



**REGULAR MEETING OF THE  
PLANNING COMMISSION  
AND CITY COUNCIL OF THE  
CITY OF WESTMORLAND**

**WEDNESDAY, JUNE 18, 2024**

**6:00 PM**

**City Council Chambers  
355 South Center Street  
Westmorland, CA 92281**

*Mayor's Message*

This is a public meeting. You may be heard on an agenda item before the Council takes action on the item upon being recognized by the mayor. During the oral communications portion of the agenda, you may address the Council on items that do not appear on the agenda that are within the subject matter jurisdiction of the Council. Personal attacks on individuals, slanderous comments, or comments, which may invade an individual's privacy, are prohibited. The mayor reserves the right to limit the speaker's time. Individuals wishing accessibility accommodations at this meeting, under the Americans with Disabilities Act (ADA), may request such accommodations to aid hearing, visual, or mobility impairment by contacting City Hall at (760) 344-3411. Please note that 48 hours advance notice will be necessary to honor your request.

***Brown Act AB 361:***

**Location:** Westmorland City Hall Council Chambers 355 S Center Street

Judith Rivera- Mayor

Xavier Mendez- Mayor Pro- Tem

Ana Beltran- Council Member

Justina Cruz- Council Member

Ray Gutierrez- Council Member

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**Call to Order:**

**Pledge of Allegiance & Invocation:**

**Roll Call:**

**Oral Communication-Public Comment:** Now is the time for any member of the public to speak to the Council. Please step to the podium and state your name and address for the record. Three (3) minute maximum time.

**Staff Reports Non-Action Items:**

Fire Department - Sergio Cruz

Police Chief – Lynn Mara

City Manager- Laura Fischer

Public Works Director - Ramiro Barajas

**Consent Agenda:** Approve the Consent Agenda Items 1-2.

1. Approval of Meeting Minutes from June 5, 2024
2. Approval of City Warrant List.

**Regular Business:**

1. Discussion & Action to approve the modifications to the PER Capita Grant Pool and Restroom Improvement Project- Teri Nava
2. Discussion & Action to approve a records retention policy and authorize the Office Supervisor to hire a shredding company in an amount not to exceed \$850.00- Tami Castro, City Hall Supervisor
3. Discussion & Action to approve the Chief of Police to attend Field Training Officer Certification in an amount not to exceed \$1,500.00- Chief Lynn Mara, WPD
4. Discussion & Action adopt Resolution 2024-09 to adopt FY 2024-2025 Annual Budget for the City of Westmorland- Laura Fischer, Manager
5. Discussion & Action to adopt Resolution 2024-12 to adopt the City of Westmorland Salary Schedule 2024-25 – Laura Fischer, Manager
6. Discussion & Action adopt Resolution 2024-10 to adopt the five (5) year Program of Project List for the City of Westmorland- Laura Fischer, Manager
7. Discussion & Action adopt Resolution 2024-11 to adopt the 2024-2025 Fiscal Reserve Policy- Laura Fischer, Manager

**Closed Session:**

- Public Service Employees Job descriptions and salary scales, as well as Appointment, Employment, or evaluation (Gov't. Code §54957(b)(1).)
- Conference with legal Counsel Pending Litigation (Gov't. Code §54956.9 (d) (1))

**Adjournment:** Next regular scheduled meeting July 3, 2024.

Council meetings are Open to the Public  
If you need further assistance, please email the City Clerk  
[cityclerk@cityofwestmorland.net](mailto:cityclerk@cityofwestmorland.net)



# CITY OF WESTMORLAND

## CITY COUNCIL REPORT

**DATE:** June 18, 2024

**FROM:** Laura Fischer

**SUBJECT:** Staff Report – Part-Time Manager

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### **Finance:**

#### Audits:

The City's auditor has submitted to the City a draft FY 2022 audit for review. The City's audit team has been working diligently to get all of the data requests completed and submitted to the auditors. Once FY 2020, 2021, 2022 and 2023 are completed, the auditors will present all four audits to Council. Audits should be brought before Council in July. Staff will prepare the data for FY 2024 audit which should be started by December 2024.

#### Public Safety Maintenance of Effort – ½ Cent Public Safety Sales Tax:

I have prepared the MOE forms with assistance from the County. The county is willing to pay for FY 2023 and 2024, but not willing to go further back. Will discuss with City attorney.

### **Administration:**

Meetings. I met David Aguirre the Executive Director of ICTC to discuss the Love's development agreement and the improvements to Martin Street.

HOME Monitoring. We hired Raney Associates to perform the HOME Monitoring. I got an email from Ms. Jayne Rabb who stated the HOME monitoring will be completed next week and the report will be prepared and submitted to HCD prior to the end of June 2024.

### **Water Projects:**

Filter Project. I continue to attend teleconferences with representatives from the Drought Relief funding program, and our consulting engineers. Mr. Hamby continues to work on this project to ensure the engineers are paid and reimbursements are received. He is also the lead (along with Ramiro) on reviewing the package submittal.

The next issue to be considered is how we want to connect the new filter system with our current SCADA system. Concern is that the current system is old and will need to be modified to include the filters. Mr. Hamby continues to work with the project engineers and will bring additional information before Council in June. We have a technical meeting scheduled next week.

Water Plant Improvement Project SRF – Tanks and TTHM Removal System. Staff continues to meet and reviewed outstanding tasks.

**Hours worked.** Payroll is due Monday prior to Council.

6/3/24 to 6/17/24 total hours worked is 54 hours.

These hours included time working on:

- Audit
- Financial Analysis by fund for budget and reporting
- Meetings – Funding Opportunities, Accounting Software, Water Projects, ICTC

Respectfully Submitted,  
Laura Fischer



**MINUTES OF THE  
REGULAR MEETING OF THE  
PLANNING COMMISSION  
AND CITY COUNCIL OF THE  
CITY OF WESTMORLAND**

**WEDNESDAY, JUNE 5, 2024**

**6:00 PM**

**City Council Chambers  
355 South Center Street  
Westmorland, CA 92281**

*Mayor's Message*

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***Brown Act AB 361:***

**Location:** Westmorland City Hall Council Chambers 355 S Center Street

Judith Rivera- Mayor

~~Xavier Mendez- Mayor Pro Tem~~

~~Ana Beltran- Council Member~~

Justina Cruz- Council Member

Ray Gutierrez- Council Member

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**Call to Order:** The meeting was called to order by Mayor Rivera

**Pledge of Allegiance & Invocation:** The pledge of allegiance was led by Mayor Rivera

**Roll Call: Council Members Present:** Mayor Rivera, Council Members Mendez, Beltran and Cruz. Council Member Gutierrez was excused absent.

**Oral Communication-Public Comment:** Now is the time for any member of the public to speak to the Council. Please step to the podium and state your name and address for the record. Three (3) minute maximum time.

- Blanca Ortiz- Mr. Ortiz had her grandson speak for her due to not being able to speak in Spanish. He had stated there was a sewer line issue they had contacted public works director who allegedly stated the issue was on the customer's side. The resident explains the company they had called out to fix the issue stated the issue was back on the city, public works had gone back and flushed out the line and the line was finally cleared. They are requesting the city to pay back due to it being the city's fault not theirs. Ms. Rivera mentioned to the resident that they will be discussing during closed session and a city employee will be in contact with them soon with the final verdict.
- Darlene Berber- Mrs. Berber asked for council's permission to wave the fees for a youth hall rental for Friday 14<sup>th</sup> from 6:00PM-10:00PM for a promotional ceremony and dance for the students that went able to attend the promotion ceremony at the school. City council approved to wave the fees for the youth hall rental for the June 14.

**Staff Reports Non-Action Items:**

Fire Department - Sergio Cruz -ABSENT

City Manager- Laura Fischer- Ms. Fischer gave a briefing report stating the following

- Audits: we are almost complete in the following years of 2020-2023 and the new following year

2024 should be started in December of 2024.

- Public Safety Maintenance sales tax: currently working on it with the imperial county try to get all the years we have missed out on she'll be contacting council with updates.
- Housing Element- currently working on the second draft Mrs. Nava is still working on.
- HOME Monitoring: city hired Raney Associates to perform the HOME Monitoring.
- Filter and pipe Project: reported that we have 90% of the plans done for the filter project and staff is currently still attending meetings on the pipe project Mr. Hamby is still actively working on the projects.

Public Works Director - Ramiro Barajas- Mr. Barajas reported that they are currently working on setting up the FEMA trailers at the Fire Station currently working on the trench and then the electrical he's been meeting and communication with our Building Inspector Mr. Castro through out the process. As well to mention there was an emergency at the WWTP and to mention the poll being open as of march 25<sup>th</sup> has been going through smoothly.

**Consent Agenda:** Approve the Consent Agenda Items 1-4.

1. Approval of Meeting Minutes from May 15, 2024 & May 1, 2024- Ms. Rivera asked city clerk if Mr. Mendez had reviewed the meeting minutes prior to the meeting. Ms. Pisch stated she did have him review and he said they are good for the agenda.
2. Approval of City Warrant List.

AYES: (1) Cruz, (2) Gutierrez, Rivera  
NOS: 0  
ABSENT: Beltran, Mendez

**Regular Business:**

1. Chief Mara as New Chief of Police- Perry Montia. Ms. Rivera wanted to thank Mr. Montia for his time and introduced the new Westmorland Police Chief Mr. Lynn Mara, his swearing in was May 31, 2024. Chief Mara wanted to thank everyone for the opportunity he was giving by the city.
2. Action in Approving AMENDED RESOLUTION NO. 2024-06 RESOLUTION ORDERING AN ELECTION, REQUESTING IMPERIAL COUNTY REGISTRAR OF VOTERS TO CONDUCT THE ELECTION, AND REQUESTING CONSOLIDATION OF THE ELECTION- Christine Pisch, City Clerk. Ms. Pisch mentioned to council the correction of the Resolution 2024-06 adding the 2year term seat meaning the city will have three (3) seats available two (2) full term (4 years) one (1) half term (2 years).

AYES: (1) Cruz, (2) Gutierrez, Rivera  
NOS: 0  
ABSENT: Beltran, Mendez

3. Discussion/Action to Move the Next Regularly Scheduled Council Meeting set for Wednesday, June 19<sup>th</sup> to Tuesday, June 18<sup>th</sup> in Observation of Juneteenth- Laura Fischer, Manager. Ms. Fischer recommended to council due to our city meeting landing on Juneteenth we push the day ahead to June 18<sup>th</sup> in Honer of June 19<sup>th</sup>.

AYES: (1) Gutierrez, (2) Cruz, Rivera  
NOS: 0  
ABSENT: Beltran, Mendez

4. Discussion/Action to Adopt RESOLUTION NO. 2024-07 Approving the Amended and Restated Agreement with CR&R for waste hauling services- Laura Fischer, Manager. Ms. Fischer presented to council the amended agreement with CR&R hauler and the City of Westmorland for a additional two (2) year term till 2027 within this agreement indicates they will continue the same services and we will sell the street sweeper to the CR&R hauler.

AYES: (1) Cruz, (2) Gutierrez, Rivera  
NOS: 0  
ABSENT: Beltran, Mendez

5. Discussion/Action Adopting REOLUTION NO. 2024-08 Establishing a Fair Market Value for the 2015 Elgin Sweeper and Authorizing the Mayor to Execute Documents Necessary to Sell the Sweeper to CR&R- Laura Fischer, Manger. Ms. Fischer reminded council that this selling of the sweeper is within this new contract that for the CR&R recorded and city records we need this resolution to be made and approved.

AYES: (1) Cruz, (2) Gutierrez, Rivera  
NOS: 0  
ABSENT: Beltran, Mendez

6. Discussion and Action to approve the modifications to the PER Capita Grant Pool and Restroom improvements project- Teri Nava. **TABLED DUE TO LACK OF INFORMATIONAL BACKUP.**

7. Discussion and Action to approve payment to Teri Nava in the amount of \$4,200.00 from the PER Capital Park Grant Pool Improvement Project- Laura Fischer, Manager. Mrs. Fischer asked for the payment of \$4,200.00 to be made to Mrs. Nava for the past work done on the improvement project, Ms. Rivera had asked Ms. Pisch the number of times herself or office staff had gone to the county office for Ms. Nava, Ms. Pisch indicated it was once or twice that herself or office staff had gone to the County office. Mrs. Cruz and Mr. Gutierrez agreed to votes to make the payment to Ms. Nava in the amount of \$4,200.00

AYES: (1) Cruz, (2) Gutierrez, Rivera  
NOS: 0  
ABSENT: Beltran, Mendez

8. Authorize Payment in the amount of \$7,403, which is 20% of total cost, to Frey Municipal Software to order the approved software and to schedule training and product implementation to begin in July 2024- Laura Fischer, Manager. Ms. Fischer asked in order to secure our system to come a little sooner is to make a payment of 20% in the amount of \$7,403.00 making this payment will ensure us to having our new software system sooner.

AYES: (1) Cruz, (2) Gutierrez, Rivera  
NOS: 0  
ABSENT: Beltran, Mendez

9. Authorize expenditures to be paid from remaining ARPA funds account 110-22-6334 in the Fire Department to purchase equipment and supplies - Laura Fischer, Manager. **TABLED TILL AFTER AUDITS ARE COMPLETED.**

10. Authorize expenditures from the sewer fund 520-00-6001 to replace a mechanical seal on the lift station pump in the amount of \$3,184.82 payable to Wymore – Ramiro Barajas, Public Works Director. Mr. Barajas reported to council that the lift station pump is in need of the seal repair the amount he was quoted was \$3,184.82. Mr. Barajas mentioned to council that this seal is an urgent need and will be coming from the sewer funds.

AYES: (1) Cruz, (2) Gutierrez, Rivera  
NOS: 0  
ABSENT: Beltran, Mendez

11. Discussion and Review Only of the Proposed FY 2024-25 Budget and Draft RESOLUTION NO. 2024-09 to Adopt- Laura Fischer, Manager. Ms. Fischer reminded council that she's not asking for approval now just to have meetings set up with herself and council on what they want to make any changes or have any question that need answers to about anything on the budget. Ms. Fischer briefly went over a few pointers on the budget before proceeding to the next item on agenda.
12. Discussion and Review Only of the Proposed Five-Year Program of Projects and Draft RESOLUTION NO. 2024-10 to Adopt- Laura Fischer, Manager. Mrs. Fischer presented to council of the five (5) year project Resolution of future street projects, park projects and city projects that staff and city council wish to have completed in the next five (5) years.
13. Discussion and Review Only of the Proposed Fiscal Reserve Policy and Draft RESOLUTION NO. 2024-11 Adopting Reserves- Laura Fischer, Manager. Mrs. Fischer explained to council the reserve policy is money we save up thought the year or years for emergencies if an issue is to arise, we can pull from the reserve.

**Closed Session: Council adjourned to Closed Session at 7:08 pm**

- o Public Service Employees Job descriptions and salary scales, as well as Appointment, Employment, or evaluation (Gov't. Code §54957(b)(1).)
- o Conference with real estate negotiator (Gov't. Code §54956.8.)

Council Reconvened to Open Session at 8:00 pm.

City Attorney and Mrs. Rivera reported back the payment of \$390.00 to be paid to claim against city.

AYES: (1) Cruz, (2) Gutierrez, Rivera

NOS: 0

ABSENT: Beltran, Mendez

**Adjournment:** Next regular scheduled meeting June 18, 2024.

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[cityclerk@cityofwestmorland.net](mailto:cityclerk@cityofwestmorland.net)







**Desert Document Shredders**  
On-site Document Destruction  
**(928) 920-4884**  
shredyuma.com

June 12, 2024

City Of Westmorland  
355 W. Center Street  
Westmorland, California 92281

Dear Tami,

Thank You for requesting a quote from Desert Document Shredders for On-Site Document Destruction. Please see pricing below:

1. First 6 Bankers Boxes(10'x12'x15') Shredded On-Site- \$63.00
2. \$8.00 for each additional box after.
3. Total Due for 100 Banker Boxes-\$815.00

If you have any questions, please feel free to contact me at (928) 920-4884, and we look forward to doing business with you soon.

Thank You,

Jose Quijada  
Assistant Manager  
Desert Document Shredders  
shredyuma.com  
(928) 920-4884

# CITY OF WESTMORLAND

## CITY COUNCIL REPORT

**DATE:** June 18, 2024

**FROM:** Laura Fischer

**SUBJECT:** Authorize the Police Department to Send the Chief to POST Field Training.

**RECOMMENDATION:** Authorize the Police Department to send Chief to POST Field Training.

**FISCAL IMPACT: Per One Person ESTIMATES**

Registration:	\$150.00
Lodging: \$149.11 per night plus tax =	\$600.00
Mileage Reimbursement:	\$250.00
Per Diem Reimbursement:	<u>\$500.00</u>
<b>TOTAL</b>	<b>\$1,500.00</b>

**DISCUSSION:** The City has hired two police officers that need field training. The City of Calipatria no longer can provide the field training for these two officers. We sent one police officer to the Field Training Class in June and he is now eligible and is currently training one of our newer officers.

The Field Training course need by our Chief is a shorter class and is going to be held in early July.

The City's police department has made a reservation to attend, and awaits Council decision to approve.

**ONCLUSION:** Staff recommends approval to send our police chief to Field Training class.

**ALTERNATIVES:**

1. Table this item, which will delay our new police officers having the ability to being qualified to perform police duties for the City of Westmorland.
2. Do not authorize our police chief to attend Field Training, which will delay the new police officers ability to perform the duties for which they were hired.

Respectfully Submitted,  
Laura Fischer

# CITY OF WESTMORLAND

## CITY COUNCIL REPORT

**DATE:** June 18, 2024

**FROM:** Laura Fischer

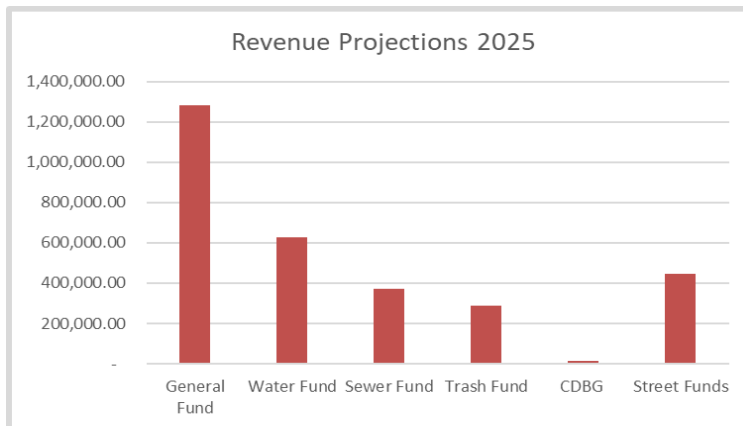
**SUBJECT:** Budget Review

**RECOMMENDATION:** Information and Discussion Only Regarding FY 2024-25 Budget Review

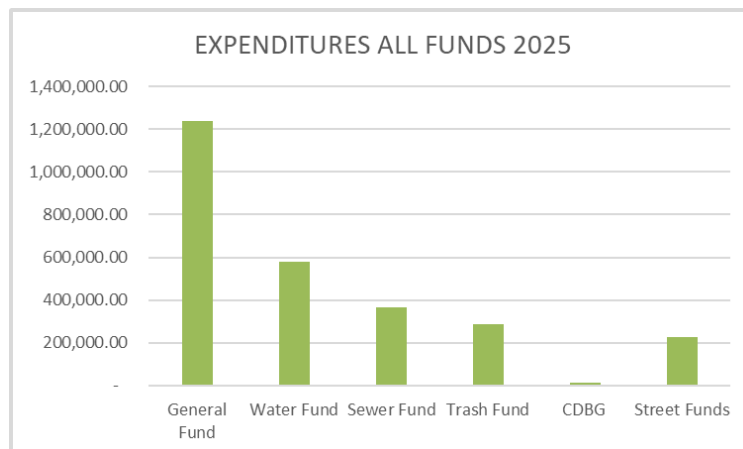
### FISCAL IMPACT:

REVENUE OVER EXPENDITURES INCLUDING LIABILITY (DUE TO) ALL FUNDS			
FY 2025 BUDGET	Revenue	Expenditures	Net Revenue
General Fund	1,281,879.74	1,239,758.34	\$ 42,121.40
Water Fund	627,560.00	578,093.29	\$ 49,466.71
Sewer Fund	370,560.00	365,975.66	\$ 4,584.34
Trash Fund	\$287,225.93	284,031.84	\$ 13,261.52
CDBG	14,500.00	12,000.00	\$ 2,500.00
Street Funds	444,000.00	224,518.73	\$ (706,262.50)
<b>TOTAL CITY WIDE REVENUE</b>	<b>3,025,725.67</b>	<b>2,704,377.86</b>	<b>\$ 321,347.80</b>

### All Funds Revenue Chart:



### All Funds Expenditure Chart:



**DISCUSSION:**

The Proposed FY 2025 budget in the tables and charts above is based on several assumptions. These assumptions are pending further discussion and approval by Council.

**ASSUMPTIONS ARE LISTED BELOW.**

The assumptions should be reviewed carefully as the current budget includes the associated costs to implement them. Major components are:

- 3% Salary Increase for all FT employees – To Be Increased in January 2025
- One Salary Increase for Water Clerk to \$17.50
- Fire Department paid call rate increased, shift rate increased.
- Additional personnel include one water/sewer operator
- Additional part-time maintenance for pool during summer
- Police Department is fully staff with Chief and Sargent with three officers.
- Authorization to hire all three new employees in July, 2024. Operator, P/T pool maintenance and Sargent.

Budget Details are attached.

Resolution is attached.

**CONCLUSION:**

At this meeting, staff is requesting that Council review the budget and Resolutions and request changes prior to the next Council meeting on June 18<sup>th</sup>.

**ALTERNATIVES:**

- 1) Don't approve Resolution 2024-09, which will require the Council to hold a special meeting to either approve a continuing resolution or the amended resolution.
- 2) Provide alternative direction to staff.

Respectfully Submitted,

Laura Fischer

ATTACHMENTS:      Budget Worksheets  
                             DRAFT Budget Resolution

**RESOLUTION NO. 2024-09**

**A RESOLUTION OF THE CITY OF  
WESTMORLAND ADOPTING A BUDGET FOR  
FISCAL YEAR 2024-2025**

**WHEREAS**, the City Manager has submitted the 2024-2025 Budget to the City Council for its review and consideration in accordance with standard budget policies and practices, and

**WHEREAS**, the 2024-2025 Budget is effective on July 1, 2024 and is based upon public comment and direction of the City Council received at scheduled public meetings on May 1, 2024, May 15, 2024 and June 5, 2024; and

**WHEREAS**, in said fiscal year beginning July 1, 2024, there is hereby appropriated out of the Treasury of the City of Westmorland for City purposes and for allowances to be used by the various departments and activities of the City for the fiscal year 2024-25, the sum of \$2,668,372.51 in the amounts, allowances and estimates more particularly set forth and described in said budget on file in the City Clerk's office; and

**WHEREAS**, the following monies are hereby appropriated from each fund in the following amounts:

CITY OF WESTMORLAND			
FISCAL YEAR 2024-25			
BUDGET			
		REVENUE	EXPENDITURES
<b>General Fund</b>			
	Non-Departmental	1,079,617.32	236,241.77
	Police	109,542.18	596,541.71
	Fire	52,223.00	203,449.28
	Parks & Recreation	22,497.25	184,639.84
	Building	18,000.00	18,885.75
<b>Water Fund</b>		627,560.00	\$549,964.10
<b>Sewer Fund</b>		370,560.00	358,099.49
<b>Trash Fund</b>		\$287,225.93	284,031.84
<b>CDBG</b>		14,500.00	12,000.00
<b>Street Funds</b>			
	Measure D	343,000.00	204,518.73
	Gas Tax	55,000.00	20,000.00
	SB1	46,000.00	-
<b>TOTAL CITY WIDE REVENUE</b>		<b>3,025,725.67</b>	<b>2,668,372.51</b>

**WHEREAS**, all previous appropriations are hereby cancelled and the balances remaining therein are applied to finance the new appropriations set forth in this budget; and

**WHEREAS**, all increases in the Fiscal Year 2024-2025 Budget of funds, departments and/or activities shall be made by the City Council as all such changes are reported regularly to the Board of Directors; and

**NOW, THEREFORE, THE CITY COUNCIL FOR THE CITY OF WESTMORLAND, DOES HEREBY RESOLVE AS FOLLOWS:**

1. That the foregoing is true, correct and adopted.
2. That the City Council finds that the Fiscal Year 2024-25 Budget of \$2,688,372.51 is based upon reasonable estimates of revenues and expenditures resulting in a balanced budget.
3. That the City Council of the City of Westmorland does hereby adopt this Resolution approving the Fiscal Year 2024-2025 Budget as set forth.
4. That the Mayor of the City Council of the City of Westmorland is hereby authorized to sign said Resolution, a copy of which is on file at the City Clerk's office.

**PASSED AND ADOPTED** at a regular meeting of the City Council of the City of Westmorland held on the 18<sup>th</sup> day of June 2024.

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Judith Rivera, Mayor

ATTEST:

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Christine Pisch, City Clerk  
APPROVE AS TO FORM:

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Mitch Driskill, General Counsel

STATE OF CALIFORNIA   )  
COUNTY OF IMPERIAL   )  
CITY OF WESTMORLAND)

I, Christine Pisch, City Clerk for the City of Westmorland, County of Imperial, State of California, DO HEREBY CERTIFY that the foregoing resolution was dully passed, approved and adopted by the City Council for the City of Westmorland at its regularly scheduled meeting held on the 18<sup>th</sup> day of June 2024.

By \_\_\_\_\_  
Christine Pisch, City Clerk



# City of Westmorland

## BUDGET PROPOSED FY 2025

Presented June 18, 2024

REVENUE	PROJECTED FY 2024	PROPOSED FY 2025
<b>General Fund Revenues - Non Specific</b>		
110-00-4110 Property Taxes - Secured	\$ 55,763.66	\$ 56,000.00
110-00-4111 Property Taxes Unsecured	\$ 5,500.22	\$ 6,500.00
110-00-4115 Documentary Tax	\$ 3,071.74	\$ 2,236.02
110-00-4120 Sales Tax	\$ 513,798.30	\$ 530,000.00
110-00-4125 VLF Swap	\$ 272,000.00	\$ 272,705.50
110-00-4130 Development Impact Fees	\$ -	
110-00-4140 Transient Occupancy Tax	\$ 67,000.00	\$ 62,599.02
110-00-4210 Business Licenses	\$ 8,000.00	\$ 8,100.00
110-00-4410 Motor Vehicle Fee VLF		\$ 1,035.28
110-00-4420 Home Owners Exemption	\$ 200.00	\$ 392.66
110-00-4422 Housing Authority In Lieu	\$ 16,446.00	\$ 16,981.00
110-00-4425 Franchise Fee In Lieu	\$ 5,177.86	\$ 18,891.33
110-00-4556 Credit Card Fee Income	\$ 1,931.25	\$ -
110-00-4578 State Regulatory Fee	\$ -	\$ -
110-00-4610 Interest Earned	\$ 30,112.67	\$ 9,900.00
110-00-4620 Rents	\$ 35,419.75	\$ 35,419.75
110-60-4762 Rental - IID	\$ 7,200.00	\$ 7,200.00
110-00-4710 Sale of Maps, Pubs & Copies	\$ 3.40	\$ 11.33
110-00-4800 Other Revenue	\$ 36,836.03	\$ 51,645.44
<b>Sub Total GF Revenue Non-Specific</b>	<b>1,058,460.88</b>	<b>1,079,617.32</b>
<b>General Fund Revenues - Police</b>		
110-21-4230 Animal Licenses	\$ 25.00	\$ 50.00
110-21-4310 Vehicle Code Fines	\$ 589.52	\$ 217.43
110-21-4320 Local Court Fines	\$ 1,076.73	\$ 889.62
110-21-4490 State Grant/Cops	\$ 157,304.82	\$ 100,000.00
110-21-4720 Police Reports	\$ 420.00	\$ 420.00
110-21-4722 Police Registration	\$ -	\$ 70.00
110-21-4722 Police Releases	\$ 155.00	\$ 200.00
110-21-4723 Police Animal Pickup-Release	\$ 150.00	\$ 135.00
110-21-4724 City Sign Off		\$ -
110-21-4800 Police Other Revenues	\$ 4,995.57	\$ 5,000.00
110-21-4802 Public Entity Risk (WC Reimb)		
110-21-4910 Operating Transfers Inc		\$ -
110-21-4806 Interest Earned	\$ 8,762.58	\$ 2,560.13
<b>Sub Total GF Revenue Police</b>	<b>173,479.22</b>	<b>109,542.18</b>
<b>General Fund Revenues - Fire</b>		
110-22-4750 Fire Department Revenue	\$ 60,000.00	\$ 52,223.00
<b>Sub Total GF Revenue - Fire</b>	<b>60,000.00</b>	<b>52,223.00</b>
<b>General Fund Revenues - Parks &amp; Recreation</b>		
110-50-4760 Pool Revenue	\$ 5,000.00	\$ 8,000.00
110-50-4800 Other Revenue	\$ 7,145.90	\$ 5,000.00
110-50-8601 Pool Rental	\$ 5,000.00	\$ 5,172.25

REVENUE	PROJECTED FY 2024	PROPOSED FY 2025
110-55-4761 Rental - Youth Hall	\$ 560.00	\$ 4,325.00
Sub Total GF Revenue Parks & Recreation	<b>17,705.90</b>	<b>22,497.25</b>
General Fund Revenues - Planning/Development		
110-90-4240 Building (Work) Permits	\$ 18,000.00	\$ 18,000.00
110-90-4510 Zoning/Subdivision Fees		\$ -
Sub Total GF Revenue Planning Development	<b>18,000.00</b>	<b>18,000.00</b>
TOTAL GENERAL FUND REVENUES	<b>1,327,646.00</b>	<b>1,281,879.74</b>

# CITY OF WESTMORLAND

## Proposed Budget Fiscal Year 2025

Presented June 18, 2024

General Fund Expenses	Projected FY 2024	Proposed Budget 2025
<b>General Fund Expenses</b>		
110-00-6174 Love's Sales Tax Expense	\$ 394,943.32	
110-00-6203 Fees and Penalties	\$ 7.15	
110-00-6270 Travel & meetings	\$ -	
110-00-6205 Bank charges	\$ -	
110-00-6219 Credit Card Fees	\$ -	
110-00-6301 Office Expense	\$ 100.00	
110-00-6334 ARPA-Covid Expenditures	\$ -	
Unassigned Taxes	\$ -	
<b>Sub Total GF Expenses</b>	<b>\$ 395,050.47</b>	<b>\$ -</b>
<b>General - Elected Officials - General Fund</b>		
110-10-6115 Salaries - Elected Official	\$ 30,000.00	\$ 39,600.00
110-10-6172 Payroll tax expense	\$ 3,675.00	\$ 4,752.00
110-10-6203 Annual fees	\$ 4,000.00	\$ 3,609.40
110-00-6213 Legal fees	\$ 3,000.00	3,000.00
110-10-6228 Election Services	\$ -	\$ 1,500.00
110-19-6260 Telephone	\$ 1,000.00	\$ 1,000.00
110-10-6270 Travel & meetings	\$ 1,500.00	\$ 3,000.00
110-10-6301 Office Expense	\$ 500.00	\$ 500.00
110-12-6110 Salaries - Full Time City Clerk	\$ 4,800.00	
110-12-6172 Payroll tax expense	\$ 576.00	
110-12-6270 Travel and Meetings	\$ 1,500.00	
110-13-6212 Contract Services	\$ -	\$ -
110-15-6115 Elected Official Treasurer	\$ 4,800.00	
110-15-6172 Payroll tax	\$ 576.00	
110-15-6175 Health Benefits	\$ -	\$ -
110-15-6270 Travel and Meetings	\$ -	\$ -
<b>Sub Total GF Expenses Elected Officials</b>	<b>\$ 55,927.00</b>	<b>\$ 56,961.40</b>
<b>Non Departmental Office Expenses - General Fund</b>		
110-19-6110 Salaries	\$ 90,971.27	\$ 22,103.12
110-19-6110 Housing Element LEAP Salary & Wages	\$ -	
110-19-6112 COVID Payroll	\$ -	
110-19-6172 Payroll tax expense	\$ 10,916.55	\$ 2,652.37
110-19-6175 Health benefits	\$ 5,458.28	\$ 652.80
110-19-6176 Insurance worker's comp	\$ 13,650.78	\$ 7,172.16
110-19-6201 Advertising	\$ 96.00	\$ 200.00
110-19-6202 Accounting fees (CPA fees)	\$ 110,862.75	\$ 16,250.00
110-19-6202 Annual Financial Audit All Funds		\$ 5,100.00
110-19-6203 Annual fees	\$ 20,981.30	\$ 21,000.00
110-19-6205 Bank Charges	\$ 14,778.70	\$ 12,000.00
110-19-62037 Finance Charges	\$ 371.89	\$ 400.00
110-19-6211 Building Maintenance Services		\$ -
110-19-6212 Contract Services	\$ 1,819.34	\$ 2,000.00
110-19-6213 Legal fees	\$ 9,000.00	\$ 9,000.00
110-19-6214 Bookkeeping Services	\$ 45,263.40	\$ 5,000.00
110-19-6219 Credit Card Fees	\$ 3,568.36	\$ 3,500.00

<b>General Fund Expenses</b>	<b>Projected FY 2024</b>	<b>Proposed Budget 2025</b>
110-19-6220 Drug Testing	\$ 87.50	\$ 100.00
110-19-6231 Insurance (liability and property)	\$ 50,373.61	\$18,919.20
110-19-6242 Maintenance of Equipment	\$ 754.69	\$ 800.00
110-19-6243 Miscellaneous Expense	\$ 194.67	\$ 500.00
110-19-6246 Repairs & maintenance	\$ 2,943.82	\$ 3,000.00
110-19-6260 Telephone	\$ 5,694.11	\$ 5,000.00
110-19-6262 Rent of Property (copier leases)	\$ 2,993.44	\$ 3,000.00
110-19-6270 Travel and Meetings	\$ 285.75	\$ 1,750.00
110-19-6290 Utilities- Electric	\$ 9,981.91	\$ 10,000.00
110-19-6291 Utilities - Water	\$ -	\$ -
110-19-6301 Office Expense	\$ 20,633.96	\$ 15,000.00
110-19-6303 Computer support and updates Accounting software added	\$ 1,732.83	\$ 11,253.72
110-19-6305 Postage/Freight	\$ 1,984.59	
110-19-6310 Safety supplies	\$ -	\$ -
110-19-6320 Small Supplies & tools	\$ 37.50	\$ 1,427.00
110-19-6328 Janitorial supplies	\$ 597.16	\$ 1,000.00
110-19-6329 Fuel & oil	\$ 648.58	\$ 500.00
110-19-6333 COVID Cares Act Expense	\$ -	\$ -
110-19-6335 Housing Element Grant Expense	\$ -	\$ -
110-19-6950 CAPITAL OUTLAY	\$ -	\$ -
<b>Sub Total Non-Departmental Expenses</b>	<b>\$ 426,682.73</b>	<b>\$ 179,280.37</b>
<b>Police Expenses - General Fund</b>		
110-21-6110 Salaries - Full Time	\$ 235,371.95	\$ 286,378.35
110-00- OVERTIME		\$ 63,609.08
110-21-6112 P.D. COVID Payroll	\$ -	
110-21-6172 Payroll tax expense	\$ 28,244.63	\$ 34,365.40
110-21-6175 Health Benefits	\$ 14,122.32	\$ 32,640.00
110-21-6176 Insurance - Workers Comp	\$ 14,122.32	\$ 18,826.92
110-21-6203 Annual fees	\$ 2,013.63	\$ 3,000.00
110-21-6212 Contract Services	\$ 5,641.12	\$ 7,051.40
110-21-6213 Legal fees	\$ -	\$ 1,000.00
110-21-6221 Prisoner Expense	\$ -	\$ 500.00
110-21-6225 Dispatch/Communication Service	\$ 63,298.33	\$ 69,134.00
110-21-6231 Insurance - General	\$ 28,924.72	\$ 18,919.20
110-21-6242 Maintenance of Equipment	\$ 4,000.00	\$ 4,000.00
110-21-6243 Miscellaneous	\$ -	\$ 979.13
110-21-6244 Mental Health and Wellness	\$ -	\$ -
110-21-6245 Essential Worker Pay	\$ -	\$ -
110-21-6246 Repairs & maintenance	\$ 6,739.36	\$ 6,069.21
110-21-6260 Telephone	\$ 7,541.99	\$ 8,469.03
110-21-6264 Testing Services	\$ -	\$ 1,000.00
110-21-6266 Training/Education	\$ 500.00	\$ 4,500.00
110-21-6270 Travel & meetings	\$ -	\$ 1,500.00
110-21-6275 Police Towing	\$ -	\$ -
110-21-6301 Office Expense	\$ 5,592.47	\$ 2,000.00
110-21-6303 Computer support & updates	\$ 1,000.00	\$ 1,500.00
110-21-6304 Police supplies	\$ 1,000.00	\$ 6,100.00
110-21-6305 Postage/Freight	\$ -	\$ 500.00
110-21-6310 Safety Equipment		
110-21-6311 Police Equipment	\$ -	

<b>General Fund Expenses</b>	<b>Projected FY 2024</b>	<b>Proposed Budget 2025</b>
110-21-6320 Small Supplies & tools	\$ 61.50	\$ 500.00
110-21-6327 Animal Care	\$ 1,211.13	\$ 500.00
110-21-6328 Janitorial supplies	\$ 250.00	\$ 500.00
110-21-6329 Fuel & Oil	\$ 10,449.19	\$ 18,000.00
110-21-6332 COPS Grant Expenses		
110-21-6333 Police COVID Cares Act		
110-21-6334 ARPA Funds		
110-21-6340 Police Uniforms	\$ 3,375.00	\$ 5,000.00
<b>TOTAL POLICE EXPENSES</b>	<b>\$ 433,459.64</b>	<b>\$ 596,541.71</b>

#### **Fire Expenses - General Fund**

110-22-6110 Salaries - Full time	\$ 46,175.14	\$ 90,200.00
110-22-6172 Payroll tax expense	\$ 394.21	\$ 10,824.00
110-22-6176 Insurance - Workers Comp	\$ 2,110.55	\$3,586.08
110-22-6190 Fire Dept Services	\$ -	
110-22-6203 Annual fees	\$ 15,638.48	\$ 15,000.00
110-22-6211 Building Maintenance Services	\$ 405.50	\$ 1,000.00
110-22-6213 Legal Fees	\$ -	\$ -
110-22-6225 Dispatch/Communication Service	\$ 5,413.76	\$ 4,000.00
110-22-6231 Insurance - Liability	\$ 29,006.80	\$18,919.20
110-22-6242 Maintenance of Equipment	\$ 796.64	\$ 1,000.00
110-22-6243 Misc.	\$ 1,158.10	\$ 2,000.00
110-22-6246 Repairs & maintenance	\$ 8,217.15	\$ 25,000.00
110-22-6260 Telephone	\$ 6,183.04	\$ 7,000.00
110-22-6266 Training/Education	\$ -	\$ 2,000.00
110-22-6270 Travel & meetings	\$ -	\$ -
110-22-6301 Office Expense	\$ 4,182.51	\$ 4,200.00
110-22-6303 Computer Support & Updates	\$ 2,500.00	\$ 2,500.00
110-22-6310 Safety Equipment	\$ 6,000.00	\$ 6,000.00
110-22-6320 Small Supplies & tools	\$ 3,110.00	\$ 3,120.00
110-22-6328 Janitorial supplies	\$ 108.58	\$ 100.00
110-22-6329 Fuel & oil	\$ 6,525.42	\$ 7,000.00
110-22-6330 Special Departmental Supplies	\$ -	\$ -
110-22-6333 COVID/CARES Act Expense	\$ -	\$ -
110-22-6334 ARPA (Fire Truck purchase)	\$ -	\$ -
110-22-6930 Machine/Equipment	\$ -	\$ -
110-22-6950 CAPITAL OUTLAY	\$ -	\$ -
110-23-6999 Suspense (current Year)	\$ -	\$ -
<b>Sub Total Fire Expenses</b>	<b>\$ 137,925.88</b>	<b>\$ 203,449.28</b>

#### **Parks & Recreation - General Fund**

110-50-6110 Salaries - Full time	\$ 35,540.25	\$ 98,703.76
110-50-6172 Payroll tax expense	\$ 8,240.25	\$ 10,388.88
110-50-6175 Health Benefits		\$ 6,528.00
110-50-6176 Insurance Workers Comp	\$ 2,100.00	\$ 2,200.00
110-50-6201 Advertising (incl legal)	\$ 600.00	\$ 600.00
110-50-6216 Contact Services		\$ -
110-22-6231 Insurance - Liability		\$18,919.20
110-50-6242 Maintenance of Equipment	\$ 2,000.00	\$ 2,500.00
110-50-6243 Miscellaneous expense		\$ 800.00

<b>General Fund Expenses</b>	<b>Projected FY 2024</b>	<b>Proposed Budget 2025</b>
110-50-6244 Park Events	\$ 4,000.00	\$ 3,000.00
110-50-6246 Repairs & maintenance	\$ 3,000.00	\$ 5,000.00
110-50-6260 Telephone	\$ 1,500.00	\$ 1,500.00
110-50-6290 Utilities - Electric	\$ 8,500.00	\$ 8,500.00
110-50-6310 Safety Equipment	\$ 1,000.00	\$ 1,000.00
110-50-6320 Small Supplies & tools	\$ 2,500.00	\$ 2,500.00
110-50-6328 Janitorial supplies	\$ 500.00	\$ 500.00
110-50-6329 Fuel & oil	\$ 3,000.00	\$ 3,000.00
110-50-6330 Special Departmental Supplies		\$ 7,000.00
110-50-6950 CAPITAL OUTLAY		\$ -
110-50-8600 Pool Renovation 2019		\$ -
<b>Sub Total Parks and Recreation Department</b>	<b>\$ 72,480.50</b>	<b>\$ 172,639.84</b>
<b>Youth Hall Expenses - General Fund</b>		
110-55-6110 Salaries - Full Time	\$ 850.00	\$ -
110-55-6172 Payroll tax expense	\$ 5.00	\$ -
110-55-6242 Maintenance of Equipment		\$ -
110-55-6246 Repairs and maintenance	\$ 4,000.00	\$ 4,000.00
110-55-6260 Telephone	\$ 500.00	\$ 500.00
110-55-6290 Utilities - electric	\$ 7,000.00	\$ 7,000.00
110-55-6320 Small Supplies & tools	\$ 500.00	\$ 500.00
<b>Sub Total Youth Hall Expenditures</b>	<b>\$ 12,855.00</b>	<b>\$ 12,000.00</b>
<b>Building Department</b>		
110-90-6110 Building Dept. Salaries	\$ 4,030.81	\$ 3,057.96
110-90-6172 Payroll Tax Expenses	\$ -	\$ 327.79
110-90-6201 Advertising	\$ -	\$ -
110-90-6203 Annual Fees	\$ 2,699.60	\$ 3,000.00
110-90-6216 Contract Services	\$ 12,600.00	\$ 12,000.00
110-90-6243 Misc. Expenses	\$ 500.00	\$ 500.00
110-90-6269 Building Permit Refunds	\$ -	\$ -
110-90-6301 Office Expense	\$ -	\$ -
<b>Sub Total Building Department</b>	<b>\$ 19,830.41</b>	<b>\$ 18,885.75</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 1,554,211.63</b>	<b>\$ 1,239,758.34</b>

# City of Westmorland

## BUDGET WATER FUND PROPOSED FY 2025

Presented June 18, 2024

<b>WATER FUND REVENUE</b>	<b>PROJECTED FY 2024</b>	<b>PROPOSED FY 2025</b>
510-00-4515 Restricted Water Revenues	\$122,187.42	
510-00-4551 Water Service Charges	\$ 481,895.61	\$ 605,000.00
510-00-4552 Water Connection Fees		\$ 1,000.00
510-00-4554 Water Turn On Fees		\$ 1,000.00
510-00-4555 Late Fee Income	\$ 9,060.80	\$ 10,000.00
510-00-4800 Other Revenue		
510-00-4556 - Credit Card Fee Income (split)		\$ 660.00
510-00-4610 - Interest Earned		\$ 9,900.00
510-00-4801 ARPA Revenue(COVID Relief)		
<b>Total Water Department</b>		
Total Water Revenue Less One-Time Revenue	<b>613,143.83</b>	<b>627,560.00</b>

<b>WATER FUND REVENUE</b>	<b>PROJECTED FY 2024</b>	<b>PROPOSED FY 2025</b>
<b>WATER FUND EXPENDITURES</b>	<b>PROJECTED FY 2024</b>	<b>PROPOSED FY 2025</b>
510-00-6001 WTP Capital Expenditure		
510-00-6110 Salaries - Full Time	\$ 183,852.28	\$ 141,383.89
510-00- OVERTIME / ON CALL PAY		\$ 13,134.67
510-00-6172 Payroll tax expense	\$ 815.94	\$ 21,015.48
510-00-6175 Health Benefits	\$ 11,511.24	\$ 12,729.60
510-00-6176 Insurance - Workers Comp	\$ 6,334.65	\$ 10,700.00
510-00-6201 Advertising (incl legal)	\$ 162.50	\$500.00
510-00-6203 Accounting Services Water		\$ 13,000.00
510-00-6203 Annual Fees	\$ 8,046.25	\$8,500.00
510-00-6212 Contract Services	\$ 40.00	\$ 1,000.00
510-00-6216 Contract Labor		
510-00-6220 Drug Testing		\$ 400.00
510-00-6231 Insurance Liability	\$ 29,596.89	\$ 39,415.00
510-00-6242 Maintenance of Equipment	\$ 12,196.76	\$ 13,000.00
510-00-6244 Operation of Equipment		
510-00-6246 Repairs & maintenance	\$ 42,288.05	\$ 45,000.00
510-00-6250 Publication/Dues		
510-00-6260 Telephone	\$ 4,104.05	\$ 4,500.00
510-00-6264 Testing Services	\$ 9,895.15	\$ 10,000.00
510-00-6265 Rental equipment		\$ 3,000.00
510-00-6266 Training/Education		\$ 4,000.00
510-00-6268 Certification for employees		\$ 500.00
510-00-6270 Travel and Meetings		\$ 1,000.00



<b>WATER FUND REVENUE</b>	<b>PROJECTED FY 2024</b>	<b>PROPOSED FY 2025</b>
<b>WATER FUND EXPENDITURES</b>	<b>PROJECTED FY 2024</b>	<b>PROPOSED FY 2025</b>
510-00-6280 Utilities	\$ 95.60	\$300.00
510-00-6290 Utilities - Electric	\$ 50,962.28	\$ 52,000.00
510-00-6291 Utilities - Water	\$ 9,818.86	\$15,000.00
510-00-6301 Office Expense	\$ 1,462.14	\$ 1,500.00
510-00-6303 Computer support & updates		\$ 10,735.47
510-00-6305 Postage/Freight		\$ 1,650.00
510-00-6310 Safety Equipment	\$ 301.60	\$ 1,000.00
510-00-6320 Small Supplies & tools	\$ 2,500.00	\$ 2,500.00
510-00-6323 Plant Equipment Supplies		
510-00-6325 Chemicals	\$105,000.00	\$ 110,000.00
510-00-6328 Janitorial supplies		\$ 500.00
510-00-6329 Fuel & oil	\$ 6,962.51	\$ 10,000.00
510-00-6340 Uniform	\$ 200.00	\$ 2,000.00
510-00-6940 Office Equipment		
510-00 ADDITIONAL EXPENSES	\$ 9,000.00	\$ -
510-00-6334 ARPA-COVID EXPENSES	\$ 122,568.50	\$ -
COVID CARES ACT		\$ -
<b>Total Water Expenses</b>	<b>\$617,715.23</b>	<b>\$549,964.10</b>
<b>TOTAL WATER EXPENSES LESS COVID FUNDS</b>	<b>\$ 495,146.73</b>	<b>\$ 549,964.10</b>

# City of Westmorland

## BUDGET SEWER FUND PROPOSED FY 2025

Presented June 5, 2024

SEWER FUND REVENUE	PROJECTED FY 2024	PROPOSED FY 2025
520-00-4515 Restricted Sewer Income	\$ 75,000.00	
520-00-4561 Sewer Service Charges	\$ 281,228.30	\$ 350,000.00
520-00-4800 Other Revenue and Refunds		
510-00-4555 Late Fee Income	\$ 9,060.80	\$ 10,000.00
510-00-4556 - Credit Card Fee Income (split)		\$ 660.00
510-00-4610 - Interest Earned		\$ 9,900.00
510-00-4801 ARPA Revenue(COVID Relief)		
<b>TOTAL SEWER REVENUE</b>	<b>\$ 365,289.10</b>	<b>\$ 370,560.00</b>

SEWER FUND EXPENDITURES	PROJECTED FY 2024	PROPOSED FY 2025
520-00-6001 Capital Expenditure		
520-00-6110 Salaries - Full Time	\$ 72,794.31	\$ 80,107.00
520-00-6172 Payroll tax expense	\$ 600.00	\$ 10,420.00
520-00-6175 Health Benefits	\$ 10,018.31	\$ 9,465.60
520-00-6176 Insurance - Workers Comp	\$ 5,067.72	\$ 4,806.42
520-00-6202 ACCOUNTING SERVICES	\$ 2,146.00	\$ 13,000.00
520-00-6203 Annual fees	\$ 8,698.75	\$ 9,000.00
520-00-6212 Contract Services		
520-00-6216 CONTRACT SERVICES	\$ 2,009.69	\$ 2,000.00
520-00-6220 Drug Testing	\$ 500.00	\$ 500.00
520-00-6231 Insurance Liability	\$ 32,000.00	\$ 39,415.00
520-00-6242 Maintenance of Equipment	\$ 5,700.00	\$ 6,000.00
520 Miscellaneous EXPENSE		
520-00-6246 Repairs & maintenance	\$ 24,290.83	\$ 25,000.00
520-00-6260 Telephone	\$ 6,061.98	\$ 7,000.00
520-00-6264 Testing Services	\$ 26,060.00	\$ 28,000.00
520-00-6266 Training/Education	\$ 100.00	\$ 2,000.00
520-00-6268 Certification for employees	\$ 500.00	\$ 500.00
520-00-6290 Utilities - Electric	\$ 47,093.30	\$ 45,000.00
520-00-6301 Office Expense	\$ 4,129.09	\$ 4,000.00
520-00-6303 Computer support & updates	\$ 1,100.00	\$ 10,735.47
520-00-6305 Postage/Freight	\$ -	\$ 1,650.00
520-00-6310 Safety Equipment	\$ 100.00	\$ 500.00
520-00-6320 Small Supplies & tools	\$ 1,000.00	\$ 3,000.00
520-00-6323 Plant Equipment Supplies	\$ -	

520-00-6325 Chemicals	\$ 50,653.25	\$ 51,000.00
520-00-6328 Janitorial Supplies	\$ 500.00	\$ 500.00
520-00-6329 Fuel & oil	\$ 1,054.75	\$ 2,500.00
520-00-6340 Uniforms	\$ 2,184.06	\$ 2,000.00
520 COVID CARES ACT EXPENSES		
520 COVID SALARIES		
<b>TOTAL SEWER EXPENSES</b>	<b>\$ 304,362.03</b>	<b>\$ 358,099.49</b>

# City of Westmorland

## BUDGET TRASH FUND PROPOSED FY 2025

Presented June 5, 2024

TRASH FUND REVENUE	PROJECTED FY 2024	PROPOSED FY 2025
110-32-4425 Franchise Fee	\$1,157.93	\$ 1,500.00
110-32-4570 Trash Charges	\$ 240,000.00	\$ 248,000.00
110-32-4571 Trash Admin Fee	\$ 13,047.41	\$ 15,000.00
110-32-4575 Cal Recycle Grant	\$ -	
110-32-4577 Recycling Fees	\$ 19,725.93	\$ 19,725.93
110-32-4579 Organics Income	\$ 3,465.84	\$ 3,000.00
110-32-4800 Other Revenue		
<b>Total Trash Department</b>	<b>\$277,397.10</b>	<b>\$287,225.93</b>
Total Water Revenue Less One-Time Revenue		

TRASH FUND EXPENDITURES	PROJECTED FY 2024	PROPOSED FY 2025
Trash Expenses - TRASH Fund		
110-32-6110 Salaries - Full Time		\$ 22,994.20
110-32-6113 Salaries re Cal Recycle Grant		
110-32-6172 Payroll Tax expense		\$ 2,837.64
110-32-6203 Annual fees	\$ 14,990.00	\$ 15,000.00
110-32-6212 Contract Services		
110-32-6248 Solid Waste Disposal	\$ 241,042.64	\$ 243,200.00
110-32-6302 Cal Recycle Expenses	\$ 8,102.94	
<b>Total Trash Expenses</b>	<b>\$ 264,135.58</b>	<b>\$ 284,031.84</b>

# **CITY OF WESTMORLAND**

## **Report to the City Council**

**MEETING DATE:** June 18, 2024

**FROM:** Laura Fischer, Manager

**SUBJECT:** Adopt Resolution 2024-12 Establishing Salary Schedule

**ISSUE:**

Shall the City of Westmorland City Council Adopt Resolution 2024-12 Establishing Salary Schedule.

**GENERAL MANAGER RECOMMENDATION:**

Adopt Resolution Number 2024-12 to establish Salary Schedule.

**FISCAL IMPACT:** Adopting Resolution 2024-12 will establish a Salary Schedule for all employees.

**DISCUSSION:**

The City of Westmorland desires to maintain current state requirements which include publishing and posting current salary schedule. This is a working document and can be modified as needed by a majority of City Council.

**CONCLUSION:**

The job titles and salaries are included in the FY 2024-25 Budget that may be adopted by Resolution 2024-09 on June 18, 2024.

Respectfully Submitted,

Laura Fischer, Manager

Attachment: Resolution Number 2024-12

**RESOLUTION NO. 2024-12**

**A RESOLUTION OF THE CITY OF  
WESTMORLAND ADOPTING A SALARY  
SCHEDULE FOR FISCAL YEAR 2024-2025**

**WHEREAS**, the City Manager has submitted the 2024-2025 Budget to the City Council for its review and consideration in accordance with standard budget policies and practices, and

**WHEREAS**, the 2024-2025 Budget is effective on July 1, 2024 and is based upon public comment and direction of the City Council received at scheduled public meetings on May 1, 2024, May 15, 2024 and June 5, 2024; and

**WHEREAS**, in said fiscal year beginning July 1, 2024, the Salary Schedule for all employees is established; and

**WHEREAS**, the following monies allocated to fully fund the Salary Schedule is hereby appropriated; and

**WHEREAS**, the increase in salary shall be effective on January 1, 2025

**ATTACHED AS EXHIBIT A**

**NOW, THEREFORE, THE CITY COUNCIL FOR THE CITY OF WESTMORLAND,  
DOES HEREBY RESOLVE AS FOLLOWS:**

1. That the foregoing is true, correct and adopted.
2. That the City Council finds that the Salary Schedule for FY 2024-2025 is based upon reasonable estimates of revenues and expenditures.
3. That the City Council of the City of Westmorland does hereby adopt this Resolution approving the Fiscal Year 2024-2025 Salary Schedule as set forth.
4. That the Mayor of the City Council of the City of Westmorland is hereby authorized to sign said Resolution, a copy of which is on file at the City Clerk's office.

**PASSED AND ADOPTED** at a regular meeting of the City Council of the City of Westmorland held on the 18<sup>th</sup> day of June 2024.

---

Judith Rivera, Mayor

ATTEST:

\_\_\_\_\_  
Christine Pisch, City Clerk  
APPROVE AS TO FORM:

\_\_\_\_\_  
Mitch Driskill, General Counsel

STATE OF CALIFORNIA )  
COUNTY OF IMPERIAL )  
CITY OF WESTMORLAND)

I, Christine Pisch, City Clerk for the City of Westmorland, County of Imperial, State of California,  
DO HEREBY CERTIFY that the foregoing resolution was dully passed, approved and adopted by  
the City Council for the City of Westmorland at its regularly scheduled meeting held on the 18<sup>th</sup>  
day of June 2024.

By \_\_\_\_\_  
Christine Pisch, City Clerk

# Westmorland Salary Schedule

Presented June 18, 2024

		3%
	CURRENT RATE	Proposed Increase
FY 2025 POSITION TITLE	Current Rate	FY 2025 Rate
<b>Public Works Director</b>		
Hourly	\$ 42.50	\$ 43.78
Monthly	\$ 7,366.67	\$ 7,587.67
Annual	\$ 88,400.00	\$ 91,052.00
<b>Assistant CPO WWTP</b>		
Hourly	\$ 21.72	\$ 22.37
Monthly	\$ 3,764.80	\$ 3,877.74
Annual	\$ 45,177.60	\$ 46,532.93
<b>WWTP Operator 1</b>		
Hourly	\$ 19.50	\$ 20.09
Monthly	\$ 3,380.00	\$ 3,482.27
Annual	\$ 40,560.00	\$ 41,787.20
<b>WWTP Operator 1</b>		
Hourly	\$ 19.50	\$ 20.09
Monthly	\$ 3,380.00	\$ 3,481.40
Annual	\$ 40,560.00	\$ 41,776.80
<b>Parks &amp; Recreation Maintenance</b>		
Hourly	\$ 17.50	\$ 18.03
Monthly	\$ 3,033.33	\$ 3,124.33
Annual	\$ 36,400.00	\$ 37,492.00
<b>Office Supervisor</b>		
Hourly	\$ 25.50	\$ 26.27
Monthly	\$ 4,420.00	\$ 4,552.60
Annual	\$ 53,040.00	\$ 54,631.20
<b>Water Clerk</b>		
Hourly	\$ 17.50	\$ 18.03
Monthly	\$ 3,033.33	\$ 3,124.33
Annual	\$ 36,400.00	\$ 37,492.00
<b>Police Chief</b>		
Hourly	\$ 37.00	\$ 38.11
Monthly	\$ 6,413.33	\$ 6,605.73
Annual	\$ 76,960.00	\$ 79,268.80
<b>Police Sargent</b>		
Hourly	\$ 32.00	\$ 32.96
Monthly	\$ 5,546.67	\$ 5,713.07
Annual	\$ 66,560.00	\$ 68,556.80
<b>Police Officer</b>		
Hourly	\$ 21.63	\$ 22.28
Monthly	\$ 3,749.20	\$ 3,861.68
Annual	\$ 44,990.40	\$ 46,340.11
<b>Police Officer</b>		
Hourly	\$ 20.55	\$ 21.17
Monthly	\$ 3,562.00	\$ 3,668.86
Annual	\$ 42,744.00	\$ 44,026.32
<b>Police Officer</b>		
Hourly	\$ 20.55	\$ 21.17
Monthly	\$ 3,562.00	\$ 3,668.86
Annual	\$ 42,744.00	\$ 44,026.32



FY 2025

CURRENT RATE	Proposed Increase
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**VOLUNTEER - PAID SHIFT & CALL**

<b>Fire Fighters - Volunteer</b>		
Shift = 8 hours	\$ 75.00	\$ 100.00
Annual Shift	\$ 54,750.00	\$ 73,000.00
Paid Per Call	\$ 10.00	\$ 20.00
Annual Paid Per Call	\$ 3,500.00	\$ 7,000.00

**PART TIME EMPLOYEES**

<b>City Manager</b>		
Hourly	\$ 60.00	\$ 60.00
Annual	\$ 62,400.00	\$ 62,400.00
<b>Public Works Projects</b>		
Hourly	\$ 90.00	\$ 90.00
Annual	\$ 33,300.00	\$ 33,300.00
<b>Janitor</b>		
Hourly	\$ 16.00	\$ 16.00
Annual	\$ 8,320.00	\$ 8,320.00

**SEASONAL EMPLOYEES @ 4MONTHS (1/3)**

<b>Lead Life Guard</b>		
Hourly	\$ 17.00	\$ 17.00
Annual	\$ 8,602.00	\$ 8,602.00
<b>Life Guard</b>		
Hourly	\$ 16.00	\$ 16.00
Annual	\$ 32,384.00	\$ 32,384.00
<b>Parks &amp; Recreation Maintenance</b>		
Hourly	\$ 16.00	\$ 16.00
Annual	\$ 8,096.00	\$ 8,096.00

**STIPEND PAY**

<b>City Council</b>	\$ 500.00	\$ 500.00
Monthly	\$ 2,500.00	\$ 2,500.00
Annual	\$ 30,000.00	\$ 30,000.00
<b>Fire Chief</b>		
Monthly	\$ 600.00	\$ 600.00
Annual	\$ 7,200.00	\$ 7,200.00
<b>Batallion Fire Chief</b>		
Monthly	\$ 250.00	\$ 250.00
Annual	\$ 3,000.00	\$ 3,000.00
<b>Public Works Director</b> *\$400 Stipend + \$400 Certificates		
Monthly	\$ 800.00	\$ 800.00
Annual	\$ 9,600.00	\$ 9,600.00
<b>TOTAL</b>	<b>\$ 844,728.00</b>	<b>\$ 883,697.28</b>

# CITY OF WESTMORLAND

## Report to the City Council

**MEETING DATE:** June 18, 2024

**FROM:** Laura Fischer, General Manager

**SUBJECT:** Adopt Resolution Number 2024-10 to Adopt the Five Year Capital Improvement Program of Project List.

### ISSUE:

Shall the City of Westmorland City Council adopt Resolution Number 2024-10 to adopt the five-year Capital Improvement Budget?

### GENERAL MANAGER RECOMMENDATION:

Adopt Resolution Number 2024-10 to adopt the Modified Five-Year Capital Improvement Budget as Presented.

### FISCAL IMPACT:

The proposed City Five-Ten Year Capital Improvement Budget totals \$22,211,350 not including prior year projects. For Fiscal Year 2024-25 the total Capital Improvement Budget is \$4,341,219 total all funds.

### DISCUSSION:

The City's Capital Improvement Budget reflects the current and future needs of the City. Staff has developed projects with estimated cost in anticipation of new regulations, population growth projections, and other demands on our City infrastructure. The projects listed include for FY 2024-25 include:

WATER CAPITAL IMPROVEMENT PROJECTS		Project Schedule 2024-2025
Total Project Cost	Water Filter Replacement Project - Drought Funds	\$ 2,721,219
2,928,150		
Total Project Cost	Construct/Install new C900 water main segments to replace existing small or inadequate water main segments on 7th Street.	\$ 376,000
411,000		
Total Project Cost	Construct New Tank and Expand Existing Water Storage Tank with TTHM Striping System and other improvements as needed.	\$ 200,000
6,115,000		
TOTAL PROJECTS	TOTAL WATER FUND CAPITAL IMPROVEMENTS FY 2025	\$3,297,219
9,454,150		
STREETS CAPITAL IMPROVEMENT PROJECTS		Project Schedule 2024-2025
Total Project Cost	Pedestrian Improvements ADA ramps	385,000
400,000		
Total Project Cost	East 7th Street Improvements Phase I from H to Martin Street - widen as needed, add sidewalk, ADA, streetlights and water main	659,000
665,000		
TOTAL PROJECTS	TOTAL STREET FUND CAPITAL IMPROVEMENTS FY 2025	\$1,044,000
1,065,000		

**CONCLUSION:**

This presentation is the first draft presented to the Council for review. You will notice that there are not any park projects on the CIP, because I haven't received direction on what our plans are for parks. These CIP projects should be discussed and could be incorporated into our Strategic Planning process to establish a plan for improvements.

It is recommended that the Council review and approve the CIP budget and direct staff to bring the CIP back for consideration and adoption including Resolution 2024-10 to adopt the Five Year Capital Improvement Program of Projects List.

Respectfully Submitted,

Laura Fischer  
General Manager

Attachments: Five Year CIP Budget  
Resolution 2024-10

# Five Year Capital Improvement Project List

Presented to Council June 5, 2024

## WATER TREATMENT PLANT

FUNDED		Small Communities Drought Funds									
<div>Drought Funds SWR/SCDR Agreement # 4600015451</div> <div>Funding \$2.9 Million</div> <div>Expenditure is authorized, funds are reimbursed. There is a 10% retention held by the State which will be released upon project completion.</div>	Water Filter Replacement Project		Total Project Cost	Prior Years Exp	Project Schedule FY 24-25	Project Schedule FY 25-26	Project Schedule FY 26-27	Project Schedule FY 27-28	Project Schedule FY 28-29	LONG TERM 6-10 YRS	Project Totals
			\$ 2,928,150								
	Project Components										
		Planning/Design	320000	176,931	143,069						320,000
		Construction Management	290000		290,000						290,000
	Construction	2318150	30,000	2,288,150						2,318,150	
	Bidding & Construction Management									-	
	Contingency									-	
	TOTAL	2,928,150	206,931	2,721,219	-	-	-	-	-	2,928,150	

FUNDED		Water Distribution Lines									
<div>Drought Funds SWR/SCDR Agreement # 4600015451</div> <div>Expenditure is authorized, funds are reimbursed. There is a 10% retention held by the State which will be released upon project completion. City has a \$20K match for this portion of the grant funds.</div>	Construct/Install new C900 water main segments to replace existing small or inadequate water main segments on 7th Street		Total Project Cost \$ 411,000	Prior Years Exp	Project Schedule FY 24-25	Project Schedule FY 25-26	Project Schedule FY 26-27	Project Schedule FY 27-28	Project Schedule FY 28-29	LONG TERM 6-10 YRS	Project Totals
	Project Components										
		Planning/Design	43000	35,000	8,000						43,000
		Engineering	18000		18,000						18,000
		Construction	350000		350,000						350,000
		Contingency									-
		TOTAL	411,000	35,000	376,000	-	-	-	-	-	411,000

# Five Year Capital Improvement Project List

Presented to Council June 5, 2024

UNFUNDED	Water Distribution Lines											
Application has been submitted in 2017 and is being amended and resubmitted.	Construct New Tank and Expand Existing Water Storage Tank with TTHM Striping System and other improvements as needed.		Total Project Cost \$ 6,115,000	Prior Years Exp	Project Schedule FY 24-25	Project Schedule FY 25-26	Project Schedule FY 26-27	Project Schedule FY 27-28	Project Schedule FY 28-29	LONG TERM 6-10 YRS	Project Totals	
	Project Components											
	18.0%	Engineering Design	\$ 515,000.00	515,000		-						515,000
	12.0%	Bidding & Construction Management	\$ 600,000.00		200,000	400,000						600,000
	Construction, Inspection Adm & Survey & Contingency - STAFF ESTIMATE	\$ 5,000,000.00			5,000,000						5,000,000	
	TOTAL	\$ 6,115,000.00	515,000	200,000	5,400,000	-	-	-	-	-	6,115,000	

# Five Year Capital Improvement Project List

Presented June 5, 2024

ALL FUNDS - GENERAL PROJECTS

UNFUNDED	Public Safety Building	\$ 5,212,200								
Possible Grant Funds FEMA Application Submitted and Federal Application through Congressman Ruiz	Public Safety Building - Fire & Police	Project Total Cost 5,212,200	Project Schedule FY 24-25	Project Schedule FY 25-26	Project Schedule FY 26-27	Project Schedule FY 27-28	Project Schedule FY 28-29	Project Schedule FY 29-30	LONG TERM 6-10 YRS	Project Totals
	Project Components									
	Planning/Design	600,000		600,000						600,000
	Environmental	200,000		200,000						200,000
	Bidding	200,000			200,000					200,000
	Construction Management	160,000			160,000					160,000
	Construction	3,652,200				3,652,200				3,652,200
	Contingency	400,000				400,000				400,000
	TOTAL	5,212,200	0	800,000	360,000	4,052,200				5,212,200

# Five Year Capital Improvement Project List

Presented to Council June 5, 2024

## STREETS DISTRIBUTION

FUNDED	Pedestrian ADA Sidewalks									
Measure D LTA Funds through ICTC	Pedestrian Improvements ADA ramps	Total Project Cost \$ 400,000	Prior Years Exp	Project Schedule FY 24-25	Project Schedule FY 25-26	Project Schedule FY 26-27	Project Schedule FY 27-28	Project Schedule FY 28-29	LONG TERM 6-10 YRS	Project Totals
Measure D funds are programed through ICTC All city streets are included in programming. Construct sidewalks, driveway entrances, ADA ramps.	Project Components									
	Planning/Design	15000	15,000							15,000
	Engineering	15000		15,000						15,000
	Construction	350000		350,000						350,000
	Bidding & Construction Management									-
	Contingency	20000		20,000						20,000
	TOTAL	400,000	15,000	385,000	-	-	-	-	-	400,000
FUNDED	ARAM Improvements - 3rd Street G Street and I Street									
Measure D LTA Funds through ICTC	Street Improvement - Grinding ARAM and water main - 3rd Street, G. Street and I Street with water main improvements.	Total Project Cost \$ 610,000	Prior Years Exp	Project Schedule FY 24-25	Project Schedule FY 25-26	Project Schedule FY 26-27	Project Schedule FY 27-28	Project Schedule FY 28-29	LONG TERM 6-10 YRS	Project Totals
Measure D funds are programed through ICTC All city streets are included in programming. Construct sidewalks, driveway entrances, ADA ramps.	Project Components									
	Planning/Design	15000			15,000					15,000
	Engineering	15000			15,000					15,000
	Construction	550000			550,000					550,000
	Contingency	30000			30,000					30,000
	TOTAL	610,000	-	-	610,000	-	-	-	-	610,000

# Five Year Capital Improvement Project List

Presented to Council June 5, 2024

FUNDED	7th Street Improvement Project									
Measure D LTA Funds through ICTC	East 7th Street Improvements Phase III from B to center Street - widen as needed, add sidewalk, ADA, streetlights and water main	Total Project Cost  \$ 426,000	Prior Years Exp	Project Schedule FY 24-25	Project Schedule FY 25-26	Project Schedule FY 26-27	Project Schedule FY 27-28	Project Schedule FY 28-29	LONG TERM 6-10 YRS	Project Totals

Project Components

Measure D funds are programed through ICTC All city streets are included in programming. Construct sidewalks, driveway entrances, ADA ramps.	3.0%	Planning Design	\$ 12,000.00	7,000		-	5,000				12,000
	5.0%	Engineering	\$ 18,000.00				18,000				18,000
		Construction,Inspection Adm & Survey & Contingency	\$ 380,000.00				380,000				380,000
	5.0%	Contingency	\$ 16,000.00				16,000				16,000
		TOTAL	\$ 426,000.00	7,000	-	-	419,000	-	-	-	426,000

FUNDED	7th Street Improvement Project									
Measure D LTA Funds through ICTC	East 7th Street Improvements Phase II from H to center Street - widen as needed, add sidewalk, ADA, streetlights and water main	Total Project Cost  \$ 388,000	Prior Years Exp	Project Schedule FY 24-25	Project Schedule FY 25-26	Project Schedule FY 26-27	Project Schedule FY 27-28	Project Schedule FY 28-29	LONG TERM 6-10 YRS	Project Totals

Project Components

Measure D funds are programed through ICTC All city streets are included in programming. Construct sidewalks.	3.0%	Planning Design	\$ 6,000.00	6,000		-					6,000
	5.0%	Engineering	\$ 18,000.00			18,000					18,000
		Construction,Inspection Adm & Survey & Contingency	\$ 350,000.00			350,000					350,000



# Five Year Capital Improvement Project List

Presented to Council June 5, 2024

driveway entrances, ADA ramps.	5.0%	Contingency	\$ 14,000.00			14,000						14,000
		TOTAL	\$ 388,000.00	6,000	-	382,000	-	-	-	-	-	388,000

FUNDED	7th Street Improvement Project											
Measure D LTA Funds through ICTC	East 7th Street Improvements Phase I from H to Martin Street - widen as needed, add sidewalk, ADA, streetlights and water main		Total Project Cost  \$ 665,000	Prior Years Exp	Project Schedule FY 24-25	Project Schedule FY 25-26	Project Schedule FY 26-27	Project Schedule FY 27-28	Project Schedule FY 28-29	LONG TERM 6-10 YRS	Project Totals	

Project Components

Measure D funds are programed through ICTC All city streets are included in programming. Construct sidewalks, driveway entrances, ADA ramps.	3.0%	Planning Design	\$ 10,000.00	\$ 6,000	\$ 4,000	-						10,000
	5.0%	Engineering	\$ 35,000.00		\$ 35,000							35,000
		Construction,Inspection Adm & Survey & Contingency	\$ 600,000.00		\$ 600,000							600,000
	5.0%	Contingency	\$ 20,000.00		\$ 20,000							20,000
		TOTAL	\$ 665,000.00	\$ 6,000	\$ 659,000	-	-	-	-	-	-	665,000

# Weestmorland Five Year Capital Improvement Project List

Presented to Westmorland June 5, 2024

## WASTEWATER DEPARTMENT

Funding Source	Wastewater Treatment Project										\$ 6,095,000
UNFUNDED	Update Wastewater Treatment Plant	Project Total Cost	Project Schedule FY 24-25	Project Schedule FY 25-26	Project Schedule FY 26-27	Project Schedule FY 27-28	Project Schedule FY 28-29	Project Schedule FY 29-30	LONG TERM 6-10 YRS	Project Totals	
Possible Grant and/or Loan	Project Components										
		Application - costs	20,000						25,000	25,000	
	12.0%	Engineering and Design	540,000						540,000	540,000	
	1.0%	Bidding	45,000						45,000	45,000	
	4.0%	Engineering- Staking, Geo & Elec	180,000						180,000	180,000	
	8.0%	Construction Management	360,000						360,000	360,000	
		Construction Costs	4,500,000						4,500,000	4,500,000	
	10.0%	Contingency	450,000						450,000	450,000	
	TOTAL		6,095,000						6,100,000	6,100,000	
UNFUNDED	Manhole Repair / Replace Project										\$ 392,000
Manhole repair/replacement project	Wastewater Manholes Improvement Project	Project Total Cost	Project Schedule FY 24-25	Project Schedule FY 25-26	Project Schedule FY 26-27	Project Schedule FY 27-28	Project Schedule FY 28-29	Project Schedule FY 29-30	LONG TERM 6-10 YRS	Project Totals	
Wastewater Funds	Project Components										
	6.0%	Engineering and Design	10,500	0	10,500		10,500			21,000	
	1.0%	Bidding	1,750	0	1,750		1,750			3,500	
		Construction Costs	175,000	0		175,000	0	175,000		350,000	
	5.0%	Contingency for budget purposes only	8,750	0		8,750	0	8,750		17,500	
	TOTAL		196,000	0	0	12,250	183,750	12,250	183,750	392,000	

# **CITY OF WESTMORLAND**

## **Report to the City Council**

**MEETING DATE:** June 18, 2024

**FROM:** Laura Fischer, Manager

**SUBJECT:** Adopt Resolution 2024-11 Establishing Reserve Policy

**ISSUE:**

Shall the City of Westmorland City Council Adopt Resolution 2024-11 Establishing Reserve Policy.

**GENERAL MANAGER RECOMMENDATION:**

Adopt Resolution Number 2022-110 Adopting the Reserve Resolution 2024-11.

**FISCAL IMPACT:** Adopting Resolution 2024-11 will establish a reserve budget to allocate Fund Balance for FY 2024-25 to ensure adequate funding to complete projects.

**DISCUSSION:**

The City of Westmorland desires to maintain current and comprehensive financial policies which can be identified and approved each year via Resolution. The level of reserves and recommended uses are reviewed each year at budget adoption and approved by City Council. This is the first year that the City has established reserves and as such the purpose nature of restrictions should be established.

***Purpose***

The purpose is to reduce the risk of financial impacts resulting from a natural disasters or other catastrophic events; respond to the challenges of a changing economic environment, including prolonged downturns in the local, state or national economy. Demonstrate continued prudent fiscal management and creditworthiness, and provide funding stability for core services and infrastructure funded through the General Fund and all enterprise funds.

***Classifications and Nature of Restrictions***

- Non-spendable- Cannot be readily converted to cash
  - Resources which cannot be spent because they are either a) not a spendable form or be legally or contractually required to be maintained intact.
- Restricted- Externally imposed restrictions
  - Resources with constraints placed on the use of resources which are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.
- Committed- City Council imposed commitment
  - Resources which are subject to limitations the government imposes upon itself at its highest level of design making (City Council) and that remain binding unless removed in the same manner.

- Assigned- City Council assigned purpose/intent
  - Resources neither restricted nor committed for which a government has a stated intended use as established by the City Council or a bod or official (management) to which the City Council has delegated the authority to assign amounts for specific purposes.
- Unassigned- Residual balance not otherwise restricted
  - Resources which cannot be properly classified in one of the other four categories. The General Fund should have a positive unassigned fund balance amount.

***Budget Stabilization and Catastrophic Event Reserve Based on Operating Reserves.***

Funds reserved under this category shall be used to mitigate, should they occur, annual budget revenue shortfalls (actual revenues less than projected revenues) due to changes in the economic environment and/or one-time expenditures that will result in future efficiencies and/or budgetary savings.

Examples of “economic triggers” and one-time uses include, but are not limited to:

- Significant decrease in property or sales tax, or other economically sensitive revenues;
- Loss of businesses considered to be significant sales tax generators;
- Reductions in revenue or increases in expenditures due to actions by the state/federal government;
- Workflow/technical system improvements to reduce ongoing, personnel costs and enhance customer services;
- One-time maintenance of service levels due to significant economic/budget constraints; and
- One-time transitional costs associated with organizational restructuring to secure long-term personnel cost savings.

Funds reserved under this category shall also be used to mitigate costs associated with unforeseen emergencies, including natural disasters or catastrophic events. Should a catastrophic disaster or loss of a significant source of the City’s property and sales tax revenue occur, the required reserve level should be adequate to meet the City’s immediate financial needs. For example, in the event of natural disaster, this General Fund Reserve would provide necessary coverage for basic operating expenses for approximately 180 days, including salary and benefits for safety and non-safety City employees, while still meeting debt service obligations. This time frame would enable the City to explore other available cash alternatives.

***Capital Assets and Infrastructure Replacement Reserve.***

The City will maintain a Reserve for Capital Assets and Infrastructure Replacement. These reserves will be utilized to make major capital asset purchases such as information technology upgrades, fleet vehicles, and various equipment. Additionally, this reserve will be utilized to make improvements to and replacement of City buildings and infrastructure. Recommendations for use of these reserves will be made during the annual budget review and adoption process.

This Reserve will be funded at \$3,181,866 with the adoption of the Fiscal Year 2024-25 budget. It should be the long-term goal of the City to build and replenish this reserve in an amount equal to the estimated replacement cost of all City capital assets at the end of their design life and to use this reserve for such replacements.

### ***Excess Fund Balance***

At the end of each fiscal year, the Finance Department reports on the audited year-end financial results. Should actual General Fund revenues exceed expenditures and encumbrances, a year end operating surplus shall be reported. Any year-end surplus that results in the General Fund balance exceeding the Reserve level required by this reserve policy shall be available for allocation for the following, subject to Council approval:

- Offset projected future deficits
- Anticipated intergovernmental fiscal impacts
- One-time funding, non-recurring needs
- Loan repayment acceleration
- Upon funding of the above, the division of remaining surplus balances shall be recommended to the City Council between the Capital Assets and Infrastructure Replacement, based on most critical needs at that time.

### **CONCLUSION:**

It is recommended that the City Council review the Reserve Budget.

Respectfully Submitted,

Laura Fischer, Manager  
Attachment: Resolution Number 2024-11

**CITY OF WESTMORLAND**  
**2023-24 PROJECTED CASH BALANCE**

*Projected CASH BALANCE as Of June 30, 2023*

	General Fund	Water	Sewer	Trash	CDBG	Streets All Funds	Totals
Cash at Beginning of FY 2023-24:	566,567	584,628	867,742		178,091	2,544,594	4,741,622
Projected 2023-24 Net change at end of FY 2023-24:	(271,332)	47,387	2,990		13,262	(706,263)	(913,956)
Projected Cash Balance at End of FY 2023-24:	295,235	632,015	870,732	-	191,353	1,838,331	3,827,665

\* Unchanged Capital assets for Projections purposes only

**Proposed Reserve Funds Established via Resolution Number 2024-11**

PROJECTED CASH BROUGHT FORWARD AS OF JUNE 30, 2024	General Fund	Water	Sewer	Trash	CDBG	Streets All Funds	Totals
	295,235	632,015	870,732		191,353	1,838,331	3,827,665
<b>Other Sources of Revenues:</b>							
LOVE'S Reimbursement Agreement Streets one year to pay & payments from Water and Sewer over 10 years total paid as of end of 2024 = 1,125,167.29	1,125,167						1,125,167
LEAP GRANT	19,800						19,800
<b>Total Funds:</b>	<b>1,440,202</b>	<b>632,015</b>	<b>870,732</b>	<b>-</b>	<b>191,353</b>	<b>1,838,331</b>	<b>4,972,633</b>

**Committed Funds:**

Capacity Fees							
Water and Sewer Rate Study - Capacity Fees or grant		20,000	20,000				40,000
<b>Capital Reserve Funds (Future Projects)</b>							-
Water Treatment Plant - Filter Project - 10% retention		272,122					272,122
Water Treatment Plant TTHM Stripping - 10% retention		20,000					20,000
Water Distribution Lines Improvements - 10% retention		37,600					37,600
Public Safety Building -							-
Pedestrian ADA Sidewalks						385,000	385,000
East 7th Street Improvements Phase 1						659,000	659,000
<b>Total Committed Funds:</b>	<b>-</b>	<b>349,722</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>1,044,000</b>	<b>1,413,722</b>
LOVE'S Reimbursement Agreement							-
Debt owed to General Fund - PAYMENT SCHEDULE 10 YRS		28,129	7,876			765,114	801,119
<b>Assigned or Designated Fund Balance:</b>	<b>-</b>	<b>377,851</b>	<b>27,876</b>	<b>-</b>	<b>-</b>	<b>1,809,114</b>	<b>2,214,841</b>
Operating and Maintenance Reserve Funds 90 days Operating and Maintenance Costs for Water and Sewer. 180 days for General Fund.	611,705	136,120	90,294	70,435	2,959	55,512	967,025
<b>TOTAL RESERVES FOR FY 2024-25</b>	<b>611,705</b>	<b>513,971</b>	<b>118,171</b>	<b>70,435</b>	<b>2,959</b>	<b>1,864,625</b>	<b>3,181,866</b>
<b>PROJECTED UN-ASSIGNED BALANCE:</b>	<b>828,498</b>	<b>118,044</b>	<b>752,561</b>		<b>188,394</b>	<b>(26,294)</b>	<b>1,790,767</b>

**Population**

Population	2,200						
Total Expenditures Only	1,240,401	552,044	366,194	285,651	12,000	225,131	2,681,421
Expenditures per population	564	251	166	130	5	102	1,219

**Number of Days in Year**

Number of Days in Year	365						
Total Expenditures Only	1,240,401	552,044	366,194	285,651	12,000	225,131	2,681,421
Expenditures per day	3,398	1,512	1,003	783	33	617	7,346

Cash per day expenditures only	3,398	1,512	1,003	783	33	617	7,346
Number of Days Unassigned Cash	244	78	750	-	5,730	(43)	244

DAYS CASH RATIO ANALYSIS	General Fund	Water	Sewer		Trash		Totals
Cash Required Per Day for Operating Expenses	3,398	1,512	1,003	783	33	617	7,346
Number of Days Unassigned Cash on Hand	244	78	750	-	5,730	(43)	244

**RESOLUTION NO. 2024-11**

**A RESOLUTION OF THE CITY OF  
WESTMORLAND ADOPTING A RESERVE  
BUDGET FOR FISCAL YEAR 2024-2025**

**WHEREAS**, the City Manager has submitted the Reserve 2024-25 Budget to the City Council for its review and consideration in accordance with usual policies and objectives, and

**WHEREAS**, the 2024-25 Reserve Guidelines are intended to provide guidelines for the City of Westmorland to designate money in order to balance the budget, respond to emergencies, keep rates affordable, maintain current infrastructure and plan for future public projects; and

**WHEREAS**, in said fiscal year beginning July 1, 2025, there is hereby Reserved within the Treasury of the City of Westmorland for City purposes by the various departments of said City for the fiscal year 2024-25, the projected amount of \$3,181,866; and

**WHEREAS**, All modifications to the Fiscal Year 2024-25 Budget of Reserved Funds, departments and/or activities shall be made by the City of Westmorland and any changes are reported regularly to the Board of Directors; and

**WHEREAS**, the Proposed Modified Reserve Budget Established for FY 2024-25 are described below; and

CITY OF WESTMORLAND							
2023-24 PROJECTED CASH BALANCE							
<i>Projected CASH BALANCE as Of June 30, 2023</i>							
	General Fund	Water	Sewer	Trash	CDBG	Streets All Funds	Totals
Cash at Beginning of FY 2023-24:	566,567	584,628	867,742		178,091	2,544,594	4,741,622
Projected 2023-24 Net change at end of FY 2023-24:	(271,332)	47,387	2,990		13,262	(706,263)	(913,956)
Projected Cash Balance at End of FY 2023-24:	295,235	632,015	870,732	-	191,353	1,838,331	3,827,665
* Unchanged Capital assets for Projections purposes only							
Proposed Reserve Funds Established via Resolution Number 2024-11							
PROJECTED CASH BROUGHT FORWARD AS OF JUNE 30, 2024	General Fund	Water	Sewer	Trash	CDBG	Streets All Funds	Totals
	295,235	632,015	870,732		191,353	1,838,331	3,827,665
<i>Other Sources of Revenues:</i>							
LOVE'S Reimbursement Agreement Streets one year to pay & payments from Water and Sewer over 10 years total paid as of end of 2024 = 1,125,167.29	1,125,167						1,125,167
LEAP GRANT	19,800						19,800
<b>Total Funds:</b>	<b>1,440,202</b>	<b>632,015</b>	<b>870,732</b>	<b>-</b>	<b>191,353</b>	<b>1,838,331</b>	<b>4,972,633</b>
<i>Committed Funds:</i>							
Capacity Fees							
Water and Sewer Rate Study - Capacity Fees or grant		20,000	20,000				40,000
<b>Capital Reserve Funds (Future Projects)</b>							-
Water Treatment Plant - Filter Project - 10% retention		272,122					272,122
Water Treatment Plant TTHM Stripping - 10% retention		20,000					20,000
Water Distribution Lines Improvements - 10% retention		37,600					37,600
Public Safety Building -							-
Pedestrian ADA Sidewalks						385,000	385,000
East 7th Street Improvements Phase 1						659,000	659,000
<b>Total Committed Funds:</b>	<b>-</b>	<b>349,722</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>1,044,000</b>	<b>1,413,722</b>
LOVE'S Reimbursement Agreement							-
Debt owed to General Fund - PAYMENT SCHEDULE 10 YRS		28,129	7,876			765,114	801,119
<b>Assigned or Designated Fund Balance:</b>	<b>-</b>	<b>377,851</b>	<b>27,876</b>	<b>-</b>	<b>-</b>	<b>1,809,114</b>	<b>2,214,841</b>
Operating and Maintenance Reserve Funds							
90 days Operating and Maintenance Costs for Water and Sewer. 180 days for General Fund.	611,705	136,120	90,294	70,435	2,959	55,512	967,025
<b>TOTAL RESERVES FOR FY 2024-25</b>	<b>611,705</b>	<b>513,971</b>	<b>118,171</b>	<b>70,435</b>	<b>2,959</b>	<b>1,864,625</b>	<b>3,181,866</b>
<b>PROJECTED UN-ASSIGNED BALANCE:</b>	<b>828,498</b>	<b>118,044</b>	<b>752,561</b>		<b>188,394</b>	<b>(26,294)</b>	<b>1,790,767</b>
<b>Population</b>	<b>2,200</b>						
Total Expenditures Only	1,240,401	552,044	366,194	285,651	12,000	225,131	2,681,421
<b>Expenditures per population</b>	<b>564</b>	<b>251</b>	<b>166</b>	<b>130</b>	<b>5</b>	<b>102</b>	<b>1,219</b>
<b>Number of Days in Year</b>	<b>365</b>						
Total Expenditures Only	1,240,401	552,044	366,194	285,651	12,000	225,131	2,681,421
<b>Expenditures per day</b>	<b>3,398</b>	<b>1,512</b>	<b>1,003</b>	<b>783</b>	<b>33</b>	<b>617</b>	<b>7,346</b>
<b>Cash per day expenditures only</b>	<b>3,398</b>	<b>1,512</b>	<b>1,003</b>	<b>783</b>	<b>33</b>	<b>617</b>	<b>7,346</b>
<b>Number of Days Unassigned Cash</b>	<b>244</b>	<b>78</b>	<b>750</b>	<b>-</b>	<b>5,730</b>	<b>(43)</b>	<b>244</b>
DAYS CASH RATIO ANALYSIS	General Fund	Water	Sewer		Trash		Totals
Cash Required Per Day for Operating Expenses	3,398	1,512	1,003	783	33	617	7,346
Number of Days Unassigned Cash on Hand	244	78	750	-	5,730	(43)	244



**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF WESTMORLAND,  
DOES HEREBY RESOLVE AS FOLLOWS:**

1. That the foregoing is true, correct and adopted.
2. That the City Council of the City of Westmorland Adopts the Modified Reserve Fund Budget for Fiscal Year 2024-25.
3. That the City Council of the City of Westmorland does hereby adopt this Resolution approving the Fiscal Year 2024-25 Reserve Budget as set forth.
4. That the Mayor of the City Council of the City of Westmorland is hereby authorized to sign said Resolution, a copy of which is on file at City Hall.

**PASSED AND ADOPTED** at a regular meeting of the City Council of the City of Westmorland held on the 18<sup>th</sup> day of June 2024.

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Judith Rivera, Mayor

ATTEST:

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Christine Pisch, City Clerk

I, Christine Pisch, City Clerk for the City of Westmorland, County of Imperial, State of California, DO HEREBY CERTIFY that the foregoing resolution was dully passed, approved and adopted by the City Council of the City of Westmorland at its regularly scheduled meeting held on the 18<sup>th</sup> day of June, 2024.

By \_\_\_\_\_  
Christine Pisch, City Clerk