

City of Sumter, SC  
Monthly Budget Report

*May 31, 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 May 31, 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  
 May 31, 2013

**GENERAL FUND AT A GLANCE**

Category	Budget	YTD Actual	%	% Year Lapsed
Revenues	31,691,020	25,308,516	79.86%	92.00%
Expenditures	31,691,020	27,506,484	86.80%	92.00%
Revenues Over (Under) Expenditures		(2,197,968)		

**WATER & SEWER FUND AT A GLANCE**

Category	Budget	YTD Actual	%	% Year Lapsed
Revenues	19,645,273	18,752,733	95.46%	92.00%
Expenditures	19,645,273	16,745,216	85.24%	92.00%
Revenues Over (Under) Expenditures		2,007,517		

**STORMWATER FUND AT A GLANCE**

Category	Budget	YTD Actual	%	% Year Lapsed
Revenues	664,242	479,790	72.23%	92.00%
Expenditures	664,242	430,436	64.80%	92.00%
Revenues Over (Under) Expenditures		49,354		

**LOCAL ACCOMMODATIONS FUND AT A GLANCE**

Category	Budget	YTD Actual	%	% Year Lapsed
Revenues	375,000	356,090	94.96%	83.00%
Expenditures	375,000	291,539	77.74%	92.00%
Revenues Over (Under) Expenditures		64,551		

**LOCAL HOSPITALITY FUND AT A GLANCE**

Category	Budget	YTD Actual	%	% Year Lapsed
Revenues	2,000,000	1,794,446	89.72%	83.00%
Expenditures	2,000,000	1,385,601	69.28%	92.00%
Revenues Over (Under) Expenditures		408,845		

**City of Sumter**  
**Statement of Revenues (Unaudited)**  
**05/31/2013**

	<b>Adopted Budget FY 2013</b>	<b>YTD Actual FY 2013</b>	<b>YTD % 92% 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	12,096,177	97.17%	\$ (352,323)
Payment in Lieu of Taxes	45,135	44,817	99.30%	(318)
TOTAL	<u>12,493,635</u>	<u>12,140,995</u>	<u>97.18%</u>	<u>(352,640)</u>
<u>LICENSE AND PERMITS:</u>				
Business License	4,850,000	2,981,319	61.47%	(1,868,681)
Franchise Fees	2,956,588	832,166	28.15%	(2,124,422)
Building Permits	265,000	224,925	84.88%	(40,075)
Miscellaneous Permits	19,600	19,582	99.91%	(18)
TOTAL	<u>8,091,188</u>	<u>4,057,992</u>	<u>50.15%</u>	<u>(4,033,196)</u>
<u>STATE SHARED REVENUES:</u>				
Local Government Fund	750,000	695,958	92.79%	(54,042)
TOTAL	<u>750,000</u>	<u>695,958</u>	<u>92.79%</u>	<u>(54,042)</u>
<u>INTERGOVERNMENTAL-SUMTER COUNTY</u>				
Business License Administration	61,374	56,796	92.54%	(4,578)
Planning & Inspection	829,537	741,409	89.38%	(88,128)
Law Enforcement Center	929,996	852,496	91.67%	(77,500)
Fire Service	1,750,923	1,605,013	91.67%	(145,910)
Shaw Base Defense	32,500	29,792	91.67%	(2,708)
C Funds/City Road Resurfacing	300,000	-	0.00%	(300,000)
Road User Fee	150,000	150,000	100.00%	-
Trash Pick Ups	-	34,766	100.00%	34,766
Other	-	2,173	100.00%	2,173
TOTAL	<u>4,054,330</u>	<u>3,472,445</u>	<u>85.65%</u>	<u>(581,885)</u>
<u>INTERGOVERNMENTAL-SUMTER SCHOOL DIST</u>				
School Resource Officers	85,251	82,786	97.11%	(2,465)
TOTAL	<u>85,251</u>	<u>82,786</u>	<u>97.11%</u>	<u>(2,465)</u>
<u>FINES AND FORFEITURES:</u>				
Court Fines	270,000	285,454	105.72%	15,454
Parking Penalties	20,000	12,800	64.00%	(7,200)
TOTAL	<u>290,000</u>	<u>298,254</u>	<u>102.85%</u>	<u>8,254</u>
<u>USE OF MONEY AND PROPERTY:</u>				
Interest on Investment	25,000	20,057	80.23%	(4,943)
Rental on Property	146,309	63,495	43.40%	(82,814)
Residential Sanitation Fee	1,173,000	1,092,978	93.18%	(80,022)
Container Rental/User Charges	1,014,000	945,925	93.29%	(68,075)
Sale of Fixed Assets	100,000	267,444	267.44%	167,444
Miscellaneous Revenue	200,000	256,170	128.09%	56,170
Planning Fees	13,500	11,263	83.43%	(2,237)
Recycling Income	10,000	10,000	100.00%	-
Fire & Rescue Charges for Services	14,000	24,576	175.54%	10,576
Other Financing Sources	1,145,171	-	0.00%	(1,145,171)
Transfers from Other Funds	906,919	787,687	86.85%	(119,232)
Transfer from Water & Sewer Fund	1,178,717	1,080,491	91.67%	(98,226)
TOTAL	<u>5,926,616</u>	<u>4,560,086</u>	<u>76.94%</u>	<u>(1,366,530)</u>
<b>Total General Fund Revenues</b>	<u><u>31,691,020</u></u>	<u><u>25,308,516</u></u>	<u><u>79.86%</u></u>	<u><u>(6,382,504)</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)**  
**05/31/2013**

	<b>Adopted Budget FY 2013</b>	<b>YTD Actual FY 2013</b>	<b>YTD % 92% of Year Lapsed FY 2013</b>	<b>Variance Over/(Under)</b>
<b><u>WATER AND SEWER FUND</u></b>				
Water Sales	9,425,000	8,799,074	93.36%	(625,926)
Sewer Sales	8,650,000	8,115,186	93.82%	(534,814)
Water & Sewer Connections	220,000	250,139	113.70%	30,139
Late Charges	438,345	421,963	96.26%	(16,382)
Other Penalties	236,655	320,044	135.24%	83,389
Fire Protection Charges	79,000	71,716	90.78%	(7,284)
Application Fees	99,400	90,825	91.37%	(8,575)
Bill Collections Fees	35,000	32,353	92.44%	(2,647)
Tipping Fee/Sludge Sales	17,800	18,735	105.25%	935
Management Fees	25,000	20,833	83.33%	(4,167)
Bad Debt Recovery	45,000	54,700	121.56%	9,700
Debt Set-Off	54,000	106,036	196.36%	52,036
Miscellaneous	4,500	37,763	839.18%	33,263
Interest Income	30,000	144,625	482.08%	114,625
Rental on Property	77,773	74,807	96.19%	(2,966)
Mayesville Water & Sewer Revenues	207,800	193,934	93.33%	(13,866)
<b>Total Water &amp; Sewer Fund Revenues</b>	<b>19,645,273</b>	<b>18,752,733</b>	<b>95.46%</b>	<b>(892,540)</b>
<b><u>STORMWATER FUND</u></b>				
Stormwater Fund	664,242	479,790	72.23%	(184,452)
<b>Total Stormwater Fund Revenues</b>	<b>664,242</b>	<b>479,790</b>	<b>72.23%</b>	<b>(184,452)</b>
<b><u>LOCAL ACCOMMODATIONS FEES FUND</u></b>				
Local Accommodations Fees	375,000	356,090	94.96%	(18,910) (83% of year lapsed)
<b>Total Local Accommodations Fee Revenues</b>	<b>375,000</b>	<b>356,090</b>	<b>94.96%</b>	<b>(18,910)</b>
<b><u>LOCAL HOSPITALITY FEES FUND</u></b>				
Local Hospitality Fees	2,000,000	1,794,446	89.72%	(205,554) (83% of year lapsed)
<b>Total Local Hospitality Fee Revenues</b>	<b>2,000,000</b>	<b>1,794,446</b>	<b>89.72%</b>	<b>(205,554)</b>
<b><u>VICTIMS ASSISTANCE FUND</u></b>				
Victims Assistance	44,043	47,653	108.20%	3,610
<b>Total Victims Assistance Fund</b>	<b>44,043</b>	<b>47,653</b>	<b>108.20%</b>	<b>3,610</b>
<b>TOTAL BUDGETED REVENUES</b>	<b>\$ 54,731,544</b>	<b>\$ 47,105,766</b>	<b>86.07%</b>	<b>\$ (7,625,778)</b>

**City of Sumter**  
**Statement of Expenditures (Unaudited)**  
**05/31/2013**

	<b>Adopted Budget FY 2013</b>	<b>YTD Actual FY 2013</b>	<b>YTD % 92% of Year Lapsed FY 2013</b>	<b>Variance Over/(Under)</b>
Administration	\$ 2,078,008	2,085,517	100.36%	7,509
Downtown Program/Growth & Development	246,940	192,174	77.82%	(54,766)
City Store	94,205	86,000	91.29%	(8,205)
Planning	550,024	461,295	83.87%	(88,729)
Business License	191,695	169,429	88.38%	(22,266)
Police	8,046,848	7,246,599	90.06%	(800,249)
Police Joint Shared	1,693,256	1,512,673	89.34%	(180,583)
Fire	6,267,598	5,371,432	85.70%	(896,166)
Building Inspections	894,399	689,382	77.08%	(205,017)
Codes Enforcement	218,870	210,846	96.33%	(8,024)
Municipal Court	183,794	148,143	80.60%	(35,651)
Construction	745,405	547,514	73.45%	(197,891)
Public Works	1,544,474	1,042,408	67.49%	(502,066)
Sanitation	3,026,981	2,527,489	83.50%	(499,492)
Vehicle Maintenance	126,471	134,206	106.12%	7,735
Parks	1,042,355	898,898	86.24%	(143,457)
Gardens	681,912	601,864	88.26%	(80,048)
Culture and Recreation	683,105	596,904	87.38%	(86,201)
Hope Centers	595,370	478,837	80.43%	(116,533)
Debt Service	786,109	775,130	98.60%	(10,979)
Appro. Other Agencies	312,340	558,187	178.71%	245,847
Other Post Employment Benefits	837,574	846,941	101.12%	9,367
Other Expenditures	2,824,544	2,140,769	75.79%	(683,775)
Transfers to Other Funds	65,000	59,583	91.67%	(5,417)
Indirect Cost Recovery	(2,046,257)	(1,875,736)	91.67%	170,521
<b>Total General Fund</b>	<b>31,691,020</b>	<b>27,506,484</b>	<b>86.80%</b>	<b>(4,184,536)</b>
<b><u>TOTAL TIF FUND</u></b>	<b><u>311,966</u></b>	<b><u>43,924</u></b>	<b><u>14.08%</u></b>	<b><u>(268,042)</u></b>

**City of Sumter**  
**Statement of Expenditures (Unaudited)**  
**05/31/2013**

	Adopted Budget FY 2013	YTD Actual FY 2013	YTD % 92% of Year Lapsed FY 2013	Variance Over/(Under)
<b><u>WATER &amp; SEWER</u></b>				
Administration	3,546,964	3,281,456	92.51%	(265,508)
Utility Finance	1,354,083	1,325,480	97.89%	(28,603)
Water & Sewer Dist.	3,179,021	3,633,405	114.29%	454,384
Mechanical Maintenance	561,533	472,884	84.21%	(88,649)
Water Plants	2,672,097	1,871,514	70.04%	(800,583)
Sewer Plants	3,060,693	2,833,570	92.58%	(227,123)
Electrical Maintenance	259,670	167,127	64.36%	(92,543)
Engineering	375,167	321,659	85.74%	(53,508)
Debt Service	1,643,395	698,648	42.51%	(944,747)
Other Post Employment Benefits	209,394	97,355	46.49%	(112,039)
Capital Reserve	550,000	-	0.00%	(550,000)
Depreciation	2,033,765	1,864,280	91.67%	(169,485)
Mayesville Water & Sewer	199,491	177,838	89.15%	(21,653)
<b>Total Water &amp; Sewer Fund</b>	<b>19,645,273</b>	<b>16,745,216</b>	<b>85.24%</b>	<b>(2,900,057)</b>
<b><u>STORMWATER FUND</u></b>				
Stormwater	664,242	430,436	64.80%	(233,806)
<b><u>LOCAL ACCOMMODATIONS FEES FUND</u></b>				
Quality of Life Projects	93,438	33,441	35.79%	(59,997)
Transfer to General Fund	141,562	129,765	91.67%	(11,797)
Transfer to Tourism	140,000	128,333	91.67%	(11,667)
<b>Total Local Accommodations Fees Fund</b>	<b>375,000</b>	<b>291,539</b>	<b>77.74%</b>	<b>(83,461)</b>
<b><u>HOSPITALITY FEES FUND</u></b>				
Quality of Life Projects	1,027,667	725,221	70.57%	(302,446)
Transfer to General Fund	703,713	645,070	91.67%	(58,643)
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>1,385,601</b>	<b>69.28%</b>	<b>(614,399)</b>
<b><u>TOTAL VICTIMS ASSISTANCE FUND</u></b>				
	44,043	44,697	101.48%	654
<b><u>TOTAL BUDGET</u></b>				
	<b>\$ 54,731,544</b>	<b>\$ 46,447,897</b>	<b>84.86%</b>	<b>\$ (8,283,647)</b>