

**ORDINANCE NO. 2856**

**TO RAISE REVENUE FOR THE CITY OF SUMTER, SOUTH CAROLINA  
FOR THE FISCAL YEAR ENDING JUNE 30, 2025**

**BE IT ORDAINED** by the Mayor and Council of the City of Sumter, South Carolina, this 18<sup>th</sup> day of June 2024, 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, 2024, and ending June 30, 2025 (the "Fiscal Year 2025 Budget"). A copy of the Fiscal Year 2025 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 2025 Budget was published in *The Item*, a newspaper of general circulation in the City, on May 1, 2024. 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 2025 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, 2024 the City levied an *ad valorem* property tax in the amount of 107 mills, comprising 104 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, 2025 is 4.19%. 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 2025 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. 2024, to the 30th day of June A.D. 2025, 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 104 mills for operational purposes (representing a 0% 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 2025 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 2025 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 April 30, 2024, the amount on deposit in the Capital Reserve Account was in excess of \$6.0 million. The Fiscal Year 2025 Budget appropriates an additional \$800,000 to the Capital Reserve Account. In addition, the Fiscal Year 2025 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 April 30, 2024 the amount on deposit in the Contingency Account was in excess of \$3 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 2025 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 \$2,432,921. Accordingly, the Council hereby determines and finds, as a fact and based on the information described above, that the amount of \$2,432,921 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.*

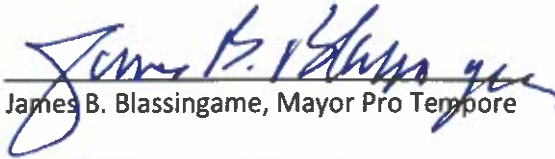
**SECTION 9.** If for any reason any sentence, clause, or provision of this Ordinance shall be declared invalid, such shall not affect the remaining provisions hereof.

**DONE AND RATIFIED IN COUNCIL ASSEMBLED THIS 18<sup>TH</sup> DAY OF JUNE 2024.**

**CITY OF SUMTER, SOUTH CAROLINA**



Mayor David P. Merchant



James B. Blassingame, Mayor Pro Tempore

Calvin K. Hastie, Sr., Councilman



Steven H. Corley, Councilman

Colin C. Davis, Councilman

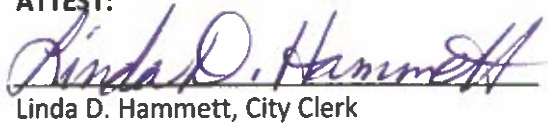


Gifford M. Shaw, Councilman



Anthony Gibson, Councilman

**ATTEST:**



Linda D. Hammett, City Clerk

First Reading: May 28, 2024

Final Reading: June 18, 2024

**Exhibit A: Budget 2025 Revenues and Expenditures Summary**

	General Fund/TIF	Enterprise Funds	Accommodations Fund	Hospitality Fund	Victims Assistance	Total Budget
<b>Revenues and Other Financing Sources</b>						
Property Taxes (Includes TIF)	18,572,220	-	-	-	-	18,572,220
Licenses, Permits and Franchise Fees	11,926,315	-	-	-	-	11,926,315
Local Accommodation Fees	-	-	850,000	-	-	850,000
Local Hospitality Fees	-	-	-	3,750,000	-	3,750,000
Intergovernmental Revenue						
State government	1,069,530	-	-	-	-	1,069,530
Local government	6,919,216	-	-	-	-	6,919,216
Charges for Services						
Water and Sewer	-	27,649,700	-	-	-	27,649,700
Stormwater	-	857,000	-	-	-	857,000
Sanitation Fees and Container Rentals	4,566,300	-	-	-	-	4,566,300
Rents and Other	629,050	122,900	-	-	-	751,950
Fines, Fees and Forfeitures	119,000	-	-	-	15,000	134,000
Interest Income	297,000	560,000	-	-	-	857,000
Other Financing Sources						
Transfers In	4,857,511	62,876	-	-	66,437	4,986,824
Sale of Capital Assets	638,682	-	-	-	-	638,682
Capital Lease Proceeds	1,910,000	290,000	-	-	-	2,200,000
Appropriation from Fund Balance	1,088,731	250,000	180,000	-	-	1,518,731
<b>Total Revenues and Other Sources</b>	<b>52,593,555</b>	<b>29,792,476</b>	<b>1,030,000</b>	<b>3,750,000</b>	<b>81,437</b>	<b>87,247,468</b>
<b>Expenditures/Expenses</b>						
General Government	5,696,306	-	-	-	-	5,696,306
Public Safety	27,236,747	-	-	-	81,437	27,318,184
Public Works	8,827,001	-	-	-	-	8,827,001
Parks and Gardens	2,887,059	-	-	-	-	2,887,059
Culture and Recreation	1,535,394	-	-	-	-	1,535,394
Economic Development	1,359,714	-	333,086	1,088,176	-	2,780,976
Water and Sewer	-	22,152,448	-	-	-	22,152,448
Stormwater	-	836,000	-	-	-	836,000
Debt Service (includes TIF)	1,064,956	1,387,388	-	-	-	2,452,344
Appropriations to Other Agencies	264,581	247,164	-	-	-	511,745
Other	3,046,366	2,490,000	-	-	-	5,536,366
Other Financing Uses	-	-	-	-	-	-
Employee Fringe Benefits	400,000	246,555	-	-	-	646,555
Transfers to Other Funds	275,431	2,432,921	696,914	2,661,824	-	6,067,090
<b>Total Expenditures and Other Uses</b>	<b>52,593,555</b>	<b>29,792,476</b>	<b>1,030,000</b>	<b>3,750,000</b>	<b>81,437</b>	<b>87,247,468</b>

## Exhibit B: Detail of 2025 Budgeted Expenditures

<b>Fund / Dept. / Classification</b>	<b>Expenditures</b>
<b>110 General Fund</b>	
<b>41 General Government</b>	
411 Admin	
Personal Services	3,077,629
Purchased Services	755,000
Materials and Supplies	118,500
Capital Outlay & Depreciation	108,240
Indirect Cost Allocation	(787,608)
412 Downtown	
Personal Services	664,431
Purchased Services	50,650
Materials and Supplies	9,000
Special Projects/Events	4,000
413 City Warehouse	
Personal Services	154,755
Purchased Services	6,625
Materials and Supplies	9,150
Misc. Adjustments/Reimbursements	2,500
Indirect Cost Allocation	(31,014)
414 Planning	
Personal Services	1,068,653
Purchased Services	157,131
Materials and Supplies	18,500
Special Projects/Events	(113,162)
Indirect Cost Allocation	(12,594)
415 Growth & Development	
Transfers	2,500
416 Business License	
Personal Services	321,515
Purchased Services	31,500
Materials and Supplies	15,500
417 Liberty Center	
Purchased Services	42,105
Materials and Supplies	17,800
Capital Outlay & Depreciation	5,000
<b>41 General Government Total</b>	<b>5,696,306</b>
<b>42 Public Safety</b>	
421 Police	
Personal Services	10,336,488
Purchased Services	1,101,300
Materials and Supplies	918,812
Capital Outlay & Depreciation	134,750
Indirect Cost Allocation	(153,282)
422 Police Joint Shared	
Personal Services	2,319,372
Purchased Services	201,087
Materials and Supplies	273,913
Indirect Cost Allocation	(36,690)
423 Fire	
Personal Services	8,019,862
Purchased Services	420,256
Materials and Supplies	415,705
Capital Leases	568,495
Capital Outlay & Depreciation	863,000
Indirect Cost Allocation	(126,363)
425 Building Inspection	
Personal Services	855,777
Purchased Services	95,681
Materials and Supplies	42,800
426 Codes Enforcement	
Personal Services	582,717
Purchased Services	53,750
Materials and Supplies	35,000
Capital Leases	34,746
428 Municipal Court	

## Exhibit B: Detail of 2025 Budgeted Expenditures

<b>Fund / Dept. / Classification</b>	<b>Expenditures</b>
Personal Services	140,386
Purchased Services	134,885
Materials and Supplies	4,300
<b>42 Public Safety Total</b>	<b>27,236,747</b>
<b>43 Public Works</b>	
432 Construction	
Personal Services	848,190
Purchased Services	21,200
Materials and Supplies	71,650
Capital Outlay & Depreciation	65,990
Indirect Cost Allocation	(94,637)
433 PW/Maintenance	
Personal Services	800,708
Purchased Services	873,928
Materials and Supplies	297,800
Capital Leases	145,558
Capital Outlay & Depreciation	681,000
Indirect Cost Allocation	(209,310)
434 Sanitation	
Personal Services	2,287,548
Purchased Services	871,952
Materials and Supplies	531,100
Capital Leases	704,977
Capital Outlay & Depreciation	795,000
Indirect Cost Allocation	(33,075)
435 Vehicle Maintenance	
Personal Services	169,952
Purchased Services	29,690
Materials and Supplies	8,100
Indirect Cost Allocation	(40,320)
<b>43 Public Works Total</b>	<b>8,827,001</b>
<b>44 Parks &amp; Gardens</b>	
441 Parks	
Personal Services	1,044,597
Purchased Services	165,350
Materials and Supplies	218,750
Capital Leases	60,725
Capital Outlay & Depreciation	229,500
Indirect Cost Allocation	(51,167)
442 Gardens	
Personal Services	665,370
Purchased Services	311,915
Materials and Supplies	171,950
Capital Leases	10,069
Capital Outlay & Depreciation	60,000
<b>44 Parks &amp; Gardens Total</b>	<b>2,887,059</b>
<b>45 Culture &amp; Recreation</b>	
451 Tennis	
Personal Services	558,958
Purchased Services	231,059
Materials and Supplies	57,530
Special Projects/Events	9,700
452 Aquatic	
Personal Services	385,110
Purchased Services	78,935
Materials and Supplies	51,450
458 Opera House Auditorium/Annex	
Purchased Services	86,667
Materials and Supplies	10,125
Special Projects/Events	65,860
<b>45 Culture &amp; Recreation Total</b>	<b>1,535,394</b>
<b>46 Community &amp; Economic Development</b>	
466 Hope Centers	
Personal Services	733,927
Purchased Services	189,515

## Exhibit B: Detail of 2025 Budgeted Expenditures

<b>Fund / Dept. / Classification</b>	<b>Expenditures</b>
Materials and Supplies	28,600
<b>46 Community &amp; Economic Development Total</b>	<b>952,042</b>
<b>47 Debt Service</b>	
471 General Obligation Bonds	
Debt Service	543,000
473 Interest Bond	
Debt Service	104,628
<b>47 Debt Service Total</b>	<b>647,628</b>
<b>48 Approp to Other Agencies</b>	
481 Appropriations to Other Agencies	
Appropriations To Other Agencies	264,581
<b>48 Approp to Other Agencies Total</b>	<b>264,581</b>
<b>49 Other</b>	
491 Other	
Purchased Services	2,430,428
Contingencies/Reserves	700,000
Other Programs/Community Promotions	103,000
Capital Leases	108,135
Capital Outlay & Depreciation	150,000
Misc. Adjustments/Reimbursements	25,000
Indirect Cost Allocation	(470,197)
493 Employee Fringe Benefits	
Purchased Services	400,000
495 Transfers Out	
Transfers	275,431
<b>49 Other Total</b>	<b>3,721,797</b>
<b>110 General Fund Total</b>	<b>51,768,555</b>
<b>111 TIF</b>	
<b>46 Community &amp; Economic Development</b>	
467 Economic Development	
Special Projects/Events	407,672
<b>46 Community &amp; Economic Development Total</b>	<b>407,672</b>
<b>47 Debt Service</b>	
471 General Obligation Bonds	
Debt Service	370,000
473 Interest Bond	
Debt Service	47,328
<b>47 Debt Service Total</b>	<b>417,328</b>
<b>111 TIF Total</b>	<b>825,000</b>
<b>330 Water &amp; Sewer</b>	
<b>50 Departmental</b>	
501 Contracts, Transfers, and Reserve	
Purchased Services	15,920
Materials and Supplies	3,000
Contingencies/Reserves	800,000
Transfers	2,432,921
Capital Outlay & Depreciation	50,000
Indirect Cost Allocation	2,046,257
502 Utility Billing	
Personal Services	1,892,109
Purchased Services	657,612
Materials and Supplies	128,400
Capital Outlay & Depreciation	38,000
Misc. Adjustments/Reimbursements	200,000
503 Water & Sewer Distribution	
Personal Services	2,383,514
Purchased Services	427,560
Materials and Supplies	1,038,020
Capital Leases	260,076
Capital Outlay & Depreciation	1,163,418
504 Mechanical Maintenance	
Personal Services	897,946
Purchased Services	51,823
Materials and Supplies	327,382
Capital Leases	60,063



## Exhibit B: Detail of 2025 Budgeted Expenditures

<b>Fund / Dept. / Classification</b>	<b>Expenditures</b>
Capital Outlay & Depreciation	60,000
505 Water Plants	
Personal Services	987,323
Purchased Services	1,620,922
Materials and Supplies	892,487
Capital Outlay & Depreciation	398,500
506 Wastewater	
Personal Services	1,922,928
Purchased Services	1,653,538
Materials and Supplies	708,479
Capital Outlay & Depreciation	80,000
507 Electrical Maintenance	
Personal Services	183,092
Purchased Services	9,700
Materials and Supplies	43,630
Capital Outlay & Depreciation	50,000
509 Engineering	
Personal Services	574,949
Purchased Services	212,050
Materials and Supplies	37,350
<b>50 Departmental Total</b>	<b>24,308,969</b>
<b>57 Debt Service</b>	
573 Interest Revenue Bonds	
Debt Service	1,383,388
575 Agency Fees	
Purchased Services	4,000
<b>57 Debt Service Total</b>	<b>1,387,388</b>
<b>59 Other</b>	
591 Water & Sewer, Other	
Appropriations To Other Agencies	226,164
Capital Outlay & Depreciation	2,490,000
593 Purchased Services Insurance	
Purchased Services	246,555
<b>59 Other Total</b>	<b>2,962,719</b>
<b>330 Water &amp; Sewer Total</b>	<b>28,659,076</b>
<b>334 Mayesville Water System</b>	
<b>50 Departmental</b>	
501 Contracts, Transfers, and Reserve	
Personal Services	130,288
Transfers	62,876
502 Utility Billing	
Purchased Services	1,950
Misc. Adjustments/Reimbursements	8,000
505 Water Plants	
Purchased Services	19,130
Materials and Supplies	29,291
506 Wastewater	
Purchased Services	16,565
Materials and Supplies	8,300
<b>50 Departmental Total</b>	<b>276,400</b>
<b>334 Mayesville Water System Total</b>	<b>276,400</b>
<b>333 Stormwater</b>	
<b>50 Departmental</b>	
502 Utility Billing	
Misc. Adjustments/Reimbursements	8,000
508 Stormwater System	
Personal Services	289,124
Purchased Services	242,619
Materials and Supplies	21,400
Appropriations To Other Agencies	58,000
Capital Outlay & Depreciation	216,857
<b>50 Departmental Total</b>	<b>836,000</b>
<b>59 Other</b>	
591 Water & Sewer, Other	
Appropriations To Other Agencies	21,000

## Exhibit B: Detail of 2025 Budgeted Expenditures

<b>Fund / Dept. / Classification</b>	<b>Expenditures</b>
<b>59 Other Total</b>	<b>21,000</b>
<b>333 Stormwater Total</b>	<b>857,000</b>
<b>212 Accommodations</b>	
<b>46 Community &amp; Economic Development</b>	
467 Economic Development	
Special Projects/Events	333,086
<b>46 Community &amp; Economic Development Total</b>	<b>333,086</b>
<b>49 Other</b>	
495 Transfers Out	
Transfers	696,914
<b>49 Other Total</b>	<b>696,914</b>
<b>212 Accommodations Total</b>	<b>1,030,000</b>
<b>219 Hospitality</b>	
<b>46 Community &amp; Economic Development</b>	
467 Economic Development	
Special Projects/Events	1,088,176
<b>46 Community &amp; Economic Development Total</b>	<b>1,088,176</b>
<b>49 Other</b>	
495 Transfers Out	
Transfers	2,661,824
<b>49 Other Total</b>	<b>2,661,824</b>
<b>219 Hospitality Total</b>	<b>3,750,000</b>
<b>250 Victim's Assistance</b>	
<b>41 General Government</b>	
411 Admin	
Personal Services	63,837
Purchased Services	12,700
Materials and Supplies	4,900
<b>41 General Government Total</b>	<b>81,437</b>
<b>250 Victim's Assistance Total</b>	<b>81,437</b>
<b>Grand Total</b>	<b>87,247,468</b>

## Exhibit C: Budgeted Revenues Fiscal Year 2025

<b>Fund / Classification</b>	<b>Revenues</b>
<b>110 - General Fund</b>	
<b>Taxes</b>	
Property Tax Revenue	17,690,040
Payment in Lieu of Taxes	57,180
<b>Licenses, Permits, and Franchise Fees</b>	
Business License	7,770,815
Franchise Fees	3,575,000
Building Permits	580,500
<b>State Shared Revenues</b>	
Local Government Fund	1,069,530
<b>County Shared Expense</b>	
Business License Administration	76,179
Planning & Inspection	1,222,316
Law Enforcement Center	1,376,124
Fire Service	3,542,329
Shaw Base Defense	34,250
C Funds/City Road Surfacing	300,000
Road User Fee	150,000
Other	18,018
<b>Sumter School District Shared Expense</b>	
School Resource Officers	200,000
<b>Fines &amp; Forfeitures</b>	
Court Fines	100,000
Parking Penalties	19,000
<b>Use of Money &amp; Property</b>	
Charges for Fire/Rescue	8,500
Container Rental/User Charges	2,246,300
Interest on Investment	297,000
Miscellaneous Revenue	517,650
Other Financing Sources	2,998,731
Planning Fees	20,000
Recycling Income	12,500
Rental on Property	70,400
Sale of Fixed Assets	638,682
Sanitation Fee	2,320,000
Transfers (In)	4,857,511
<b>110 - General Fund Total</b>	<b>51,768,555</b>
<b>111 - TIF</b>	
Property Tax Revenue	825,000
<b>111 - TIF Total</b>	<b>825,000</b>

## Exhibit C: Budgeted Revenues Fiscal Year 2025

<b>Fund / Classification</b>	<b>Revenues</b>
<b>330 - Water &amp; Sewer</b>	
Water Sales	12,235,000
Sewer Sales	13,055,000
Water & Sewer Connections	631,200
Late Charges/Penalties/Reconnect Fees	706,500
Fire Protection Charges	71,700
Bill Collection Fees	40,700
Tipping Fee/Sludge Sales	17,700
Bad Debt Recovery	80,000
Application Fee	128,500
Management Fees	385,000
Miscellaneous Fees	22,000
Interest on Investment	560,000
Other Financing Sources	540,000
Rental on Property	122,900
Transfers (In)	62,876
<b>330 - Water &amp; Sewer Total</b>	<b>28,659,076</b>
<b>334 - Mayesville Water System</b>	
Water Sales	115,000
Sewer Sales	150,000
Late Charges/Penalties/Reconnect Fees	10,400
Bad Debt Recovery	500
Application Fee	500
<b>334 - Mayesville Water System Total</b>	<b>276,400</b>
<b>333 - Stormwater</b>	
Stormwater Fees	853,000
Other Financing Sources	4,000
<b>333 - Stormwater Total</b>	<b>857,000</b>
<b>212 - Accommodations</b>	
Accommodations Fees	850,000
Other Financing Sources	180,000
<b>212 - Accommodations Total</b>	<b>1,030,000</b>
<b>219 - Hospitality</b>	
Hospitality Fees	3,750,000
<b>219 - Hospitality Total</b>	<b>3,750,000</b>
<b>250 - Victim's Assistance</b>	
<b>Use of Money &amp; Property</b>	
Other Financing Sources	15,000
Transfers (In)	66,437
<b>250 - Victim's Assistance Total</b>	<b>81,437</b>
<b>Grand Total</b>	<b>87,247,468</b>