Budget FY2022

City of Westminster

Gateway to the Mountain Lakes Region

Schedule of events

- **Priority Setting Workshop – January 26, 2021**
- **Expenditure Review Part 1 - February 16, 2021**
  - Utility Fund
    - Electric
    - Water
    - Water Plant
    - Sewer
- **Expenditure Review Part 2 – March 16, 2021**
  - General Fund
  - Solid Waste Fund
  - Youth Recreation Fund
  - Hospitality and Accommodations Tax Fund
- **Revenue Review – April 20, 2021**
- **City Council Budget Workshop – April 27, 2021**
- **Public Hearing and 1st Reading – May 11, 2021**
- **2nd Reading – June 15, 2021**

City of Westminster

Gateway to the Mountain Lakes Region

Five year History

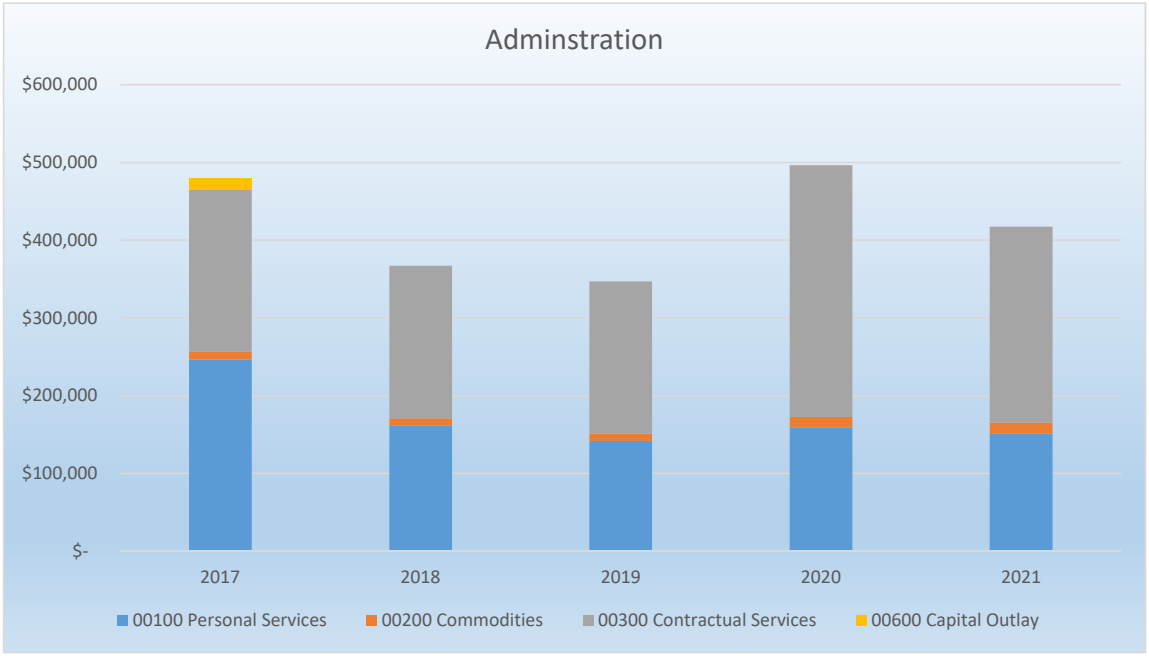
	2017	2018	2019	2020	2021
General Fund	$3,337,590	$2,202,145	$1,888,300	$1,848,524	$2,034,286
Solid Waste	$ 340,261	$ 320,686	$ 415,390	$ 323,506	$ 448,592
Youth Recreation Fund	$ 431,195	$ 370,137	$ 611,922	$ 267,258	$ 440,991
Fire Department 1% Fund	$ 11,012	$ 4,850	$ 3,754	$ 3,292	$ 14,500
Local Development Corp	$ 23,330		$ 3,780	$ 40,502	$ 16,500
Hospitality Fund	$ 105,500	$ 68,211	$ 65,265	$ 79,978	$ 140,000
Local Accomodation	$ 3,200	$ -	$ -	$ -	$ 6,300
Total	**$4,252,088**	**$2,966,028**	**$2,988,411**	**$2,563,060**	**$3,101,169**

Gateway to the Mountain Lakes Region

General Fund, General Government

Gateway to the Mountain Lakes Region

100 ADMINISTRATION	2017	2018	2019	2020	2021
00100 Personal Services	$ 246,551	$ 161,918	$ 141,812	$ 159,313	$ 151,395
00200 Commodities	$ 9,736	$ 8,936	$ 9,620	$ 13,438	$ 14,150
00300 Contractual Services	$ 208,980	$ 196,312	$ 195,455	$ 323,668	$ 251,850
00600 Capital Outlay	$ 14,537	$ -	-	$ -	$ -
Total ADMINISTRATION	$ 479,803	$ 367,165	$ 346,887	$ 496,419	$ 417,395

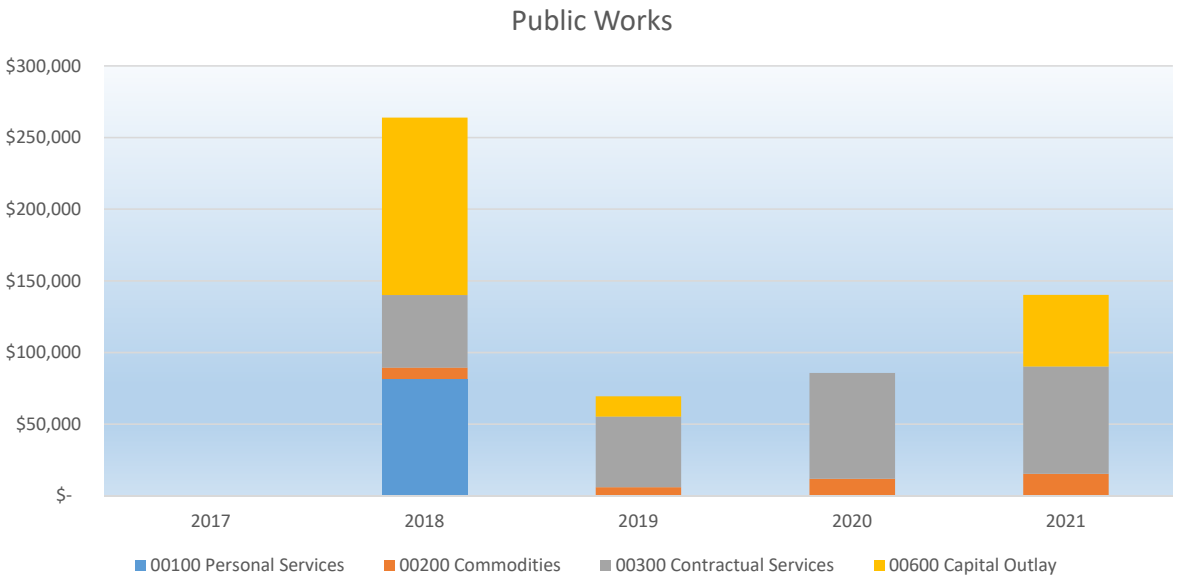


City of Westminster

Gateway to the Mountain Lakes Region

Administration

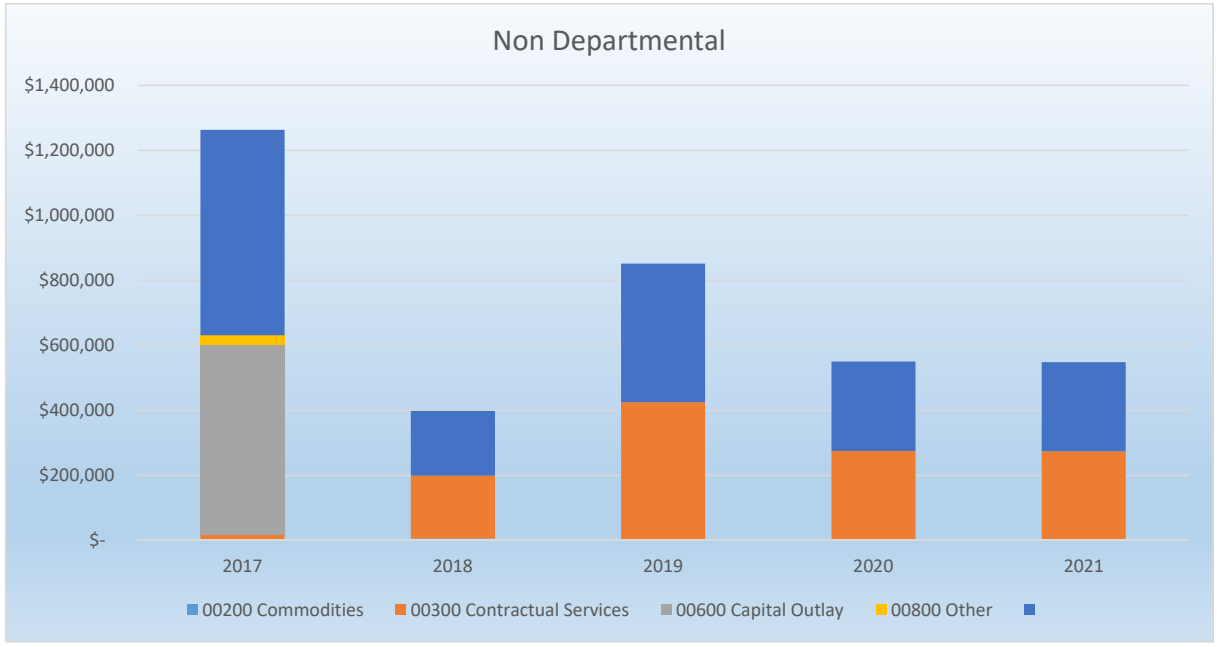
600 PUBLIC WORKS	2017	2018	2019	2020	2021
00100 Personal Services	$ -	$ 81,557	$ -	$ -	$ -
00200 Commodities	$ -	$ 7,999	$ 6,006	$ 11,911	$ 15,400
00300 Contractual Services	$ -	$ 50,559	$ 49,291	$ 73,846	$ 74,800
00600 Capital Outlay	$ -	$ 123,799	$ 14,148	$ -	$ 50,000
Total PUBLIC WORKS		$ 263,914	$ 69,446	$ 85,757	$ 140,200



Public Works

Gateway to the Mountain Lakes Region

700 NON DEPARTMENTAL	2017	2018	2019	2020	2021
00200 Commodities	$ 1,033	$ 5,842	$ 595	$ -	$ 500
00300 Contractual Services	$ 17,246	$ 193,358	$ 425,099	$ 275,196	$ 273,883
00600 Capital Outlay	$ 584,592			$ -	$ -
00800 Other	$ 28,700	$ -		$ -	$ -
Total NON DEPARTMENTAL	$ 631,571	$ 199,200	$ 425,694	$ 275,196	$ 274,383



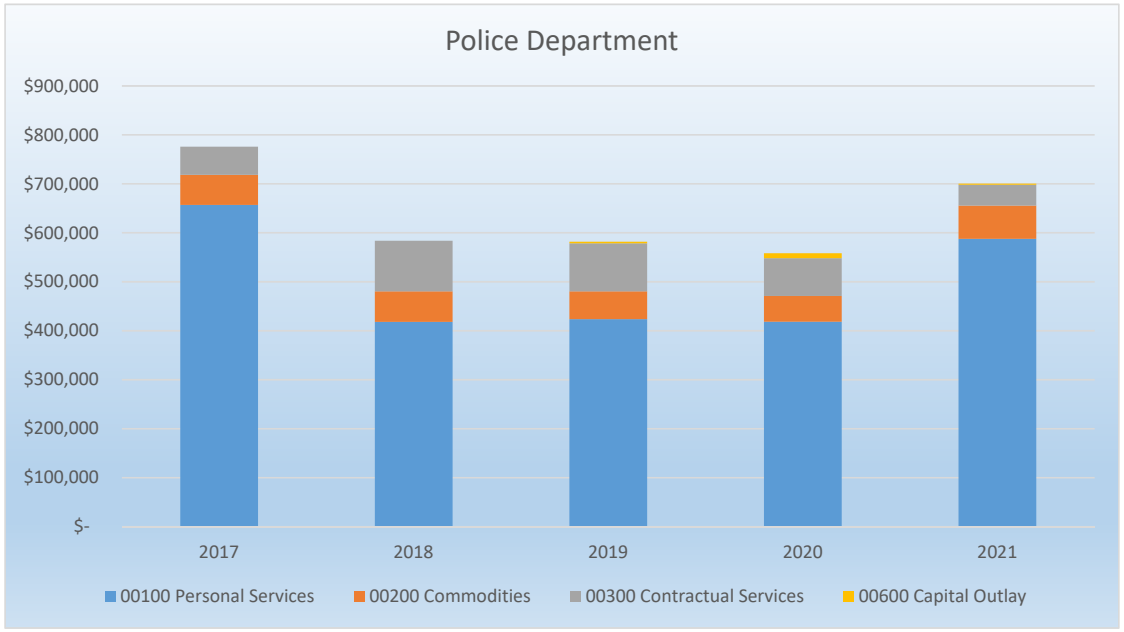
Gateway to the Mountain Lakes Region

Non Departmental

Public Safety

Gateway to the Mountain Lakes Region

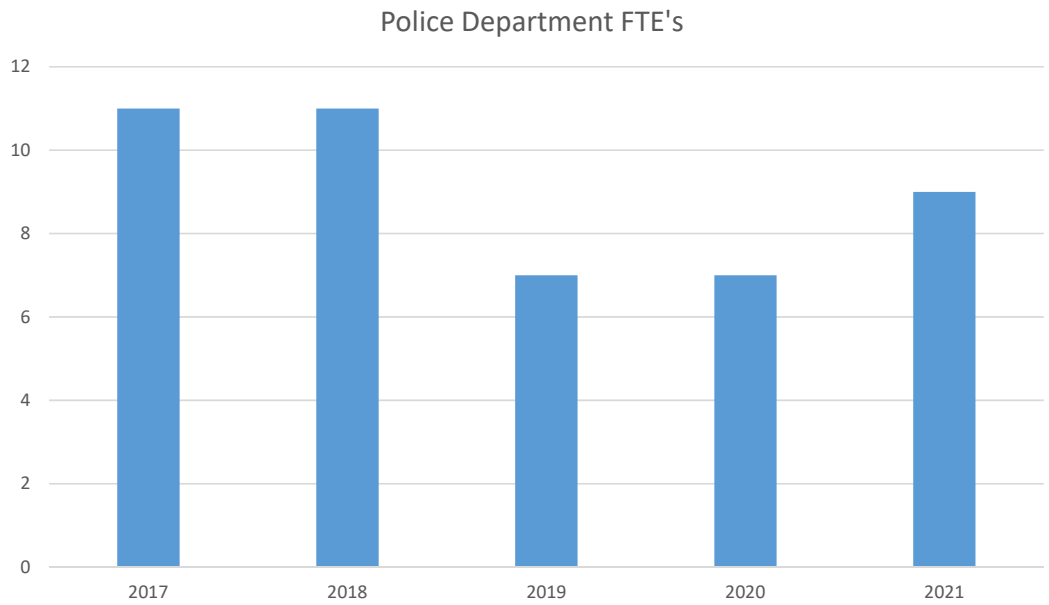
300 POLICE	2017	2018	2019	2020	2021
00100 Personal Services	$ 657,124	$ 418,422	$ 423,898	$ 418,751	$ 587,607
00200 Commodities	$ 61,442	$ 61,960	$ 56,458	$ 52,139	$ 68,000
00300 Contractual Services	$ 57,464	$ 103,508	$ 98,134	$ 77,334	$ 42,587
00600 Capital Outlay	$ -		$ 3,352	$ 10,168	$ 2,400
Total POLICE	$ 776,030	$ 583,890	$ 581,841	$ 558,392	$ 700,594



Gateway to the Mountain Lakes Region

Police Department

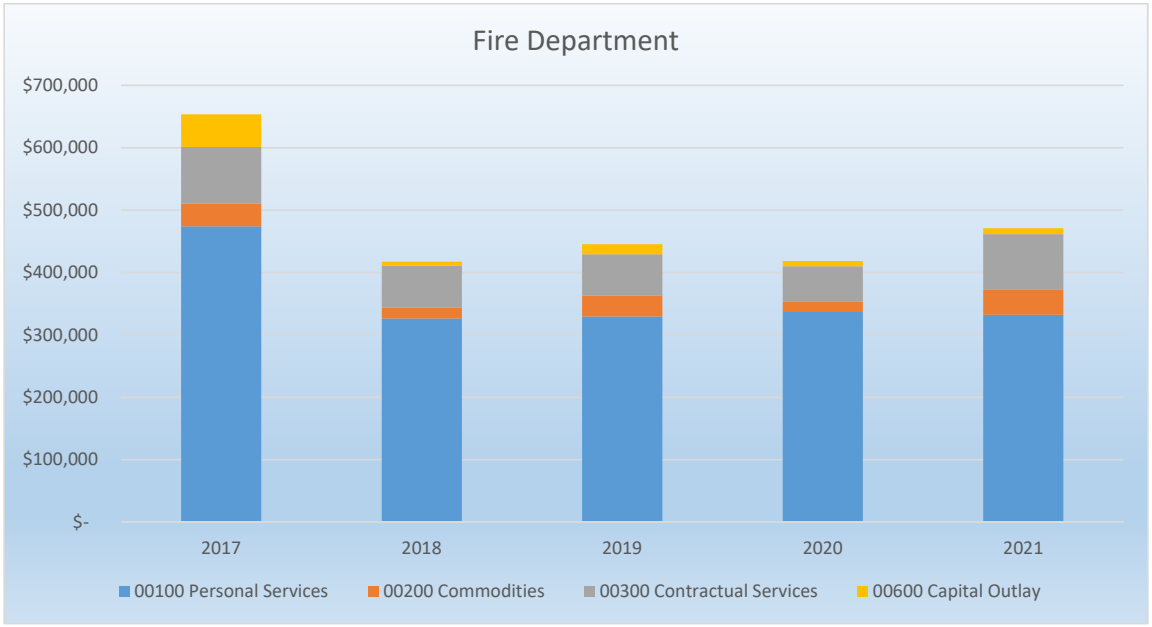
Officer Staffing



Gateway to the Mountain Lakes Region

Police Department

200 FIRE DEPARTMENT	2017	2018	2019	2020	2021
00100 Personal Services	$ 473,958	$ 326,335	$ 329,362	$ 337,998	$ 332,177
00200 Commodities	$ 36,715	$ 17,106	$ 33,329	$ 14,851	$ 40,837
00300 Contractual Services	$ 90,641	$ 67,426	$ 66,555	$ 57,172	$ 88,575
00600 Capital Outlay	$ 52,317	$ 6,571	$ 15,999	$ 8,379	$ 9,275
Total FIRE DEPARTMENT	$ 653,631	$ 417,438	$ 445,245	$ 418,400	$ 470,864

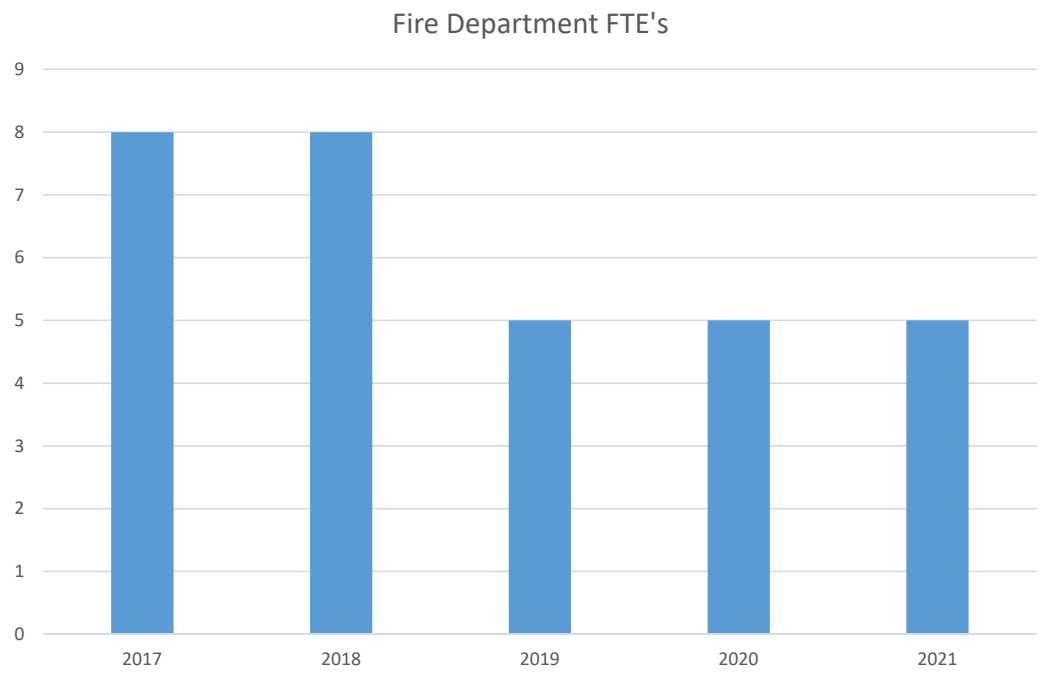


City of Westminster

Gateway to the Mountain Lakes Region

Fire Department

Firefighter Staffing



Gateway to the Mountain Lakes Region

Fire Department

Fire Department Funding

Westminster City	$185,684
Oconee County	$285,000
Total	$470,684

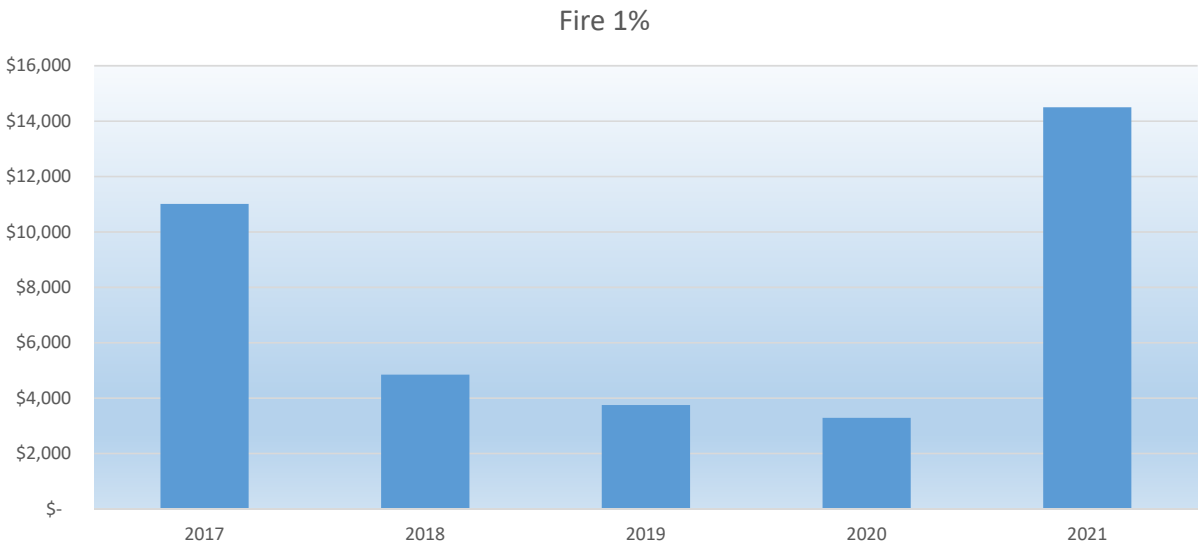
Calculations based on 2021 Budgeted figures

City of Westminster

Gateway to the Mountain Lakes Region

040 FIRE DEPARTMENT 1% FUND

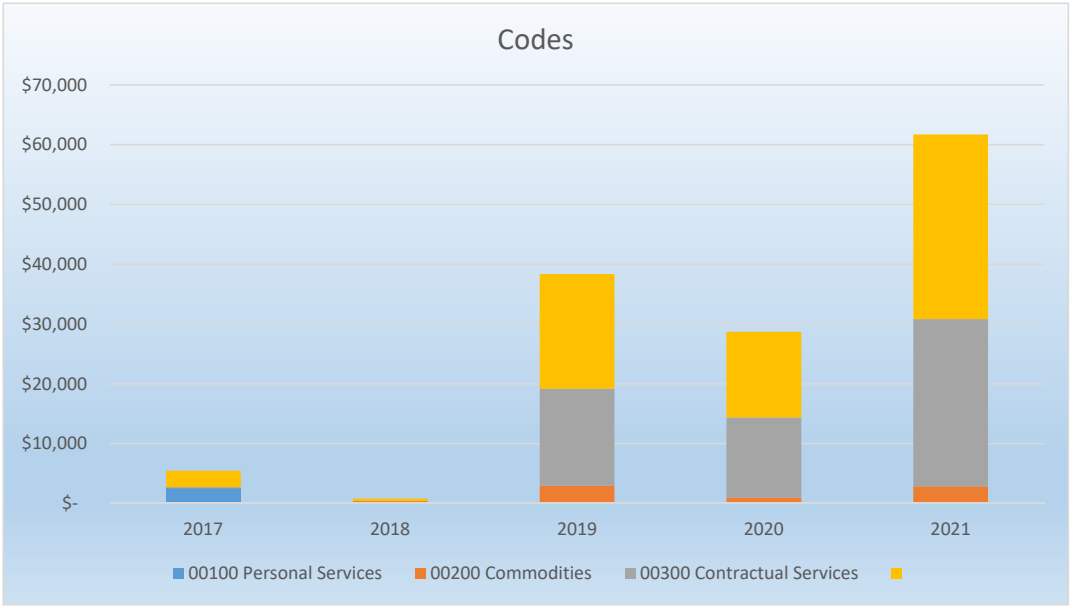
005 EXPENSE	2017	2018	2019	2020	2021
00515 Expense	$ 11,012	$ 4,850	$ 3,754	$ 3,292	$ 14,500
Total EXPENSE	$ 11,012	$ 4,850	$ 3,754	$ 3,292	$ 14,500
Total FIRE DEPARTMENT 1% FUND	$ 11,012	$ 4,850	$ 3,754	$ 3,292	$ 14,500



Fire 1% Fund

Gateway to the Mountain Lakes Region

500 CODES	2017	2018	2019	2020	2021
00100 Personal Services	$ 2,506	$ -	$ -	$ -	$ -
00200 Commodities	$ -	$ 401	$ 2,955	$ 975	$ 2,850
00300 Contractual Services	$ 217	$ -	$ 16,232	$ 13,385	$ 28,000
Total CODES	$ 2,723	$ 401	$ 19,187	$ 14,360	$ 30,850



Codes

City of Westminster

Gateway to the Mountain Lakes Region

Looking at Cost-to-Serve for Public Safety

Police	$700,594	$2,034,286	General Fund All Revenue
		$(601,106)	Transfers In (Htax and WUD)
Fire	$470,864	$(285,000)	Oconee County (Fire Designated)
	$(285,000)		
Codes	$ 30,850	$1,148,180	General Revenue
	$917,308	$1,148,180	= $230,872

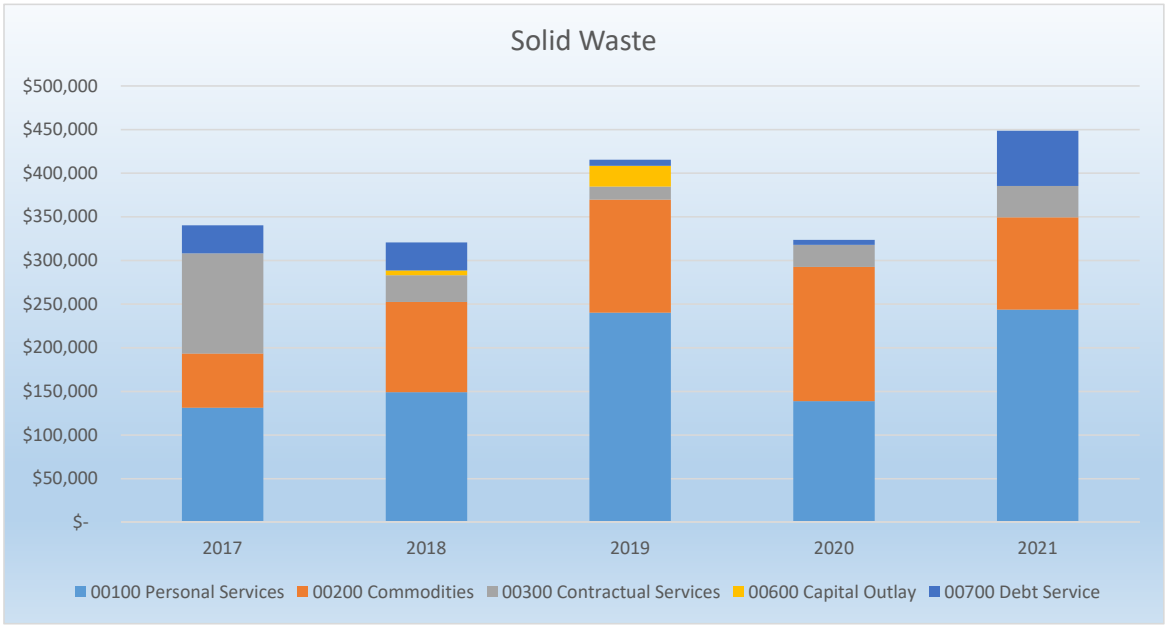
The idea: use general taxes, fees, etc. to fund Public Safety (a cost-to-serve method)

Solid Waste

City of Westminster

Gateway to the Mountain Lakes Region

900 SOLID WASTE	2017	2018	2019	2020	2021
00100 Personal Services	$ 131,334	$ 149,143	$ 240,149	$ 138,962	$ 243,618
00200 Commodities	$ 62,219	$ 103,323	$ 129,597	$ 153,594	$ 105,854
00300 Contractual Services	$ 114,640	$ 30,678	$ 15,002	$ 25,305	$ 35,850
00600 Capital Outlay	$ -	$ 5,475	$ 23,670	-	$ -
00700 Debt Service	$ 32,067	$ 32,067	$ 6,973	$ 5,644	$ 63,270
Total SOLID WASTE	$ 340,261	$ 320,686	$ 415,390	$ 323,506	$ 448,592



Solid Waste

City of Westminster

Gateway to the Mountain Lakes Region

Solid Waste (cost-to-serve)

Service Charges	$361,200
Misc	$ 1,000
Transfer from GF	*$ 86,392*
	$ 448,592

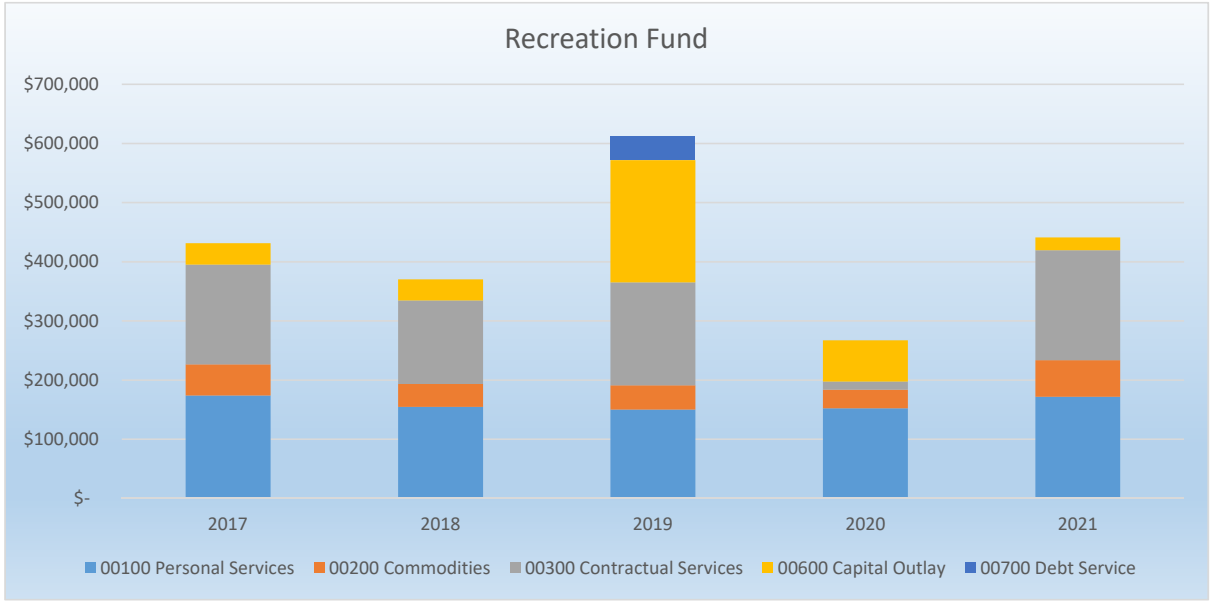
*The difference between the amount charged and the amount collected is 19.26%

Youth Recreation Fund

City of Westminster

Gateway to the Mountain Lakes Region

050 YOUTH RECREATION FUND					
400 RECREATION	**2017**	**2018**	**2019**	**2020**	**2021**
00100 Personal Services	$ 174,073	$ 154,658	$ 150,092	$ 152,170	$ 171,832
00200 Commodities	$ 52,715	$ 38,796	$ 41,112	$ 31,756	$ 61,800
00300 Contractual Services	$ 168,208	$ 140,881	$ 173,722	$ 13,500	$ 185,859
00600 Capital Outlay	$ 36,200	$ 35,802	$ 206,996	$ 69,832	$ 21,500
00700 Debt Service	$ -	$ -	$ 40,000	$ -	$ -
Total RECREATION	$ 431,195	$ 370,137	$ 611,922	$ 267,258	$ 440,991
Total YOUTH RECREATION FUND	$ 431,195	$ 370,137	$ 611,922	$ 267,258	$ 440,991



Gateway to the Mountain Lakes Region

Youth Recreation Fund

Youth Recreation (2021 Budget)

County Allocation	$30,000	6.80%
Fees	$162,500	36.85%
Other	$14,500	3.29%
Transfer from GF	$187,491	42.52%
Transfer from Htax	$25,000	5.67%
PARD Grant	$21,500	4.88%
	$440,991	100%

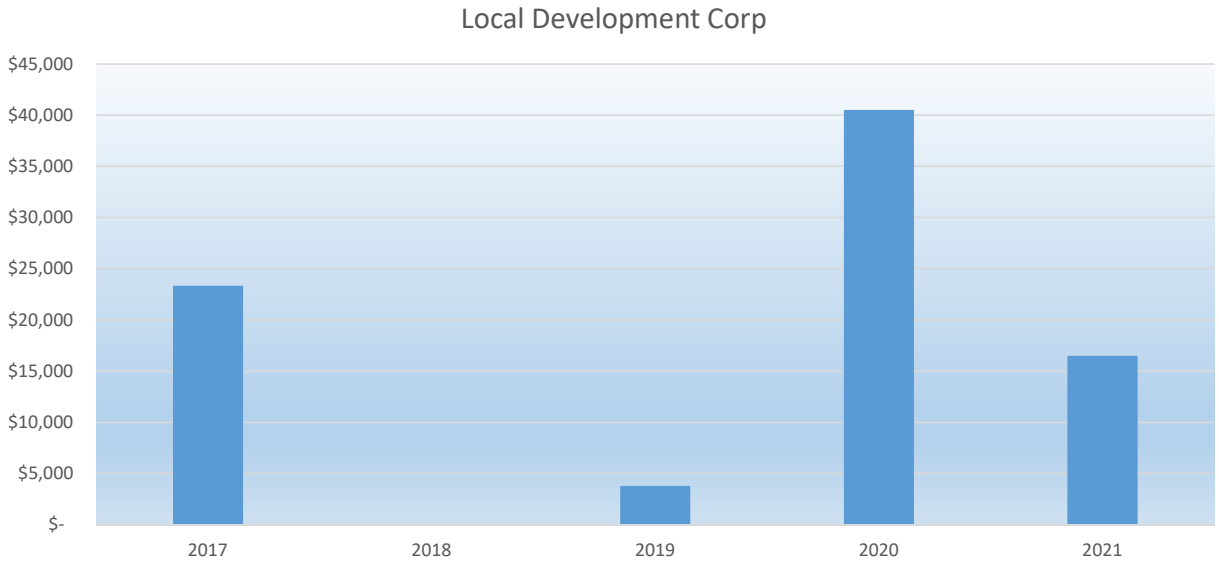
City of Westminster

Gateway to the Mountain Lakes Region

Local Development Corporation

Gateway to the Mountain Lakes Region

060 LOCAL DEVELOPMENT CORP					
700 NON DEPARTMENTAL	**2017**	**2018**	**2019**	**2020**	**2021**
00300 Contractual Services	$ 23,330		$ 3,780	$ 40,502	$ 16,500
Total NON DEPARTMENTAL	$ 23,330		$ 3,780	$ 40,502	$ 16,500
Total LOCAL DEVELOPMENT CORP	$ 23,330		$ 3,780	$ 40,502	$ 16,500



City of Westminster

Gateway to the Mountain Lakes Region

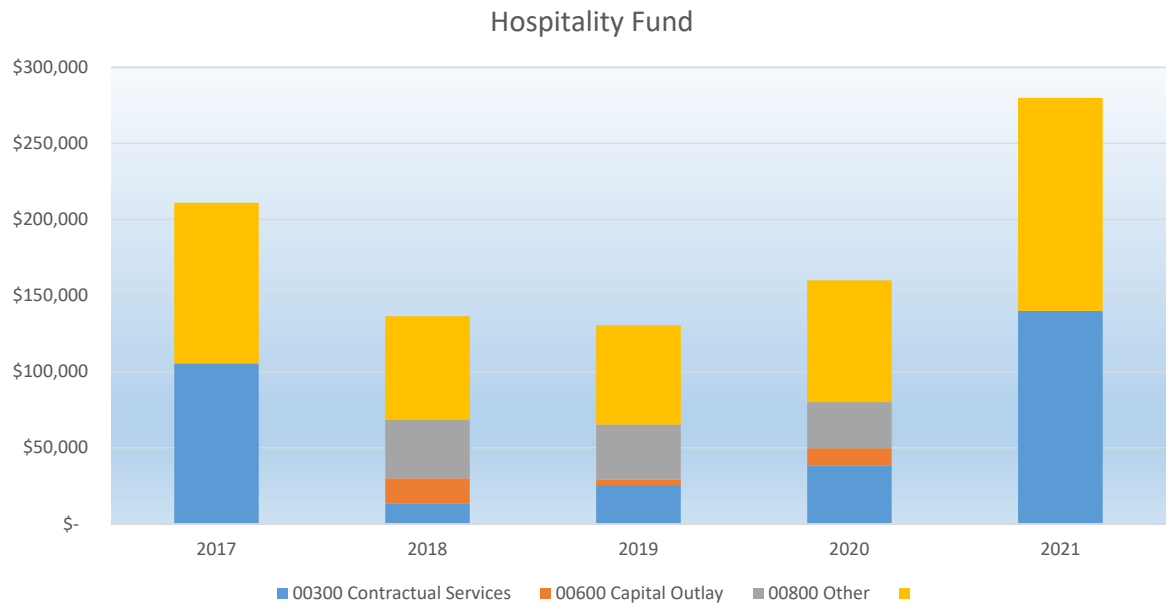
Local Development Corporation

Hospitality and Accommodations Tax

Gateway to the Mountain Lakes Region

080 HOSPITALITY FUND

700 NON DEPARTMENTAL	2017	2018	2019	2020	2021
00300 Contractual Services	$ 105,500	$ 13,176	$ 24,912	$ 38,227	$ 140,000
00600 Capital Outlay	$ -	$ 16,735	$ 4,053	$ 11,450	$ -
00800 Other	$ -	$ 38,300	$ 36,300	$ 30,300	$ -
Total NON DEPARTMENTAL	$ 105,500	$ 68,211	$ 65,265	$ 79,978	$ 140,000
Total HOSPITALITY FUND	$ 105,500	$ 68,211	$ 65,265	$ 79,978	$ 140,000



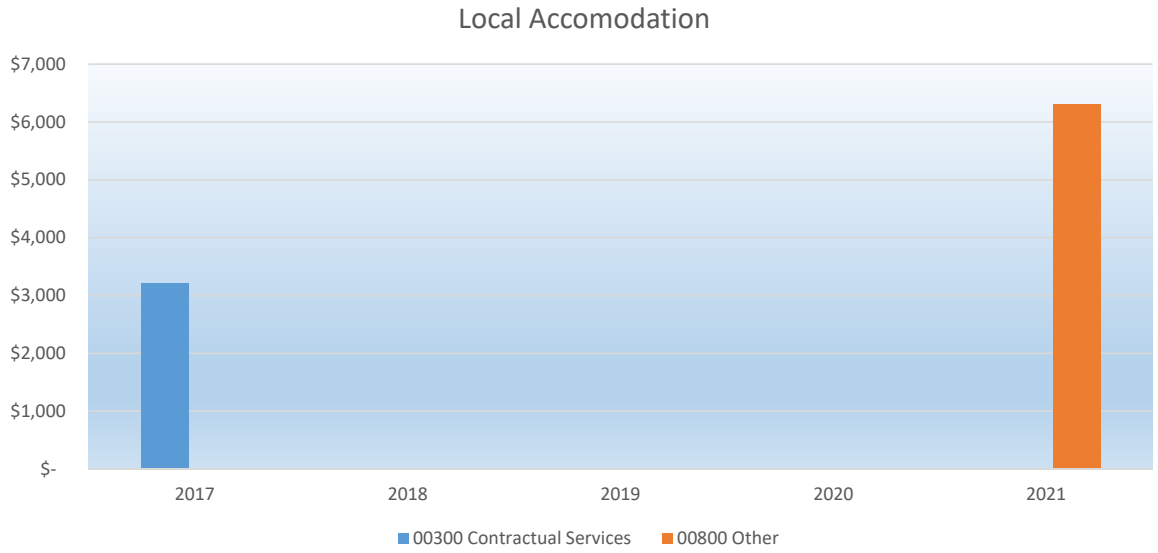
City of Westminster

Gateway to the Mountain Lakes Region

Hospitality Fund

090 LOCAL ACCOMMODATION

700 NON DEPARTMENTAL	2017	2018	2019	2020	2021
00300 Contractual Services	$ 3,200	$ -	$ -	$ -	$ -
00800 Other	$ -	$ -	$ -	$ -	$ 6,300
Total NON DEPARTMENTAL	$ 3,200	$ -	$ -	$ -	$ 6,300
Total LOCAL ACCOMMODATION	$ 3,200	$ -	$ -	$ -	$ 6,300



Local Accommodation Fund

Gateway to the Mountain Lakes Region

Hospitality Tax Requests FY 2021-2022

Name	Amount requested *for FY 21-22*	*Amount awarded for FY 20-21*	*Amount Awarded for FY 19-20*
Mountain Lakes CVB, Inc	$5,000	$5,000	$1,500
South Carolina Foothills Heritage Fair	$3,500	$0	$1,500
Gateway Arts Center	$5,000	$5,000	$5,000
SC Apple Festival	$10,000	$0	$10,000
Oconee History Museum	$3,600	$3,600	$3,300
Fall/Spring Rodeo	$2,700	$0	$2,500
Oconee Chamber		$0	$1,500
Community Tree Center	$5,000	$5,000	$10,000
	$34,800	$18,600	$35,300
Special Events Committee	$15,000	$10,000	$10,000
Grand Total	**$49,800**	**$28,600**	$45,300

Policy Considerations

Gateway to the Mountain Lakes Region

Utility Franchise Fee Transfer

	Fee	Budget	Percentage
2019	$336,000	$7,154,678	4.70% (actual)
2020	$426,909	$6,664,432	6.41% (actual)
2021	**$495,106**	**$6,631,532**	**7.47% (budgeted)**

Percentage calculations based on 2021 Budgeted figures

7%	$464,207
6%	$397,892
5%	**$331,577**
4.5%	$298,419

Gateway to the Mountain Lakes Region

Contingency Planning

- Contingency funds 5% of revenue
  - General Fund $101,714
  - Solid Waste $ 22,430
  - Youth Recreation $ 22,050
  - Hospitality Tax $ 7,000
  - Total $153,193

- Contingency funds 3% of revenue
  - General Fund $ 61,029
  - Solid Waste $ 13,458
  - Youth Recreation $ 13,230
  - Hospitality Tax $ 4,200
  - Total $ 91,916

Calculations based on 2021 Budgeted figures

City of Westminster

Gateway to the Mountain Lakes Region

Calculating Days Cash on Hand

	Actual 2020	Budget 2021
Governmental Funds (p13)	$662,659	$662,659
Solid Waste Fund (p17)	$191,909	$191,909
Utility Fund (p17)	$(166,498)	$(166,498)
Unassigned cash	$688,070	$688,070
Expenses	$8,580,478	$10,245,394
1 day cash equivalent	$23,508	$28,070
Days Cash on Hand	29	25

Gateway to the Mountain Lakes Region

Days Cash on Hand-Combined Utility

Westminster	28
Participant	88
Participant	118
Participant	120
Participant	149
Participant	170
Participant	175
Participant	272
Participant	275
Participant	290

Source: PMPA Benchmarking Report 2020
(covers period from 6/30/19 to 3/31/20)

Gateway to the Mountain Lakes Region

Debt Service

	Actual 2020	Budget 2021	Projection 2022
Capital Lease Payable	**$57,625**	**$58,283**	**$59,278**
Knuckleboom Truck	$29,347	$30,005	$31,000
Garbage Truck	$28,278	$28,278	$28,278
Utility Revenue Bonds	**$491,953**	**$302,714**	**$319,284**
principal	$285,673	$292,489	$274,284
interest	$206,280	$10,225	$ 0
ConserFund	$ 0	$ 0	$ 45,000
TOTAL	**$549,578**	**$360,997**	**$387,562**

Source: Westminster FY2020 Audit

City of Westminster

Gateway to the Mountain Lakes Region

Questions

- The cost-to-serve idea, what are Council's reactions?
- Does Council wish to modify Police or Fire FTE's ?

- Are there other questions?

City of Westminster

Gateway to the Mountain Lakes Region

Thank you.

The End.