

**ORDINANCE NO. 2605**

**AN ORDINANCE TO AMEND ORDINANCE NO. 2582  
(AN ORDINANCE ESTABLISHING FY 2017-2018 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  
FY 2017-2018 Budget Ordinance (Ordinance No. 2582) are hereby amended  
and the amended form is attached hereto.

A copy of Ordinance No. 2582 is hereto attached.

**ALL OTHER SECTIONS OF THE FY 2017-2018 BUDGET ORDINANCE OF  
THE CITY OF SUMTER (ORDINANCE NO. 2582) SHALL REMAIN AS  
PREVIOUSLY ADOPTED.**

**ADOPTED IN COUNCIL ASSEMBLED THIS 19<sup>TH</sup> DAY OF JUNE 2018, TO  
TAKE EFFECT IMMEDIATELY.**

**CITY OF SUMTER, SOUTH CAROLINA**

\_\_\_\_\_  
Joseph T. McElveen, Jr., Mayor

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Thomas J. Lowery, Mayor Pro Tem

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Robert A. Galiano, Jr., Councilman

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Ione J. Dwyer, Councilwoman

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Calvin K. Hastie, Sr., Councilman

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David P. Merchant, Councilman

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Steven H. Corley, Councilman

**ATTEST:**

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Linda D. Hammett, City Clerk

First Reading: June 5, 2018

Final Reading: June 19, 2018

ATTACHMENT TO ORDINANCE NO.

**EXHIBIT A: BUDGET 2018 REVENUES AND EXPENDITURES AMENDED SUMMARY**

	General Fund	Enterprise Funds	Accommodations Fund	Hospitality Fund	Victims Assistance	Total Budget
<b>Revenues and Other Financing Sources</b>						
Property Taxes (Includes TIF)	14,462,487	-	-	-	-	14,462,487
Licenses, Permits and Franchise Fees	9,173,544	-	-	-	-	9,173,544
Local Accommodation Fees	-	-	485,000	-	-	485,000
Local Hospitality Fees	-	-	-	2,740,596	-	2,740,596
<b>Intergovernmental Revenue</b>						
State government	887,056	-	-	-	-	887,056
Local government	4,637,162	-	-	-	-	4,637,162
Charges for Services	-	-	-	-	-	-
Water and Sewer	-	22,422,741	-	-	-	22,422,741
Stormwater	-	718,400	-	-	-	718,400
Sanitation Fees and Container Rentals	2,825,938	-	-	-	-	2,825,938
Rents and Other	525,720	-	-	-	-	525,720
Fines, Fees and Forfeitures	338,000	-	-	-	60,000	398,000
Interest Income	20,000	-	-	-	-	20,000
<b>Other Financing Sources</b>						
Transfers In	6,000,000	-	-	-	-	6,000,000
Sale of Capital Assets	3,403,298	-	-	-	-	3,403,298
Capital Lease Proceeds	200,000	-	-	-	-	200,000
Appropriation from Fund Balance	1,615,500	712,114	-	-	-	1,615,500
	979,986	-	-	-	13,684	1,705,784
<b>Total Revenues and Other Sources</b>	<b>45,068,691</b>	<b>23,853,255</b>	<b>485,000</b>	<b>2,740,596</b>	<b>73,684</b>	<b>72,221,226</b>
<b>Expenditures/Expenses</b>						
General Government (Includes TIF)	10,782,556	-	-	-	-	10,782,556
Public Safety	20,486,839	-	-	-	-	20,560,523
Public Works	6,970,978	-	-	-	73,684	6,970,978
Parks and Gardens	1,822,992	-	-	777,023	-	2,600,015
Culture and Recreation	1,170,859	-	57,753	333,011	-	1,561,623
Economic Development	1,224,304	-	-	-	-	1,224,304
Water and Sewer	-	19,201,301	-	-	-	19,201,301
Stormwater	-	718,400	-	-	-	718,400
Principal Retirement Bonds and Notes	689,306	-	-	-	-	689,306
Principal Retirement Capital Leases	1,298,061	-	-	-	-	1,298,061
Interest and Fiscal Charges	196,796	2,001,849	-	-	-	2,198,645
Reserves	367,500	250,000	-	-	-	607,500
Transfers to Other Funds	68,500	1,681,705	427,247	1,630,562	-	3,808,014
<b>Total Expenditures and Other Uses</b>	<b>45,068,691</b>	<b>23,853,255</b>	<b>485,000</b>	<b>2,740,596</b>	<b>73,684</b>	<b>72,221,226</b>

## EXHIBIT B: DETAIL OF 2018 BUDGETED EXPENDITURES

		Original Budget FY 2017/2018	Amendment	Amended Budget FY 2017/2018
<b>GENERAL GOVERNMENT</b>				
Acct. #	Department			
110.41.411	Administration			
	Compensation and benefits	1,902,690	-	1,902,690
	Operating	466,586	-	466,586
	Indirect cost allocation	(729,604)	-	(729,604)
	Capital	-	-	-
	<b>Total</b>	<b>1,639,672</b>	<b>-</b>	<b>1,639,672</b>
110.41.414	Planning			
	Compensation and benefits	820,317	-	820,317
	Operating	21,702	-	21,702
	Indirect cost allocation	(7,307)	-	(7,307)
	Capital	-	-	-
	<b>Total</b>	<b>834,712</b>	<b>-</b>	<b>834,712</b>
110.41.416	Business License			
	Compensation and benefits	210,897	-	210,897
	Operating	35,650	-	35,650
	Capital	-	-	-
	<b>Total</b>	<b>246,547</b>	<b>-</b>	<b>246,547</b>
	Non-departmental			
110.41.417	Liberty Center	49,500	-	49,500
110.48.481	Appropriation to other agencies	308,290	-	308,290
110.49.491	General insurance	650,000	-	650,000
110.49.493	Other post employment benefits	865,337	-	865,337
110.49.491	Computer maintenance	249,246	-	249,246
110.49.491	Other non-departmental operating	376,688	-	376,688
110.49.491	Other non-departmental capital	-	1,500,000	1,500,000
110.49.491	Capital Lease Principal	191,271	-	191,271
110.49.491	Capital Lease Interest	28,683	-	28,683
110.49.491	Contingency	357,500	-	357,500
110.49.491	Indirect cost allocation	(649,742)	-	(649,742)
	<b>Total</b>	<b>2,426,773</b>	<b>1,500,000</b>	<b>3,926,773</b>
	<b>Total General Government-General Fund</b>	<b>5,147,704</b>	<b>1,500,000</b>	<b>6,647,704</b>

**EXHIBIT B: DETAIL OF 2018 BUDGETED EXPENDITURES**

<b>PUBLIC SAFETY</b>			
110.42.421	Police		
	Compensation and benefits	7,851,085	-
	Operating	1,594,707	-
	Indirect cost allocation	(84,946)	-
	Capital	375,184	2,000,000
	<b>Total</b>	<b>9,736,030</b>	<b>2,000,000</b>
110.42.422	Police Joint Shared		
	Compensation and benefits	1,689,310	-
	Operating	397,049	-
	Indirect cost allocation	(18,081)	-
	Capital	-	-
	<b>Total</b>	<b>2,068,278</b>	<b>-</b>
110.42.423	Fire		
	Compensation and benefits	5,995,940	-
	Operating	618,023	-
	Indirect cost allocation	(67,115)	-
	Capital leases principal	523,770	-
	Capital leases interest	26,637	-
	Capital	586,500	2,500,000
	<b>Total</b>	<b>7,683,755</b>	<b>2,500,000</b>
110.42.425	Building Inspections		
	Compensation and benefits	701,988	-
	Operating	222,486	-
	Capital	-	-
	<b>Total</b>	<b>924,474</b>	<b>-</b>
110.42.426	Codes Enforcement		
	Compensation and benefits	356,572	-
	Operating	49,905	-
	Capital	-	-
	<b>Total</b>	<b>406,477</b>	<b>-</b>
110.42.428	Municipal Court		
	Compensation and benefits	109,021	-
	Operating	109,211	-
	Capital	-	-
	<b>Total</b>	<b>218,232</b>	<b>-</b>
	<b>Total Public Safety-General Fund</b>	<b>21,037,246</b>	<b>4,500,000</b>

## EXHIBIT B: DETAIL OF 2018 BUDGETED EXPENDITURES

<b>PUBLIC WORKS</b>			
110.41.413	City Warehouse		
	Compensation and benefits	106,815	-
	Operating	14,820	-
	Indirect cost allocation	(37,534)	-
	Capital	-	-
	<b>Total</b>	<b>84,101</b>	<b>-</b>
110.43.432	Construction		
	Compensation and benefits	653,657	-
	Operating	77,750	-
	Indirect cost allocation	(116,770)	-
	Capital	54,000	-
	<b>Total</b>	<b>668,637</b>	<b>-</b>
110.43.433	Public Works Maintenance		
	Compensation and benefits	448,069	-
	Operating	779,095	-
	Indirect cost allocation	(250,225)	-
	Capital leases principal	80,394	-
	Capital leases interest	5,269	-
	Capital	570,500	-
	<b>Total</b>	<b>1,633,102</b>	<b>-</b>
110.43.434	Sanitation		
	Compensation and benefits	1,616,256	-
	Operating	1,057,438	-
	Indirect cost allocation	-	-
	Capital leases principal	502,626	-
	Capital leases interest	24,792	-
	Capital	795,000	-
	<b>Total</b>	<b>3,996,112</b>	<b>-</b>
110.43.435	Vehicle Maintenance		
	Compensation and benefits	101,626	-
110.49.491	Maintenance contract	1,109,713	-
	Operating	32,040	-
	Indirect cost allocation	(41,272)	-
	Capital	-	-
	<b>Total</b>	<b>1,202,107</b>	<b>-</b>
	<b>Total Public Works-General Fund</b>	<b>7,584,059</b>	<b>-</b>

**EXHIBIT B: DETAIL OF 2018 BUDGETED EXPENDITURES**

<b>PARKS AND GARDENS</b>			
110.44.441	<b>Parks</b>		
	Compensation and benefits	845,801	845,801
	Operating	283,400	283,400
	Indirect cost allocation	(43,661)	(43,661)
	Capital leases principal	-	-
	Capital leases interest	-	-
	Capital	-	182,596
	<b>Total</b>	<b>1,085,540</b>	<b>1,268,136</b>
110.44.442	<b>Gardens</b>		
	Compensation and benefits	480,472	480,472
	Operating	256,980	256,980
	Capital	-	58,000
	<b>Total</b>	<b>737,452</b>	<b>795,452</b>
	<b>Total Parks and Gardens-General Fund</b>	<b>1,822,992</b>	<b>2,063,588</b>
<b>CULTURE AND RECREATION</b>			
110.45.451	<b>Palmetto Tennis Center</b>		
	Compensation and benefits	416,832	416,832
	Operating	192,910	192,910
	Capital	-	-
	<b>Total</b>	<b>609,742</b>	<b>609,742</b>
110.45.452	<b>Aquatics</b>		
	Compensation and benefits	271,267	271,267
	Operating	82,100	82,100
	Capital	-	-
	<b>Total</b>	<b>353,367</b>	<b>353,367</b>
110.45.458	<b>Opera House</b>		
	Compensation and benefits	-	-
	Operating	207,750	207,750
	Capital	-	-
	<b>Total</b>	<b>207,750</b>	<b>207,750</b>
	<b>Total Culture and Recreation-General Fun</b>	<b>1,170,859</b>	<b>1,170,859</b>



**EXHIBIT B: DETAIL OF 2018 BUDGETED EXPENDITURES**

<b>ECONOMIC DEVELOPMENT</b>			
110.41.412	Downtown Program		
	Compensation and benefits	450,933	-
	Operating	83,560	-
	Capital	-	-
	<b>Total</b>	<b>534,493</b>	<b>-</b>
110.41.415	Growth & Development		
	Operating	3,200	-
	<b>Total</b>	<b>3,200</b>	<b>-</b>
110.46.466	Hope Centers		
	Compensation and benefits	517,000	-
	Operating	169,611	-
	Capital	-	-
	<b>Total</b>	<b>686,611</b>	<b>-</b>
	<b>Total Economic Development-General Fund</b>	<b>1,224,304</b>	<b>-</b>
<b>DEBT SERVICE</b>			
110.47.471	General Obligation Bonds Principal	484,306	-
	General Obligation Bonds Interest	45,625	-
	<b>Total</b>	<b>529,931</b>	<b>-</b>
	<b>Total Debt Service-General Fund</b>	<b>529,931</b>	<b>-</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>38,517,095</b>	<b>6,240,596</b>
			<b>44,757,691</b>
<b>TIF FUND</b>			
111.46.467	Project expenditures	40,210	-
	Debt Service Principal	205,000	-
	Debt Service Interest	65,790	-
	<b>TOTAL TIF</b>	<b>311,000</b>	<b>-</b>
<b>TOTAL GENERAL FUND WITH TIF FUND</b>		<b>38,828,095</b>	<b>6,240,596</b>
			<b>45,068,691</b>

## EXHIBIT B: DETAIL OF 2018 BUDGETED EXPENDITURES

ENTERPRISE FUNDS			
<b>WATER AND SEWER</b>			
330.50.502	Utility Billing		
	Compensation and benefits	1,360,802	-
	Operating	908,288	-
	Capital	38,000	600,000
	<b>Total</b>	<b>2,307,090</b>	<b>600,000</b>
330.50.503	Water and Sewer Distribution		
	Compensation and benefits	1,684,300	-
	Operating	837,043	-
	Capital Lease Interest	6,423	-
	Capital	1,048,017	-
	<b>Total</b>	<b>3,575,783</b>	<b>-</b>
330.50.504	Mechanical Maintenance		
	Compensation and benefits	588,892	-
	Operating	77,895	-
	Capital	30,000	-
	<b>Total</b>	<b>696,787</b>	<b>-</b>
330.50.505	Water Plants		
	Compensation and benefits	740,351	-
	Operating	2,244,319	-
	Capital	403,000	-
	<b>Total</b>	<b>3,387,670</b>	<b>-</b>
330.50.506	Sewer Plants		
	Compensation and benefits	1,416,169	-
	Operating	1,840,610	-
	Capital	162,000	-
	<b>Total</b>	<b>3,418,779</b>	<b>-</b>
330.50.507	Electrical Maintenance		
	Compensation and benefits	140,616	-
	Operating	48,350	-
	Capital	57,000	-
	<b>Total</b>	<b>245,966</b>	<b>-</b>
330.50.509	Engineering		
	Compensation and benefits	477,471	-
	Operating	166,300	-
	Capital	-	-
	<b>Total</b>	<b>643,771</b>	<b>-</b>
	Other Operating Expenses		
330.50.501	Indirect cost allocation	2,046,257	-
330.50.501	Computer Maintenance	212,968	-
330.59.591	Other operating expenses	343,626	-
330.59.593	Post employment benefits	216,334	-
330.59.591	Depreciation	1,365,932	-
	<b>Total</b>	<b>4,185,117</b>	<b>-</b>



**EXHIBIT B: DETAIL OF 2018 BUDGETED EXPENDITURES**

WATER AND SEWER CONTINUED			
	Reserves		
330.50.501	Capital reserves	250,000	250,000
	Transfers		
330.50.501	Transfer to general fund	1,681,705	1,681,705
	Mayesville Water and Sewer System		
334.50.	Compensation and benefits	80,041	80,041
	Operating	66,720	66,720
	Depreciation	-	-
	Capital	-	-
	<b>Total</b>	<b>146,761</b>	<b>146,761</b>
	Debt Service		
330/334.57.5700	Debt service interest	1,995,426	1,995,426
	Amortization bond costs and fees	-	-
	<b>Total Debt Service</b>	<b>1,995,426</b>	<b>1,995,426</b>
<b>Total Water and Sewer</b>		<b>22,534,855</b>	<b>23,134,855</b>
	STORMWATER		
333.50.508	Compensation and benefits	172,942	172,942
	Operating	200,400	200,400
	Depreciation	-	-
	Capital	345,058	345,058
<b>Total Stormwater</b>		<b>718,400</b>	<b>718,400</b>
<b>TOTAL ENTERPRISE FUNDS</b>		<b>23,253,255</b>	<b>23,853,255</b>

EXHIBIT B: DETAIL OF 2018 BUDGETED EXPENDITURES

<b>LOCAL ACCOMMODATIONS FUND</b>				
212	Operating	57,753	-	57,753
	Transfer to General Fund	287,247	-	287,247
	Transfer to Tourism	140,000	-	140,000
	<b>TOTAL ACCOMMODATIONS FUNDS</b>	<b>485,000</b>	<b>-</b>	<b>485,000</b>
<b>LOCAL HOSPITALITY</b>				
219	Operating	1,110,034	-	1,110,034
	Transfer to general fund	1,125,000	240,596	1,365,596
	Transfer to debt service fund	264,966	-	264,966
	Capital leases principal	-	-	-
	Capital leases interest	-	-	-
	<b>TOTAL HOSPITALITY FUNDS</b>	<b>2,500,000</b>	<b>240,596</b>	<b>2,740,596</b>
<b>VICTIMS ASSISTANCE</b>				
250.41.411	Operating	73,684	-	73,684
	<b>TOTAL VICTIMS ASSISTANCE</b>	<b>73,684</b>	<b>-</b>	<b>73,684</b>
<b>TOTAL 2018 BUDGETED EXPENDITURES</b>		<b>65,140,034</b>	<b>7,081,192</b>	<b>72,221,226</b>

**CITY OF SUMTER  
DETAILED SCHEDULE OF REVENUES  
FISCAL YEAR 2018**

	<u>Original Budget FY 2017/2018</u>	<u>Amendment</u>	<u>Amended Budget FY 2017/2018</u>
<b>GENERAL FUND</b>			
<b><u>PROPERTY TAXES</u></b>			
Operational Property Tax Revenue	\$ 14,104,226	-	14,104,226
Payment in Lieu of Taxes	47,261	-	47,261
TOTAL	<u>14,151,487</u>	<u>-</u>	<u>14,151,487</u>
<b><u>LICENSE AND PERMITS:</u></b>			
Business License	5,756,000	-	5,756,000
Franchise Fees	3,092,544	-	3,092,544
Building Permits	325,000	-	325,000
Miscellaneous Permits	-	-	-
TOTAL	<u>9,173,544</u>	<u>-</u>	<u>9,173,544</u>
<b><u>STATE SHARED REVENUES:</u></b>			
Local Government Fund	887,056	-	887,056
TOTAL	<u>887,056</u>	<u>-</u>	<u>887,056</u>
<b><u>COUNTY SHARED EXPENDITURES:</u></b>			
Business License Administration	66,832	-	66,832
Planning & Inspection	930,346	-	930,346
Law Enforcement Center	997,172	-	997,172
Fire Service	1,980,738	-	1,980,738
Shaw Base Defense	34,500	-	34,500
C Funds/City Road Resurfacing	300,000	-	300,000
Road User Fees	150,000	-	150,000
TOTAL	<u>4,459,588</u>	<u>-</u>	<u>4,459,588</u>
<b><u>SUMTER SCHOOL DISTRICT SHARED EXPENDITURES</u></b>			
School Resource Officers/Career Center	177,574	-	177,574
TOTAL	<u>177,574</u>	<u>-</u>	<u>177,574</u>
<b><u>CHARGES FOR SERVICES</u></b>			
Sanitation Fees	1,551,000	-	1,551,000
Container Rentals	1,274,938	-	1,274,938
Charges for Fire/Rescue	8,000	-	8,000
Planning Fees	13,000	-	13,000
Other	428,805	-	428,805
TOTAL	<u>3,275,743</u>	<u>-</u>	<u>3,275,743</u>
<b><u>FINES AND FORFEITURES:</u></b>			
Court Fines	325,000	-	325,000
Parking Penalties	13,000	-	13,000
TOTAL	<u>338,000</u>	<u>-</u>	<u>338,000</u>
<b><u>INTEREST ON INVESTMENTS</u></b>			
	<u>20,000</u>	<u>-</u>	<u>20,000</u>
<b><u>MISCELLANEOUS REVENUES</u></b>			
Other Miscellaneous Revenue	75,915	-	75,915
TOTAL	<u>75,915</u>	<u>-</u>	<u>75,915</u>
<b><u>OTHER FINANCING SOURCES</u></b>			
Transfers (In)	3,162,702	240,596	3,403,298
Sale of Capital Assets	200,000	-	200,000
Lease Purchase Proceeds	1,615,500	-	1,615,500
General Obligation Bond Proceeds	-	6,000,000	6,000,000
Appropriation from Fund Balance	979,986	-	979,986
TOTAL	<u>5,958,188</u>	<u>6,240,596</u>	<u>12,198,784</u>
<b>TOTAL GENERAL FUND</b>	<u><u>38,517,095</u></u>	<u><u>6,240,596</u></u>	<u><u>44,757,691</u></u>
<b><u>TIF FUND</u></b>			
TIF Property Taxes	311,000	-	311,000
<b>TOTAL TIF FUND</b>	<u><u>311,000</u></u>	<u><u>-</u></u>	<u><u>311,000</u></u>

CITY OF SUMTER  
 DETAILED SCHEDULE OF REVENUES  
 FISCAL YEAR 2018

	Original Budget FY 2017/2018	Amendment	Amended Budget FY 2017/2018
<b><u>WATER AND SEWER FUND</u></b>			
Water Sales	10,116,000	-	10,116,000
Sewer Sales	10,652,000	-	10,652,000
Water & Sewer Connections	249,000	-	249,000
Late Charge/Penalties/Reconnect Fees	701,800	-	701,800
Fire Protection Charges	75,000	-	75,000
Bill Collection Fees	36,130	-	36,130
Tipping Fee/Sludge Sale	22,500	-	22,500
Bad Debt Recovery	49,500	-	49,500
Interest Income - Depreciation Fund	6,611	-	6,611
Interest Income - Other	5,000	-	5,000
Application Fee	101,700	-	101,700
Management Fees	25,000	-	25,000
Debt Set Off	36,500	-	36,500
Miscellaneous/Backflow Testing	2,500	-	2,500
Rental on Property	100,000	-	100,000
Mayesville Water & Sewer Revenues	243,500	-	243,500
Appropriation from Fund Balance/Capital Reserves	112,114	600,000	712,114
<b>TOTAL WATER AND SEWER FUND</b>	<b>22,534,855</b>	<b>600,000</b>	<b>23,134,855</b>
<b><u>STORMWATER FUND</u></b>			
Stormwater Fund	718,400	-	718,400
<b>TOTAL STORMWATER FUND</b>	<b>718,400</b>	<b>-</b>	<b>718,400</b>
<b><u>ACCOMMODATIONS FEES FUND</u></b>			
Local Accommodations Fees	485,000	-	485,000
<b>TOTAL ACCOMMODATIONS FEES FUND</b>	<b>485,000</b>	<b>-</b>	<b>485,000</b>
<b><u>HOSPITALITY FEES FUND</u></b>			
Local Hospitality Fees	2,500,000	240,596	2,740,596
<b>TOTAL HOSPITALITY FEES FUND</b>	<b>2,500,000</b>	<b>240,596</b>	<b>2,740,596</b>
<b><u>VICTIMS ASSISTANCE FUND</u></b>			
Victims Assistance	60,000	-	60,000
Appropriation from Fund Balance	13,684	-	13,684
<b>TOTAL VICTIMS ASSISTANCE FUND</b>	<b>73,684</b>	<b>-</b>	<b>73,684</b>
<b>TOTAL BUDGET</b>	<b>\$ 65,140,034</b>	<b>\$ 7,081,192</b>	<b>\$ 72,221,226</b>

**ORDINANCE NO. 2582**

**TO RAISE REVENUE FOR THE CITY OF SUMTER, SOUTH CAROLINA  
FOR THE FISCAL YEAR ENDING JUNE 30, 2018**

**BE IT ORDAINED** by the Mayor and Council of the City of Sumter, South Carolina, this 20th day of June, 2017, 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, 2017, and ending June 30, 2018 (the "Fiscal Year 2018 Budget"). A copy of the Fiscal Year 2018 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 2018 Budget was published in *The Item*, a newspaper of general circulation in the City, on April 28, 2017. 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 2018 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, 2017 the City levied an *ad valorem* property tax in the amount of 102 mills, comprising 97 mills for operational purposes and 5 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, 2018, is 1.34%. 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 2018 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. 2017, to the 30th day of June A.D. 2018, 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 98 mills for operational purposes (representing a 1% increase) and 4 mills (representing a 1% decrease) 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 2018 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 2018 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, 2017, the amount on deposit in the Capital Reserve Account was in excess of \$5.4 million. The Fiscal Year 2018 Budget appropriates an additional \$250,000 to the Capital Reserve Account. In addition, the Fiscal Year 2018 Budget appropriates through multiple line items in excess of \$700,000 to fund capital improvements to depreciating infrastructure. Upon advice of the Assistant City Manager 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, 2017, the amount on deposit in the Contingency Account was in excess of \$2 million. Upon advice of Assistant City Manager 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 2018 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 \$1,681,705. Accordingly, the Council hereby determines and finds, as a fact and based on the information described above, that the amount of \$1,681,705 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.

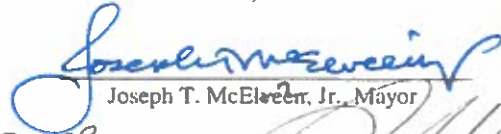
**SECTION 8.** The City Manager shall administer the budget and may authorize the following to achieve the goals of this budget.

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.*

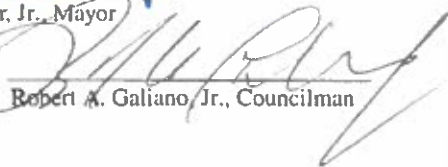
**SECTION 9.** If for any reason any sentence, clause, or provision of this Ordinance shall be declared invalid, such shall not affect the remaining provisions hereof.

**DONE AND RATIFIED IN COUNCIL ASSEMBLED THIS 20<sup>TH</sup> DAY OF  
JUNE, 2017.**

CITY OF SUMTER, SOUTH CAROLINA

  
Joseph T. McElreath, Jr., Mayor

  
Thomas J. Lowery, Mayor Pro Tem

  
Robert A. Galiano, Jr., Councilman

Ione J. Dwyer, Councilwoman

Calvin K. Hastie, Sr., Councilman

  
David P. Merchant, Councilman

  
Steven H. Corley, Councilman

ATTEST:

  
Linda D. Hammett, City Clerk

First Reading: June 6, 2017  
Final Reading: June 20, 2017

ATTACHMENT TO ORDINANCE NO. 2582

EXHIBIT A: BUDGET 2018 REVENUES AND EXPENDITURES SUMMARY

	General Fund	Enterprise Funds	Accommodations Fund	Hospitality Fund	Victims Assistance	Total Budget
<b>Revenues and Other Financing Sources</b>						
Property Taxes (Includes TIF)	14,462,487	-	-	-	-	14,462,487
Licenses, Permits and Franchise Fees	9,173,544	-	-	-	-	9,173,544
Local Accommodation Fees	-	-	485,000	-	-	485,000
Local Hospitality Fees	-	-	-	2,500,000	-	2,500,000
Intergovernmental Revenue						
State government	887,056	-	-	-	-	887,056
Local government	4,637,162	-	-	-	-	4,637,162
Charges for Services						
Water and Sewer	-	22,422,741	-	-	-	22,422,741
Stormwater	-	718,400	-	-	-	718,400
Sanitation Fees and Container Rentals	2,825,938	-	-	-	-	2,825,938
Rents and Other	525,720	-	-	-	-	525,720
Fines, Fees and Forfeitures	338,000	-	-	-	60,000	398,000
Interest Income	20,000	-	-	-	-	20,000
Other Financing Sources						
Transfers In	3,162,702	-	-	-	-	3,162,702
Sale of Capital Assets	200,000	-	-	-	-	200,000
Capital Lease Proceeds	1,615,500	-	-	-	-	1,615,500
Appropriation from Fund Balance	979,986	112,114	-	-	13,684	1,105,784
<b>Total Revenues and Other Sources</b>	<b>38,828,096</b>	<b>23,253,255</b>	<b>485,000</b>	<b>2,500,000</b>	<b>73,684</b>	<b>66,140,034</b>
<b>Expenditures/Expenses</b>						
General Government (Includes TIF)	4,541,960	-	-	-	-	4,541,960
Public Safety	20,486,839	-	-	-	73,684	20,560,523
Public Works	6,970,978	-	-	-	-	6,970,978
Parks and Gardens	1,822,992	-	-	777,023	-	2,600,015
Culture and Recreation	1,170,859	-	57,753	333,011	-	1,561,623
Economic Development	1,224,304	-	-	-	-	1,224,304
Water and Sewer	-	18,601,301	-	-	-	18,601,301
Stormwater	-	718,400	-	-	-	718,400
Principal Retirement Bonds and Notes	689,306	-	-	-	-	689,306
Principal Retirement Capital Leases	1,298,061	-	-	-	-	1,298,061
Interest and Fiscal Charges	196,796	2,001,849	-	-	-	2,198,645
Reserves	357,500	250,000	-	-	-	607,500
Transfers to Other Funds	68,500	1,661,705	427,247	1,389,966	-	3,567,418
<b>Total Expenditures and Other Uses</b>	<b>38,828,096</b>	<b>23,253,255</b>	<b>485,000</b>	<b>2,500,000</b>	<b>73,684</b>	<b>66,140,034</b>

**EXHIBIT B: DETAIL OF 2018 BUDGETED EXPENDITURES**

**GENERAL GOVERNMENT**

Acct. #	Department	
110.41 411	Administration	
	Compensation and benefits	1,902,690
	Operating	466,586
	Indirect cost allocation	(729,604)
	Capital	-
	<b>Total</b>	<u>1,639,672</u>
110.41 414	Planning	
	Compensation and benefits	820,317
	Operating	21,702
	Indirect cost allocation	(7,307)
	Capital	-
	<b>Total</b>	<u>834,712</u>
110.41 416	Business License	
	Compensation and benefits	210,897
	Operating	35,650
	Capital	-
	<b>Total</b>	<u>246,547</u>
	Non-departmental	
110.41 417	Liberty Center	49,500
110.48 481	Appropriation to other agencies	308,290
110.49 491	General insurance	650,000
110.49 493	Other post employment benefits	865,337
110.49 491	Computer maintenance	249,246
110.49 491	Other non-departmental operating	376,688
110.49 491	Capital Lease Principal	191,271
110.49 491	Capital Lease Interest	28,683
110.49 491	Contingency	357,500
110.49 491	Indirect cost allocation	(649,742)
	<b>Total</b>	<u>2,426,773</u>
	<b>Total General Government-General Fund</b>	<b>5,147,704</b>



EXHIBIT B: DETAIL OF 2018 BUDGETED EXPENDITURES

PUBLIC SAFETY		
110 42 421	Police	
	Compensation and benefits	7,851,085
	Operating	1,594,707
	Indirect cost allocation	(84,946)
	Capital	<u>375,184</u>
	<b>Total</b>	<b>9,736,030</b>
110 42 422	Police Joint Shared	
	Compensation and benefits	1,689,310
	Operating	397,049
	Indirect cost allocation	(18,081)
	Capital	<u>-</u>
	<b>Total</b>	<b>2,068,278</b>
110 42 423	Fire	
	Compensation and benefits	5,995,940
	Operating	618,023
	Indirect cost allocation	(67,115)
	Capital leases principal	523,770
	Capital leases interest	26,637
	Capital	<u>586,500</u>
	<b>Total</b>	<b>7,683,755</b>
110 42 425	Building Inspections	
	Compensation and benefits	701,988
	Operating	222,486
	Capital	<u>-</u>
	<b>Total</b>	<b>924,474</b>
110 42 426	Codes Enforcement	
	Compensation and benefits	356,572
	Operating	49,905
	Capital	<u>-</u>
	<b>Total</b>	<b>406,477</b>
110 42 428	Municipal Court	
	Compensation and benefits	109,021
	Operating	109,211
	Capital	<u>-</u>
	<b>Total</b>	<b>218,232</b>
	<b>Total Public Safety-General Fund</b>	<b>21,037,246</b>

**EXHIBIT B: DETAIL OF 2018 BUDGETED EXPENDITURES**

**PUBLIC WORKS**

110.41.413	City Warehouse	
	Compensation and benefits	106,815
	Operating	14,820
	Indirect cost allocation	(37,534)
	Capital	-
	<b>Total</b>	<b>84,101</b>
110.43.432	Construction	
	Compensation and benefits	653,657
	Operating	77,750
	Indirect cost allocation	(116,770)
	Capital	54,000
	<b>Total</b>	<b>668,637</b>
110.43.433	Public Works Maintenance	
	Compensation and benefits	448,069
	Operating	779,095
	Indirect cost allocation	(250,225)
	Capital leases principal	80,394
	Capital leases interest	5,269
	Capital	570,500
	<b>Total</b>	<b>1,633,102</b>
110.43.434	Sanitation	
	Compensation and benefits	1,616,256
	Operating	1,057,438
	Indirect cost allocation	-
	Capital leases principal	502,626
	Capital leases interest	24,792
	Capital	795,000
	<b>Total</b>	<b>3,996,112</b>
110.43.435	Vehicle Maintenance	
	Compensation and benefits	101,626
110.49.491	Maintenance contract	1,109,713
	Operating	32,040
	Indirect cost allocation	(41,272)
	Capital	-
	<b>Total</b>	<b>1,202,107</b>
	<b>Total Public Works-General Fund</b>	<b>7,684,059</b>

**EXHIBIT B: DETAIL OF 2018 BUDGETED EXPENDITURES**

<b>PARKS AND GARDENS</b>		
110 44 441	<b>Parks</b>	
	Compensation and benefits	845,801
	Operating	283,400
	Indirect cost allocation	(43,661)
	Capital leases principal	-
	Capital leases interest	-
	Capital	-
	<b>Total</b>	<b>1,085,540</b>
110 44 442	<b>Gardens</b>	
	Compensation and benefits	480,472
	Operating	256,980
	Capital	-
	<b>Total</b>	<b>737,452</b>
	<b>Total Parks and Gardens-General Fund</b>	<b>1,822,992</b>
<b>CULTURE AND RECREATION</b>		
110 45 451	<b>Palmetto Tennis Center</b>	
	Compensation and benefits	416,832
	Operating	192,910
	Capital	-
	<b>Total</b>	<b>609,742</b>
110 45 452	<b>Aquatics</b>	
	Compensation and benefits	271,267
	Operating	62,100
	Capital	-
	<b>Total</b>	<b>353,367</b>
110 45 458	<b>Opera House</b>	
	Compensation and benefits	-
	Operating	207,750
	Capital	-
	<b>Total</b>	<b>207,750</b>
	<b>Total Culture and Recreation-General Fund</b>	<b>1,170,859</b>

**EXHIBIT B: DETAIL OF 2018 BUDGETED EXPENDITURES**

**ECONOMIC DEVELOPMENT**

110.41.412	Downtown Program	
	Compensation and benefits	450,933
	Operating	83,560
	Capital	-
	<b>Total</b>	<b>534,493</b>
110.41.415	Growth & Development	
	Operating	3,200
	<b>Total</b>	<b>3,200</b>
110.46.466	Hope Centers	
	Compensation and benefits	517,000
	Operating	169,611
	Capital	-
	<b>Total</b>	<b>686,611</b>
	<b>Total Economic Development-General Fund</b>	<b>1,224,304</b>

**DEBT SERVICE**

110.47.471	General Obligation Bonds Principal	484,306
	General Obligation Bonds Interest	45,625
	<b>Total</b>	<b>529,931</b>
	<b>Total Debt Service-General Fund</b>	<b>529,931</b>

<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>38,517,095</b>
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**TIF FUND**

111.46.467	Project expenditures	40,210
	Debt Service Principal	205,000
	Deb Service Interest	65,790

<b>TOTAL TIF</b>	<b>311,000</b>
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<b>TOTAL GENERAL FUND WITH TIF FUND</b>	<b>38,828,095</b>
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## EXHIBIT B: DETAIL OF 2018 BUDGETED EXPENDITURES

## ENTERPRISE FUNDS

WATER AND SEWER		
330.50.502	Utility Billing	
	Compensation and benefits	1,360,802
	Operating	908,288
	Capital	38,000
	<b>Total</b>	<b>2,307,090</b>
330.50.503	Water and Sewer Distribution	
	Compensation and benefits	1,684,300
	Operating	837,043
	Capital Lease Interest	6,423
	Capital	1,048,017
	<b>Total</b>	<b>3,575,783</b>
330 50 504	Mechanical Maintenance	
	Compensation and benefits	588,892
	Operating	77,895
	Capital	30,000
	<b>Total</b>	<b>696,787</b>
330 50 505	Water Plants	
	Compensation and benefits	740,351
	Operating	2,244,319
	Capital	403,000
	<b>Total</b>	<b>3,387,670</b>
330 50 506	Sewer Plants	
	Compensation and benefits	1,416,169
	Operating	1,840,610
	Capital	162,000
	<b>Total</b>	<b>3,418,779</b>
330 50 507	Electrical Maintenance	
	Compensation and benefits	140,616
	Operating	48,350
	Capital	57,000
	<b>Total</b>	<b>245,966</b>
330 50 509	Engineering	
	Compensation and benefits	477,471
	Operating	166,300
	Capital	-
	<b>Total</b>	<b>643,771</b>
330 50 501	Other Operating Expenses	
	Indirect cost allocation	2,046,257
330 50 501	Computer Maintenance	212,968
330 59 591	Other operating expenses	343,626
330 59 593	Post employment benefits	216,334
330 59 591	Depreciation	1,365,932
	<b>Total</b>	<b>4,185,117</b>



EXHIBIT B: DETAIL OF 2018 BUDGETED EXPENDITURES

WATER AND SEWER CONTINUED		
	Reserves	
330 50 501	Capital reserves	258,000
	Transfers	
330 50 501	Transfer to general fund	1,681,705
	Mayesville Water and Sewer System	
334 50.	Compensation and benefits	80,041
	Operating	66,720
	Depreciation	-
	Capital	-
	<b>Total</b>	<b>146,761</b>
	Debt Service	
330/334 57 5700	Debt service interest	1,995,426
	Amortization bond costs and fees	-
	<b>Total Debt Service</b>	<b>1,995,426</b>
<b>Total Water and Sewer</b>		<b>22,534,855</b>
	STORMWATER	
333 50 508	Compensation and benefits	172,942
	Operating	200,400
	Depreciation	-
	Capital	345,058
<b>Total Stormwater</b>		<b>718,400</b>
<b>TOTAL ENTERPRISE FUNDS</b>		<b>23,253,255</b>

**EXHIBIT B: DETAIL OF 2018 BUDGETED EXPENDITURES**

**LOCAL ACCOMMODATIONS FUND**

212	Operating	57,753
	Transfer to General Fund	287,247
	Transfer to Tourism	140,000
	<b>TOTAL ACCOMMODATIONS FUNDS</b>	<b>485,000</b>

**LOCAL HOSPITALITY**

219	Operating	1,110,034
	Transfer to general fund	1,125,000
	Transfer to debt service fund	264,966
	Capital leases pnnicipal	-
	Capital leases interest	-
	<b>TOTAL HOSPITALITY FUNDS</b>	<b>2,500,000</b>

**VICTIMS ASSISTANCE**

250 41 411	Operating	73,684
	<b>TOTAL VICTIMS ASSISTANCE</b>	<b>73,684</b>

<b>TOTAL 2018 BUDGETED EXPENDITURES</b>	<b>65,140,034</b>
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CITY OF SUMTER  
DETAILED SCHEDULE OF REVENUES  
FISCAL YEAR 2018

	Budget <u>FY 2017/2018</u>
<b>GENERAL FUND</b>	
<b><u>PROPERTY TAXES</u></b>	
Operational Property Tax Revenue	\$ 14,104,226
Payment in Lieu of Taxes	<u>47,261</u>
TOTAL	<u>14,151,487</u>
<b><u>LICENSE AND PERMITS</u></b>	
Business License	5,756,000
Franchise Fees	3,092,544
Building Permits	325,000
Miscellaneous Permits	<u>-</u>
TOTAL	<u>9,173,544</u>
<b><u>STATE SHARED REVENUES</u></b>	
Local Government Fund	<u>887,056</u>
TOTAL	<u>887,056</u>
<b><u>COUNTY SHARED EXPENDITURES</u></b>	
Business License Administration	66,832
Planning & Inspection	930,346
Law Enforcement Center	997,172
Fire Service	1,980,738
Shaw Base Defense	34,500
C Funds/City Road Resurfacing	300,000
Road User Fees	<u>150,000</u>
TOTAL	<u>4,459,588</u>
<b><u>SUMTER SCHOOL DISTRICT SHARED EXPENDITURES</u></b>	
School Resource Officers/Career Center	<u>177,574</u>
TOTAL	<u>177,574</u>
<b><u>CHARGES FOR SERVICES</u></b>	
Sanitation Fees	1,551,000
Container Rentals	1,274,938
Charges for Fire/Rescue	8,000
Planning Fees	13,000
Other	<u>428,805</u>
TOTAL	<u>3,275,743</u>
<b><u>FINES AND FORFEITURES</u></b>	
Court Fines	325,000
Parking Penalties	<u>13,000</u>
TOTAL	<u>338,000</u>
<b>INTEREST ON INVESTMENTS</b>	
	<u>20,000</u>
<b><u>MISCELLANEOUS REVENUES</u></b>	
Other Miscellaneous Revenue	<u>75,915</u>
TOTAL	<u>75,915</u>
<b><u>OTHER FINANCING SOURCES</u></b>	
Transfers (In)	3,162,702
Sale of Capital Assets	200,000
Lease Purchase Proceeds	1,615,500
Appropriation from Fund Balance	<u>979,986</u>
TOTAL	<u>5,958,188</u>
<b>TOTAL GENERAL FUND</b>	<u><u>38,517,085</u></u>
<b><u>TIF FUND</u></b>	
TIF Property Taxes	<u>311,000</u>
<b>TOTAL TIF FUND</b>	<u><u>311,000</u></u>

CITY OF SUMTER  
DETAILED SCHEDULE OF REVENUES  
FISCAL YEAR 2018

	Budget
	<u>FY 2017/2018</u>
<b><u>WATER AND SEWER FUND</u></b>	
Water Sales	10,116,000
Sewer Sales	10,652,000
Water & Sewer Connections	249,000
Late Charge/Penalties/Reconnect Fees	701,800
Fire Protection Charges	75,000
Bill Collection Fees	36,130
Tipping Fee/Sludge Sale	22,500
Bad Debt Recovery	49,500
Interest Income - Depreciation Fund	6,811
Interest Income - Other	5,000
Application Fee	101,700
Management Fees	25,000
Debt Set Off	36,500
Miscellaneous/Backflow Testing	2,500
Rental on Property	100,000
Mayesville Water & Sewer Revenues	243,500
Appropriation from Fund Balance	112,114
<b>TOTAL WATER AND SEWER FUND</b>	<b><u>22,634,855</u></b>
<b><u>STORMWATER FUND</u></b>	
Stormwater Fund	718,400
<b>TOTAL STORMWATER FUND</b>	<b><u>718,400</u></b>
<b><u>ACCOMMODATIONS FEES FUND</u></b>	
Local Accommodations Fees	485,000
<b>TOTAL ACCOMMODATIONS FEES FUND</b>	<b><u>485,000</u></b>
<b><u>HOSPITALITY FEES FUND</u></b>	
Local Hospitality Fees	2,500,000
<b>TOTAL HOSPITALITY FEES FUND</b>	<b><u>2,500,000</u></b>
<b><u>VICTIMS ASSISTANCE FUND</u></b>	
Victims Assistance	60,000
Appropriation from Fund Balance	13,684
<b>TOTAL VICTIMS ASSISTANCE FUND</b>	<b><u>73,684</u></b>
 <b>TOTAL BUDGET</b>	 <b><u>\$ 65,140,034</u></b>