

# CITY OF WESTMORLAND

## CITY COUNCIL REPORT

**DATE:** June 18, 2025

**FROM:** Laura Fischer

**SUBJECT:** Adopt Resolution 2025-10 to Adopt the Fiscal Year Budget for 2025-2026.

**RECOMMENDATION:** It is recommended that Council adopt the FY 2025-26 budget as presented via Resolution 2025-10.

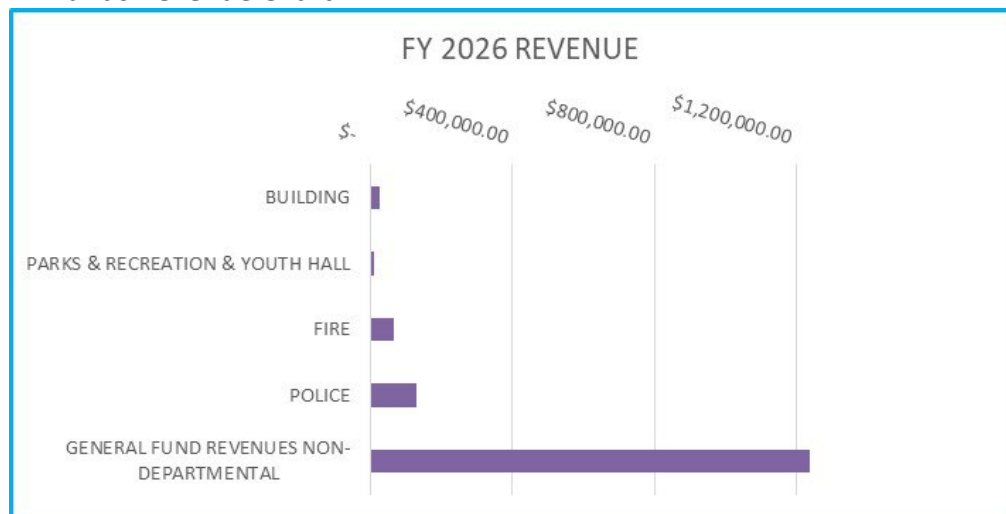
### FISCAL IMPACT:

**Revenue over expenditures including liability (due to) all funds.**

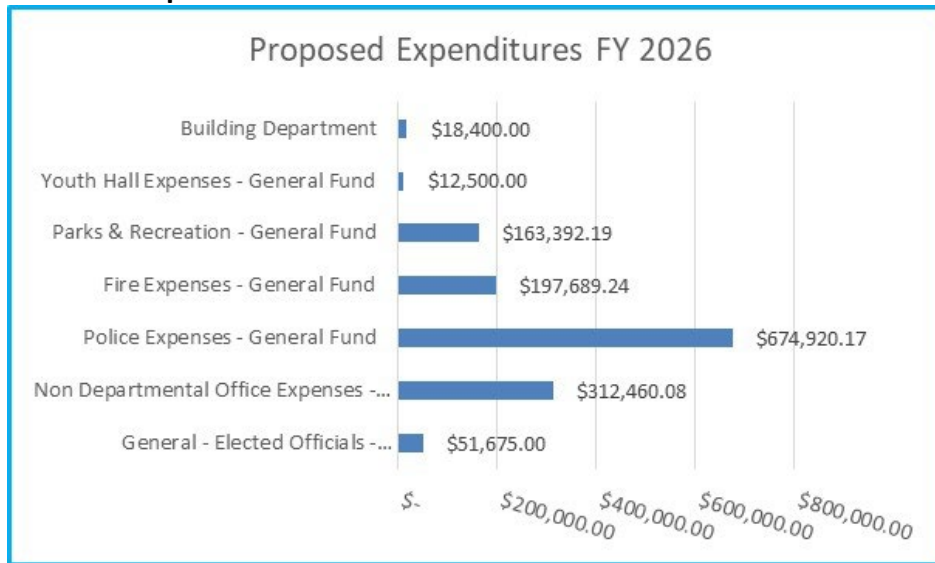
REVENUE OVER EXPENDITURES INCLUDING LIABILITY (DUE TO) ALL FUNDS			
FY 2026 BUDGET	Revenue	Expenditures	Net Revenue
General Fund	1,470,683.35	1,431,036.67	\$ 39,646.68
Water Fund	657,000.00	654,044.44	\$ 2,955.56
Sewer Fund	452,450.00	451,254.43	\$ 1,195.57
Trash Fund	\$ 292,600.00	257,944.08	\$ 34,655.92
CDBG	14,500.00	12,000.00	\$ 2,500.00
Street Funds	433,000.00	119,500.00	\$ 313,500.00
<b>TOTAL CITY WIDE REVENUE</b>	<b>3,320,233.35</b>	<b>2,925,779.62</b>	<b>\$ 394,453.73</b>

All funds have a revenue over expenditure for FY 2026 that includes the new positions and salary increases proposed during budget review.

### All Funds Revenue Chart:



## All Funds Expenditure Chart:



## Salary Schedule to be adopted via Resolution 2025-11 at this meeting.

Title		Hourly Rate	Monthly Stipend Pay	Monthly Salary	Annual Salary
<b>Public Works Department</b>		<b>2025</b>	<b>2026</b>		
<b>Public Works Director</b>	43.78	\$ 45.09	\$ 1,000.00	\$ 9,116.19	\$ 109,394.27
Parks and Rec Maintenance	17.50	\$ 18.50		\$ 3,206.67	\$ 38,480.00
Operator in Training	20.50	\$ 21.50		\$ 3,726.67	\$ 44,720.00
Operator I in water and wastewater		\$ 23.00		\$ -	
Assistant CPO WWTP/WTP	27.00	\$ 31.00		\$ 5,373.33	\$ 64,480.00
Operator in Training	20.50	\$ 21.50		\$ 3,726.67	\$ 44,720.00
Operator II water and wastewater		\$ 27.00		\$ -	
Lead Operator III Wastewater	31.00	\$ 31.00		\$ 5,373.33	\$ 64,480.00
				<b>\$ 30,522.86</b>	<b>\$ 366,274.27</b>
<b>Administration Department</b>					
Supervisor/Treasurer	26.27	\$ 29.77	\$400.00	\$ 5,559.61	\$ 66,715.36
Accounting Specialist	23.00	\$ 23.00		\$ 3,986.67	\$ 47,840.00
City Clerk/Water Clerk	18.25	\$ 18.80	\$ 400.00	\$ 3,658.23	\$ 43,898.80
				<b>\$ 13,204.51</b>	<b>\$ 158,454.16</b>
<b>Police Department</b>					
Police Officer	22.80	\$ 23.48		\$ 4,070.56	\$ 48,846.72
Police Officer	22.28	\$ 23.48		\$ 4,070.56	\$ 48,846.72
Police Officer	22.80	\$ 23.48		\$ 4,070.56	\$ 48,846.72
Police Officer - with POST Basic Cert		\$ 25.75			
Sargent Average Chief & PD	32.96	\$ 33.95		\$ 5,884.46	\$ 70,613.50
Chief	38.11	\$ 39.25		\$ 6,803.91	\$ 81,646.86
Part Time Officer	23.00	\$ 23.00		\$ 3,986.67	\$ 47,840.00
			<b>TOTAL</b>	<b>\$ 28,886.71</b>	<b>\$ 346,640.53</b>
<b>Budgeted at 450 calls</b>		<b>450.00</b>			
<b>2 SHIFTS PER WEEK</b>		<b>104.00</b>			
<b>Fire Department</b>					<b>1560 HOURS</b>
FIRE CHIEF	38.11	\$ 38.11		\$ 4,954.30	\$ 59,451.60
Fire Department Volunteer	12	\$ 20.00			\$ 16,800.00
					<b>\$ 76,251.60</b>

**DISCUSSION:**

The proposed FY 2026 budget in the tables and charts above is based on several assumptions.

**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 July 2025
- New Positions Added at City Hall
  - Accounting Specialist – to be hired in July after approved in budget. The job description is attached to review. This new position will assume some tasks from the Office Supervisor and the part-time Manager. The part-time manager will reduce hours.
  - Part-Time Career Fire Chief – to be recruited and hired by January 2026. Will work on a contract basis similar to the Manager position to help improve our fire operations and assist with the development of the new public safety building.
- Police Department is fully staffed with Chief, Sergeant, and three officers with salary step for officers who pass probation and are certified.
- Police Department has included some additional equipment not included in Capital Outlay such as radar guns and firewall software needed for police activities. These items are included in the proposed budget
- City Hall staff has requested new phones to include one at the counter and manager's desk. This item is included in the proposed budget.

Budget Details are attached.

Resolution is attached.

**CONCLUSION:**

At this meeting, staff is requesting that Council review the budget and adopt Resolution 2025-10 to establish an operation and maintenance budget for citywide activities.

**ALTERNATIVES:**

- 1) Don't approve Resolution 2025-10, which will require the Council to hold a special meeting to either approve a continuing resolution or the amended resolution.
- 2) Provide alternative directions for staff.

Respectfully Submitted,  
Laura Fischer

ATTACHMENTS: Budget Worksheets  
DRAFT Budget Resolution

**RESOLUTION NO. 2025-10**

**A RESOLUTION OF THE CITY OF  
WESTMORLAND ADOPTING A BUDGET FOR  
FISCAL YEAR 2025-2026**

**WHEREAS**, the Manager has submitted the 2025-2026 Budget to the City Council for its review and consideration in accordance with standard budget policies and practices, and

**WHEREAS**, the 2025-2026 Budget is effective on July 1, 2025 and is based upon public comment and direction of the City Council received at scheduled public meetings on May 21, 2025 and June 4, 2025; and

**WHEREAS**, in said fiscal year beginning July 1, 2025, 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 2025-26, the sum of \$2,902,974.27 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:

FISCAL YEAR 2025-26			
BUDGET			
		REVENUE	EXPENDITURES
<b>General Fund</b>			
	Non-Departmental	1,239,955.35	364,135.08
	Police	128,805.00	674,920.17
	Fire	65,223.00	197,689.24
	Parks & Recreation	11,700.00	175,892.19
	Building	25,000.00	18,400.00
<b>Water Fund</b>		657,000.00	\$ 615,915.26
<b>Sewer Fund</b>		452,450.00	435,378.26
<b>Trash Fund</b>		\$ 292,600.00	257,944.08
<b>CDBG</b>		12,000.00	43,200.00
<b>Street Funds</b>			
	Measure D	332,000.00	84,500.00
	Gas Tax	55,000.00	35,000.00
	SB1	46,000.00	-
<b>TOTAL CITY WIDE REVENUE</b>		<b>3,317,733.35</b>	<b>2,902,974.27</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 2025-2026 Budget of funds, departments and/or activities shall be made by the City Council as all such changes are reported regularly to the City Council; 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 2025-2026 Budget of \$2,902,974.27 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 2025-2026 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 202.

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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 2025.

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

**CITY OF WESTMORLAND  
FISCAL YEAR 2025-26  
BUDGET  
SUMMARY OF ALL FUNDS**

	REVENUE	EXPENDITURES
<b>General Fund</b>		
Non-Departmental	1,239,955.35	364,135.08
Police	128,805.00	674,920.17
Fire	65,223.00	197,689.24
Parks & Recreation	11,700.00	175,892.19
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**REVENUE OVER EXPENDITURES INCLUDING LIABILITY (DUE TO) ALL FUNDS**

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# City of Westmorland

## BUDGET PROPOSED FY 2026

Presented June 18, 2025

REVENUE	PROPOSED FY 2026
<b>General Fund Revenues - Non Specific</b>	
110-00-4110 Property Taxes - Secured	\$ 115,000.00
110-00-4111 Property Taxes Unsecured	\$ 6,000.00
110-00-4115 Documentary Tax	\$ 1,800.00
110-00-4120 Sales Tax	\$ 500,000.00
110-00-4125 VLF Swap	\$ 260,000.00
110-00-4130 Development Impact Fees	
110-00-4140 Transient Occupancy Tax	\$ 60,000.00
110-00-4210 Business Licenses	\$ 7,000.00
110-00-4410 Motor Vehicle Fee VLF	
110-00-4420 Home Owners Exemption	\$ 300.00
110-00-4422 Housing Authority In Lieu	\$ 17,000.00
110-00-4425 Franchise Fee In Lieu	\$ 6,000.00
110-00-4556 Credit Card Fee Income	
110-00-4610 Interest Earned	\$ 35,000.00
110-00-4620 Rents	\$ 34,750.00
110-00-4750 Sale of Assets	\$ -
110-00-4762 Rental - IID	\$ -
110-00-4710 Sale of Maps, Pubs & Copies	\$ 100.00
110-00-4800 Other Revenue	\$ 40,000.00
Operating Revenue Transfer IN from Other Funds	\$ 157,005.35
<b>Sub Total GF Revenue Non-Specific</b>	<b>\$ 1,239,955.35</b>



REVENUE	PROPOSED FY 2026
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## General Fund Revenues - Police

110-21-4220 Public Safety Sales Tax	15,000.00
110-21-4230 Animal Licenses	75.00
110-21-4310 Vehicle Code Fines	150.00
110-21-4320 Local Court Fines	1,500.00
110-21-4490 State Grant/Cops	100,000.00
110-21-4720 Police Reports	60.00
110-21-4722 Police Registration	
110-21-4722 Police Releases	155.00
110-21-4723 Police Animal Pickup-Release	50.00
110-21-4724 City Sign Off	15.00
110-21-4800 Police Other Revenues	8,800.00
110-21-4802 Public Entity Risk (WC Reimb)	
110-21-4910 Operating Transfers Inc	
110-19 (21)-4800	
110-21-4806 Interest Earned	3,000.00
<b>Sub Total GF Revenue Police</b>	<b>128,805.00</b>

## General Fund Revenues - Fire

110-22-4220 Public Safety Tax 1/2 cent	13,000.00
110-22-4750 Fire Department Revenue	52,223.00
<b>Sub Total GF Revenue - Fire</b>	<b>65,223.00</b>

## General Fund Revenues - Parks &amp; Recreation

110-50-4760 Pool Revenue	5,000.00
110-50-4800 Other Revenue	500.00
110-50-8601 Pool Rental	5,000.00
110-55-4761 Rental - Youth Hall	1,200.00
<b>Sub Total GF Revenue Parks &amp; Recreation</b>	<b>11,700.00</b>

## General Fund Revenues - Planning/Development

110-90-4240 Building (Work) Permits	25,000.00
110-90-4510 Zoning/Subdivision Fees	
<b>Sub Total GF Revenue Planning Development</b>	<b>25,000.00</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 1,470,683.35</b>

REVENUE	PROPOSED FY 2026
<b>TRANSFER IN FROM OTHER FUNDS</b>	
Streets	\$ 40,000.00
Water Fund - portion of salaries	\$ 10,000.00
Water Fund - Love's	\$ 28,129.18
Sewer Fund - portion of Salaries	\$ 8,000.00
Sewer Fund - Love's	\$ 7,876.17
From 700 RDA - eligible administrative costs	\$ 15,000.00
From 400 Trash - eligible Franchise Fee	\$ 6,000.00
From PER Capita Grant - eligible administrative costs	\$ 7,000.00
From CDBG eligible administrative costs	\$ 35,000.00
	<b>\$ 157,005.35</b>

# CITY OF WESTMORLAND

## Proposed Budget Fiscal Year 2025

Presented June 18, 2025

General Fund Expenses	PROPOSED BUDGET 2026
<b>General - Elected Officials - General Fund</b>	
110-10-6115 Salaries - Elected Official	\$ 30,000.00
110-10-6172 Payroll tax expense	\$ 3,675.00
110-10-6203 Annual fees	\$ 4,000.00
110-00-6213 Legal fees	\$ 8,000.00
110-10-6228 Election Services	\$ 500.00
110-19-6260 Telephone	\$ 1,000.00
110-10-6270 Travel & meetings	\$ 4,000.00
110-10-6301 Office Expense	\$ 500.00
110-12-6110 Salaries - Full Time City Clerk	
110-12-6172 Payroll tax expense	
110-12-6270 Travel and Meetings	
110-13-6212 Contract Services	
110-15-6115 Elected Official Treasurer	
110-15-6172 Payroll tax	
110-15-6175 Health Benefits	
110-15-6270 Travel and Meetings	
<b>Sub Total GF Expenses Elected Officials</b>	<b>\$ 51,675.00</b>

<b>General Fund Expenses</b>	<b>PROPOSED BUDGET 2026</b>
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**Non Departmental Office Expenses - General Fund**

110-19-6110 Salaries	\$ 77,073.66
110-19-6172 Payroll tax expense	\$ 14,186.42
110-19-6175 Health benefits	
110-19-6176 Insurance worker's comp	\$ 2,000.00
110-19-6201 Advertising	\$ 200.00
110-19-6202 Accounting fees (CPA fees)	\$ 15,000.00
110-19-6202 Annual Financial Audit All Funds	\$ 24,000.00
110-19-6203 Annual fees	\$ 1,000.00
110-19-6205 Bank Charges	\$ 5,000.00
110-19-62037 Finance Charges	
110-19-6211 Building Maintenance Services	\$ 300.00
110-19-6212 Contract Services	\$ -
110-19-6213 Legal fees	\$ 5,000.00
110-19-6214 Bookkeeping Services	\$ -
110-19-6219 Credit Card Fees	\$ 3,500.00
110-19-6220 Drug Testing	\$ 100.00
110-19-6231 Insurance (liability and property)	\$ 101,850.00
110-19-6242 Maintenance of Equipment	\$ 800.00
110-19-6243 Miscellaneous Expense	\$ 500.00
110-19-6246 Repairs & maintenance	\$ 3,000.00
110-19-6260 Telephone	\$ 5,000.00
110-19-6262 Rent of Property (copier leases)	\$ 3,000.00
110-19-6270 Travel and Meetings	\$ 1,750.00
110-19-6290 Utilities- Electric	\$ 17,000.00
110-19-6291 Utilities - Water	
110-19-6301 Office Expense	\$ 15,000.00
110-19-6303 Computer support and updates Accounting software added	\$ 10,000.00
110-19-6305 Postage/Freight	\$ 3,000.00
110-19-6310 Safety supplies	\$ 500.00
110-19-6320 Small Supplies & tools	\$ 1,500.00
110-19-6328 Janitorial supplies	\$ 1,000.00
110-19-6329 Fuel & oil	\$ 1,200.00
110-19-6950 CAPITAL OUTLAY	
<b>Sub Total Non-Departmental Expenses</b>	<b>\$ 312,460.08</b>

<b>General Fund Expenses</b>	<b>PROPOSED BUDGET 2026</b>
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**Police Expenses - General Fund**

110-21-6110 Salaries - Full Time	\$ 346,640.53
110-00- OVERTIME	\$ 78,575.00
110-21-6172 Payroll tax expense	\$ 26,864.64
110-21-6175 Health Benefits	\$ 32,640.00
110-21-6176 Insurance - Workers Comp	\$ 15,000.00
110-21-6203 Annual fees	\$ 3,000.00
110-21-6212 Contract Services	\$ 7,000.00
110-21-6213 Legal fees	
110-21-6221 Prisoner Expense	\$ 500.00
110-21-6225 Dispatch/Communication Service	\$ 70,000.00
110-21-6231 Insurance - General	\$ 14,700.00
110-21-6242 Maintenance of Equipment	\$ 4,000.00
110-21-6243 Miscellaneous	
110-21-6246 Repairs & maintenance	\$ 10,000.00
110-21-6260 Telephone	\$ 8,000.00
110-21-6264 Testing Services	\$ 1,500.00
110-21-6266 Training/Education	\$ 5,000.00
110-21-6270 Travel & meetings	\$ 1,500.00
110-21-6275 Police Towing	
110-21-6301 Office Expense	\$ 2,000.00
110-21-6303 Computer support & updates	\$ 10,000.00
110-21-6304 Police supplies	\$ 6,000.00
110-21-6305 Postage/Freight	\$ 500.00
110-21-6310 Safety Equipment	\$ 1,000.00
110-21-6311 Police Equipment	\$ 6,000.00
110-21-6320 Small Supplies & tools	\$ 500.00
110-21-6327 Animal Care	\$ 500.00
110-21-6328 Janitorial supplies	\$ 500.00
110-21-6329 Fuel & Oil	\$ 18,000.00
110-21-6340 Police Uniforms	\$ 5,000.00
<b>TOTAL POLICE EXPENSES</b>	<b>\$ 674,920.17</b>

**POLICE CAPITAL OUTLAY -**

<b>TOTAL POLICE EXPENSES</b>
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<b>General Fund Expenses</b>	<b>PROPOSED BUDGET 2026</b>
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**Fire Expenses - General Fund**

110-22-6110 Salaries - Full time	\$ 92,120.42
110-22-6172 Payroll tax expense & health insurance	\$ 15,868.82
110-22-6176 Insurance - Workers Comp	\$ 10,000.00
110-22-6190 Fire Dept Services	
110-22-6203 Annual fees	\$ 1,000.00
110-22-6211 Building Maintenance Services	\$ 1,000.00
110-22-6213 Legal Fees	
110-22-6225 Dispatch/Communication Service	\$ 7,700.00
110-22-6231 Insurance - Liability	\$ 9,200.00
110-22-6242 Maintenance of Equipment	\$ 5,000.00
110-22-6243 Misc.	\$ 2,000.00
110-22-6246 Repairs & maintenance	\$ 20,000.00
110-22-6260 Telephone	\$ 7,000.00
110-22-6266 Training/Education	\$ 2,000.00
110-22-6270 Travel & meetings	\$ 1,200.00
110-22-6301 Office Expense	\$ 4,000.00
110-22-6303 Computer Support & Updates	\$ 4,000.00
110-22-6310 Safety Equipment	\$ 6,000.00
110-22-6320 Small Supplies & tools	\$ 3,100.00
110-22-6328 Janitorial supplies	\$ 500.00
110-22-6329 Fuel & oil	\$ 6,000.00
110-22-6330 Special Departmental Supplies	
110-22-6930 Machine/Equipment	
110-22-6950 CAPITAL OUTLAY	
110-23-6999 Suspense (current Year)	
<b>Sub Total Fire Expenses</b>	<b>\$ 197,689.24</b>

<b>General Fund Expenses</b>	<b>PROPOSED BUDGET 2026</b>
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**110-30-all expenses totaled- NOT IN FY 2025 OR FY 2026**

**Parks & Recreation - General Fund**

110-50-6110 Salaries - Full time	\$ 118,578.43
110-50-6172 Payroll tax expense	\$ 2,385.76
110-50-6175 Health Benefits	\$ 6,528.00
110-50-6176 Insurance Workers Comp	\$ 500.00
110-50-6201 Advertising (incl legal)	\$ 600.00
110-50-6216 Contact Services	
110-22-6231 Insurance - Liability	\$ -
110-50-6242 Maintenance of Equipment	\$ 2,500.00
110-50-6243 Miscellaneous expense	\$ 800.00
110-50-6244 Park Events	\$ 4,000.00
110-50-6246 Repairs & maintenance	\$ 8,000.00
110-50-6260 Telephone	\$ 2,500.00
110-50-6290 Utilities - Electric	\$ 8,500.00
110-50-6310 Safety Equipment	\$ 1,000.00
110-50-6320 Small Supplies & tools	\$ 1,500.00
110-50-6328 Janitorial supplies	\$ 500.00
110-50-6329 Fuel & oil	\$ 3,500.00
110-50-6330 Special Departmental Supplies	\$ 2,000.00
110-50-6950 CAPITAL OUTLAY	
110-50-6110 uniform	
<b>Sub Total Parks and Recreation Department</b>	<b>\$ 163,392.19</b>

**Youth Hall Expenses - General Fund**

110-55-6110 Salaries - Full Time	
110-55-6172 Payroll tax expense	
110-55-6242 Maintenance of Equipment	
110-55-6246 Repairs and maintenance	\$ 4,000.00
110-55-6260 Telephone	\$ 500.00
110-55-6290 Utilities - electric	\$ 7,500.00
110-55-6320 Small Supplies & tools	\$ 500.00
110-55-6950 CAPITAL OUTLAY	
<b>Sub Total Youth Hall Expenditures</b>	<b>\$ 12,500.00</b>

<b>General Fund Expenses</b>	<b>PROPOSED BUDGET 2026</b>
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**Building Department**

110-90-6110 Building Dept. Salaries	
110-90-6172 Payroll Tax Expenses	
110-90-6201 Advertising	
110-90-6203 Annual Fees	\$ 3,000.00
110-90-6216 Contract Services	\$ 15,000.00
110-90-6243 Misc. Expenses	\$ 300.00
110-90-6269 Building Permit Refunds	
110-90-6301 Office Expense	\$ 100.00
<b>Sub Total Building Department</b>	<b>\$ 18,400.00</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 1,431,036.67</b>



# City of Westmorland

## BUDGET WATER FUND PROPOSED FY 2025

Presented June 18, 2024

<b>WATER FUND REVENUE</b>	<b>PROPOSED FY 2026</b>
510-00-4515 Restricted Water Revenues	
510-00-4551 Water Service Charges	\$ 625,000.00
Due from other governments	
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	\$ 10,000.00
510-00-4800 Other Revenue	\$ 10,000.00
510-00-4556 - Credit Card Fee Income (split)	
510-00-4610 - Interest Earned	\$ 10,000.00
510-00-4801 ARPA Revenue(COVID Relief)	
<b>Total Water Department</b>	
<b>Adjustment to audited financials</b>	
Total Water Revenue Less One-Time Revenue	<b>\$ 657,000.00</b>

<b>WATER FUND REVENUE</b>	<b>PROPOSED FY 2026</b>
<b>WATER FUND EXPENDITURES</b>	<b>PROPOSED FY 2026</b>
510-00-6001 WTP Capital Expenditure	
510-00-6110 Salaries - Full Time	\$ 263,565.76
510-00- OVERTIME / ON CALL PAY	\$ 8,449.50
510-00-6172 Payroll tax expense	
510-00-6175 Health Benefits	\$ -
510-00-6176 Insurance - Workers Comp	\$ 5,500.00
510-00-6201 Advertising (incl legal)	\$ 500.00
510-00-6203 Accounting Services Water	\$ 3,000.00
510-00-6203 Annual Fees	\$ 8,500.00
510-00-6212 Contract Services	\$ 2,000.00
510-00-6216 Contract Labor	
510-00-6220 Drug Testing	\$ 500.00
510-00-6231 Insurance Liability	\$ 28,000.00
510-00-6242 Maintenance of Equipment	\$ 15,000.00
510-00-6244 Operation of Equipment	
510-00-6246 Repairs & maintenance	\$ 50,000.00
510-00-6250 Publication/Dues	
510-00-6260 Telephone	\$ 5,000.00
510-00-6264 Testing Services	\$ 17,000.00
510-00-6265 Rental equipment	
510-00-6266 Training/Education	\$ 600.00
510-00-6268 Certification for employees	\$ 500.00
510-00-6270 Travel and Meetings	\$ 1,000.00

<b>WATER FUND REVENUE</b>	<b>PROPOSED FY 2026</b>
<b>WATER FUND EXPENDITURES</b>	<b>PROPOSED FY 2026</b>
510-00-6280 Utilities	\$ 500.00
510-00-6290 Utilities - Electric	\$ 55,000.00
510-00-6291 Utilities - Water	\$ 15,000.00
510-00-6301 Office Expense	\$ 4,000.00
510-00-6303 Computer support & updates	\$ 3,000.00
510-00-6305 Postage/Freight	\$ 800.00
510-00-6310 Safety Equipment	\$ 2,000.00
510-00-6320 Small Supplies & tools	\$ 1,000.00
510-00-6323 Plant Equipment Supplies	
510-00-6325 Chemicals	\$ 115,000.00
510-00-6328 Janitorial supplies	\$ 500.00
510-00-6329 Fuel & oil	\$ 7,000.00
510-00-6340 Uniform	\$ 2,500.00
510-00-6940 Office Equipment	\$ 500.00
510-00 ADDITIONAL EXPENSES	
510-00-6334 ARPA-COVID EXPENSES	
COVID CARES ACT	
Trial Balance Adjustment 2024	
<b>Total Water Expenses</b>	<b>\$ 615,915.26</b>
<b>TOTAL WATER EXPENSES LESS COVID FUNDS</b>	<b>\$ 615,915.26</b>

# City of Westmorland

## BUDGET SEWER FUND PROPOSED FY 2026

Presented June 18, 2025

<b>SEWER FUND REVENUE</b>	<b>PROPOSED FY 2026</b>
520-00-4515 Restricted Sewer Income	
520-00-4561 Sewer Service Charges	\$ 427,450.00
520-00-4800 Other Revenue and Refunds	\$ 6,000.00
510-00-4555 Late Fee Income	\$ 10,000.00
510-00-4556 - Credit Card Fee Income (split)	\$ -
510-00-4610 - Interest Earned	\$ 9,000.00
<b>TOTAL SEWER REVENUE</b>	<b>\$ 452,450.00</b>

<b>SEWER FUND EXPENDITURES</b>	<b>PROPOSED FY 2026</b>
520-00-6001 Capital Expenditure	
520-00-6110 Salaries - Full Time	\$ 213,565.76
520-00-6172 Payroll tax expense	
520-00-6175 Health Benefits	\$ 8,612.50
520-00-6176 Insurance - Workers Comp	\$ 16,000.00
520-00-6202 ACCOUNTING SERVICES	\$ 3,000.00
520-00-6203 Annual fees	\$ 12,000.00
520-00-6212 Contract Services	
520-00-6216 CONTRACT SERVICES	
520-00-6220 Drug Testing	
520-00-6231 Insurance Liability	\$ 12,000.00
520-00-6242 Maintenance of Equipment	\$ 6,500.00
520 Miscellaneous EXPENSE	\$ 500.00
520-00-6246 Repairs & maintenance	\$ 25,000.00
520-00-6260 Telephone	\$ 7,000.00
520-00-6264 Testing Services	\$ 25,000.00
520-00-6266 Training/Education	\$ -
520-00-6268 Certification for employees	\$ 200.00
520-00-6290 Utilities - Electric	\$ 38,000.00
520-00-6301 Office Expense	\$ 3,000.00
520-00-6303 Computer support & updates	\$ 2,500.00
520-00-6305 Postage/Freight	\$ 1,000.00
520-00-6310 Safety Equipment	\$ 5,000.00
520-00-6320 Small Supplies & tools	\$ 3,000.00
520-00-6323 Plant Equipment Supplies	\$ 8,000.00
520-00-6325 Chemicals	\$ 40,000.00
520-00-6328 Janitorial Supplies	\$ 500.00
520-00-6329 Fuel & oil	\$ 3,000.00
520-00-6340 Uniforms	\$ 2,000.00
<b>TOTAL SEWER EXPENSES</b>	<b>\$ 435,378.26</b>

# City of Westmorland

## BUDGET TRASH FUND PROPOSED FY 2025

Presented June 18, 2025

<b>TRASH FUND REVENUE</b>	<b>PROPOSED FY 2026</b>
<b>110-32-4425 Franchise Fee</b>	\$ 34,500.00
<b>110-32-4570 Trash Charges</b>	\$ 235,000.00
<b>110-32-4571 Trash Admin Fee</b>	\$ 3,500.00
<b>110-32-4575 Cal Recycle Grant</b>	\$ -
<b>110-32-4577 Recycling Fees</b>	\$ 18,000.00
<b>110-32-4579 Organics Income</b>	\$ 1,600.00
<b>110-32-4800 Other Revenue</b>	
<b>Total Trash Department</b>	<b>\$ 292,600.00</b>

<b>TRASH FUND EXPENDITURES</b>	<b>PROPOSED FY 2026</b>
<b>Trash Expenses - TRASH Fund</b>	
<b>110-32-6110 Salaries - Full Time</b>	\$ 24,544.08
<b>110-32-6113 Salaries re Cal Recycle Grant</b>	
<b>110-32-6172 Payroll Tax expense</b>	\$ 2,900.00
<b>110-32-6203 Annual fees</b>	\$ 1,500.00
<b>110-32-6212 Contract Services</b>	
<b>110-32-6248 Solid Waste Disposal</b>	\$ 229,000.00
<b>110-32-6302 Cal Recycle Expenses</b>	
<b>Total Trash Expenses</b>	<b>\$ 257,944.08</b>

City of Westmorland  
FY 2025-26 Budget  
Presented June 18, 2025

<b>CDBG FUND REVENUE</b>	<b>PROPOSED FY 2026</b>
<b>CDBG Income</b>	
<b>951-00-4600 Program Income</b>	\$    10,000.00
<b>951-00-4610 Interest Earned</b>	\$      2,000.00
<b>Total CDBG Income</b>	<b>\$    12,000.00</b>

<b>CDBG Expenses</b>	<b>PROPOSED FY 2026</b>
<b>951-00-6001 CDBG Capital Expenditure</b>	
<b>951-00-6110 Salaries - Full Time</b>	
<b>951-00-6172 Payroll Taxes</b>	
<b>951-00-6201 Advertising</b>	
<b>951-00-6216 Professional fees</b>	\$      3,000.00
<b>951-00-6301 Office Expense</b>	\$      5,200.00
<b>951-00-1050 Transfer Out</b>	\$    35,000.00
<b>Total CDBG</b>	<b>\$    43,200.00</b>

City of Westmorland  
FY 2025-26 Budget  
Presented June 18, 2025

<b>Gas Tax Revenue</b>	<b>PROPOSED FY 2026</b>
<b>350-00-4420 Apportionment Claim Adjustment</b>	
<b>350-00-4414 2103</b>	\$ 17,000.00
<b>351-00-4415 2105</b>	\$ 11,000.00
<b>350-00-4416 2106</b>	\$ 11,000.00
<b>350-00-4418 2107</b>	\$ 14,500.00
<b>350-00-4418 2107.5</b>	\$ 1,500.00
<b>Total Special Gas Tax</b>	<b>\$ 55,000.00</b>
<b>Special Gas Tax Expenses</b>	
<b>350-00-1050 Transfer OUT</b>	\$ 15,000.00
<b>350-00-6216 Contract Services</b>	
<b>350-00-6290 Utilities - Electric Street Lights</b>	\$ 20,000.00
<b>Total Special Gas Tax Expenditures</b>	<b>\$ 35,000.00</b>



City of Westmorland  
FY 2025-26 Budget  
Presented June 18, 2025

<b>Measure D Income (Measure D)</b>	<b>PROPOSED FY 2026</b>
320-00-4430 LTA (Measure D) - revenue	\$ 330,000.00
320-00-4610 Interest	\$ 2,000.00
320-00-4802 Developer Fee Income	
<b>Total Measure D Income</b>	<b>\$ 332,000.00</b>

<b>Measure D Expenses (Measure D)</b>	<b>PROPOSED FY 2026</b>
320-00-6001 Capital Expenditures	
320-00-6110 Salaries	\$ 40,000.00
320-00-6172 Payroll tax expense	\$ 1,000.00
320-00-617 Medical	\$ 1,000.00
320-00-6201 Advertising	\$ 500.00
320-00-6202 Accounting fees	\$ 4,000.00
320-00-6203 Annual fees	
320-00-6215 Construction Contracts	
320-00-6216 Contract Services (Planning/Design)	\$ 38,000.00
320-00-6243 Miscellaneous Expense	
320-00-6244 Operation of Equipment	
320-00-6246 Repairs & maintenance	
320-00-6301 Office Expense	
320-00-6310 Safety Equipment	
320-00-6320 Small Supplies & tools	
320-00-8550 Construction Engineering	
320-00-6910 Transfer OUT	\$ 25,000.00
<b>Total Measure D Expenses</b>	<b>\$ 84,500.00</b>