

GFOASC Fall Conference 2017

Best Practices in Budgeting

October 3, 2017

- Annual budget over \$236 million
- City-owned and operated electric, water, and wastewater system serving over 110,000
- Public Safety – Fire and Police
- Public Works – Sanitation, Stormwater and Construction
- Large Parks, Recreation and Tourism Department (host of 2017 UCI BMX World Championships)



- Budget Process
- Scheduling
- Forecasting
- Capital Planning
- Personnel Planning
- Retirement
- Document Preparation

Budget Process

“By failing to prepare, you are preparing to fail.”

Benjamin Franklin



“If you don’t know where you are going, you’ll end up someplace else.”

Yogi Berra



Key Characteristics

- Long-term perspective
- Linked to organizational goals
- Focuses decisions on results and outcomes
- Promotes communication with stakeholders
 - Internal
 - External
- One of the most important activities taken on by government

Why is the budget process important?

- Plan for the Provision of Services and Capital Assets

Why include anyone outside the Budget Office in the process?

- Perspectives vary
- Resources are limited
- Programs and services are impacted by the decisions made in the budget process

3 Critical Components of the Budget Process

- Development
- Implementation
- Evaluation

What drives your budget?

- Revenues
- Strategic Plan
 - Citizen, Business & Employee Surveys
 - City Council & Department Head Retreats
- Capital Improvement Plan
- Legislative Requirements/Mandates

- Balanced vs. Structurally Balanced
 - Recurring revenues (continue year to year with some level of predictability)
 - Recurring expenditures (expect to fund annually to maintain current service level)
 - Reserves (portion of fund balance set aside as hedge against risk)

Strong Budget Practices

- Prepare two years of balanced budgets at a time.
- Plan at least 5 years out.
- Prepare a Capital Improvement Plan (5-10 yr).
- If you have Enterprise Funds and are not operating at a “Cost To Serve,” devise a multi-year plan to work in that direction.

Cost to Serve

WATER COST TO SERVE

	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17*
OPERATING REVENUES						
Sales	12,899,237	12,828,093	12,839,450	13,834,354	15,084,996	16,042,095
Impact Fees	169,456	225,798	270,714	240,450	194,076	202,364
Other User Charges	364,755	343,175	749,793	785,816	1,562,448	1,152,855
	<u>13,433,448</u>	<u>13,397,066</u>	<u>13,859,957</u>	<u>14,860,620</u>	<u>16,841,520</u>	<u>17,397,314</u>
OPERATING EXPENSES						
System Operations	4,813,656	5,114,445	5,176,632	5,921,384	5,705,763	5,876,936
Depreciation	2,721,582	2,679,478	2,701,807	2,734,807	2,789,562	2,831,405
General and Administrative	1,717,440	1,623,548	1,558,684	1,594,792	1,891,859	1,939,155
	<u>9,252,678</u>	<u>9,417,471</u>	<u>9,437,123</u>	<u>10,250,983</u>	<u>10,387,184</u>	<u>10,647,497</u>
NONOPERATING REVENUES (EXPENSES)						
Interest Income	272,783	253,565	220,598	321,906	208,858	220,000
Interest Expense	(2,068,796)	(2,128,902)	(1,751,382)	(1,678,653)	(1,791,799)	(1,931,431)
Other	-	-	(7,528)	(4,897)	(16,992)	-
	<u>(1,796,013)</u>	<u>(1,875,337)</u>	<u>(1,538,312)</u>	<u>(1,361,644)</u>	<u>(1,599,933)</u>	<u>(1,711,431)</u>
NET INCOME	2,384,757	2,104,258	2,884,522	3,247,993	4,854,403	5,038,386
Franchise Fee	660,278	645,059	645,143	731,009	754,529	859,748
Rate of Return	660,278	645,059	645,143	731,009	754,529	859,748
PILOT (land & buildings)	150,529	151,182	155,177	159,832	155,177	131,900
PILOT (equipment)	<u>640,177</u>	<u>648,218</u>	<u>689,033</u>	<u>631,465</u>	<u>713,584</u>	<u>613,392</u>
Operating Transfer	2,111,262	2,089,518	2,134,496	2,253,314	2,377,819	2,464,788
TOTAL DIFFERENCE	273,495	14,740	750,026	994,679	2,476,584	2,573,598
*projected						

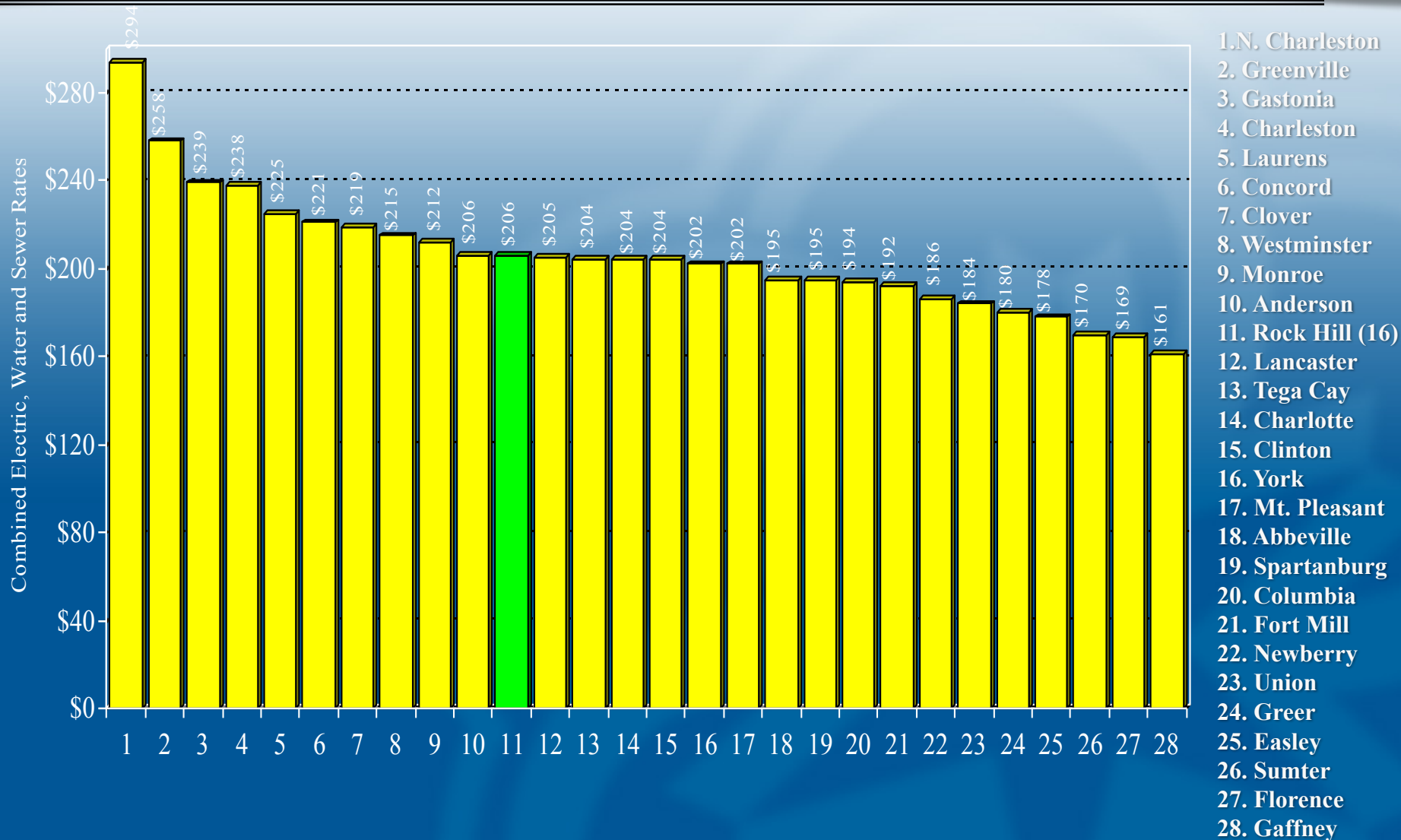
Cost to Serve

WATER COST TO SERVE

	2016/17*	2017/18*	2018/19*	2019/20*	2020/21*	2021/22*
OPERATING REVENUES						
Sales	16,042,095	17,208,221	20,273,499	21,105,833	21,451,852	21,189,969
Impact Fees	202,364	337,500	400,000	408,000	416,160	424,483
Other User Charges	1,152,855	1,187,100	1,188,380	1,189,660	1,190,950	1,192,240
	<u>17,397,314</u>	<u>18,732,821</u>	<u>21,861,879</u>	<u>22,703,493</u>	<u>23,058,962</u>	<u>22,806,692</u>
OPERATING EXPENSES						
System Operations	5,876,936	6,053,244	6,234,841	6,421,887	6,614,543	6,812,979
Depreciation	2,831,405	3,293,877	3,763,285	4,159,734	4,222,130	4,285,462
General and Administrative	1,939,155	1,987,634	2,037,325	2,088,258	2,140,465	2,193,976
	<u>10,647,497</u>	<u>11,334,755</u>	<u>12,035,451</u>	<u>12,669,879</u>	<u>12,977,138</u>	<u>13,292,418</u>
NONOPERATING REVENUES (EXPENSES)						
Interest Income	220,000	220,000	220,000	220,001	220,001	220,002
Interest Expense	(1,931,431)	(2,495,772)	(3,145,772)	(3,645,772)	(3,685,772)	(3,725,772)
Other	-	-	-	-	-	-
	<u>(1,711,431)</u>	<u>(2,275,772)</u>	<u>(2,925,772)</u>	<u>(3,425,771)</u>	<u>(3,465,771)</u>	<u>(3,505,770)</u>
NET INCOME	5,038,386	5,122,294	6,900,656	6,607,843	6,616,053	6,008,505
Franchise Fee	859,748	919,766	1,073,094	1,114,775	1,132,140	1,119,110
Rate of Return	859,748	919,766	1,073,094	1,114,775	1,132,140	1,119,110
PILOT (land & buildings)	131,900	230,832	230,832	406,964	423,242	440,172
PILOT (equipment)	<u>613,392</u>	<u>637,928</u>	<u>637,928</u>	<u>663,445</u>	<u>689,983</u>	<u>717,582</u>
Operating Transfer	2,464,788	2,708,293	3,014,948	3,299,958	3,377,506	3,395,975
TOTAL DIFFERENCE	2,573,598	2,414,001	3,885,707	3,307,885	3,238,548	2,612,529
*projected						

Comparison of Electric/Water/Wastewater Rates

Rock Hill Residential Rates Compared to S.C. Cities, PMPA Cities, Regional Cities, & York County Cities



Strong Budget Practices

- Have realistic budget projections.
- Avoid partial year funding of recurring expenses.
- Do not fund recurring expenses with one-time revenue.
- Stay on top of your grants, match percentages, and ending dates; especially if positions are grant-funded.

Scheduling

- Develop a Budget Calendar to ensure that a budget is adopted before the beginning of the next fiscal year.
 - SC law requires the adoption of an annual balanced budget. *Article X, Section 7(b), SC Constitution*
 - A Public Hearing in a specific format is required. *Section 6-1-80*
 - The budget must be approved by Ordinance. *Section 5-7-260*

FISCAL YEAR 2018 & FISCAL YEAR 2019 BUDGET DEVELOPMENT CALENDAR

January 10, 2017	Risk Management provides Office of Management and Budget the city-wide FY2017, FY2018, and FY2019 projected costs for property, auto, liability, and workers compensation insurance
January 12, 2017	Budget Kick-Off
January 13, 2017	Departments will be provided personnel information
January 23, 2017	Personnel confirmations & edits due
January 27, 2017	Departments will be provided expenditure baselines and, if applicable, revenue projections
February 13, 2017	Revenue and Expenditure data due. This includes: <ul style="list-style-type: none"> *July through June 2017 revenue projections (if applicable) *July through June 2017 expenditure projections *FY2018 & FY2019 revenue projections (if applicable) *FY2018 & FY2019 expenditure baseline reallocations
February 27, 2017	Issue papers due Requests for new positions due Requests for re-organizations due Requests for reclassifications due
March 9-31, 2017	Departmental budget reviews with Budget Team
April 1-26, 2017	Budget Office prepares draft budget for submission to City Council
April 27, 2017	First City Council Workshop
May 16, 2017	Second City Council Workshop
May 27, 2017	Advertise projected budget totals in newspaper
June 12, 2017	Public hearing and budget ordinance first reading at regular City Council meeting
June 26, 2017	Budget ordinance for second reading and adoption
July 1, 2017	New fiscal year begins

January 9-13, 19-20	Vehicle & Technology Needs Assessment with Departments
March 1, 2017	Meeting with HR Director to review reclass requests
March 6, 2017	Get updated budget workshop slides from Department Heads
March 7, 2017	Forward department meeting materials to Department Heads
April 5, 2017	Meeting with Public Information to review media (Budget-at-a-Glance, employee email & Op-Ed piece)
April 10, 2017	Meeting with City Attorney (budget ordinance, rate changes, sunset provisions, etc...)
April 20, 2017	Review workshop #1 slides
April 25, 2017	Review workshop #1 slides
April 27, 2017	Workshop #1 debrief
May 4, 2017	Review workshop #2 slides
May 16, 2017	Workshop #2 debrief
June 29, 2017	Budget Debrief

Forecasting

What is the purpose in forecasting?

- ✓ To evaluate current and future fiscal conditions
(past, current & projected)
- ✓ To guide policy and programmatic decisions

Forecasts should be monitored and updated periodically.

Key Steps in Sound Forecasting:

- ✓ Define Assumptions
- ✓ Gather Information (statistical data and expertise)
- ✓ Preliminary Analysis (historical data & economic conditions)
- ✓ Select Methods (extrapolation, regression, hybrid forecasting)
- ✓ Implement Methods
- ✓ Use Forecasts

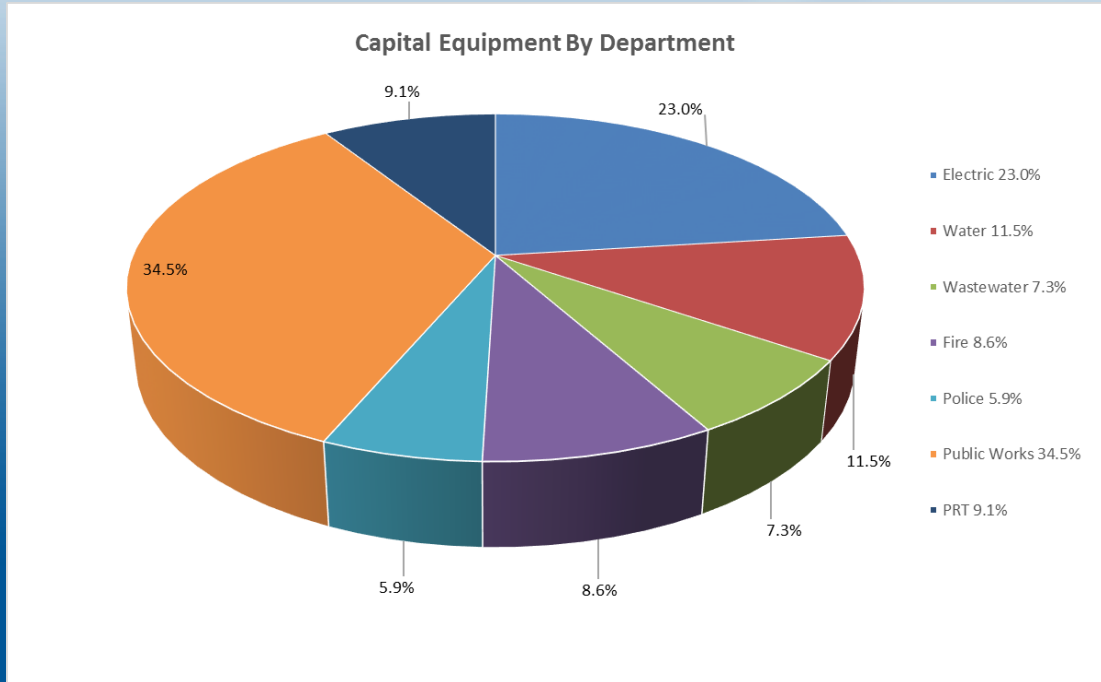
Capital Planning

- **Capital Improvement Plan(CIP)**
 - A plan for purchasing, leasing, and/or constructing the equipment or property needed to complete the city’s long-term improvement projects. The plan details by year (over a fixed number of years) for the project. The plan also specifies the resources estimated to be available to pay for the project expenditures, as well as the anticipated operating costs.

- Prepare a 5 year or 10 year Capital Improvement Plan (CIP) for large projects with useful lives greater than 1 year.
- Quantify and include the annual operating impact.
 - ✓ Increased revenues?
 - ✓ Increased expenditures?
 - ✓ Savings realized?

Capital Improvements Plan

The information below is a summary of the projected distribution of capital equipment investment by department.



Department	FY2017	FY2018	FY2019	FY2020	FY2021	Total
Fire	\$ 650,000	\$ 1,011,500	\$ 818,100	\$ -	\$ -	\$ 2,479,600
PRT	\$ 108,300	\$ 2,500,000	\$ -	\$ -	\$ -	\$ 2,608,300
Police	\$ -	\$ -	\$ 1,705,996	\$ -	\$ -	\$ 1,705,996
Public Works	\$ 1,633,800	\$ 2,925,800	\$ 1,700,000	\$ 1,910,000	\$ 1,720,000	\$ 9,889,600
Electric	\$ 5,743,500	\$ 324,900	\$ -	\$ 324,900	\$ 216,600	\$ 6,609,900
Water	\$ 3,150,000	\$ 134,400	\$ -	\$ -	\$ -	\$ 3,284,400
Wastewater	\$ 2,100,000	\$ -	\$ -	\$ -	\$ -	\$ 2,100,000
Total	\$ 13,385,600	\$ 6,896,600	\$ 4,224,096	\$ 2,234,900	\$ 1,936,600	\$ 28,677,796

Capital Improvements Plan

PUBLIC SERVICES

Parks, Recreation and Tourism Department

Capital Projects	FY2018	FY2019	FY2020	FY2021	FY2022	Total
Cherry Park Improvements	\$ 2,400,000	\$ -	\$ -			\$ 2,400,000
Parking Lot Expansion (Edgemont)	\$ 150,000	\$ -	\$ -			\$ 150,000
Riverwalk Trail Washrooms/Parking	\$ 860,000	\$ -	\$ -			\$ 860,000
Trails & Greenways System	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
Multi-Purpose Indoor Sports Facility	\$ -	\$ 1,104,375	\$ 810,448	\$ 1,810,487	\$ 1,939,622	\$ 5,664,932
Lige Street Park		\$ 150,000				\$ 150,000
Tech Park Trail Bridges (6)		\$ 100,000	\$ 100,000	\$ 100,000		\$ 300,000
Future Regional Park (South RH)		\$ 3,000,000				\$ 3,000,000
Future Regional Park (India Hook)			\$ 1,600,000			\$ 1,600,000
Synthetic Fields (Manchester replacement)			\$ 1,500,000			\$ 1,500,000
Total Project Cost	\$ 3,560,000	\$ 4,504,375	\$ 4,160,448	\$ 2,060,487	\$ 2,089,622	\$16,374,932

Capital Equipment	FY2018	FY2019	FY2020	FY2021	FY2022	Total
Bucket Truck	\$ 108,300					\$ 108,300
Indoor Sports Facility Fixtures		\$ 2,500,000				\$ 2,500,000
Total Operating Impact	\$ 108,300	\$ 2,500,000	\$ -	\$ -	\$ -	\$ 2,608,300

Funds Sources	FY2018	FY2019	FY2020	FY2021	FY2022	Total
2016 Hospitality Tax Bond	\$ 3,175,000					\$ 3,175,000
Hospitality Tax Funds	\$ 285,000	\$ 1,254,375	\$ 960,448	\$ 1,960,487	\$ 2,089,622	\$ 4,460,310
Capital Equipment Lease	\$ 108,300	\$ 2,500,000				\$ 2,608,300
Unfunded		\$ 3,250,000	\$ 3,200,000	\$ 100,000		\$ 6,550,000
Reimbursement from SC Trails Grant	\$ 100,000					\$ 100,000
Total Funding	\$ 3,668,300	\$ 7,004,375	\$ 4,160,448	\$ 2,060,487	\$ 2,089,622	\$ 18,983,232

Significant Projects

Cherry Park Various Upgrade Projects: These projects totaling \$3,000,000 are to do significant upgrades to Cherry Park, the cornerstone to the City's park system, built in 1985. These upgrades, in addition to the Hargett Park Athletic Field Improvements, will ensure that the park remains home to many national, regional, state and local baseball and softball tournaments.

Trails and Greenway: This will be to extend the existing trail system within the City of Rock Hill, connecting to the regional trail system.

Capital Improvements Plan

Parks, Recreation and Tourism Department

Future Regional Park (South Rock Hill) and Future Regional Park (India Hook): These will be additional parks to serve expanding neighborhoods and population in the southern portions of the City and in the north western portion of the City. Annually, the operation of these parks is estimated to be \$635,000 and \$620,000 in additional personnel costs.

Multi-Purpose Indoor Sports Facility: This 170,000 square foot facility will be built in the University Center area of the City and will offer the City the ability to attract indoor tournaments and competitions for regional events such as gymnastics, basketball, cheerleading, conventions, concerts and the like. The facility will be in close proximity to hotels and restaurants that will benefit from these events. The facility is estimated to bring in 172,000 visitors annually and to have a \$10 million annual economic impact.

Annual Operating Impact

Debt Service

Annual Operating Impact	FY2018	FY2019	FY2020	FY2021	FY2022	Total
Debt Service	\$ 636,825	\$ 631,985	\$ 632,043	\$ 631,895	\$ 636,543	\$ 3,169,291
Capital Equipment Lease	\$ 16,090	\$ 324,317	\$ 324,317	\$ 324,317	\$ 324,317	\$ 1,313,358
Total Operating Impact	\$ 636,825	\$ 631,985	\$ 632,043	\$ 631,895	\$ 636,543	\$ 3,169,291

Facility Operations

Riverwalk Facilities

Annual Operating Impact	FY2018	FY2019	FY2020	FY2021	FY2022	Total
Utilities	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 7,200	\$ 7,200
Maintenance	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 120,000	\$ 120,000
Landscaping	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 60,000	\$ 60,000
Personnel	\$ 116,200	\$ 116,200	\$ 116,200	\$ 116,200	\$ 348,600	\$ 348,600
Total Operating Impact	\$ 178,600	\$ 178,600	\$ 178,600	\$ 178,600	\$ 535,800	\$ 535,800

Trails and Greenway Systems

Annual Operating Impact	FY2018	FY2019	FY2020	FY2021	FY2022	Total
Landscaping	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 15,000	\$ 15,000
Personnel	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 150,000	\$ 150,000
Total Operating Impact	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 165,000	\$ 165,000

Personnel Planning

- Salaries typically make up the greatest portion of the expenditure budget.
- Don't forget to include benefits in analysis.
 - FICA – 6.2%
 - Medicare – 1.45%
 - SCRS – 13.56% (as of July 1, 2017, but increasing 1% annually until July 1, 2022, 18.56%)
 - PORS – 16.24% (as of July 1, 2017, but increasing 1% annually until July 1, 2022, 21.24%)
 - Insurance covered by employer (health, dental, vision, life, disability)

What things do I need to consider to accurately forecast salary and wages?

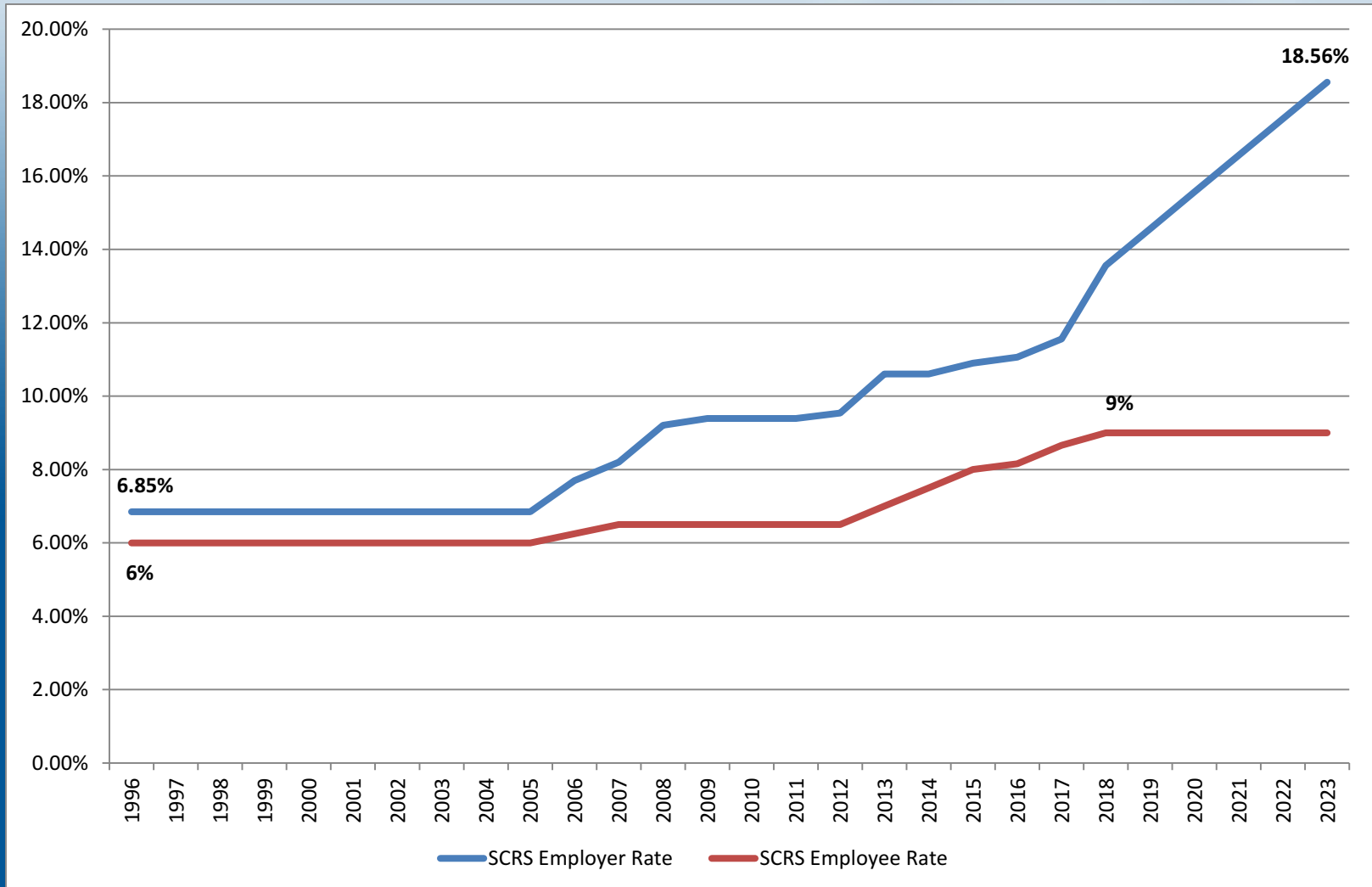
- *Personnel tracking*
 - If HR is responsible, Budget must work closely with them to ensure consistency in reporting.
 - Must track ALL employees, not just full-time.
 - Don't forget to include probationary increases (new hires, promotions).
- *Vacancy adjustments*
 - Are all positions being fully funded?
 - Fully funding salaries can create potential cushion.
 - Consider staff who are retiring.
 - Don't forget the cost of payouts!
- *Inflation*
 - Cost of living adjustments
 - Consumer Price Index (CPI)
- *Compensation Approaches*
 - Pay for Performance (bonus or base increase)
 - Wage Surveys
 - Step and Grade Systems
- *Adjustments in Benefits (healthcare, retirement)*

Retirement

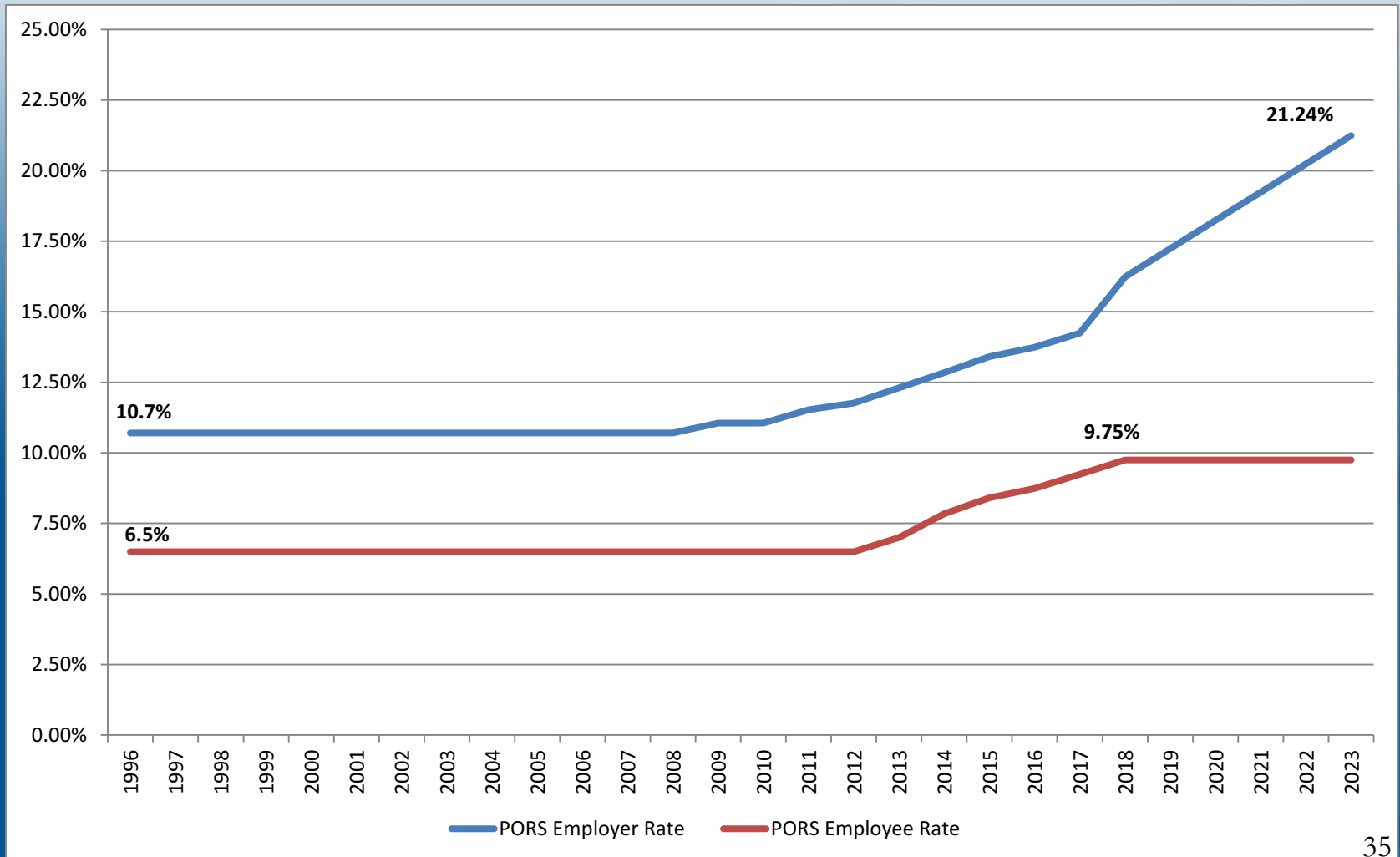
Changes in SC Retirement

- **Changes to employer and employee contribution rates effective July 1, 2017:**
 - The employer contribution rate for SCRS and PORS increased by 2 percent to 13.56 percent and 16.24 percent respectively.
 - The employer rates will continue to increase annually by 1 percent through July 1, 2022. The ultimate scheduled employer rate is 18.56 percent for SCRS and 21.24 percent for PORS.
 - The employee contribution rate for SCRS increases to and is capped at 9 percent. The employee contribution rate for PORS increases to and is capped at 9.75 percent.

SC Retirement Contribution Rate History



Police Officer Retirement Contribution Rate History



Changes in SC Retirement

- **Cumulative Impact of Retirement Increases**
 - Per \$1m in wages per year
 - SCRS
 - 2017 (\$115,600) – 11.56%
 - 2018 (\$135,600) – 13.56%
 - 2019 (\$145,600) – 14.56%
 - 2020 (\$155,600) – 15.56%
 - 2021 (\$165,600) – 16.56%
 - 2022 (\$175,600) – 17.56%
 - 2023 (\$185,600) = 18.56%

60.55% increase from FY17 (\$70,000 more per \$1m in wages per year)
 - PORS
 - 2017 (\$142,400) – 14.24%
 - 2018 (\$162,400) – 16.24%
 - 2019 (\$172,400) – 17.24%
 - 2020 (\$182,400) – 18.24%
 - 2021 (\$192,400) – 19.24%
 - 2022 (\$202,400) – 20.24%
 - 2023 (\$212,400) = 21.24%

49.16% increase from FY17 (\$70,000 more per \$1m in wages per year)

Document Preparation

- Organization
 - Introduction and overview
 - Financial structure policy and process
 - Financial summaries
 - Capital and debt
 - Departmental information
 - Document-wide criteria (glossary and statistical/supplemental section)



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- Detail (too much vs. too little; formatting)
- Design (simple, easy to use, attractive – appealing cover, tabs and dividers, bookmarks and hyperlinks)
- Consistency
- Highlights (Budget-at-a-Glance)
- Format



Budget Overview

Budget Total \$236,159,457

- Total includes all funds.

Tax rate

- No proposed tax rate increase.
- Last property tax increase (3 mils) in 06/07 to fund Street Crimes Unit.

Utility Rates

Water rate increase (proposed); sewer rate increase (proposed); sanitation rate increase (proposed)

- Proposed water rate increase to fund capital projects in the water system.
- Proposed wastewater rate increase to fund capital projects in the wastewater system.
- Proposed sanitation rate increase to cover increased tipping fee implemented in June 2015.
- Average increase to average monthly residential bill would total \$3.80 or 1.47%.

Fund Accounting

The operations of each fund are accounted for with a separate set of balanced revenues and expenditures.

General Fund

- Principal sources of revenue come from property taxes, user fees, licenses and permits.
- Includes Police, Fire and all departments except Utilities.

Accommodations Tax Funds

- Revenue generated by accommodations tax must be used for tourism-related functions, encouraging visitors to Rock Hill and therefore adding to the fund.
- Accommodations Tax--generated from hotel rooms
- Local Hospitality Fee--2% prepared food and beverage tax

Enterprise Funds

- Electric Fund
- Wastewater Fund
- Water Fund
- Stormwater Fund



**Proposed
Budget at a Glance
FY 2017/2018**

City of Rock Hill FY 2017/2018 Proposed Budget

Capital improvement program guides the planning, budgeting and financing of large capital infrastructure.

General Budget Information

- The City's total budget is made up of several separate, self-contained funds.
- The City kicked off a new strategic plan in FY 2015/2016, based on input from the citizen survey and Council review. The plan guides the focus of the budget, outlining areas of quality services, quality places and quality community.
- Cost to Serve analysis and rate comparisons are done annually to ensure rates remain competitive with other cities in South Carolina and our region.
- A capital improvement program is in place to plan, budget and finance the purchase and/or construction of large capital infrastructure, facilities, equipment and other fixed assets.
- Each year, staff proposes a Year Two budget to demonstrate how financial decisions in one year affect the future.
- Due to solid financial planning and efficient provision of quality services, the City remains financially strong, securing favorable interest rates for the benefit of tax-payers.

Road & Sidewalk Maintenance

- Proposing to add \$225,000 to general fund paving funds.
 - Total would go from current \$1,160,000 to \$1,385,000, almost 2.25% of the City's general fund budget.
- Proposing to include an additional \$20,000 for sidewalk repairs.
- Map created to rank City-owned road conditions/paving status as poor (red), fair (yellow) and good (green) to strategically direct resources where needed most.

General Fund Initiatives

- No proposed millage rate increase. (Current rate is 93.5 mils.)
 - Last property tax increase of 3 mils was 2006/2007 to fund Street Crimes Unit.
- Proposed residential sanitation rate increase of \$0.90 or 5% to cover a 7.5% increase in tipping fees implemented in June 2015 and absorbed in City budget for last two years.
 - Last residential sanitation rate increase in 2008/2009 of 8.6% to cover a 3.6% tipping fee increase and 5% to meet cost-to-serve.
- Impact fee increase will take effect on July 1, 2017, and again on July 1, 2018 in the phase-in plan approved by Council on September 26, 2016.

Enterprise Fund Initiatives

- No proposed electric rate increase.
- Proposed water rate increase of \$1.70 to average residential customer (9.11%) to fund capital projects.
- Proposed sewer rate increase of \$1.20 to average residential customer (2.99%) to fund capital projects.
- No proposed stormwater rate increases.
- Average increase to average monthly residential bill would total \$3.80 [\$1.70—water; \$1.20—wastewater; \$0.90—sanitation (general fund)].

City Council Members

Doug Echols, Mayor
Ann Williamson, Mayor Pro-Tem
John A. Black III
Sandra Oborokumo
Kathy Pender
Jim Reno
Kevin Sutton





Distinguished Budget Presentation Awards Program (Budget Awards Program)

Eligibility Requirements

The program is open to submissions from any type of government (general-purpose or special-purpose) at either the state or local level that makes available to the general public an operating budget document in either an electronic (web site, CD) or hardcopy format, regardless of the length of the budget period (annual/biennial/triennial). Participants may submit either their proposed budget or their approved budget. Submissions must be received **within 90 days** of the date when the budget was proposed/adopted.



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How to submit a budget document

Participants should send the appropriate fee and the following items:

1. Completed application form
2. Completed detailed criteria location guide
3. The previous years reviewer comments and responses to those comments (applicable only if the entity submitted during the previous fiscal year)

Below is a chart of items to be included in your submission, depending on the format of the budget document.

Hardcopy: 4 copies of the budget document, 2 copies of the application, 4 copies of the detailed criteria location guide, 5 copies of the previous years reviewer comments and responses to those comments and payment.

CD: 4 CDs, 2 copies of the application, 4 copies of the detailed criteria location guide, 4 copies of the previous years reviewer comments and responses to those comments, and payment.

Flash drive: 4 flash drives, 2 copies of the application, 4 copies of the detailed criteria location guide, 4 copies of the previous years reviewer comments and responses to those comments, and payment.

Website/PDF: Email a PDF of the document or a link to the document online, application, detailed criteria location guide, the previous years reviewer comments and responses to those comments, and credit card information to budgetawards@gfoa.org.

Questions?

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