

ORDINANCE NUMBER 2879

**AN ORDINANCE TO AMEND ORDINANCE NUMBER 2856
(AN ORDINANCE ESTABLISHING FISCAL YEAR 2024-2025 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 **Exhibits A, B, and C** found in **Section 3** of the City of Sumter's Fiscal Year 2024-2025 Budget Ordinance (Ordinance Number 2856) are hereby amended, and the amended forms are attached hereto.

A copy of Ordinance Number 2856 is hereto attached.

**ALL OTHER SECTIONS OF THE FISCAL YEAR 2024-2025 BUDGET ORDINANCE OF THE CITY
OF SUMTER (ORDINANCE NUMBER 2856) SHALL REMAIN AS PREVIOUSLY ADOPTED.**

ADOPTED IN COUNCIL ASSEMBLED THIS 17TH DAY OF JUNE 2025.

CITY OF SUMTER, SOUTH CAROLINA

David P. Merchant, Mayor

James B. Blessingame, Mayor Pro Tempore

Calvin K. Hastie, Sr., Councilman

Colin C. Davis, Councilman

Gifford M. Shaw, Councilman

Anthony Gibson, Councilman

Rebecca Lynn Kennedy, Councilwoman

ATTEST:

Linda D. Hammett, City Clerk

First Reading: June 3, 2025

Second/Final Reading: June 17, 2025

Exhibit A: Budget 2025 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)	18,572,220	-	-	-	-	18,572,220
Licenses, Permits and Franchise Fees	12,476,315	-	-	-	-	12,476,315
Local Accommodation Fees	-	-	850,000	-	-	850,000
Local Hospitality Fees	-	-	-	4,175,000	-	4,175,000
Intergovernmental Revenue						
State government	1,069,530	-	-	-	-	1,069,530
Local government	6,919,216	-	-	-	-	6,919,216
Charges for Services						
Water and Sewer	-	27,556,000	-	-	-	27,556,000
Stormwater	-	1,232,000	-	-	-	1,232,000
Sanitation Fees and Container Rentals	4,566,300	-	-	-	-	4,566,300
Rents and Other	593,050	216,600	-	-	-	809,650
Fines, Fees and Forfeitures	119,000	-	-	-	15,000	134,000
Interest Income	297,000	560,000	-	-	-	857,000
Capital Contributions & Donations	476,000	-	-	-	-	476,000
Other Financing Sources						
Transfers In	5,057,511	62,876	-	-	66,437	5,186,824
Sale of Capital Assets	638,682	-	-	-	-	638,682
Capital Lease Proceeds	1,910,000	290,000	-	-	-	2,200,000
Appropriation from Fund Balance	2,343,731	3,684,878	180,000	325,000	-	6,533,609
Total Revenues and Other Sources	55,038,555	33,602,354	1,030,000	4,500,000	81,437	94,252,346
Expenditures/Expenses						
General Government	5,696,306	-	-	-	-	5,696,306
Public Safety	27,986,747	-	-	-	81,437	28,068,184
Public Works	9,077,001	-	-	-	-	9,077,001
Parks and Gardens	2,887,059	-	-	300,000	-	3,187,059
Culture and Recreation	1,700,394	-	-	250,000	-	1,950,394
Economic Development	2,059,714	-	333,086	1,088,176	-	3,480,976
Water and Sewer	-	25,587,326	-	-	-	25,587,326
Stormwater	-	1,211,000	-	-	-	1,211,000
Debt Service (includes TIF)	1,064,956	1,387,388	-	-	-	2,452,344
Appropriations to Other Agencies	264,581	247,164	-	-	-	511,745
Other	3,626,366	2,490,000	-	-	-	6,116,366
Employee Fringe Benefits	400,000	246,555	-	-	-	646,555
Transfers to Other Funds	275,431	2,432,921	696,914	2,861,824	-	6,267,090
Total Expenditures and Other Uses	55,038,555	33,602,354	1,030,000	4,500,000	81,437	94,252,346

Exhibit B: Detail of 2025 Budgeted Expenditures Amended

Fund/Dept./Classification	Adopted	Amendment	Amended
110 General Fund			
41 General Government			
411 Admin			
Personal Services	3,077,629	0	3,077,629
Purchased Services	755,000	0	755,000
Materials and Supplies	118,500	0	118,500
Capital Outlay & Depreciation	108,240	0	108,240
Indirect Cost Allocation	(787,608)	0	(787,608)
412 Downtown			
Personal Services	664,431	0	664,431
Purchased Services	50,650	0	50,650
Materials and Supplies	9,000	0	9,000
Special Projects/Events	4,000	0	4,000
413 City Warehouse			
Misc. Adjustments/Reimbursements	2,500	0	2,500
Personal Services	154,755	0	154,755
Purchased Services	6,625	0	6,625
Materials and Supplies	9,150	0	9,150
Indirect Cost Allocation	(31,014)	0	(31,014)
414 Planning			
Personal Services	1,068,653	0	1,068,653
Purchased Services	157,131	0	157,131
Materials and Supplies	18,500	0	18,500
Indirect Cost Allocation	(12,594)	0	(12,594)
Special Projects/Events	(113,162)	0	(113,162)
415 Growth & Development			
Transfers	2,500	0	2,500
416 Business License			
Personal Services	321,515	0	321,515
Purchased Services	31,500	0	31,500
Materials and Supplies	15,500	0	15,500
417 Liberty Center			
Purchased Services	42,105	0	42,105
Materials and Supplies	17,800	0	17,800
Capital Outlay & Depreciation	5,000	0	5,000
41 General Government Total	5,696,306	0	5,696,306
42 Public Safety			
421 Police			
Personal Services	10,336,488	300,000	10,636,488
Purchased Services	1,101,300	0	1,101,300
Materials and Supplies	918,812	0	918,812
Capital Outlay & Depreciation	134,750	0	134,750
Indirect Cost Allocation	(153,282)	0	(153,282)
422 Police Joint Shared			
Personal Services	2,319,372	0	2,319,372
Purchased Services	201,087	0	201,087
Materials and Supplies	273,913	0	273,913
Indirect Cost Allocation	(36,690)	0	(36,690)
423 Fire			
Capital Leases	568,495	0	568,495
Personal Services	8,019,862	450,000	8,469,862
Purchased Services	420,256	0	420,256
Materials and Supplies	415,705	0	415,705
Capital Outlay & Depreciation	863,000	0	863,000
Indirect Cost Allocation	(126,363)	0	(126,363)
425 Building Inspection			
Personal Services	855,777	0	855,777
Purchased Services	95,681	0	95,681
Materials and Supplies	42,800	0	42,800
426 Codes Enforcement			
Capital Leases	34,746	0	34,746
Personal Services	582,717	0	582,717
Purchased Services	53,750	0	53,750
Materials and Supplies	35,000	0	35,000
428 Municipal Court			
Personal Services	140,386	0	140,386
Purchased Services	134,885	0	134,885
Materials and Supplies	4,300	0	4,300
42 Public Safety Total	27,236,747	750,000	27,986,747

Exhibit B: Detail of 2025 Budgeted Expenditures Amended

Fund/Dept./Classification		Adopted	Amendment	Amended
110 Gen	43 Public Works			
	432 Construction			
	Personal Services	848,190	0	848,190
	Purchased Services	21,200	0	21,200
	Materials and Supplies	71,650	0	71,650
	Capital Outlay & Depreciation	65,990	0	65,990
	Indirect Cost Allocation	(94,637)	0	(94,637)
	433 PW/Maintenance			
	Capital Leases	145,558	0	145,558
	Personal Services	800,708	0	800,708
	Purchased Services	873,928	0	873,928
	Materials and Supplies	297,800	0	297,800
	Capital Outlay & Depreciation	681,000	0	681,000
	Indirect Cost Allocation	(209,310)	0	(209,310)
	434 Sanitation			
	Capital Leases	704,977	0	704,977
	Personal Services	2,287,548	0	2,287,548
	Purchased Services	871,952	0	871,952
	Materials and Supplies	531,100	0	531,100
	Capital Outlay & Depreciation	795,000	0	795,000
	Indirect Cost Allocation	(33,075)	0	(33,075)
	Special Projects/Events	0	250,000	250,000
	435 Vehicle Maintenance			
	Personal Services	169,952	0	169,952
	Purchased Services	29,690	0	29,690
	Materials and Supplies	8,100	0	8,100
	Indirect Cost Allocation	(40,320)	0	(40,320)
	43 Public Works Total	8,827,001	250,000	9,077,001
	44 Parks & Gardens			
	441 Parks			
	Capital Leases	60,725	0	60,725
	Personal Services	1,044,597	0	1,044,597
	Purchased Services	165,350	0	165,350
	Materials and Supplies	218,750	0	218,750
	Capital Outlay & Depreciation	229,500	0	229,500
	Indirect Cost Allocation	(51,167)	0	(51,167)
	442 Gardens			
	Capital Leases	10,069	0	10,069
	Personal Services	665,370	0	665,370
	Purchased Services	311,915	0	311,915
	Materials and Supplies	171,950	0	171,950
	Capital Outlay & Depreciation	60,000	0	60,000
	44 Parks & Gardens Total	2,887,059	0	2,887,059
	45 Culture & Recreation			
	451 Tennis			
	Personal Services	558,958	125,000	683,958
	Purchased Services	231,059	0	231,059
	Materials and Supplies	57,530	0	57,530
	Special Projects/Events	9,700	0	9,700
	452 Aquatic			
	Personal Services	385,110	0	385,110
	Purchased Services	78,935	0	78,935
	Materials and Supplies	51,450	0	51,450
	458 Opera House Auditorium/Annex			
	Purchased Services	86,667	0	86,667
	Materials and Supplies	10,125	0	10,125
	Special Projects/Events	65,860	40,000	105,860
	45 Culture & Recreation Total	1,535,394	165,000	1,700,394
	46 Community & Economic Development			
	466 Community Dev. / Hope Centers			
	Personal Services	733,927	0	733,927
	Purchased Services	189,515	0	189,515
	Materials and Supplies	28,600	0	28,600
	467 Economic Development			
	Capital Outlay & Depreciation	0	350,000	350,000
	Special Projects/Events	0	350,000	350,000
	46 Community & Economic Development Total	952,042	700,000	1,652,042
	47 Debt Service			
	471 General Obligation Bonds			
	Debt Service	543,000	0	543,000
	473 Interest Bond			
	Debt Service	104,628	0	104,628
	47 Debt Service Total	647,628	0	647,628

Exhibit B: Detail of 2025 Budgeted Expenditures Amended

Fund/Dept./Classification		Adopted	Amendment	Amended
110 Gen	48 Approp to Other Agencies			
	481 Appropriations to Other Agencies			
	Appropriations To Other Agencies	264,581	0	264,581
	48 Approp to Other Agencies Total	264,581	0	264,581
	49 Other			
	491 Other			
	Capital Leases	108,135	0	108,135
	Contingencies/Reserves	700,000	0	700,000
	Misc. Adjustments/Reimbursements	25,000	0	25,000
	Other Programs/Community Promotions	103,000	0	103,000
	Purchased Services	2,430,428	0	2,430,428
	Capital Outlay & Depreciation	150,000	0	150,000
	Indirect Cost Allocation	(470,197)	0	(470,197)
	Special Projects/Events	0	580,000	580,000
	493 Employee Fringe Benefits			
	Purchased Services	400,000	0	400,000
	495 Transfers Out			
	Transfers	275,431	0	275,431
	49 Other Total	3,721,797	580,000	4,301,797
110	General Fund Total	51,768,555	2,445,000	54,213,555
111	TIF			
	46 Community & Economic Development			
	467 Economic Development			
	Special Projects/Events	407,672	0	407,672
	46 Community & Economic Development Total	407,672	0	407,672
	47 Debt Service			
	471 General Obligation Bonds			
	Debt Service	370,000	0	370,000
	473 Interest Bond			
	Debt Service	47,328	0	47,328
	47 Debt Service Total	417,328	0	417,328
111	TIF Total	825,000	0	825,000

Exhibit B: Detail of 2025 Budgeted Expenditures Amended

Fund/Dept./Classification	Adopted	Amendment	Amended
330 Water & Sewer			
50 Departmental			
501 Contracts, Transfers, & Reserve			
Contingencies/Reserves	800,000	0	800,000
Purchased Services	15,920	0	15,920
Transfers	2,432,921	0	2,432,921
Materials and Supplies	3,000	0	3,000
Capital Outlay & Depreciation	50,000	0	50,000
Indirect Cost Allocation	2,046,257	0	2,046,257
502 Utility Billing			
Misc. Adjustments/Reimbursements	200,000	0	200,000
Personal Services	1,892,109	0	1,892,109
Purchased Services	657,612	0	657,612
Materials and Supplies	128,400	0	128,400
Capital Outlay & Depreciation	38,000	0	38,000
503 Water & Sewer Distribution			
Capital Leases	260,076	0	260,076
Personal Services	2,383,514	0	2,383,514
Purchased Services	427,560	0	427,560
Materials and Supplies	1,038,020	0	1,038,020
Capital Outlay & Depreciation	1,163,418	3,434,878	4,598,296
504 Mechanical Maintenance			
Capital Leases	60,063	0	60,063
Personal Services	897,946	0	897,946
Purchased Services	51,823	0	51,823
Materials and Supplies	327,382	0	327,382
Capital Outlay & Depreciation	60,000	0	60,000
505 Water Plants			
Personal Services	987,323	0	987,323
Purchased Services	1,620,922	0	1,620,922
Materials and Supplies	892,487	0	892,487
Capital Outlay & Depreciation	398,500	0	398,500
506 Wastewater			
Personal Services	1,922,928	0	1,922,928
Purchased Services	1,653,538	0	1,653,538
Materials and Supplies	708,479	0	708,479
Capital Outlay & Depreciation	80,000	0	80,000
507 Electrical Maintenance			
Personal Services	183,092	0	183,092
Purchased Services	9,700	0	9,700
Materials and Supplies	43,630	0	43,630
Capital Outlay & Depreciation	50,000	0	50,000
509 Engineering			
Personal Services	574,949	0	574,949
Purchased Services	212,050	0	212,050
Materials and Supplies	37,350	0	37,350
50 Departmental Total	24,308,969	3,434,878	27,743,847
57 Debt Service			
573 Interest Revenue Bonds			
Debt Service	1,383,388	0	1,383,388
575 Agency Fees			
Purchased Services	4,000	0	4,000
57 Debt Service Total	1,387,388	0	1,387,388
59 Other			
591 Water & Sewer, Other			
Appropriations To Other Agencies	226,164	0	226,164
Capital Outlay & Depreciation	2,490,000	0	2,490,000
593 Purchased Services Insurance			
Purchased Services	246,555	0	246,555
59 Other Total	2,962,719	0	2,962,719
330 Water & Sewer Total	28,659,076	3,434,878	32,093,954
334 Mayesville Water System			
50 Departmental			
501 Contracts, Transfers, & Reserve			
Personal Services	130,288	0	130,288
Transfers	62,876	0	62,876
502 Utility Billing			
Misc. Adjustments/Reimbursements	8,000	0	8,000
Purchased Services	1,950	0	1,950
505 Water Plants			
Purchased Services	19,130	0	19,130
Materials and Supplies	29,291	0	29,291
506 Wastewater			
Purchased Services	16,565	0	16,565
Materials and Supplies	8,300	0	8,300
50 Departmental Total	276,400	0	276,400
334 Mayesville Water System Total	276,400	0	276,400

Exhibit B: Detail of 2025 Budgeted Expenditures Amended

Fund/Dept./Classification	Adopted	Amendment	Amended
333 Stormwater			
50 Departmental			
502 Utility Billing			
Misc. Adjustments/Reimbursements	8,000	0	8,000
508 Stormwater System			
Appropriations To Other Agencies	58,000	0	58,000
Personal Services	289,124	0	289,124
Purchased Services	242,619	0	242,619
Materials and Supplies	21,400	0	21,400
Capital Outlay & Depreciation	216,857	375,000	591,857
50 Departmental Total	836,000	375,000	1,211,000
59 Other			
591 Water & Sewer, Other			
Appropriations To Other Agencies	21,000	0	21,000
59 Other Total	21,000	0	21,000
333 Stormwater Total	857,000	375,000	1,232,000
212 Accommodations			
46 Community & Economic Development			
467 Economic Development			
Special Projects/Events	333,086	0	333,086
46 Community & Economic Development Total	333,086	0	333,086
49 Other			
495 Transfers Out			
Transfers	696,914	0	696,914
49 Other Total	696,914	0	696,914
212 Accommodations Total	1,030,000	0	1,030,000
219 Hospitality			
44 Parks & Gardens			
441 Parks			
Capital Outlay & Depreciation	0	300,000	300,000
44 Parks & Gardens Total	0	300,000	300,000
45 Culture & Recreation			
452 Aquatic			
Capital Outlay & Depreciation	0	250,000	250,000
45 Culture & Recreation Total	0	250,000	250,000
46 Community & Economic Development			
467 Economic Development			
Special Projects/Events	1,088,176	0	1,088,176
46 Community & Economic Development Total	1,088,176	0	1,088,176
49 Other			
495 Transfers Out			
Transfers	2,661,824	200,000	2,861,824
49 Other Total	2,661,824	200,000	2,861,824
219 Hospitality Total	3,750,000	750,000	4,500,000
250 Victim's Assistance			
41 General Government			
411 Admin			
Personal Services	63,837	0	63,837
Purchased Services	12,700	0	12,700
Materials and Supplies	4,900	0	4,900
41 General Government Total	81,437	0	81,437
250 Victim's Assistance Total	81,437	0	81,437
Grand Total	87,247,468	7,004,878	94,252,346

Exhibit C: Budgeted Revenues Fiscal Year 2025 Amended

Fund / Classification	Revenues	Amendment	Amended
110 - General Fund			
Taxes			
Property Tax Revenue	17,690,040	-	17,690,040
Payment in Lieu of Taxes	57,180	-	57,180
Taxes Total	17,747,220	-	17,747,220
Licenses, Permits, and Franchise Fees			
Business License	7,770,815	200,000	7,970,815
Franchise Fees	3,575,000	-	3,575,000
Building Permits	580,500	350,000	930,500
Licenses, Permits, and Franchise Fees Total	11,926,315	550,000	12,476,315
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	76,179	-	76,179
Planning & Inspection	1,222,316	-	1,222,316
Law Enforcement Center	1,376,124	-	1,376,124
Fire Service	3,542,329	-	3,542,329
Shaw Base Defense	34,250	-	34,250
C Funds/City Road Surfacing	300,000	-	300,000
Road User Fee	150,000	-	150,000
Other	18,018	-	18,018
County Shared Expense Total	6,719,216	-	6,719,216
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	100,000	-	100,000
Parking Penalties	19,000	-	19,000
Fines & Forfeitures Total	119,000	-	119,000
Use of Money & Property			
Charges for Fire/Rescue	8,500	-	8,500
Container Rental/User Charges	2,246,300	-	2,246,300
Interest on Investment	297,000	-	297,000
Miscellaneous Revenue	517,650	390,000	907,650
Other Financing Sources	2,998,731	1,305,000	4,303,731
Planning Fees	20,000	-	20,000
Recycling Income	12,500	-	12,500
Rental on Property	70,400	-	70,400
Sale of Fixed Assets	638,682	-	638,682
Sanitation Fee	2,320,000	-	2,320,000
Transfers (In)	4,857,511	200,000	5,057,511
Use of Money & Property Total	13,987,274	1,895,000	15,882,274
110 - General Fund Total	51,768,555	2,445,000	54,213,555
111 - TIF			
Property Tax Revenue	825,000	-	825,000
111 - TIF Total	825,000	-	825,000

Exhibit C: Budgeted Revenues Fiscal Year 2025 Amended

Fund / Classification	Revenues	Amendment	Amended
330 - Water & Sewer			
Water Sales	12,235,000	-	12,235,000
Sewer Sales	13,055,000	-	13,055,000
Water & Sewer Connections	631,200	-	631,200
Late Charges/Penalties/Reconnect Fees	706,500	-	706,500
Fire Protection Charges	71,700	-	71,700
Bill Collection Fees	40,700	-	40,700
Tipping Fee/Sludge Sales	17,700	-	17,700
Bad Debt Recovery	80,000	-	80,000
Application Fee	128,500	-	128,500
Management Fees	385,000	-	385,000
Miscellaneous Fees	22,000	-	22,000
Interest on Investment	560,000	-	560,000
Other Financing Sources	540,000	3,434,878	3,974,878
Rental on Property	122,900	-	122,900
Transfers (In)	62,876	-	62,876
330 - Water & Sewer Total	28,659,076	3,434,878	32,093,954
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	853,000	-	853,000
Other Financing Sources	4,000	375,000	379,000
333 - Stormwater Total	857,000	375,000	1,232,000
212 - Accommodations			
Accommodations Fees	850,000	-	850,000
Other Financing Sources	180,000	-	180,000
212 - Accommodations Total	1,030,000	-	1,030,000
219 - Hospitality			
Hospitality Fees	3,750,000	425,000	4,175,000
Other Financing Sources	-	325,000	325,000
219 - Hospitality Total	3,750,000	750,000	4,500,000
250 - Victim's Assistance			
Other Financing Sources	15,000	-	15,000
Transfers (In)	66,437	-	66,437
250 - Victim's Assistance Total	81,437	-	81,437
Grand Total	87,247,468	7,004,878	94,252,346

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 18th 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.*

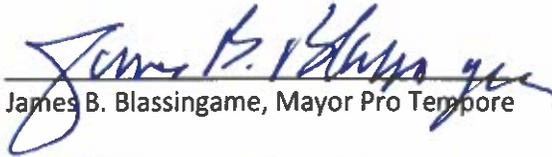
SECTION 9. If for any reason any sentence, clause, or provision of this Ordinance shall be declared invalid, such shall not affect the remaining provisions hereof.

DONE AND RATIFIED IN COUNCIL ASSEMBLED THIS 18TH DAY OF JUNE 2024.

CITY OF SUMTER, SOUTH CAROLINA



Mayor David P. Merchant



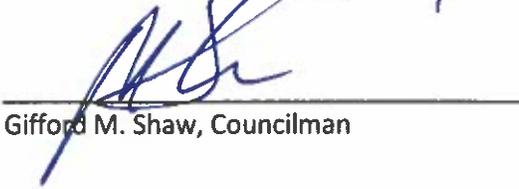
James B. Blassingame, Mayor Pro Tempore

Calvin K. Hastie, Sr., Councilman



Steven H. Corley, Councilman

Colin C. Davis, Councilman

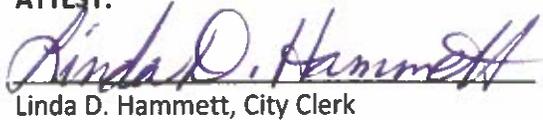


Gifford M. Shaw, Councilman



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
Revenues and Other Financing Sources						
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
Total Revenues and Other Sources	52,593,555	29,792,476	1,030,000	3,750,000	81,437	87,247,468
Expenditures/Expenses						
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
Total Expenditures and Other Uses	52,593,555	29,792,476	1,030,000	3,750,000	81,437	87,247,468

Exhibit B: Detail of 2025 Budgeted Expenditures

Fund / Dept. / Classification	Expenditures
110 General Fund	
41 General Government	
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
41 General Government Total	5,696,306
42 Public Safety	
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

Fund / Dept. / Classification	Expenditures
Personal Services	140,386
Purchased Services	134,885
Materials and Supplies	4,300
42 Public Safety Total	27,236,747
43 Public Works	
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)
43 Public Works Total	8,827,001
44 Parks & Gardens	
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
44 Parks & Gardens Total	2,887,059
45 Culture & Recreation	
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
45 Culture & Recreation Total	1,535,394
46 Community & Economic Development	
466 Hope Centers	
Personal Services	733,927
Purchased Services	189,515

Exhibit B: Detail of 2025 Budgeted Expenditures

Fund / Dept. / Classification	Expenditures
Materials and Supplies	28,600
46 Community & Economic Development Total	952,042
47 Debt Service	
471 General Obligation Bonds	
Debt Service	543,000
473 Interest Bond	
Debt Service	104,628
47 Debt Service Total	647,628
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	2,430,428
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
49 Other Total	3,721,797
110 General Fund Total	51,768,555
111 TIF	
46 Community & Economic Development	
467 Economic Development	
Special Projects/Events	407,672
46 Community & Economic Development Total	407,672
47 Debt Service	
471 General Obligation Bonds	
Debt Service	370,000
473 Interest Bond	
Debt Service	47,328
47 Debt Service Total	417,328
111 TIF Total	825,000
330 Water & Sewer	
50 Departmental	
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

Fund / Dept. / Classification	Expenditures
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
50 Departmental Total	24,308,969
57 Debt Service	
573 Interest Revenue Bonds	
Debt Service	1,383,388
575 Agency Fees	
Purchased Services	4,000
57 Debt Service Total	1,387,388
59 Other	
591 Water & Sewer, Other	
Appropriations To Other Agencies	226,164
Capital Outlay & Depreciation	2,490,000
593 Purchased Services Insurance	
Purchased Services	246,555
59 Other Total	2,962,719
330 Water & Sewer Total	28,659,076
334 Mayesville Water System	
50 Departmental	
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
50 Departmental Total	276,400
334 Mayesville Water System Total	276,400
333 Stormwater	
50 Departmental	
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
50 Departmental Total	836,000
59 Other	
591 Water & Sewer, Other	
Appropriations To Other Agencies	21,000

Exhibit B: Detail of 2025 Budgeted Expenditures

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

Exhibit C: Budgeted Revenues Fiscal Year 2025

Fund / Classification	Revenues
110 - General Fund	
Taxes	
Property Tax Revenue	17,690,040
Payment in Lieu of Taxes	57,180
Licenses, Permits, and Franchise Fees	
Business License	7,770,815
Franchise Fees	3,575,000
Building Permits	580,500
State Shared Revenues	
Local Government Fund	1,069,530
County Shared Expense	
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
Sumter School District Shared Expense	
School Resource Officers	200,000
Fines & Forfeitures	
Court Fines	100,000
Parking Penalties	19,000
Use of Money & Property	
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
110 - General Fund Total	51,768,555
111 - TIF	
Property Tax Revenue	825,000
111 - TIF Total	825,000

Exhibit C: Budgeted Revenues Fiscal Year 2025

Fund / Classification	Revenues
330 - Water & Sewer	
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
330 - Water & Sewer Total	28,659,076
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	853,000
Other Financing Sources	4,000
333 - Stormwater Total	857,000
212 - Accommodations	
Accommodations Fees	850,000
Other Financing Sources	180,000
212 - Accommodations Total	1,030,000
219 - Hospitality	
Hospitality Fees	3,750,000
219 - Hospitality Total	3,750,000
250 - Victim's Assistance	
Use of Money & Property	
Other Financing Sources	15,000
Transfers (In)	66,437
250 - Victim's Assistance Total	81,437
Grand Total	87,247,468