

City of Sumter, SC  
Monthly Budget Report

*April 30, 2013*



CITY OF *Sumter*  
SOUTH CAROLINA

Prepared by the City of Sumter Finance Department



City of Sumter  
 Financial Report FY 2012-2013  
 Through the Month Ended April 30, 2013  
 Unaudited - Intended for Management Purposes Only

The following is a summary of the city's financial results for operating funds. This information is summarized from financial statements for the monthly period that ended April 30, 2013

**GENERAL FUND AT A GLANCE**

Category	Budget	YTD Actual	%	% Year Lapsed
Revenues	31,691,020	22,705,382	71.65%	83.00%
Expenditures	31,691,020	24,460,115	77.18%	83.00%
Revenues Over (Under) Expenditures		(1,754,733)		

**WATER & SEWER FUND AT A GLANCE**

Category	Budget	YTD Actual	%	% Year Lapsed
Revenues	19,645,273	17,039,201	86.73%	83.00%
Expenditures	19,645,273	15,026,282	76.49%	83.00%
Revenues Over (Under) Expenditures		2,012,919		

**STORMWATER FUND AT A GLANCE**

Category	Budget	YTD Actual	%	% Year Lapsed
Revenues	664,242	472,371	71.11%	83.00%
Expenditures	664,242	382,780	57.63%	83.00%
Revenues Over (Under) Expenditures		89,591		

**LOCAL ACCOMMODATIONS FUND AT A GLANCE**

Category	Budget	YTD Actual	%	% Year Lapsed
Revenues	375,000	311,910	83.18%	75.00%
Expenditures	375,000	260,079	69.35%	83.00%
Revenues Over (Under) Expenditures		51,831		

**LOCAL HOSPITALITY FUND AT A GLANCE**

Category	Budget	YTD Actual	%	% Year Lapsed
Revenues	2,000,000	1,601,797	80.09%	75.00%
Expenditures	2,000,000	1,305,932	65.30%	83.00%
Revenues Over (Under) Expenditures		295,865		

**City of Sumter**  
**Statement of Revenues (Unaudited)**  
**04/30/2013**

	<b>Adopted Budget FY 2013</b>	<b>YTD Actual FY 2013</b>	<b>YTD % 83% of Year Lapsed FY 2013</b>	<b>Variance Over/(Under)</b>
<b>GENERAL FUND</b>				
<u>PROPERTY TAXES</u>				
Property Tax Revenue	\$ 12,448,500	10,784,482	86.63%	\$ (1,664,018)
Payment in Lieu of Taxes	45,135	-	0.00%	(45,135)
TOTAL	<u>12,493,635</u>	<u>10,784,482</u>	<u>86.32%</u>	<u>(1,709,153)</u>
<u>LICENSE AND PERMITS:</u>				
Business License	4,850,000	2,798,249	57.70%	(2,051,751)
Franchise Fees	2,956,588	745,832	25.23%	(2,210,756)
Building Permits	265,000	208,162	78.55%	(56,838)
Miscellaneous Permits	19,600	18,475	94.26%	(1,125)
TOTAL	<u>8,091,188</u>	<u>3,770,718</u>	<u>46.60%</u>	<u>(4,320,470)</u>
<u>STATE SHARED REVENUES:</u>				
Local Government Fund	750,000	508,243	67.77%	(241,757)
TOTAL	<u>750,000</u>	<u>508,243</u>	<u>67.77%</u>	<u>(241,757)</u>
<u>INTERGOVERNMENTAL-SUMTER COUNTY</u>				
Business License Administration	61,374	51,149	83.34%	(10,225)
Planning & Inspection	829,537	674,008	81.25%	(155,529)
Law Enforcement Center	929,996	774,997	83.33%	(154,999)
Fire Service	1,750,923	1,459,103	83.33%	(291,821)
Shaw Base Defense	32,500	27,083	83.33%	(5,417)
C Funds/City Road Resurfacing	300,000	-	0.00%	(300,000)
Road User Fee	150,000	150,000	100.00%	-
Trash Pick Ups	-	31,316	100.00%	31,316
Other	-	2,173	100.00%	2,173
TOTAL	<u>4,054,330</u>	<u>3,169,829</u>	<u>78.18%</u>	<u>(884,502)</u>
<u>INTERGOVERNMENTAL-SUMTER SCHOOL DIST</u>				
School Resource Officers	85,251	60,208	70.62%	(25,043)
TOTAL	<u>85,251</u>	<u>60,208</u>	<u>70.62%</u>	<u>(25,043)</u>
<u>FINES AND FORFEITURES:</u>				
Court Fines	270,000	254,196	94.15%	(15,804)
Parking Penalties	20,000	10,960	54.80%	(9,040)
TOTAL	<u>290,000</u>	<u>265,156</u>	<u>91.43%</u>	<u>(24,844)</u>
<u>USE OF MONEY AND PROPERTY:</u>				
Interest on Investment	25,000	16,961	67.84%	(8,039)
Rental on Property	146,309	57,148	39.06%	(89,161)
Residential Sanitation Fee	1,173,000	993,610	84.71%	(179,390)
Container Rental/User Charges	1,014,000	860,794	84.89%	(153,206)
Sale of Fixed Assets	100,000	262,294	262.29%	162,294
Miscellaneous Revenue	200,000	218,176	109.09%	18,176
Planning Fees	13,500	9,526	70.56%	(3,974)
Recycling Income	10,000	10,000	100.00%	-
Fire & Rescue Charges for Services	14,000	18,726	133.76%	4,726
Other Financing Sources	1,145,171	-	0.00%	(1,145,171)
Transfers from Other Funds	906,919	717,247	79.09%	(189,672)
Transfer from Water & Sewer Fund	1,178,717	982,264	83.33%	(196,453)
TOTAL	<u>5,926,616</u>	<u>4,146,746</u>	<u>69.97%</u>	<u>(1,779,870)</u>
<b>Total General Fund Revenues</b>	<u><u>31,691,020</u></u>	<u><u>22,705,382</u></u>	<u><u>71.65%</u></u>	<u><u>(8,985,638)</u></u>
<u>TIF FUND</u>				
TIF Property Taxes/Revenues	311,966	366,538	117.49%	54,572
<b>Total TIF Fund Revenues</b>	<u><u>311,966</u></u>	<u><u>366,538</u></u>	<u><u>117.49%</u></u>	<u><u>54,572</u></u>

**City of Sumter**  
**Statement of Revenues (Unaudited)**  
**04/30/2013**

	<b>Adopted Budget FY 2013</b>	<b>YTD Actual FY 2013</b>	<b>YTD % 83% of Year Lapsed FY 2013</b>	<b>Variance Over/(Under)</b>
<b><u>WATER AND SEWER FUND</u></b>				
Water Sales	9,425,000	8,018,058	85.07%	(1,406,942)
Sewer Sales	8,650,000	7,341,239	84.87%	(1,308,761)
Water & Sewer Connections	220,000	233,189	106.00%	13,189
Late Charges	438,345	384,690	87.76%	(53,655)
Other Penalties	236,655	289,569	122.36%	52,914
Fire Protection Charges	79,000	65,191	82.52%	(13,809)
Application Fees	99,400	82,675	83.17%	(16,725)
Bill Collections Fees	35,000	29,394	83.98%	(5,606)
Tipping Fee/Sludge Sales	17,800	15,029	84.43%	(2,771)
Management Fees	25,000	20,833	83.33%	(4,167)
Bad Debt Recovery	45,000	50,723	112.72%	5,723
Debt Set-Off	54,000	92,475	171.25%	38,475
Miscellaneous	4,500	36,903	820.07%	32,403
Interest Income	30,000	131,703	439.01%	101,703
Rental on Property	77,773	70,808	91.04%	(6,965)
Mayesville Water & Sewer Revenues	207,800	176,722	85.04%	(31,078)
<b>Total Water &amp; Sewer Fund Revenues</b>	<b>19,645,273</b>	<b>17,039,201</b>	<b>86.73%</b>	<b>(2,606,072)</b>
<b><u>STORMWATER FUND</u></b>				
Stormwater Fund	664,242	472,371	71.11%	(191,871)
<b>Total Stormwater Fund Revenues</b>	<b>664,242</b>	<b>472,371</b>	<b>71.11%</b>	<b>(191,871)</b>
<b><u>LOCAL ACCOMMODATIONS FEES FUND</u></b>				
Local Accommodations Fees	375,000	311,910	83.18%	(63,090) (75% of year lapsed)
<b>Total Local Accommodations Fee Revenues</b>	<b>375,000</b>	<b>311,910</b>	<b>83.18%</b>	<b>(63,090)</b>
<b><u>LOCAL HOSPITALITY FEES FUND</u></b>				
Local Hospitality Fees	2,000,000	1,601,797	80.09%	(398,203) (75% of year lapsed)
<b>Total Local Hospitality Fee Revenues</b>	<b>2,000,000</b>	<b>1,601,797</b>	<b>80.09%</b>	<b>(398,203)</b>
<b><u>VICTIMS ASSISTANCE FUND</u></b>				
Victims Assistance	44,043	42,345	96.14%	(1,698)
<b>Total Victims Assistance Fund</b>	<b>44,043</b>	<b>42,345</b>	<b>96.14%</b>	<b>(1,698)</b>
<b>TOTAL BUDGETED REVENUES</b>	<b>\$ 54,731,544</b>	<b>\$ 42,539,544</b>	<b>77.72%</b>	<b>\$ (12,192,000)</b>

**City of Sumter**  
**Statement of Expenditures (Unaudited)**  
**04/30/2013**

	<b>Adopted Budget FY 2013</b>	<b>YTD Actual FY 2013</b>	<b>YTD % 83% of Year Lapsed FY 2013</b>	<b>Variance Over/(Under)</b>
Administration	\$ 2,078,008	1,872,719	90.12%	(205,289)
Downtown Program/Growth & Development	246,940	166,922	67.60%	(80,018)
City Store	94,205	75,559	80.21%	(18,646)
Planning	550,024	372,180	67.67%	(177,844)
Business License	191,695	149,318	77.89%	(42,377)
Police	8,046,848	6,476,854	80.49%	(1,569,994)
Police Joint Shared	1,693,256	1,327,473	78.40%	(365,783)
Fire	6,267,598	4,767,289	76.06%	(1,500,309)
Building Inspections	894,399	604,688	67.61%	(289,711)
Codes Enforcement	218,870	184,068	84.10%	(34,802)
Municipal Court	183,794	134,465	73.16%	(49,329)
Construction	745,405	490,590	65.82%	(254,815)
Public Works	1,544,474	948,443	61.41%	(596,031)
Sanitation	3,026,981	2,276,977	75.22%	(750,004)
Vehicle Maintenance	126,471	121,345	95.95%	(5,126)
Parks	1,042,355	797,498	76.51%	(244,857)
Gardens	681,912	528,673	77.53%	(153,239)
Culture and Recreation	683,105	504,033	73.79%	(179,072)
Hope Centers	595,370	417,329	70.10%	(178,041)
Debt Service	786,109	524,409	66.71%	(261,700)
Appro. Other Agencies	312,340	553,604	177.24%	241,264
Other Post Employment Benefits	837,574	770,427	91.98%	(67,147)
Other Expenditures	2,824,544	2,046,299	72.45%	(778,245)
Transfers to Other Funds	65,000	54,167	83.33%	(10,833)
Indirect Cost Recovery	(2,046,257)	(1,705,214)	83.33%	341,043
<b>Total General Fund</b>	<u>31,691,020</u>	<u>24,460,115</u>	<u>77.18%</u>	<u>(7,230,905)</u>
<b><u>TOTAL TIF FUND</u></b>	<u>311,966</u>	<u>22,784</u>	<u>7.30%</u>	<u>(289,182)</u>

**City of Sumter**  
**Statement of Expenditures (Unaudited)**  
**04/30/2013**

	Adopted Budget FY 2013	YTD Actual FY 2013	YTD % 83% of Year Lapsed FY 2013	Variance Over/(Under)
<b><u>WATER &amp; SEWER</u></b>				
Administration	3,546,964	2,823,052	79.59%	(723,912)
Utility Finance	1,354,083	1,198,095	88.48%	(155,988)
Water & Sewer Dist.	3,179,021	3,273,405	102.97%	94,384
Mechanical Maintenance	561,533	399,894	71.21%	(161,639)
Water Plants	2,672,097	1,690,363	63.26%	(981,734)
Sewer Plants	3,060,693	2,571,100	84.00%	(489,593)
Electrical Maintenance	259,670	156,881	60.42%	(102,789)
Engineering	375,167	272,042	72.51%	(103,125)
Debt Service	1,643,395	698,648	42.51%	(944,747)
Other Post Employment Benefits	209,394	88,505	42.27%	(120,889)
Capital Reserve	550,000	-	0.00%	(550,000)
Depreciation	2,033,765	1,694,800	83.33%	(338,965)
Mayesville Water & Sewer	199,491	159,497	79.95%	(39,994)
<b>Total Water &amp; Sewer Fund</b>	<b>19,645,273</b>	<b>15,026,282</b>	<b>76.49%</b>	<b>(4,618,991)</b>
<b><u>STORMWATER FUND</u></b>				
Stormwater	664,242	382,780	57.63%	(281,462)
<b><u>LOCAL ACCOMMODATIONS FEES FUND</u></b>				
Quality of Life Projects	93,438	25,444	27.23%	(67,994)
Transfer to General Fund	141,562	117,968	83.33%	(23,594)
Transfer to Tourism	140,000	116,667	83.33%	(23,333)
<b>Total Local Accommodations Fees Fund</b>	<b>375,000</b>	<b>260,079</b>	<b>69.35%</b>	<b>(114,921)</b>
<b><u>HOSPITALITY FEES FUND</u></b>				
Quality of Life Projects	1,027,667	704,194	68.52%	(323,473)
Transfer to General Fund	703,713	586,428	83.33%	(117,285)
Transfer to Debt Service Fund	268,620	15,310	5.70%	(253,310)
<b>Total Hospitality Fees Fund</b>	<b>2,000,000</b>	<b>1,305,932</b>	<b>65.30%</b>	<b>(694,068)</b>
<b><u>TOTAL VICTIMS ASSISTANCE FUND</u></b>				
	44,043	39,515	89.72%	(4,528)
<b>TOTAL BUDGET</b>	<b>\$ 54,731,544</b>	<b>\$ 41,497,487</b>	<b>75.82%</b>	<b>\$ (13,234,057)</b>