

**MINUTES  
WESTMINSTER CITY COUNCIL  
Budget Workshop Meeting  
Westminster Fire Department  
Tuesday, March 19, 2024**

The City Council of the City of Westminster met in a special called meeting on Tuesday, March 19, 2024 at 4:00 pm with Mayor Brian Ramey presiding. Those in attendance were:

Brian Ramey	Jimmy Powell	Dale Glymph	Ruth May
Audrey Reese	Daby Snipes	Adam Dunn	

City Administrator, Kevin Bronson  
Assistant to the City Administrator, Reagan Osbon  
City Clerk, Rebecca Overton  
Utility Director, Kevin Harbin  
Fire Chief, Michael Smith  
Interim Police Chief, Caitlin Pope  
Members of the public and press

*Notice of the meeting and the agenda was posted on westminstersc.org twenty-four hours prior to the meeting and all persons, organizations and local media requesting notification and the agenda were notified by email.*

**Call to Order**

Mayor Ramey called the meeting to order at 4:00 pm.

**Expenditure Review Part 2**

Mr. Bronson presented Council with a PowerPoint presentation reviewing the expenditures for the General Fund, Solid Waste Fund, Youth Recreation Fund, and Hospitality/Accommodation Tax Funds. He stated that the purpose of these workshops was to get Council input and work that into a balanced budget.

Attached is the presentation for the record.

**Adjourn**

Upon a motion by Mrs. Reese and seconded by Mr. Glymph, the motion ***to adjourn the meeting at 5:40 pm*** passed unanimously.

(Minutes prepared by Rebecca Overton)

\_\_\_\_\_  
Mayor Brian Ramey  
March 19, 2024

\_\_\_\_\_  
Date

**March 19, 2024**

**Budget Workshop**

**Fiscal Year 2024-2025  
(FY2025)**

**Expenditure Review, Part 2  
General Fund, et al**

Westminster, South Carolina

# FY2024-25 Budget Schedule of events



# Eight-year History

	2017	2018	2019	2020	2021	2022	2023	2024
<b>General Fund</b>	\$ 3,337,590	\$ 2,202,145	\$ 1,888,300	\$ 1,848,524	\$ 1,879,685	\$ 2,003,438	\$ 2,326,271	\$ 2,106,256
<b>Utility Fund</b>	\$ 5,075,204	\$ 7,477,388	\$ 7,420,141	\$ 6,709,141	\$ 6,829,119	\$ 7,311,275	\$ 7,421,903	\$ 8,301,415
<b>Solid Waste</b>	\$ 340,261	\$ 320,686	\$ 415,390	\$ 323,506	\$ 500,393	\$ 338,892	\$ 714,366	\$ 915,046
<b>Youth Recreation Fund</b>	\$ 431,195	\$ 370,137	\$ 611,922	\$ 267,258	\$ 342,642	\$ 450,480	\$ 441,305	\$ 579,319
<b>Fire Department 1% Fund</b>	\$ 11,012	\$ 4,850	\$ 3,754	\$ 3,292	\$ 1,455	\$ 7,227	\$ 13,644	\$ 13,609
<b>Local Development Corp</b>	\$ 23,330		\$ 3,780	\$ 40,502	\$ 33,072	\$ 9,998	\$ 18,794	\$ 47,031
<b>Hospitality Fund</b>	\$ 105,500	\$ 68,211	\$ 65,265	\$ 79,978	\$ 143,202	\$ 358,368	\$ 515,634	\$ 484,314
<b>Local Accomodation</b>	\$ 3,200	\$ -	\$ -	\$ -	\$ -	\$ 2,300	\$ 30,172	\$ 12,300
<b>Total</b>	<b>\$ 9,327,292</b>	<b>\$ 10,443,416</b>	<b>\$ 10,408,552</b>	<b>\$ 9,272,201</b>	<b>\$ 9,729,568</b>	<b>\$ 10,481,977</b>	<b>\$ 11,482,089</b>	<b>\$ 12,459,290</b>

\* FY2017-FY2022, final, audited. FY2023 budgeted

\*\* FY2022 Htax fund balance allocation of \$266,121

\*\* FY2023 Htax fund balance allocation of \$300,060

# General Fund, General Government

# The value of a mil



2023 City millage – 95.8 mills  
previous City millage – 99.3 mills

Westminster City Assessed and Market Values

TAX YEAR	2019		2020		2021		2022	
FISCAL YEAR	2020		2021		2022		2023	
	Vehicle Ratio 6.0		Vehicle Ratio 6.0		Vehicle Ratio 6.0		Vehicle Ratio 6.0	
					Reassessment Year (Delayed)		Implemented Reassessment Year	
Property Type	Assessed Value	Market Value	Assessed Value	Market Value	Assessed Value	Market Value	Assessed Value	Market Value
Real Property	\$ 4,919,080	\$ 109,312,889	\$ 4,898,250	\$ 108,850,000	\$ 5,164,540	\$ 114,767,556	\$ 5,259,460	\$ 116,876,889
Personal Property/ DOR	\$ 737,685	\$ 7,025,571	\$ 795,284	\$ 7,574,133	\$ 841,389	\$ 8,013,229	\$ 945,490	\$ 9,004,667
Vehicles	\$ 731,719	\$ 12,195,317	\$ 793,935	\$ 13,232,250	\$ 793,067	\$ 13,217,783	\$ 866,911	\$ 14,448,517
Watercraft		\$ -		\$ -	\$ 13,660	\$ 130,095	\$ 46,160	\$ 439,619
Total	\$ 6,388,484	\$ 128,533,777	\$ 6,487,469	\$ 129,656,383	\$ 6,812,656	\$ 136,128,663	\$ 7,118,021	\$ 140,769,691
Value of a Mill	\$ 6,388		\$ 6,487		\$ 6,813		\$ 7,118	



## Administration

		2020	2021	2022	2023	2024
100 ADMINISTRATION		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>
	00100 Personal Services	\$ 159,313	\$ 151,945	\$ 192,136	\$ 197,864	\$ 301,237
	00200 Commodities	\$ 13,438	\$ 16,082	\$ 19,745	\$ 20,012	\$ 23,100
	00300 Contractual Services	\$ 323,668	\$ 225,751	\$ 189,904	\$ (306,428)	\$ 216,577
	00600 Capital Outlay	\$ -	\$ -		\$ -	\$ -
<b>Total ADMINISTRATION</b>		<b>\$ 496,419</b>	<b>\$ 393,778</b>	<b>\$ 401,785</b>	<b>\$ (88,552)</b>	<b>\$ 540,914</b>

## Non-Departmental

		2020	2021	2022	2023	2024
700 NON DEPARTMENTAL		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>
	00100 Personal Services	\$ -	\$ -	\$ -	\$ -	\$ 12,000
	00200 Commodities	\$ -	\$ -	\$ 714	\$ 357	\$ -
	00300 Contractual Services	\$ 275,196	\$ 273,883	\$ 230,801	\$ 142,689	\$ 119,099
	00600 Capital Outlay	\$ -	\$ -	\$ -	\$ 203,269	\$ 145,045
	00800 Other	\$ -	\$ -	\$ -	\$ -	\$ 50,659
<b>Total NON DEPARTMENTAL</b>		<b>\$ 275,196</b>	<b>\$ 273,883</b>	<b>\$ 231,515</b>	<b>\$ 346,314.90</b>	<b>\$ 326,803</b>

# Public Works

		2020	2021	2022	2023	2024
600 PUBLIC WORKS		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>
	00100 Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
	00200 Commodities	\$ 11,911	\$ 14,869	\$ 23,980	\$ 24,108	\$ 19,825
	00300 Contractual Services	\$ 73,846	\$ 61,993	\$ 77,146	\$ 80,184	\$ 39,400
	00600 Capital Outlay	\$ -	\$ 18,457	\$ 19,969	\$ 236	\$ 4,800
	00700 Debt Service	\$ -		\$ -	\$ -	\$ -
<b>Total PUBLIC WORKS</b>		<b>\$ 85,757</b>	<b>\$ 95,319</b>	<b>\$ 121,094</b>	<b>\$ 104,527</b>	<b>\$ 64,025</b>





# Public Safety

# Public Safety Pay Scales FY2024



Position	Classification	From	To
Police Chief	Salary	\$64,673.47	\$ 84,075.52
Police Captain/Asst. Chief	Salary	\$51,738.79	\$ 67,260.39
Police Lt.	Hourly - 2,080/yr	\$48,871.95	\$ 63,509.53
Police Sgt	Hourly - 2,080/yr	\$47,432.19	\$ 61,643.17
Police Cpl.	Hourly - 2,080/yr	\$45,992.42	\$ 59,776.82
Police Officer - Certified	Hourly - 2,080/yr	\$42,393.02	\$ 55,137.58
Police Officer - Noncertified	Hourly - 2,080/yr	\$38,793.60	\$ 50,445.01



Position	Classification	From	To
Fire Chief	Salary	\$64,686.14	\$ 84,086.53
Fire Captain	Hourly - 2,912/yr	\$49,279.74	\$ 63,429.35
Fire Marshall	Hourly - 2,080/yr	\$43,709.31	\$ 56,814.38
Fire Lt II	Hourly - 2,912/yr	\$45,055.74	\$ 58,572.47
Fire Lt. I	Hourly - 2,080/yr	\$43,635.52	\$ 56,726.16
Fire Lt. I	Hourly - 2,912/yr	\$43,635.52	\$ 56,726.16
Firefighter	Hourly - 2,080/yr	\$40,831.78	\$ 53,081.28

# Police

		2020	2021	2022	2023	2024
300 POLICE		Actual	Actual	Actual	Actual	Budgeted
	00100 Personal Services	\$ 418,751	\$ 487,378	\$ 539,539	\$ 538,223	\$ 677,082
	00200 Commodities	\$ 52,139	\$ 52,192	\$ 75,041	\$ 65,482	\$ 55,500
	00300 Contractual Services	\$ 77,334	\$ 90,975	\$ 104,018	\$ 137,745	\$ 75,300
	00600 Capital Outlay	\$ 10,168	\$ 2,400	\$ -	\$ -	\$ -
	00700 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Total POLICE		\$ 558,392	\$ 632,945	\$ 718,598	\$ 741,450	\$ 807,882

# Code Enforcement

		2020	2021	2022	2023	2024
500 CODES		Actual	Actual	Actual	Actual	Budgeted
	00100 Personal Services	\$ -	\$ 402	\$ 34,391	\$ 28,806	\$ 29,810
	00200 Commodities	\$ 975	\$ 1,710	\$ 4,490	\$ 2,481	\$ 3,050
	00300 Contractual Services	\$ 13,385	\$ 17,006	\$ 22,695	\$ 17,762	\$ 31,000
	00600 Capital Outlay	\$ -	\$ -		\$ -	\$ -
Total CODES		\$ 14,360	\$ 19,118	\$ 61,577	\$ 49,049	\$ 63,860

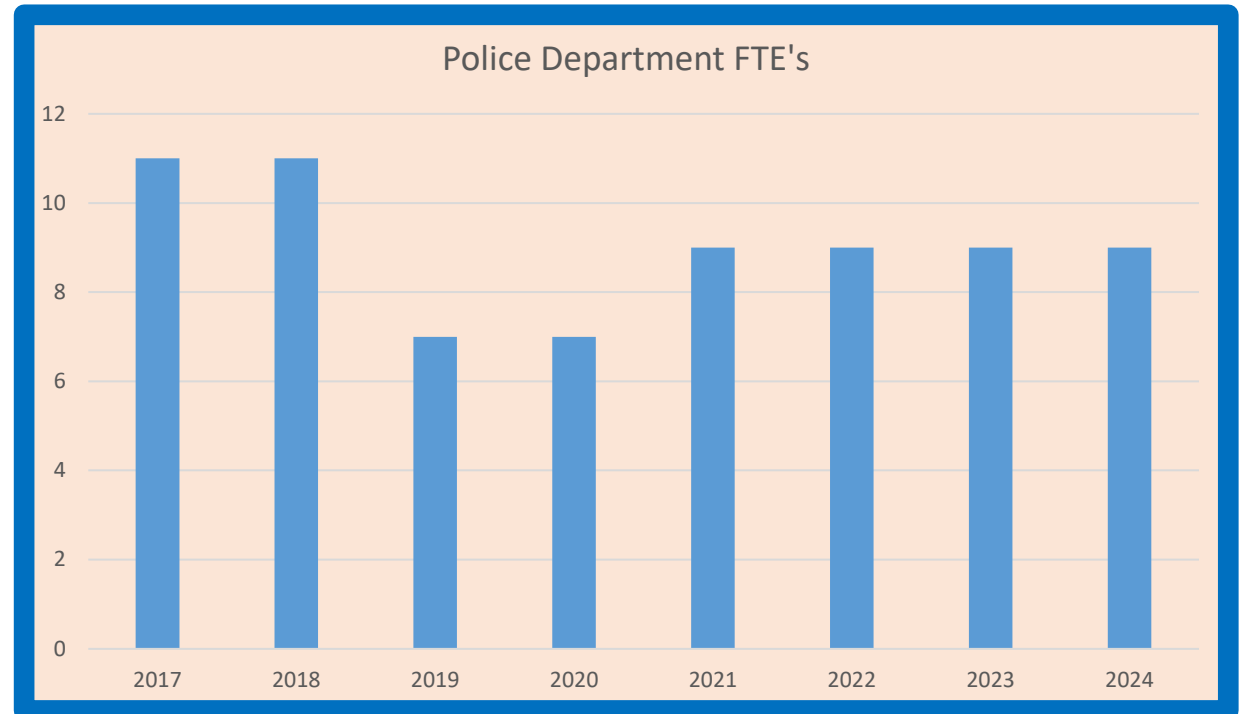




# Police Department, by the numbers



Year	Westminster Police Department Calls for Service	Oconee County Sheriff's Office Calls for Service in Westminster City
2017	4,480	903
2018	3,431	1,245
2019	3,497	1,319
2020	3,172	1,395
2021	3,562	1,193
2022	4,068	1,743
2023	5,051	1,877





# Police Department Vehicles



TAG #	YEAR	MAKE	MODEL	MILEAGE	PURPOSE
UNC925	2011	FORD	F-250	167,565	SPARE (MECHANICAL ISSUES)
Condition: Needs replaced. Vehicle acquired from Utility Department for a short-term fix.					
JAR302	2013	CHEV	TAHOE	146,308	ROAD PATROL, DRIVEN DAILY
Condition: Fair condition. Mechanical issues					
JAR301	2013	CHEV	TAHOE	152,116	ROAD PATROL, DRIVEN DAILY
Condition: Fair condition. Mechanical issues					
MG54984	2013	CHEV	TAHOE	135,598	ROAD PATROL, DRIVEN DAILY
Condition: Fair condition. Mechanical issues					
MG54985	2013	CHEV	TAHOE	140,224	ROAD PATROL, DRIVEN DAILY
Condition: Fair condition. Mechanical issues					
MG55453	2016	DODGE	CHARGER	94,140	OUT OF SERVICE
Condition: out of service					
MG55454	2016	DODGE	CHARGER	107,076	ROAD PATROL, DRIVEN DAILY
Condition: Good condition minor issues					
MG66875	2022	CHEV	TAHOE	21,723	ROAD PATROL, DRIVEN DAILY
Condition: New					
MG66876	2022	CHEV	TAHOE	23,684	ROAD PATROL, DRIVEN DAILY
Condition: New					
WXTR494	2023	DODGE	CHARGER	5,055	LT, DRIVEN DAILY
Condition: New					
XDG738	2023	CHEV	SILVERADO	8,148	CHIEF, DRIVEN DAILY
Condition: New					

# Fire

		2020	2021	2022	2023	2024
200 FIRE DEPARTMENT		Actual	Actual	Actual	Actual	Budgeted
	00100 Personal Services	\$ 337,998	\$ 287,765	\$ 359,742	\$ 463,917	\$ 934,327
	00200 Commodities	\$ 14,851	\$ 24,013	\$ 22,816	\$ 32,422	\$ 44,500
	00300 Contractual Services	\$ 57,172	\$ 89,750	\$ 78,545	\$ 64,369	\$ 92,800
	00600 Capital Outlay	\$ 8,379	\$ 35,766	\$ 7,767	\$ 44,814	\$ 27,961
	00700 Debt Service	\$ -	\$ -	\$ -	\$ -	
<b>Total FIRE DEPARTMENT</b>		<b>\$ 418,400</b>	<b>\$ 437,293</b>	<b>\$ 468,869</b>	<b>\$ 605,521</b>	<b>\$ 1,099,588</b>

# Fire 1% Fund

040 FIRE DEPARTMENT 1% FUND		2020	2021	2022	2023	2024
005 EXPENSE		Actual	Actual	Actual	Actual	Budgeted
	00515 Expense	\$ 3,292	\$ 1,455	\$ 7,227	\$ 10,915	\$ 13,609
<b>Total EXPENSE</b>		<b>\$ 3,292</b>	<b>\$ 1,455</b>	<b>\$ 7,227</b>	<b>\$ 10,915</b>	<b>\$ 13,609</b>

NOTE: Beginning in FY2023, the fund balance was recognized within the budget





# Fire Department, by the numbers



	2018	2019	2020	2021	2022	2023	2024
City	\$119,764	\$183,642	\$215,848	\$152,293	\$183,869	\$307,504	\$287,008
County	\$285,000	\$285,000	\$285,000	\$285,000	\$285,000	\$285,000	\$550,000
<b>Total</b>	<b>\$404,764</b>	<b>\$468,642</b>	<b>\$500,848</b>	<b>\$437,293</b>	<b>\$468,869</b>	<b>\$592,504</b>	<b>\$837,008</b>

<sup>1</sup>2018-2023 actual, audited  
<sup>2</sup>2024 budgeted, as amended with new Oconee County service contract  
<sup>3</sup>County Funding @ \$285,000/year FY2012-FY2023 | @ \$550,000/year FY2024

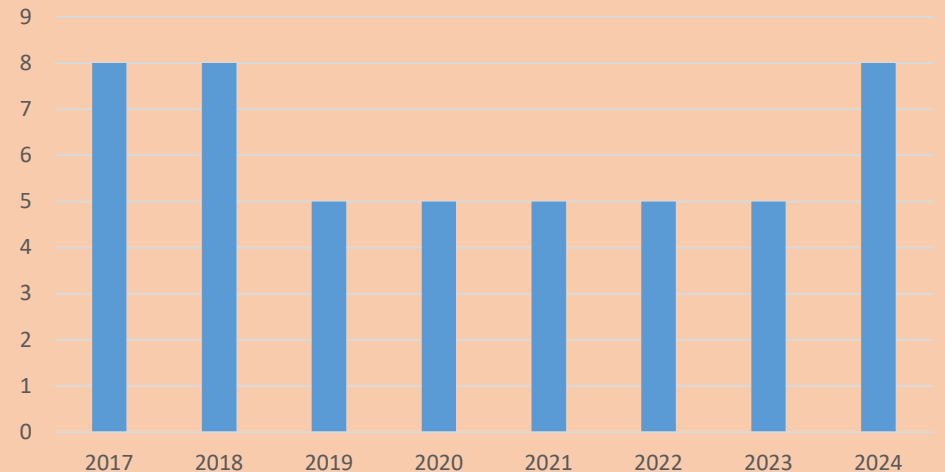
## Westminster Fire Department

Year	City Calls	County Calls	Total Calls
2017	297	323	620
2018	192	283	475
2019	221	308	529
2020	280	355	635
2021	359	317	676
2022	265	362	627
2023	256	361	617

With the new Fire Services contract with Oconee County, medical service calls are added for response as of mid-March. Based on call data for medical response, the call volume could go up an additional 800 calls per year.

3/11/2024 prepared MKS

Fire Department FTE's





# Fire Department Equipment



<b>E-61</b>				
Sutphen, 2005 Custom Pumper	31,525	20	Good	New light bar in 2022, could not repair due to age
<b>E-62</b>				
Sutphen, 2009 Custom Pumper	28,000	20	Good	New front end due to accident, transmission repaired last year
<b>Service Truck - 65</b>				
1996 Ford E-350 Box Truck	10,925		Good	Spare ladder truck, subject to ISO certification, driven least
<b>Brush - 6</b>				
2011 Chevrolet 2500 HD 4x4	99,572		Good	Purchased used, funtional with low service needs
<b>Car - 6</b>				
2012 Ford Expedition 4x4	96,210		Poor	multiple service needs, now driven by Fire Marshal
<b>Chief - 6</b>				
2023 Chevrolet Tahoe 4x4 SSV	10,692		New	Vehicle purchase in last budget
<b>Squad - 6</b>				
2011 Ford F-150 P/U Extended Cab 4x4	60,506		Fair	Needs driver seat replaced, hopefully this budget year

Replace  
2024/25

2022 New



# Solid Waste

		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
900 SOLID WASTE		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>
	00100 Personal Services	\$ 138,962	\$ 344,738	\$ 175,960	\$ 178,073	\$ 276,129
	00200 Commodities	\$ 153,594	\$ 123,175	\$ 142,917	\$ 107,590	\$ 105,528
	00300 Contractual Services	\$ 25,305	\$ 28,200	\$ 22,401	\$ 18,562	\$ 42,750
	00600 Capital Outlay	-	\$ -	\$ -	\$ 309,946	\$ 277,000
	00700 Debt Service	\$ 5,644	\$ 4,281	\$ 2,888	\$ 2,888	\$ 213,639
<b>Total SOLID WASTE</b>		<b>\$ 323,506</b>	<b>\$ 500,393</b>	<b>\$ 344,166</b>	<b>\$ 617,060</b>	<b>\$ 915,046</b>

# Solid Waste (cost-to-serve)

Solid Waste Revenue		5% rate increase		
	2021	2022	2023	2024
Service Charges	\$ 389,477	\$ 426,472	\$ 437,108	\$449,250
Misc	\$ 5,784	\$ -	\$ 1,417	\$ 21,220
Transfer from GF	\$ 86,392	\$ 76,487	\$ 11,411	\$ -
Capital Lease	\$ -	\$ -	\$ 310,006	\$277,000
Fund Balance	\$ -	\$ -	\$ -	\$167,576
	<b>\$ 481,653</b>	<b>\$ 502,959</b>	<b>\$ 759,942</b>	<b>\$915,046</b>
Solid Waste Expense				
Personal Services	\$ 229,948	\$ 175,960	\$ 240,423	\$276,129
Commodities	\$ 105,881	\$ 142,917	\$ 82,752	\$105,528
Contractual Services	\$ 28,131	\$ 22,401	\$ 17,976	\$ 42,750
Capital outlay	\$ -	\$ -	\$ 309,946	\$277,000
Debt service	\$ 63,269	\$ 2,888	\$ 63,269	\$ 46,063
Transfer out	\$ -	\$ -	\$ -	\$167,576
	<b>\$ 427,229</b>	<b>\$ 344,166</b>	<b>\$ 714,366</b>	<b>\$915,046</b>
2021, 2022, 2023 audited   2024 budgeted				



# Youth Recreation Fund

# Youth Recreation Fund



050 YOUTH RECREATION FUND		2020	2021	2022	2023	2024
400 RECREATION		Actual	Actual	Actual	Actual	Budgeted
	00100 Personal Services	\$ 152,170	\$ 147,616	\$ 166,610	\$ 191,835	\$ 226,269
	00200 Commodities	\$ 31,756	\$ 34,472	\$ 51,765	\$ 67,747	\$ 64,200
	00300 Contractual Services	\$ 13,500	\$ 130,037	\$ 175,902	\$ 194,864	\$ 228,850
	00600 Capital Outlay	\$ 69,832	\$ 30,516	\$ 56,204	\$ -	\$ 60,000
	00700 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total RECREATION</b>	<b>\$ 267,258</b>	<b>\$ 342,642</b>	<b>\$ 450,480</b>	<b>\$ 454,445</b>	<b>\$ 579,319</b>

	2022	2023	2024
Major Revenue Sources	Actual	Actual	Budgeted
General Fund	\$111,621	\$131,278	\$ 119,099
Hospitality Tax	\$154,314	\$157,310	\$ 117,950
Fees and other	\$ 184,545	\$ 254,413	\$ 342,270
<b>Total Budget</b>	<b>\$450,480</b>	<b>\$543,001</b>	<b>\$ 579,319</b>

# Westminster Recreation Participation

2022-2023				
SPORT	AGE GROUP	INSIDE	OUTSIDE	TOTAL
Soccer	6 & Under	7	31	38
	8 & Under	4	29	33
	10 & Under	5	20	25
	12 & Under			
	15 & Under	2	13	15
<b>Subtotal</b>		<b>18</b>	<b>93</b>	<b>111</b>
Football	8 & Under	4	19	23
	10 & Under			
	12 & Under	2	16	18
<b>Subtotal</b>		<b>6</b>	<b>35</b>	<b>41</b>
Cheerleading	8 & Under	5	11	16
	10 & Under			
	12 & Under	3	9	12
<b>Subtotal</b>		<b>8</b>	<b>20</b>	<b>28</b>
Fall Baseball	8 & Under	5	20	25
	10 & Under	5	24	29
	12 & Under	2	28	30
	14 & Under	1	15	16
<b>Subtotal</b>		<b>13</b>	<b>87</b>	<b>100</b>
Fall Softball	8 & Under	2	10	12
	10 & Under			
	12 & Under	3	9	12
<b>Subtotal</b>		<b>5</b>	<b>19</b>	<b>24</b>
Fall Volleyball	9 & Under	2	20	22
	12 & Under	5	38	43
	14 & Under	2	10	12
<b>Subtotal</b>		<b>9</b>	<b>68</b>	<b>77</b>

SPORT	AGE GROUP	INSIDE	OUTSIDE	TOTAL
Coed Basketball	6 & Under	5	23	28
<b>Subtotals</b>		<b>5</b>	<b>23</b>	<b>28</b>
Boys Basketball	8 & Under	5	27	32
	10 & Under	3	32	35
	12 & Under	7	32	39
	14 & Under	3	6	9
	17 & Under	1	9	10
<b>Subtotals</b>		<b>19</b>	<b>106</b>	<b>125</b>
Girls Basketball	8 & Under	6	12	18
	10 & Under	5	20	25
	12 & Under	2	8	10
	14 & Under			
	17 & Under			
<b>Subtotals</b>		<b>13</b>	<b>40</b>	<b>53</b>
Volleyball	9 & Under	7	37	44
	12 & Under	8	47	55
	14 & Under	1	10	11
<b>Subtotals</b>		<b>16</b>	<b>94</b>	<b>110</b>
T-Ball	6 & Under	17	70	87
<b>Subtotal</b>		<b>17</b>	<b>70</b>	<b>87</b>
Spring Baseball	8 & Under	6	39	45
	10 & Under	10	33	43
	12 & Under	4	34	38
	14 & Under	2	20	22
	19 & Under	3	12	15
<b>Subtotal</b>		<b>25</b>	<b>138</b>	<b>163</b>
Spring Softball	8 & Under	7	18	25
	10 & Under	2	24	26
	12 & Under	2	12	14
	15 & Under	-	-	-
<b>Subtotal</b>		<b>11</b>	<b>54</b>	<b>65</b>



# Westminster Recreation Participation

2023-2024				
All Totaled		98	549	647
SPORT	AGE GROUP	INSIDE	OUTSIDE	TOTAL
Soccer	6 & Under	7	35	42
	8 & Under Boys	4	22	26
	8 & Under Girls	2	9	11
	10 & Under	2	17	19
	12 & Under	4	12	16
	15 & Under	1	12	13
	<b>Subtotal</b>		<b>20</b>	<b>107</b>
Football	8 & Under			
	10 & Under			
	12 & Under			
<b>Subtotal</b>		<b>0</b>	<b>0</b>	<b>0</b>
Cheerleading	8 & Under			
	10 & Under			
	12 & Under			
<b>Subtotal</b>		<b>0</b>	<b>0</b>	<b>0</b>
Fall Baseball	8 & Under	3	13	16
	10 & Under	7	26	33
	12 & Under	3	26	29
	14 & Under	2	18	20
<b>Subtotal</b>		<b>15</b>	<b>83</b>	<b>98</b>
Fall Softball	8 & Under	1	9	10
	10 & Under	1	16	17
	12 & Under			
<b>Subtotal</b>		<b>2</b>	<b>25</b>	<b>27</b>
Fall Volleyball	9 & Under	6	16	22
	12 & Under	6	38	44
	14 & Under	2	9	11
	17 & Under	1	0	1
<b>Subtotal</b>		<b>15</b>	<b>63</b>	<b>78</b>

SPORT	AGE GROUP	INSIDE	OUTSIDE	TOTAL
Coed Basketball	6 & Under	3	29	32
<b>Subtotals</b>		<b>3</b>	<b>29</b>	<b>32</b>
Boys Basketball	8 & Under	4	25	29
	10 & Under	4	31	35
	12 & Under	4	32	36
	14 & Under	1	9	10
	17 & Under	2	15	17
<b>Subtotals</b>		<b>15</b>	<b>112</b>	<b>127</b>
Girls Basketball	8 & Under	7	8	15
	10 & Under	2	19	21
	12 & Under	4	13	17
	17 & Under			
<b>Subtotals</b>		<b>13</b>	<b>40</b>	<b>53</b>
Volleyball	10 & Under*	5	42	47
	12 & Under	8	41	49
	14 & Under			
	17 & Under	2	7	9
<b>Subtotals</b>		<b>15</b>	<b>90</b>	<b>105</b>
T-Ball	6 & Under			
<b>Subtotal</b>				
Spring Baseball	8 & Under			
	10 & Under			
	12 & Under			
	14 & Under			
<b>Subtotal</b>				
Spring Softball	8 & Under			
	10 & Under			
	12 & Under			
	15 & Under			
<b>Subtotal</b>				



# Local Development Corporation

# Local Development Corporation

060 LOCAL DEVELOPMENT CORP						
	700 NON DEPARTMENTAL					
	00300 Contractual Services	\$ 40,502	\$ 33,072	\$ 9,998	\$ -	\$ -
	00800 Other				\$ 18,794	47031
	Total NON DEPARTMENTAL	\$ 40,502	\$ 33,072	\$ 9,998	\$ 18,793.50	\$ 47,031.00



# Hospitality and Accommodations Tax

# Hospitality Fund

080 HOSPITALITY FUND			2020	2021	2022	2023	2024
	700 NON DEPARTMENTAL		Actual	Actual	Actual	Actual	Budgeted
		00200 Commodities			\$ (1)	\$ 85	\$ -
		00300 Contractual Services	\$ 38,227	\$ 121,325	\$ 202,943	\$ 181,221	\$ 352,314
		00600 Capital Outlay	\$ 11,450	\$ 3,278	\$ 41,858	\$ 217,027	\$ 92,000
		00800 Other	\$ 30,300	\$ 18,600	\$ 38,132	\$ 41,450	\$ 40,000
	Total NON DEPARTMENTAL		\$ 79,978	\$ 143,203	\$ 282,933	\$ 439,784	\$ 484,314

FY2022 fund balance allocation of \$266,121 | FY2023 fund balance allocation of \$300,060 | FY2024 fund balance allocation of \$284,314

# Local Accommodation Fund

090 LOCAL ACCOMMODATION			2020	2021	2022	2023	2024
			Actual	Actual	Actual	Actual	Budgeted
		00200 Commodities			\$ -	\$ 22	\$ 800
		00300 Contractual Services	\$ -	\$ -	\$ -	\$ 47,256	\$ 11,500
		00800 Other	\$ -	\$ -	\$ 2,300	\$ -	\$ -
	Total NON DEPARTMENTAL		\$ -	\$ -	\$ 2,300	\$ 47,278	\$ 12,300

# Hospitality Tax- community grants

2019	\$ 43,500
2020	\$ 28,600
2021	\$ 49,800
2022	\$ 40,000
2023	\$ 42,500
2024	\$ 40,000

# Policy Considerations

# Utility Franchise Fee Transfer

	<b>Fee</b>	<b>Budget</b>	<b>Percentage</b>
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% (actual)
2022	\$496,296	\$7,971,746	6.22% (actual)
2023	\$377,503	\$7,815,065	5.00% (actual)
<b>2024</b>	<b>\$410,021</b>	<b>\$8,301,414</b>	<b>5.00% <sup>(1)</sup> (budgeted)</b>

<sup>(1)</sup> Calculated from the total proposed budget of \$8,301,414 less \$101,000 for equipment capital lease ( $\$8,301,414 \times 5\% = \$410,021$ )

# Calculating Days Cash on Hand



	Actual 2021	Actual 2022	Actual 2023	Budget 2024
<b>Unassigned cash</b>				
<b>Governmental Funds</b> (p13 2021) (p15 2022) (p14 2023)	\$ 978,124	\$ 1,206,974	\$ 1,440,021	\$ 1,440,021
<b>Solid Waste Fund</b> (p17 2021) (p19 2022) (p18 2023)	\$ 128,910	\$ 255,605	\$ 319,202	\$ 319,202
<b>Utility Fund</b> (p17 2021) (p19 2022) (p18 2023)	\$ (448,326)	\$ 373,326	\$ (202,628)	\$ (202,628)
<b>Unassigned cash</b>	<b>\$ 658,708</b>	<b>\$ 1,835,905</b>	<b>\$ 1,556,595</b>	<b>\$ 1,678,567</b>
Expenses (p12 2021) (p14 2022) (p13 2023)	\$ 8,851,741	\$ 9,636,971	\$ 13,025,008	\$ 12,723,960
Days per year	365	365	365	365
Expenses / days per year = 1 day cash equivalent	\$ 24,251	\$ 26,403	\$ 35,685	\$ 34,860
Days cash on hand	27.162	69.535	43.620	48.151

<sup>1</sup> Includes \$65,558 budgeted in FY2023-24 for contingency.

# Current Financial Environment, cont'd

A financial analysis of the Utility Fund and the City General Fund

- What does it show?
- What are strengths?
- What are weaknesses?

**PMPA Benchmarking Report 2023** (portions of)  
(covers period from 6/30/22 to 3/31/23)

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Range across 10 Participants</u>
Debt Service Coverage-Combined Utility	0.84	1.61	3.88	0.0 – 6.79
Days Cash on Hand-Combined Utility	79	71	90	90 - 360
Debt to Equity Ratio-Combined Utility	0.37	0.35	0.30	0.02 – 1.14
Debt Ratio-Combined Utility	4.6%	3.97%	6.29%	0.0% - 45.10%
Operating Margin-Combined Utility	6.1%	7.54%	10.59%	-6.34% - 12.76%
City Transfer as % of Combined Utility Revenue	6.1%	7.24%	2.95%	0.0% - 5.97%

\*Some calculations on this slide may contain revenue and expenses for capital leases as well as other factors specific to Westminster. As a result, some of the data may skew the outcome higher or lower. This data is calculated by PMPA.

# Debt Service



	Actual	Budget	Projection	Projection	Projection	Projection
	2023	2024	2025	2026	2027	2028
<b>Solid Waste Capital Lease</b>						
Garbage Truck <sup>1</sup>	\$30,677	\$0	\$0	\$ -	\$ -	\$ -
Knuckleboom Truck <sup>2</sup>	\$29,704	\$0	\$0	\$ -	\$ -	\$ -
2023 garbage truck <sup>3</sup>	\$ -	\$ 46,063	\$ 46,063	\$ 46,063	\$ 46,063	\$ 46,063
<b>Utility Obligations</b>						
principal - revenue bonds	\$0	\$0	\$0	\$ -	\$ -	\$ -
interest - revenue bonds	\$0	\$0	\$0	\$ -	\$ -	\$ -
ConserFund <sup>4</sup>	\$0	\$40,115	\$40,115	\$40,115	\$40,115	\$40,115
2022 Utility equipment lease <sup>5</sup>	\$79,332	\$78,166	\$77,001	\$75,835	\$74,669	\$73,503
Electric line truck <sup>6</sup>	\$ -	\$ 39,527	\$ 39,527	\$ 39,527	\$ 39,527	\$ 39,527
<b>General Fund Obligations</b>						
Police/Fire vehicles <sup>7</sup>	\$ -	\$ 50,659	\$ 50,659	\$ 50,659	\$ -	\$ -
Fire SCBA's <sup>8</sup>	\$ 27,961	\$ 27,961	\$ 27,961	\$ 27,961	\$ 27,961	\$ 27,961
<b>Combined Obligations</b>						
2023 Vehicle/Equipment Lease <sup>9</sup>			\$ 121,801	\$ 121,801	\$ 121,801	\$ 121,801
<b>TOTAL</b>	<b>\$ 167,674</b>	<b>\$ 282,491</b>	<b>\$ 281,325</b>	<b>\$ 280,159</b>	<b>\$ 228,334</b>	<b>\$ 227,168</b>

Footnotes follow on the next slide.



# Debt Service (FOOTNOTES)

- 1 Garbage Truck lease - \$284,460. 10 yr term @2.24%. May 2013-May 2023
- 2 Knuckleboom Truck lease - \$145,000. 5 yr term @2.5%. January 2018-January 2023
- 3 Garbage truck note- \$310,000. 7 year term @ 4.01% January 2024-January 2031
- 4 ConservFund Loan - \$369,947.23. 10 yr term @ 1.5%. June 2023-June 2032
- 5 2022 utility equipment lease - \$503,000. Various terms, max 8 yrs @ 1.64%. Three (3) pickup trucks, one (1) brush hog, one (1) bucket truck.
- 6 Electric line truck- \$272,500. 7 year term @3.43% August 2023-August 2030
- 7 Police/Fire vehicles- \$142,500. 2 year term @3.29% August 2023-August 2025
- 8 SCBA's- \$174,406. 7 year term September 2022-September 2028
- 9 2023 Vehicle/Equipment lease- \$535,000. 5 year term @4.48% - September 2024-September 2028- (2) police vehicles @ \$90,000 total, (1) public works vehicle @ \$44,045, (1) water pickup @ \$46,000, (1) sewer pickup @ \$55,000, (1) leaf truck @ \$277,000

Debt Service is displayed on previous slide.



# Questions, for City Council...

1. Did you see anything today that you wish to change in the upcoming budget?
2. Do you support a 5% franchise fee from the Utility Fund to the General Fund?
3. Do you support a millage reduction?
4. Do you support continued vehicle replacements for Police and Fire with capital lease purchases?
5. Do you support a 2% COLA for all employees?
6. How would you like to allocate Htax revenues?



Last year's slide for Hospitality Tax expenditures →

## Hospitality Tax

### Hospitality Fund Totals

<i>Expenditures</i>		
Contractual Services	\$	352,314
Capital Outlay	\$	92,000
Other (Grants)	\$	40,000
<b>Total</b>	<b>\$</b>	<b>484,314</b>

### Highlights

- Income stream \$200,000
- Fund balance appropriation \$284,314

### *Revenues*

Misc. & Other	\$	484,314
<b>Total</b>	<b>\$</b>	<b>484,314</b>

### Highlights

- Transfer to GF <sup>(1)</sup> \$100,000
- Transfer to Youth Recreation <sup>(1)</sup> \$117,950
- Special Events Committee \$ 8,000
- Christmas Decorations \$ 25,000
- Downtown improvements \$ 62,290
- Simpson Road fields \$ 37,000
- Hall Road Recreation Complex \$ 50,000
- Local Agency Grants \$ 40,000

<sup>(1)</sup> tied to eligible activities

# Thank you.



# The End.

You may take a break now 😊