

CITY OF WESTMORLAND CITY COUNCIL REPORT

DATE: June 18, 2024

FROM: Laura Fischer

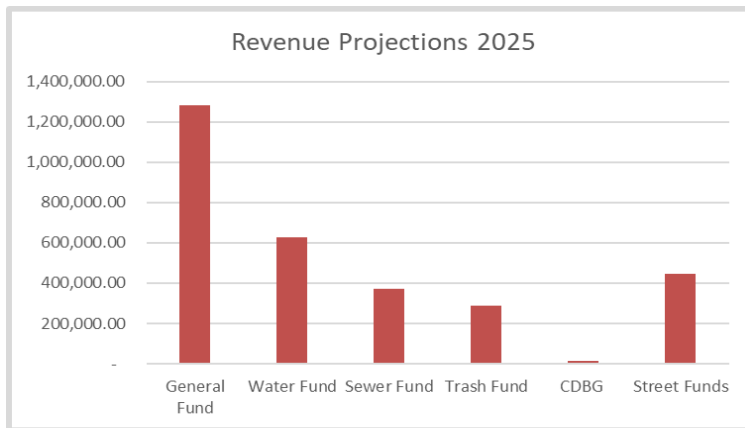
SUBJECT: Budget Review

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)
TOTAL CITY WIDE REVENUE	3,025,725.67	2,704,377.86	\$ 321,347.80

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 18th.

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
General Fund			
	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
Water Fund		627,560.00	\$549,964.10
Sewer Fund		370,560.00	358,099.49
Trash Fund		\$287,225.93	284,031.84
CDBG		14,500.00	12,000.00
Street Funds			
	Measure D	343,000.00	204,518.73
	Gas Tax	55,000.00	20,000.00
	SB1	46,000.00	-
TOTAL CITY WIDE REVENUE		3,025,725.67	2,668,372.51

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 18th 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 18th 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
General Fund Revenues - Non Specific		
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
Sub Total GF Revenue Non-Specific	1,058,460.88	1,079,617.32
General Fund Revenues - Police		
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
Sub Total GF Revenue Police	173,479.22	109,542.18
General Fund Revenues - Fire		
110-22-4750 Fire Department Revenue	\$ 60,000.00	\$ 52,223.00
Sub Total GF Revenue - Fire	60,000.00	52,223.00
General Fund Revenues - Parks & Recreation		
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	17,705.90	22,497.25
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	18,000.00	18,000.00
TOTAL GENERAL FUND REVENUES	1,327,646.00	1,281,879.74

CITY OF WESTMORLAND
Proposed Budget Fiscal Year 2025

Presented June 18, 2024

General Fund Expenses	Projected FY 2024	Proposed Budget 2025
General Fund Expenses		
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	\$ -	
Sub Total GF Expenses	\$ 395,050.47	\$ -
General - Elected Officials - General Fund		
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	\$ -	\$ -
Sub Total GF Expenses Elected Officials	\$ 55,927.00	\$ 56,961.40
Non Departmental Office Expenses - General Fund		
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

General Fund Expenses	Projected FY 2024	Proposed Budget 2025
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	\$ -	\$ -
Sub Total Non-Departmental Expenses	\$ 426,682.73	\$ 179,280.37
Police Expenses - General Fund		
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	\$ -	

General Fund Expenses	Projected FY 2024	Proposed Budget 2025
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
TOTAL POLICE EXPENSES	\$ 433,459.64	\$ 596,541.71
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)	\$ -	\$ -
Sub Total Fire Expenses	\$ 137,925.88	\$ 203,449.28
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

General Fund Expenses	Projected FY 2024	Proposed Budget 2025
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		\$ -
Sub Total Parks and Recreation Department	\$ 72,480.50	\$ 172,639.84
Youth Hall Expenses - General Fund		
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
Sub Total Youth Hall Expenditures	\$ 12,855.00	\$ 12,000.00
Building Department		
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	\$ -	\$ -
Sub Total Building Department	\$ 19,830.41	\$ 18,885.75
TOTAL GENERAL FUND EXPENDITURES	\$ 1,554,211.63	\$ 1,239,758.34

City of Westmorland
BUDGET WATER FUND PROPOSED FY 2025

Presented June 18, 2024

WATER FUND REVENUE	PROJECTED FY 2024	PROPOSED FY 2025
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)		
Total Water Department		
Total Water Revenue Less One-Time Revenue	613,143.83	627,560.00

WATER FUND REVENUE	PROJECTED FY 2024	PROPOSED FY 2025
WATER FUND EXPENDITURES	PROJECTED FY 2024	PROPOSED FY 2025
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

WATER FUND REVENUE	PROJECTED FY 2024	PROPOSED FY 2025
WATER FUND EXPENDITURES	PROJECTED FY 2024	PROPOSED FY 2025
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		\$ -
Total Water Expenses	\$617,715.23	\$549,964.10
TOTAL WATER EXPENSES LESS COVID FUNDS	\$ 495,146.73	\$ 549,964.10

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)		
TOTAL SEWER REVENUE	\$ 365,289.10	\$ 370,560.00

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		
TOTAL SEWER EXPENSES	\$ 304,362.03	\$ 358,099.49

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		
Total Trash Department	\$277,397.10	\$287,225.93
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	
Total Trash Expenses	\$ 264,135.58	\$ 284,031.84