

ORDINANCE NO. 2832

AN ORDINANCE TO AMEND ORDINANCE NO. 2814
(AN ORDINANCE ESTABLISHING FY 2023-2024 BUDGET
FOR THE CITY OF SUMTER, SOUTH CAROLINA)

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SUMTER, SOUTH CAROLINA, AT ITS REGULAR MEETING DULY ASSEMBLED, AND BY THE AUTHORITY THEREOF:

That Exhibit A, B, and C found in Section 3 of the City of Sumter's FY 2023-2024 Budget Ordinance (Ordinance No. 2814) is hereby amended and the amended form is attached hereto.

A copy of Ordinance No. 2814 is hereto attached.

ALL OTHER SECTIONS OF THE FY 2023-2024 BUDGET ORDINANCE OF THE CITY OF SUMTER (ORDINANCE NO. 2814) SHALL REMAIN AS PREVIOUSLY ADOPTED.

ADOPTED IN COUNCIL ASSEMBLED THIS 17TH DAY OF OCTOBER, 2023, TO TAKE EFFECT IMMEDIATELY.

CITY OF SUMTER, SOUTH CAROLINA



David P. Merchant, Mayor



James B. Blessingame, Mayor Pro Tem



Calvin K. Hastie, Sr., Councilman



Steven H. Corley, Councilman



Colin C. Davis, Councilman



Gifford M. Shaw, Councilman



Anthony Gibson, Councilman

ATTEST:



Linda D. Hammett, City Clerk

First Reading: October 3, 2023

Second/Final Reading: October 17, 2023

Exhibit A: Budget 2024 Revenues and Expenditures Summary Amended

	General Fund/TIF	Enterprise Funds	Accommodations Fund	Hospitality Fund	Victims Assistance	Total Budget
Revenues and Other Financing Sources						
Property Taxes (Includes TIF)	18,086,546	-	-	-	-	18,086,546
Licenses, Permits and Franchise Fees	11,323,550	-	-	-	-	11,323,550
Local Accommodation Fees	-	-	625,000	-	-	625,000
Local Hospitality Fees	-	-	-	3,350,000	-	3,350,000
Intergovernmental Revenue						
State government	1,069,530	-	-	-	-	1,069,530
Local government	6,749,578	-	-	-	-	6,749,578
Charges for Services						
Water and Sewer	-	27,371,823	-	-	-	27,371,823
Stormwater	-	848,450	-	-	-	848,450
Sanitation Fees and Container Rentals	4,452,070	-	-	-	-	4,452,070
Rents and Other	632,400	145,000	-	-	-	777,400
Fines, Fees and Forfeitures	138,250	-	-	-	19,000	157,250
Interest Income	50,000	425,000	-	-	-	475,000
Other Financing Sources						
Transfers In	4,488,742	-	-	-	57,692	4,546,434
Sale of Capital Assets	614,500	120,000	-	-	-	734,500
Capital Lease Proceeds	1,589,757	575,243	-	-	-	2,165,000
Appropriation from Fund Balance	1,088,731	250,000	-	-	-	1,338,731
Total Revenues and Other Sources	50,283,654	29,735,516	625,000	3,350,000	76,692	84,070,862
Expenditures/Expenses						
General Government	5,249,525	-	-	-	-	5,249,525
Public Safety	26,772,621	-	-	-	76,692	26,849,313
Public Works	8,195,065	-	-	-	-	8,195,065
Parks and Gardens	2,648,680	-	-	-	-	2,648,680
Culture and Recreation	1,189,887	-	-	80,000	-	1,269,887
Economic Development	1,160,485	-	-	881,950	-	2,042,435
Water and Sewer	-	21,424,076	-	-	-	21,424,076
Stormwater	-	832,450	-	-	-	832,450
Debt Service (includes TIF)	1,068,136	1,458,544	-	-	-	2,526,680
Appropriations to Other Agencies	264,581	242,164	-	-	-	506,745
Other	2,934,534	3,175,897	113,392	-	-	6,223,823
Other Financing Uses	-	-	-	-	-	-
Employee Fringe Benefits	323,989	240,624	-	-	-	564,613
Transfers to Other Funds	476,151	2,361,761	511,608	2,388,050	-	5,737,570
Total Expenditures and Other Uses	50,283,654	29,735,516	625,000	3,350,000	76,692	84,070,862

Exhibit B: Detail of 2024 Budgeted Expenditures Amended

Fund / Dept. / Classification	Adopted	Amendment	Amended
110 General Fund			
41 General Government			
411 Admin			
Personal Services	2,854,537	-	2,854,537
Purchased Services	790,250	-	790,250
Materials and Supplies	118,500	-	118,500
Indirect Cost Allocation	(787,608)	-	(787,608)
412 Downtown			
Personal Services	683,731	-	683,731
Purchased Services	31,673	-	31,673
Materials and Supplies	9,000	-	9,000
Special Projects/Events	4,000	-	4,000
413 City Warehouse			
Personal Services	139,061	-	139,061
Purchased Services	4,125	-	4,125
Materials and Supplies	9,150	-	9,150
Misc. Adjustments/Reimbursements	2,500	-	2,500
Indirect Cost Allocation	(31,014)	-	(31,014)
414 Planning			
Personal Services	1,002,391	-	1,002,391
Purchased Services	152,143	-	152,143
Materials and Supplies	26,305	-	26,305
Capital Outlay & Depreciation	10,000	-	10,000
Indirect Cost Allocation	(12,594)	-	(12,594)
Special Projects/Events	(183,162)	-	(183,162)
415 Growth & Development			
Transfers	2,500	-	2,500
416 Business License			
Personal Services	318,532	-	318,532
Purchased Services	34,000	-	34,000
Materials and Supplies	14,000	-	14,000
417 Liberty Center			
Purchased Services	39,505	-	39,505
Materials and Supplies	8,000	-	8,000
Capital Outlay & Depreciation	10,000	-	10,000
41 General Government Total	5,249,525	-	5,249,525
42 Public Safety			
421 Police			
Personal Services	9,901,818	-	9,901,818
Purchased Services	1,008,385	-	1,008,385
Materials and Supplies	921,265	-	921,265
Capital Outlay & Depreciation	399,000	-	399,000
Indirect Cost Allocation	(153,282)	-	(153,282)
422 Police Joint Shared			
Personal Services	2,261,780	-	2,261,780
Purchased Services	393,772	-	393,772
Materials and Supplies	270,224	-	270,224
Indirect Cost Allocation	(36,690)	-	(36,690)
423 Fire			
Personal Services	7,847,772	-	7,847,772
Purchased Services	365,034	-	365,034
Materials and Supplies	393,795	-	393,795
Capital Leases	625,244	52,670	677,914
Capital Outlay & Depreciation	854,000	-	854,000
Indirect Cost Allocation	(126,363)	-	(126,363)
425 Building Inspection			
Personal Services	785,288	-	785,288
Purchased Services	87,569	-	87,569
Materials and Supplies	45,435	-	45,435
426 Codes Enforcement			

Exhibit B: Detail of 2024 Budgeted Expenditures Amended

Fund / Dept. / Classification	Adopted	Amendment	Amended
Personal Services	479,029	-	479,029
Purchased Services	14,450	-	14,450
Materials and Supplies	31,200	-	31,200
Capital Leases	34,806	-	34,806
Capital Outlay & Depreciation	48,000	-	48,000
428 Municipal Court			
Personal Services	129,335	-	129,335
Purchased Services	133,585	-	133,585
Materials and Supplies	5,500	-	5,500
42 Public Safety Total	26,719,951	52,670	26,772,621
43 Public Works			
432 Construction			
Personal Services	814,148	-	814,148
Purchased Services	18,500	-	18,500
Materials and Supplies	67,638	-	67,638
Capital Outlay & Depreciation	43,275	-	43,275
Indirect Cost Allocation	(94,637)	-	(94,637)
433 PW/Maintenance			
Personal Services	715,429	-	715,429
Purchased Services	747,376	-	747,376
Materials and Supplies	263,914	-	263,914
Capital Leases	150,459	5,861	156,320
Capital Outlay & Depreciation	425,000	-	425,000
Indirect Cost Allocation	(209,310)	-	(209,310)
434 Sanitation			
Personal Services	2,244,577	-	2,244,577
Purchased Services	907,624	-	907,624
Materials and Supplies	412,100	-	412,100
Capital Leases	647,420	36,749	684,169
Capital Outlay & Depreciation	819,509	-	819,509
Indirect Cost Allocation	(33,075)	-	(33,075)
435 Vehicle Maintenance			
Personal Services	168,276	-	168,276
Purchased Services	24,640	-	24,640
Materials and Supplies	8,150	-	8,150
Capital Outlay & Depreciation	51,762	-	51,762
Indirect Cost Allocation	(40,320)	-	(40,320)
43 Public Works Total	8,152,455	42,610	8,195,065
44 Parks & Gardens			
441 Parks			
Personal Services	1,048,437	-	1,048,437
Purchased Services	146,350	-	146,350
Materials and Supplies	206,250	-	206,250
Capital Leases	62,958	-	62,958
Capital Outlay & Depreciation	169,000	-	169,000
Indirect Cost Allocation	(51,167)	-	(51,167)
442 Gardens			
Personal Services	574,501	-	574,501
Purchased Services	277,915	-	277,915
Materials and Supplies	161,950	-	161,950
Capital Leases	11,486	-	11,486
Capital Outlay & Depreciation	41,000	-	41,000
44 Parks & Gardens Total	2,648,680	-	2,648,680
45 Culture & Recreation			
451 Tennis			
Personal Services	489,205	-	489,205
Purchased Services	114,233	-	114,233
Materials and Supplies	30,960	-	30,960
452 Aquatic			
Personal Services	377,258	-	377,258

Exhibit B: Detail of 2024 Budgeted Expenditures Amended

Fund / Dept. / Classification	Adopted	Amendment	Amended
Puchased Services	57,688	-	57,688
Materials and Supplies	39,500	-	39,500
Misc. Adjustments/Reimbursements	500	-	500
Special Projects/Events	1,000	-	1,000
458 Opera House Auditorium/Annex			
Puchased Services	49,843	-	49,843
Materials and Supplies	7,700	-	7,700
Special Projects/Events	22,000	-	22,000
45 Culture & Recreation Total	1,189,887	-	1,189,887
46 Community & Economic Development			
466 Hope Centers			
Personal Services	674,666	-	674,666
Puchased Services	175,793	-	175,793
Materials and Supplies	29,800	-	29,800
46 Community & Economic Development Total	880,259	-	880,259
47 Debt Service			
471 General Obligation Bonds			
Debt Service	528,000	-	528,000
473 Interest Bond			
Debt Service	120,362	-	120,362
47 Debt Service Total	648,362	-	648,362
48 Approp to Other Agencies			
481 Appropriations to Other Agencies			
Appropriations To Other Agencies	264,581	+	264,581
48 Approp to Other Agencies Total	264,581	-	264,581
49 Other			
491 Other			
Puchased Services	2,426,428	-	2,426,428
Other Programs/Community Promotions	60,250	-	60,250
Capital Leases	106,026	-	106,026
Contingencies/Reserves	655,643	18,544	674,187
Capital Outlay & Depreciation	112,840	-	112,840
Misc. Adjustments/Reimbursements	25,000	-	25,000
Indirect Cost Allocation	(470,197)	-	(470,197)
493 Employee Fringe Benefits			
Puchased Services	323,989	-	323,989
495 Transfers Out			
Transfers	476,151	-	476,151
49 Other Total	3,716,130	18,544	3,734,674
110 General Fund Total	49,469,830	113,824	49,583,654
111 TIF			
46 Community & Economic Development			
467 Economic Development			
Special Projects/Events	280,226	-	280,226
46 Community & Economic Development Total	280,226	-	280,226
47 Debt Service			
471 General Obligation Bonds			
Debt Service	365,000	-	365,000
473 Interest Bond			
Debt Service	54,774	-	54,774
47 Debt Service Total	419,774	-	419,774
111 TIF Total	700,000	-	700,000
330 Water & Sewer			
50 Departmental			
501 Contracts, Transfers, & Reserve			
Puchased Services	19,475	-	19,475
Materials and Supplies	3,000	-	3,000
Contingencies/Reserves	926,103	510,897	1,437,000
Indirect Cost Allocation	2,046,257	-	2,046,257
Transfers	2,361,761	-	2,361,761

Exhibit B: Detail of 2024 Budgeted Expenditures Amended

Fund / Dept. / Classification	Adopted	Amendment	Amended
502 Utility Billing			
Personal Services	1,794,881	-	1,794,881
Purchased Services	586,881	-	586,881
Materials and Supplies	146,875	-	146,875
Capital Outlay & Depreciation	39,200	-	39,200
Misc. Adjustments/Reimbursements	200,000	-	200,000
503 Water & Sewer Distribution			
Personal Services	2,232,329	-	2,232,329
Purchased Services	438,038	-	438,038
Materials and Supplies	701,810	-	701,810
Capital Leases	116,165	64,346	180,511
Capital Outlay & Depreciation	1,473,000	-	1,473,000
504 Mechanical Maintenance			
Personal Services	868,486	-	868,486
Purchased Services	46,266	-	46,266
Materials and Supplies	156,010	-	156,010
Capital Leases	64,354	-	64,354
Capital Outlay & Depreciation	60,000	-	60,000
505 Water Plants			
Personal Services	978,124	-	978,124
Purchased Services	1,487,171	-	1,487,171
Materials and Supplies	934,549	-	934,549
Capital Outlay & Depreciation	334,000	-	334,000
506 Sewer Plants			
Personal Services	1,853,382	-	1,853,382
Purchased Services	1,655,429	-	1,655,429
Materials and Supplies	822,388	-	822,388
507 Electrical Maintenance			
Personal Services	187,237	-	187,237
Purchased Services	9,600	-	9,600
Materials and Supplies	40,850	-	40,850
Capital Outlay & Depreciation	6,800	-	6,800
509 Engineering			
Personal Services	547,236	-	547,236
Purchased Services	185,504	-	185,504
Materials and Supplies	37,450	-	37,450
Capital Outlay & Depreciation	84,480	-	84,480
50 Departmental Total	23,445,091	575,243	24,020,334
57 Debt Service			
573 Interest Revenue Bonds			
Debt Service	1,453,944	-	1,453,944
575 Agency Fees			
Purchased Services	4,600	-	4,600
57 Debt Service Total	1,458,544	-	1,458,544
59 Other			
591 Water & Sewer, Other			
Purchased Services	250,000	-	250,000
Appropriations To Other Agencies	226,164	-	226,164
Capital Outlay & Depreciation	2,415,000	-	2,415,000
593 Purchased Services Insurance			
Purchased Services	240,624	-	240,624
59 Other Total	3,131,788	-	3,131,788
330 Water & Sewer Total	28,035,423	575,243	28,610,666
334 Mayesville Water System			
50 Departmental			
501 Contracts, Transfers, & Reserve			
Personal Services	100,562	-	100,562
Transfers	98,905	-	98,905
502 Utility Billing			
Purchased Services	2,150	-	2,150

Exhibit B: Detail of 2024 Budgeted Expenditures Amended

Fund / Dept. / Classification	Adopted	Amendment	Amended
Misc. Adjustments/Reimbursements	4,600	-	4,600
505 Water Plants			
Puchased Services	19,130	-	19,130
Materials and Supplies	27,253	-	27,253
506 Sewer Plants			
Puchased Services	15,500	-	15,500
Materials and Supplies	8,300	-	8,300
50 Departmental Total	276,400	-	276,400
334 Mayesville Water System Total	276,400	-	276,400
333 Stormwater			
50 Departmental			
502 Utility Billing			
Misc. Adjustments/Reimbursements	6,800	-	6,800
508 Stormwater System			
Personal Services	232,105	-	232,105
Puchased Services	244,810	-	244,810
Materials and Supplies	24,400	-	24,400
Appropriations To Other Agencies	58,000	-	58,000
Capital Outlay & Depreciation	266,335	-	266,335
50 Departmental Total	832,450	-	832,450
59 Other			
591 Water & Sewer, Other			
Appropriations To Other Agencies	16,000	-	16,000
59 Other Total	16,000	-	16,000
333 Stormwater Total	848,450	-	848,450
212 Accommodations			
49 Other			
491 Other			
Special Projects/Events	113,392	-	113,392
495 Transfers Out			
Transfers	511,608	-	511,608
49 Other Total	625,000	-	625,000
212 Accommodations Total	625,000	-	625,000
219 Hospitality			
45 Culture & Recreation			
451 Tennis			
Special Projects/Events	80,000	-	80,000
45 Culture & Recreation Total	80,000	-	80,000
46 Community & Economic Development			
467 Economic Development			
Special Projects/Events	881,950	-	881,950
46 Community & Economic Development Total	881,950	-	881,950
49 Other			
495 Transfers Out			
Transfers	2,388,050	-	2,388,050
49 Other Total	2,388,050	-	2,388,050
219 Hospitality Total	3,350,000	-	3,350,000
250 Victim's Assistance			
41 General Government			
411 Admin			
Personal Services	61,912	-	61,912
Puchased Services	12,280	-	12,280
Materials and Supplies	2,500	-	2,500
41 General Government Total	76,692	-	76,692
250 Victim's Assistance Total	76,692	-	76,692
Grand Total	83,381,795	689,067	84,070,862

Exhibit C: Budgeted Revenues Fiscal Year 2024 Amended

Fund / Classification	Revenues	Amendment	Amended
110 - General Fund			
Taxes			
Property Tax Revenue	17,329,366	-	17,329,366
Payment in Lieu of Taxes	57,180	-	57,180
Taxes Total	17,386,546	-	17,386,546
Licenses, Permits, and Franchise Fees			
Business License	7,156,250	-	7,156,250
Franchise Fees	3,500,000	-	3,500,000
Building Permits	667,300	-	667,300
Licenses, Permits, and Franchise Fees Total	11,323,550	-	11,323,550
State Shared Revenues			
Local Government Fund	1,069,530	-	1,069,530
State Shared Revenues Total	1,069,530	-	1,069,530
County Shared Expense			
Business License Administration	77,732	-	77,732
Planning & Inspection	1,097,802	-	1,097,802
Law Enforcement Center	1,440,786	-	1,440,786
Fire Service	3,442,640	-	3,442,640
Shaw Base Defense	34,250	-	34,250
C Funds/City Road Surfacing	300,000	-	300,000
Road User Fee	150,000	-	150,000
Other	6,368	-	6,368
County Shared Expense Total	6,549,578	-	6,549,578
Sumter School District Shared Expense			
School Resource Officers	200,000	-	200,000
Sumter School District Shared Expense Total	200,000	-	200,000
Fines & Forfeitures			
Court Fines	125,000	-	125,000
Parking Penalties	13,250	-	13,250
Fines & Forfeitures Total	138,250	-	138,250
Use of Money & Property			
Charges for Fire/Rescue	8,500	-	8,500
Container Rental/User Charges	2,177,070	-	2,177,070
Interest on Investment	50,000	-	50,000
Miscellaneous Revenue	557,150	-	557,150
Other Financing Sources	2,564,664	113,824	2,678,488
Planning Fees	20,000	-	20,000
Recycling Income	12,500	-	12,500
Rental on Property	34,250	-	34,250
Sale of Fixed Assets	614,500	-	614,500
Sanitation Fee	2,275,000	-	2,275,000
Transfers (In)	4,488,742	-	4,488,742
Use of Money & Property Total	12,802,376	113,824	12,916,200
110 - General Fund Total	49,469,830	113,824	49,583,654
111 - TIF			
Property Tax Revenue	700,000	-	700,000
111 - TIF Total	700,000	-	700,000

Exhibit C: Budgeted Revenues Fiscal Year 2024 Amended

Fund / Classification	Revenues	Amendment	Amended
330 - Water & Sewer			
Water Sales	12,134,937	-	12,134,937
Sewer Sales	12,904,938	-	12,904,938
Water & Sewer Connections	599,000	-	599,000
Late Charges/Penalties/Reconnect Fees	662,500	-	662,500
Fire Protection Charges	73,100	-	73,100
Bill Collection Fees	40,500	-	40,500
Tipping Fee/Sludge Sales	21,000	-	21,000
Bad Debt Recovery	115,000	-	115,000
Application Fee	92,000	-	92,000
Management Fees	360,000	-	360,000
Miscellaneous Fees	16,000	-	16,000
Interest on Investment	425,000	-	425,000
Other Financing Sources	250,000	575,243	825,243
Rental on Property	145,000	-	145,000
Sale of Fixed Assets	120,000	-	120,000
Transfers (In)	76,448	-	76,448
330 - Water & Sewer Total	28,035,423	575,243	28,610,666
334 - Mayesville Water System			
Water Sales	115,000	-	115,000
Sewer Sales	150,000	-	150,000
Late Charges/Penalties/Reconnect Fees	10,400	-	10,400
Bad Debt Recovery	500	-	500
Application Fee	500	-	500
334 - Mayesville Water System Total	276,400	-	276,400
333 - Stormwater			
Stormwater Fees	844,450	-	844,450
Other Financing Sources	4,000	-	4,000
333 - Stormwater Total	848,450	-	848,450
212 - Accommodations			
Accommodations Fees	625,000	-	625,000
212 - Accommodations Total	625,000	-	625,000
219 - Hospitality			
Hospitality Fees	3,350,000	-	3,350,000
219 - Hospitality Total	3,350,000	-	3,350,000
250 - Victim's Assistance			
Other Financing Sources	19,000	-	19,000
Transfers (In)	57,692	-	57,692
250 - Victim's Assistance Total	76,692	-	76,692
Grand Total	83,381,795	689,067	84,070,862

ORDINANCE NO. 2814

TO RAISE REVENUE FOR THE CITY OF SUMTER, SOUTH CAROLINA
FOR THE FISCAL YEAR ENDING JUNE 30, 2024

BE IT ORDAINED by the Mayor and Council of the City of Sumter, South Carolina, this 20th day of June, 2023, in Council duly assembled and by the authority of same:

SECTION 1. Pursuant to Section 5-13-90(2) of the South Carolina Code of Laws of 1976, as amended (the "South Carolina Code"), the City Manager of the City of Sumter, South Carolina (the "City"), has prepared and presented to this meeting a budget for the fiscal year beginning July 1, 2023, and ending June 30, 2024 (the "Fiscal Year 2024 Budget"). A copy of the Fiscal Year 2024 Budget has been provided to the City Council of the City (the "Council") and is incorporated herein by reference.

SECTION 2. Pursuant to Section 6-1-80 of the South Carolina Code, notice of a public hearing on the Fiscal Year 2024 Budget was published in *The Item*, a newspaper of general circulation in the City, on April 28, 2023. The form of the published notice is attached hereto.

SECTION 3. Pursuant to Section 5-13-30(3) of the South Carolina Code, the Council has the authority and responsibility to approve the annual budget for the City. The Fiscal Year 2024 Budget as presented is hereby approved in accordance with its terms. The information as set forth in Exhibit A, Exhibit B and Exhibit C is attached hereto and made a part hereof.

SECTION 4. For the fiscal year ending June 30, 2023 the City levied an *ad valorem* property tax in the amount of 102 mills, comprising 99 mills for operational purposes and 3 mills for the payment of debt service on general obligation indebtedness of the City. Pursuant to Section 6-1-320(A) of the South Carolina Code, the City "may increase the millage rate imposed for general operating purposes above the rate imposed for such purposes for the preceding tax year only to the extent of the increase in the average of the twelve monthly consumer price indexes for the most recent twelve-month period consisting of January through December of the preceding calendar year, plus, beginning in 2007, the percentage increase in the previous year in the population of the [City]." The City Manager, with the advice of the Revenue and Fiscal Affairs Office of the State of South Carolina, has determined that the maximum permitted increase in the City's operating millage for the fiscal year ending June 30, 2024 is 8.00%. Pursuant to Section 6-1-320(D), however, the millage limit "does not affect millage that is levied to pay bonded indebtedness or payments for real property purchased using a lease-purchase agreement or used to maintain a reserve account."

SECTION 5. In order to raise revenues and defray expenses as presented in the Fiscal Year 2024 Budget, the Council hereby ordains that an *ad valorem* property tax at the millage rate hereinafter stated to cover the period from the first day of July A.D. 2023, to the 30th day of June A.D. 2024, both inclusive, for the sums and in the manner hereinafter mentioned, is and shall be levied, collected and paid into the Treasury of Sumter County, South Carolina, for the credit to the City of Sumter, South Carolina, for the use and service thereof. The millage rate for such *ad valorem* property tax shall be 107 mills, comprising 104 mills for operational purposes (representing a 5% increase) and 3 mills (representing a 0% increase) for the payment of general obligation indebtedness of the City. Such millage rate shall be applied to the value of all real estate and personal property of every description owned and used in the City of Sumter, South Carolina, except such as is exempt from taxation under the Constitution and law of the State of South Carolina.

SECTION 6. The Council hereby finds and determines, as a fact and after appropriate investigation, as follows:

- a) The Fiscal Year 2024 Budget appropriates sufficient revenues within the Enterprise Funds to pay the principal of and interest on all bonds secured by revenues of the Enterprise Funds as and when they become due and payable in one or more bond and interest redemption funds.
- b) The Fiscal Year 2024 Budget appropriates sufficient revenues within the Enterprise Funds to provide for the payment of all expenses of administration and operation of the City's enterprise system, as well as such expenses for maintenance as may be necessary to preserve the City's enterprise system in good repair and working order. These appropriations are made to the Water and Sewer Fund into multiple accounts, organized by department and line items, that collectively serve as the "operation and maintenance fund."
- c) The City maintains within its Enterprise Funds a designated account described as the "Capital Reserve Account" that is restricted for purposes of funding depreciation and therefore serves as the "depreciation fund." As of May 31, 2023, the amount on deposit in the Capital Reserve Account was in excess of \$5.0 million. The Fiscal Year 2024 Budget appropriates an additional \$800,000 to the Capital Reserve Account. In addition, the Fiscal Year 2024 Budget appropriates through multiple line items in excess of \$1,000,000 to fund capital improvements to depreciating infrastructure. Upon advice of the Director for Public Services, and as supported by capital improvement plans prepared by the City's engineers, the Council hereby finds and declares such appropriations to be sufficient (together with the existing balance in the Capital Reserve Account) to build up a reserve for depreciation of the City's enterprise system. These amounts collectively serve as the "depreciation fund."
- d) The City maintains within its Enterprise Funds a designated account described as the "Contingency Account." As of May 31, 2023 the amount on deposit in the Contingency Account was in excess of \$2 million. Upon advice of Director for Public Services, and as supported by analyses of the enterprise system's current physical condition as prepared by the City's engineers, the Council hereby finds and declares such amount to be a sufficient reserve for improvements, betterments, and extensions to the City's enterprise system, other than those necessary to maintain it in good repair and working order as provided above. Therefore, the Fiscal Year 2024 Budget appropriates no additional funds to the Contingency Account.
- e) After giving effect to the transfers described above, the budgeted revenues for the enterprise system exceed the budgeted expenses for the enterprise system by an amount of not less than \$2,361,761. Accordingly, the Council hereby determines and finds, as a fact and based on the information described above, that the amount of \$2,361,761 shall be considered surplus revenues of the Enterprise System and are hereby budgeted for discretionary transfer to the General Fund.

SECTION 7. The billing dates, the penalty dates, and the amount of penalty which shall be levied for delinquent taxes shall be the same as those established by Sumter County, South Carolina, pursuant to State Law.

SECTION 8. The City Manager shall administer the budget and may authorize the following to achieve the goals of this budget.

1. *Authorize the transfer of appropriated funds within and between Departments and Funds as necessary.*
2. *Controls shall be made by Fund Appropriation.*
3. *Designate continuing projects from Fund Balances.*

SECTION 9. If for any reason any sentence, clause, or provision of this Ordinance shall be declared invalid, such shall not affect the remaining provisions hereof.

DONE AND RATIFIED IN COUNCIL ASSEMBLED THIS 20th DAY OF JUNE, 2023.

CITY OF SUMTER, SOUTH CAROLINA



Mayor David P. Merchant

Thomas J. Lowery, Mayor Pro Tem
(Deceased)



Steven H. Corley, Councilman

James B. Blassingame, Councilman

Calvin K. Hastie, Sr., Councilman

Colin C. Davis, Councilman

Clifford M. Shaw, Councilman

ATTEST:



Linda D. Hammett, City Clerk

First Reading: June 6, 2023
Final Reading: June 20, 2023

Attachment to Ordinance No. 2814

Exhibit A: Budget 2024 Revenues and Expenditures Summary

	General Fund/TIF	Enterprise Funds	Accommodations Fund	Hospitality Fund	Victims Assistance	Total Budget
Revenues and Other Financing Sources						
Property Taxes (Includes TIF)	18,086,546	-	-	-	-	18,086,546
Licenses, Permits and Franchise Fees	11,323,550	-	-	-	-	11,323,550
Local Accommodation Fees	-	-	625,000	-	-	625,000
Local Hospitality Fees	-	-	-	3,350,000	-	3,350,000
Intergovernmental Revenue						
State government	1,069,530	-	-	-	-	1,069,530
Local government	6,749,578	-	-	-	-	6,749,578
Charges for Services						
Water and Sewer	-	27,371,823	-	-	-	27,371,823
Stormwater	-	848,450	-	-	-	848,450
Sanitation Fees and Container Rentals	4,452,070	-	-	-	-	4,452,070
Rents and Other	632,400	145,000	-	-	-	777,400
Fines, Fees and Forfeitures	138,250	-	-	-	19,000	157,250
Interest Income	50,000	425,000	-	-	-	475,000
Other Financing Sources						
Transfers In	4,488,742	-	-	-	57,692	4,546,434
Sale of Capital Assets	614,500	120,000	-	-	-	734,500
Capital Lease Proceeds	1,475,933	-	-	-	-	1,475,933
Appropriation from Fund Balance	1,088,731	250,000	-	-	-	1,338,731
Total Revenues and Other Sources	50,169,830	29,160,273	625,000	3,350,000	76,692	83,381,795
Expenditures/Expenses						
General Government	5,249,525	-	-	-	-	5,249,525
Public Safety	26,719,951	-	-	-	76,692	26,796,643
Public Works	8,152,455	-	-	-	-	8,152,455
Parks and Gardens	2,648,680	-	-	-	-	2,648,680
Culture and Recreation	1,189,887	-	-	80,000	-	1,269,887
Economic Development	1,160,485	-	-	881,950	-	2,042,435
Water and Sewer	-	21,359,730	-	-	-	21,359,730
Stormwater	-	832,450	-	-	-	832,450
Debt Service (includes TIF)	1,068,136	1,458,544	-	-	-	2,526,680
Appropriations to Other Agencies	264,581	242,164	-	-	-	506,745
Other	2,915,990	2,665,000	113,392	-	-	5,694,382
Other Financing Uses	-	-	-	-	-	-
Employee Fringe Benefits	323,989	240,624	-	-	-	564,613
Transfers to Other Funds	476,151	2,361,761	511,608	2,388,050	-	5,737,570
Total Expenditures and Other Uses	50,169,830	29,160,273	625,000	3,350,000	76,692	83,381,795

Exhibit B: Detail of 2024 Budgeted Expenditures

Fund / Dept. / Classification	Expenditures
110 General Fund	
41 General Government	
411 Admin	
Personal Services	2,854,537
Purchased Services	790,250
Materials and Supplies	118,500
Indirect Cost Allocation	(787,608)
412 Downtown	
Personal Services	683,731
Purchased Services	31,673
Materials and Supplies	9,000
Special Projects/Events	4,000
413 City Warehouse	
Personal Services	139,061
Purchased Services	4,125
Materials and Supplies	9,150
Misc. Adjustments/Reimbursements	2,500
Indirect Cost Allocation	(31,014)
414 Planning	
Personal Services	1,002,391
Purchased Services	152,143
Materials and Supplies	26,305
Capital Outlay & Depreciation	10,000
Indirect Cost Allocation	(12,594)
Special Projects/Events	(183,162)
415 Growth & Development	
Transfers	2,500
416 Business License	
Personal Services	318,532
Purchased Services	34,000
Materials and Supplies	14,000
417 Liberty Center	
Purchased Services	39,505
Materials and Supplies	8,000
Capital Outlay & Depreciation	10,000
41 General Government Total	5,249,525
42 Public Safety	
421 Police	
Personal Services	9,901,818
Purchased Services	1,008,385
Materials and Supplies	921,265
Capital Outlay & Depreciation	399,000
Indirect Cost Allocation	(153,282)
422 Police Joint Shared	
Personal Services	2,261,780
Purchased Services	393,772
Materials and Supplies	270,224
Indirect Cost Allocation	(36,690)
423 Fire	
Personal Services	7,847,772
Purchased Services	365,034
Materials and Supplies	393,795
Capital Leases	625,244
Capital Outlay & Depreciation	854,000
Indirect Cost Allocation	(126,363)
425 Building Inspection	
Personal Services	785,288
Purchased Services	87,569
Materials and Supplies	45,435
426 Codes Enforcement	

Exhibit B

Exhibit B: Detail of 2024 Budgeted Expenditures

Fund / Dept. / Classification	Expenditures
Personal Services	479,029
Purchased Services	14,450
Materials and Supplies	31,200
Capital Leases	34,806
Capital Outlay & Depreciation	48,000
428 Municipal Court	
Personal Services	129,335
Purchased Services	133,585
Materials and Supplies	5,500
42 Public Safety Total	26,719,951
43 Public Works	
432 Construction	
Personal Services	814,148
Purchased Services	18,500
Materials and Supplies	67,638
Capital Outlay & Depreciation	43,275
Indirect Cost Allocation	(94,637)
433 PW/Maintenance	
Personal Services	715,429
Purchased Services	747,376
Materials and Supplies	263,914
Capital Leases	150,459
Capital Outlay & Depreciation	425,000
Indirect Cost Allocation	(209,310)
434 Sanitation	
Personal Services	2,244,577
Purchased Services	907,624
Materials and Supplies	412,100
Capital Leases	647,420
Capital Outlay & Depreciation	819,509
Indirect Cost Allocation	(33,075)
435 Vehicle Maintenance	
Personal Services	168,276
Purchased Services	24,640
Materials and Supplies	8,150
Capital Outlay & Depreciation	51,762
Indirect Cost Allocation	(40,320)
43 Public Works Total	8,152,455
44 Parks & Gardens	
441 Parks	
Personal Services	1,048,437
Purchased Services	146,350
Materials and Supplies	206,250
Capital Leases	62,958
Capital Outlay & Depreciation	169,000
Indirect Cost Allocation	(51,167)
442 Gardens	
Personal Services	574,501
Purchased Services	277,915
Materials and Supplies	161,950
Capital Leases	11,486
Capital Outlay & Depreciation	41,000
44 Parks & Gardens Total	2,648,680
45 Culture & Recreation	
451 Tennis	
Personal Services	489,205
Purchased Services	114,233
Materials and Supplies	30,960
452 Aquatic	
Personal Services	377,258

Exhibit B

Exhibit B: Detail of 2024 Budgeted Expenditures

Fund / Dept. / Classification	Expenditures
Purchased Services	57,688
Materials and Supplies	39,500
Misc. Adjustments/Reimbursements	500
Special Projects/Events	1,000
458 Opera House Auditorium/Annex	
Purchased Services	49,843
Materials and Supplies	7,700
Special Projects/Events	22,000
45 Culture & Recreation Total	1,189,887
46 Community & Economic Development	
466 Hope Centers	
Personal Services	674,666
Purchased Services	175,793
Materials and Supplies	29,800
46 Community & Economic Development Total	880,259
47 Debt Service	
471 General Obligation Bonds	
Debt Service	528,000
473 Interest Bond	
Debt Service	120,362
47 Debt Service Total	648,362
48 Approp to Other Agencies	
481 Appropriations to Other Agencies	
Appropriations To Other Agencies	264,581
48 Approp to Other Agencies Total	264,581
49 Other	
491 Other	
Purchased Services	2,426,428
Other Programs/Community Promotions	60,250
Capital Leases	106,026
Contingencies/Reserves	655,643
Capital Outlay & Depreciation	112,840
Misc. Adjustments/Reimbursements	25,000
Indirect Cost Allocation	(470,197)
493 Employee Fringe Benefits	
Purchased Services	323,989
495 Transfers Out	
Transfers	476,151
49 Other Total	3,716,136
110 General Fund Total	49,449,830
111 TIF	
46 Community & Economic Development	
467 Economic Development	
Special Projects/Events	280,226
46 Community & Economic Development Total	280,226
47 Debt Service	
471 General Obligation Bonds	
Debt Service	365,000
473 Interest Bond	
Debt Service	54,774
47 Debt Service Total	419,774
111 TIF Total	700,000
330 Water & Sewer	
50 Departmental	
501 Contracts, Transfers, & Reserve	
Purchased Services	19,475
Materials and Supplies	3,000
Contingencies/Reserves	926,103
Indirect Cost Allocation	2,046,257
Transfers	2,361,761

Exhibit B: Detail of 2024 Budgeted Expenditures

Fund / Dept. / Classification	Expenditures
502 Utility Billing	
Personal Services	1,794,881
Purchased Services	586,881
Materials and Supplies	146,875
Capital Outlay & Depreciation	39,200
Misc. Adjustments/Reimbursements	200,000
503 Water & Sewer Distribution	
Personal Services	2,232,329
Purchased Services	438,038
Materials and Supplies	701,810
Capital Leases	116,165
Capital Outlay & Depreciation	1,473,000
504 Mechanical Maintenance	
Personal Services	868,486
Purchased Services	46,266
Materials and Supplies	156,010
Capital Leases	64,354
Capital Outlay & Depreciation	60,000
505 Water Plants	
Personal Services	978,124
Purchased Services	1,487,171
Materials and Supplies	934,549
Capital Outlay & Depreciation	334,000
506 Sewer Plants	
Personal Services	1,853,382
Purchased Services	1,655,429
Materials and Supplies	822,388
507 Electrical Maintenance	
Personal Services	187,237
Purchased Services	9,600
Materials and Supplies	40,850
Capital Outlay & Depreciation	6,800
509 Engineering	
Personal Services	547,236
Purchased Services	185,504
Materials and Supplies	37,450
Capital Outlay & Depreciation	84,480
50 Departmental Total	23,445,091
57 Debt Service	
573 Interest Revenue Bonds	
Debt Service	1,453,944
575 Agency Fees	
Purchased Services	4,600
57 Debt Service Total	1,458,544
59 Other	
591 Water & Sewer Other	
Purchased Services	250,000
Appropriations To Other Agencies	226,164
Capital Outlay & Depreciation	2,415,000
593 Purchased Services Insurance	
Purchased Services	240,624
59 Other Total	3,131,788
330 Water & Sewer Total	28,035,423
334 Mayesville Water System	
50 Departmental	
501 Administrative	
Personal Services	100,562
Transfers	98,905
502 Utility Billing	
Purchased Services	2,150

Exhibit B: Detail of 2024 Budgeted Expenditures

Fund / Dept. / Classification	Expenditures
Misc. Adjustments/Reimbursements	4,600
505 Water Plants	
Purchased Services	19,130
Materials and Supplies	27,253
506 Sewer Plants	
Purchased Services	15,500
Materials and Supplies	8,300
50 Departmental Total	276,400
334 Mayersville Water System Total	276,400
333 Stormwater	
50 Departmental	
502 Utility Billing	
Misc. Adjustments/Reimbursements	6,800
508 Stormwater System	
Personal Services	232,105
Purchased Services	244,810
Materials and Supplies	24,400
Appropriations To Other Agencies	58,000
Capital Outlay & Depreciation	266,335
50 Departmental Total	832,450
59 Other	
591 Water & Sewer, Other	
Appropriations To Other Agencies	16,000
59 Other Total	16,000
333 Stormwater Total	848,450
212 Accommodations	
49 Other	
491 Other	
Special Projects/Events	113,392
495 Transfers Out	
Transfers	511,608
49 Other Total	625,000
212 Accommodations Total	625,000
219 Hospitality	
45 Culture & Recreation	
451 Tennis	
Special Projects/Events	80,000
45 Culture & Recreation Total	80,000
46 Community & Economic Development	
467 Economic Development	
Special Projects/Events	881,950
46 Community & Economic Development Total	881,950
49 Other	
495 Transfers Out	
Transfers	2,388,050
49 Other Total	2,388,050
219 Hospitality Total	3,350,000
250 Victim's Assistance	
41 General Government	
411 Admin	
Personal Services	61,912
Purchased Services	12,280
Materials and Supplies	2,500
41 General Government Total	76,692
250 Victim's Assistance Total	76,692
Grand Total	83,381,795

Exhibit C: Budgeted Revenues Fiscal Year 2024

Fund / Classification	Revenues
110 - General Fund	
Taxes	
Property Tax Revenue	17,329,366
Payment in Lieu of Taxes	57,180
Taxes Total	17,386,546
Licenses, Permits, and Franchise Fees	
Business License	7,156,250
Franchise Fees	3,500,000
Building Permits	667,300
Licenses, Permits, and Franchise Fees Total	11,323,550
State Shared Revenues	
Local Government Fund	1,069,530
State Shared Revenues Total	1,069,530
County Shared Expense	
Business License Administration	77,732
Planning & Inspection	1,097,802
Law Enforcement Center	1,440,786
Fire Service	3,442,640
Shaw Base Defense	34,250
C Funds/City Road Surfacing	300,000
Road User Fee	150,000
Other	6,368
County Shared Expense Total	6,549,578
Sumter School District Shared Expense	
School Resource Officers	200,000
Sumter School District Shared Expense Total	200,000
Fines & Forfeitures	
Court Fines	125,000
Parking Penalties	13,250
Fines & Forfeitures Total	138,250
Use of Money & Property	
Charges for Fire/Rescue	8,500
Container Rental/User Charges	2,177,070
Interest on Investment	50,000
Miscellaneous Revenue	557,150
Other Financing Sources	2,564,664
Planning Fees	20,000
Recycling Income	12,500
Rental on Property	34,250
Sale of Fixed Assets	614,500
Sanitation Fee	2,275,000
Transfers (In)	4,488,742
Use of Money & Property Total	12,802,376
110 - General Fund Total	49,469,830
111 - TIF	
Property Tax Revenue	700,000
111 - TIF Total	700,000

Exhibit C

Exhibit C: Budgeted Revenues Fiscal Year 2024

Fund / Classification	Revenues
330 - Water & Sewer	
Water Sales	12,134,937
Sewer Sales	12,904,938
Water & Sewer Connections	599,000
Late Charges/Penalties/Reconnect Fees	662,500
Fire Protection Charges	73,100
Bill Collection Fees	40,500
Tipping Fee/Sludge Sales	21,000
Bad Debt Recovery	115,000
Application Fee	92,000
Management Fees	360,000
Miscellaneous Fees	16,000
Interest on Investment	425,000
Other Financing Sources	250,000
Rental on Property	145,000
Sale of Fixed Assets	120,000
Transfers (In)	76,448
330 - Water & Sewer Total	28,035,423
334 - Mayesville Water System	
Water Sales	115,000
Sewer Sales	150,000
Late Charges/Penalties/Reconnect Fees	10,400
Bad Debt Recovery	500
Application Fee	500
334 - Mayesville Water System Total	276,400
333 - Stormwater	
Stormwater Fees	844,450
Other Financing Sources	4,000
333 - Stormwater Total	848,450
212 - Accommodations	
Accommodations Fees	625,000
212 - Accommodations Total	625,000
219 - Hospitality	
Hospitality Fees	3,350,000
219 - Hospitality Total	3,350,000
250 - Victim's Assistance	
Other Financing Sources	19,000
Transfers (In)	57,692
250 - Victim's Assistance Total	76,692
Grand Total	83,381,795

Exhibit C