

City of Sumter, SC  
Monthly Budget Report

*November 30, 2013*



CITY OF *Sumter*  
SOUTH CAROLINA

**Prepared by the City of Sumter Finance Department**



City of Sumter  
 Financial Report FY 2013-2014  
 Through the Month Ended November 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 November 30, 2013

**GENERAL FUND AT A GLANCE**

Category	Budget	YTD Actual	%	% Year Lapsed
Revenues	32,852,909	6,143,134	18.70%	42.00%
Expenditures	32,852,909	13,125,076	39.95%	42.00%
Revenues Over (Under) Expenditures		(6,981,942)		

**WATER & SEWER FUND AT A GLANCE**

Category	Budget	YTD Actual	%	% Year Lapsed
Revenues	20,657,200	8,564,344	41.46%	42.00%
Expenditures	20,657,200	7,134,454	34.54%	42.00%
Revenues Over (Under) Expenditures		1,429,890		

**STORMWATER FUND AT A GLANCE**

Category	Budget	YTD Actual	%	% Year Lapsed
Revenues	514,420	215,879	41.97%	42.00%
Expenditures	514,420	73,872	14.36%	42.00%
Revenues Over (Under) Expenditures		142,007		

**LOCAL ACCOMMODATIONS FUND AT A GLANCE**

Category	Budget	YTD Actual	%	% Year Lapsed
Revenues	408,000	140,863	34.53%	33.00%
Expenditures	408,000	130,663	32.03%	42.00%
Revenues Over (Under) Expenditures		10,200		

**LOCAL HOSPITALITY FUND AT A GLANCE**

Category	Budget	YTD Actual	%	% Year Lapsed
Revenues	2,000,000	737,485	36.87%	33.00%
Expenditures	2,000,000	501,889	25.09%	42.00%
Revenues Over (Under) Expenditures		235,596		

**City of Sumter**  
**Statement of Revenues (Unaudited)**  
**11/30/2013**

	<b>Adopted Budget FY 2014</b>	<b>YTD Actual FY 2014</b>	<b>YTD % 42% of Year Lapsed FY 2014</b>	<b>Variance Over/(Under)</b>
<b>GENERAL FUND</b>				
<u>PROPERTY TAXES</u>				
Property Tax Revenue	\$ 12,722,369	1,602,450	12.60%	\$ (11,119,919)
Payment in Lieu of Taxes	45,135	-	0.00%	(45,135)
TOTAL	<u>12,767,504</u>	<u>1,602,450</u>	<u>12.55%</u>	<u>(11,165,054)</u>
<u>LICENSE AND PERMITS:</u>				
Business License	4,900,000	83,993	1.71%	(4,816,007)
Franchise Fees	3,061,555	98,591	3.22%	(2,962,964)
Building Permits	260,000	103,553	39.83%	(156,447)
Miscellaneous Permits	21,500	13,756	63.98%	(7,744)
TOTAL	<u>8,243,055</u>	<u>299,893</u>	<u>3.64%</u>	<u>(7,943,162)</u>
<u>STATE SHARED REVENUES:</u>				
Local Government Fund	750,000	187,715	25.03%	(562,285)
TOTAL	<u>750,000</u>	<u>187,715</u>	<u>25.03%</u>	<u>(562,285)</u>
<u>INTERGOVERNMENTAL-SUMTER COUNTY</u>				
Business License Administration	62,065	25,962	41.83%	(36,103)
Planning & Inspection	847,584	343,150	40.49%	(504,434)
Law Enforcement Center	932,785	358,550	38.44%	(574,235)
Fire Service	1,863,923	776,635	41.67%	(1,087,288)
Shaw Base Defense	32,500	27,082	83.33%	(5,418)
C Funds/City Road Resurfacing	300,000	-	0.00%	(300,000)
Road User Fee	150,000	-	0.00%	(150,000)
Trash Pick Ups	-	24,513	100.00%	24,513
Other	-	1,118	100.00%	1,118
TOTAL	<u>4,188,857</u>	<u>1,557,010</u>	<u>37.17%</u>	<u>(2,631,847)</u>
<u>INTERGOVERNMENTAL-SUMTER SCHOOL DIST</u>				
School Resource Officers	85,042	38,655	45.45%	(46,387)
Sumter County Career Center	49,779	24,890	50.00%	(24,889)
TOTAL	<u>134,821</u>	<u>63,545</u>	<u>47.13%</u>	<u>(71,276)</u>
<u>FINES AND FORFEITURES:</u>				
Court Fines	290,000	112,708	38.86%	(177,292)
Parking Penalties	11,500	5,525	48.04%	(5,975)
TOTAL	<u>301,500</u>	<u>118,233</u>	<u>39.21%</u>	<u>(183,267)</u>
<u>USE OF MONEY AND PROPERTY:</u>				
Interest on Investment	15,000	11,393	75.95%	(3,607)
Rental on Property	85,192	28,101	32.99%	(57,091)
Residential Sanitation Fee	1,488,000	622,981	41.87%	(865,019)
Container Rental/User Charges	1,030,000	438,297	42.55%	(591,703)
Sale of Fixed Assets	115,000	23,619	20.54%	(91,381)
Miscellaneous Revenue	164,250	164,337	100.05%	87
Planning Fees	10,000	3,612	36.12%	(6,388)
Recycling Income	10,000	5,000	50.00%	(5,000)
Fire & Rescue Charges for Services	15,000	4,875	32.50%	(10,125)
Other Financing Sources	1,041,507	-	0.00%	(1,041,507)
Transfers from Other Funds	943,933	366,535	38.83%	(577,398)
Transfer from Water & Sewer Fund	1,549,290	645,538	41.67%	(903,752)
TOTAL	<u>6,467,172</u>	<u>2,314,288</u>	<u>35.79%</u>	<u>(4,152,884)</u>
<b>Total General Fund Revenues</b>	<u><u>32,852,909</u></u>	<u><u>6,143,134</u></u>	<u><u>18.70%</u></u>	<u><u>(26,709,775)</u></u>
<u>TIF FUND</u>				
TIF Property Taxes/Revenues	330,000	-	0.00%	(330,000)
<b>Total TIF Fund Revenues</b>	<u><u>330,000</u></u>	<u><u>-</u></u>	<u><u>0.00%</u></u>	<u><u>(330,000)</u></u>

**City of Sumter**  
**Statement of Revenues (Unaudited)**  
**11/30/2013**

	<b>Adopted Budget FY 2014</b>	<b>YTD Actual FY 2014</b>	<b>YTD % 42% of Year Lapsed FY 2014</b>	<b>Variance Over/(Under)</b>
<b><u>WATER AND SEWER FUND</u></b>				
Water Sales	9,800,000	3,987,012	40.68%	(5,812,988)
Sewer Sales	9,177,000	3,687,488	40.18%	(5,489,512)
Water & Sewer Connections	240,000	231,594	96.50%	(8,406)
Late Charges	470,500	182,908	38.88%	(287,592)
Other Penalties	293,300	134,473	45.85%	(158,827)
Fire Protection Charges	78,200	33,050	42.26%	(45,150)
Application Fees	100,000	45,175	45.18%	(54,825)
Bill Collections Fees	35,600	14,845	41.70%	(20,755)
Tipping Fee/Sludge Sales	21,800	9,551	43.81%	(12,249)
Management Fees	25,000	10,417	41.67%	(14,583)
Bad Debt Recovery	50,800	21,835	42.98%	(28,965)
Debt Set-Off	53,500	1,506	2.82%	(51,994)
Miscellaneous	6,500	14,763	227.12%	8,263
Interest Income	15,000	54,706	364.71%	39,706
Rental on Property	80,000	35,792	44.74%	(44,208)
Mayesville Water & Sewer Revenues	210,000	99,229	47.25%	(110,771)
<b>Total Water &amp; Sewer Fund Revenues</b>	<b>20,657,200</b>	<b>8,564,344</b>	<b>41.46%</b>	<b>(12,092,856)</b>
<b><u>STORMWATER FUND</u></b>				
Stormwater Fund	514,420	215,879	41.97%	(298,541)
<b>Total Stormwater Fund Revenues</b>	<b>514,420</b>	<b>215,879</b>	<b>41.97%</b>	<b>(298,541)</b>
<b><u>LOCAL ACCOMMODATIONS FEES FUND</u></b>				
Local Accommodations Fees	408,000	140,863	34.53%	(267,137) (33% of year lapsed)
<b>Total Local Accommodations Fee Revenues</b>	<b>408,000</b>	<b>140,863</b>	<b>34.53%</b>	<b>(267,137)</b>
<b><u>LOCAL HOSPITALITY FEES FUND</u></b>				
Local Hospitality Fees	2,000,000	737,485	36.87%	(1,262,515) (33% of year lapsed)
<b>Total Local Hospitality Fee Revenues</b>	<b>2,000,000</b>	<b>737,485</b>	<b>36.87%</b>	<b>(1,262,515)</b>
<b><u>VICTIMS ASSISTANCE FUND</u></b>				
Victims Assistance	52,184	18,348	35.16%	(33,836)
<b>Total Victims Assistance Fund</b>	<b>52,184</b>	<b>18,348</b>	<b>35.16%</b>	<b>(33,836)</b>
<b>TOTAL BUDGETED REVENUES</b>	<b>\$ 56,814,713</b>	<b>\$ 15,820,053</b>	<b>27.84%</b>	<b>\$ (40,994,660)</b>

**City of Sumter**  
**Statement of Expenditures (Unaudited)**  
**11/30/2013**

	<b>Adopted Budget FY 2014</b>	<b>YTD Actual FY 2014</b>	<b>YTD % 42% of Year Lapsed FY 2014</b>	<b>Variance Over/(Under)</b>
Administration	\$ 2,158,002	1,035,515	47.98%	(1,122,487)
Downtown Program/Growth & Development	284,708	94,883	33.33%	(189,825)
City Store	98,009	38,492	39.27%	(59,517)
Planning	593,115	225,929	38.09%	(367,186)
Business License	194,330	74,037	38.10%	(120,293)
Police	8,526,690	3,367,671	39.50%	(5,159,019)
Police Joint Shared	1,712,962	653,993	38.18%	(1,058,969)
Fire	6,148,931	2,589,535	42.11%	(3,559,396)
Building Inspections	882,968	320,765	36.33%	(562,203)
Codes Enforcement	286,922	100,659	35.08%	(186,263)
Municipal Court	169,307	62,036	36.64%	(107,271)
Construction	674,936	233,556	34.60%	(441,380)
Public Works	1,478,527	513,474	34.73%	(965,053)
Sanitation	3,525,556	1,328,451	37.68%	(2,197,105)
Vehicle Maintenance	127,249	71,889	56.49%	(55,360)
Parks	1,076,700	393,784	36.57%	(682,916)
Gardens	690,653	267,028	38.66%	(423,625)
Culture and Recreation	757,335	325,023	42.92%	(432,312)
Hope Centers	632,406	213,232	33.72%	(419,174)
Debt Service	773,049	277,507	35.90%	(495,542)
Appro. Other Agencies	253,281	113,592	44.85%	(139,689)
Other Post Employment Benefits	830,000	387,064	46.63%	(442,936)
Other Expenditures	2,958,530	1,262,485	42.67%	(1,696,045)
Transfers to Other Funds	65,000	27,083	41.67%	(37,917)
Indirect Cost Recovery	(2,046,257)	(852,607)	41.67%	1,193,650
<b>Total General Fund</b>	<u>32,852,909</u>	<u>13,125,076</u>	<u>39.95%</u>	<u>(19,727,833)</u>
<b><u>TOTAL TIF FUND</u></b>	<u>330,000</u>	<u>63,499</u>	<u>19.24%</u>	<u>(266,501)</u>

**City of Sumter**  
**Statement of Expenditures (Unaudited)**  
**11/30/2013**

	<b>Adopted Budget FY 2014</b>	<b>YTD Actual FY 2014</b>	<b>YTD % 42% of Year Lapsed FY 2014</b>	<b>Variance Over/(Under)</b>
<b><u>WATER &amp; SEWER</u></b>				
Administration	4,156,557	1,593,010	38.33%	(2,563,547)
Utility Finance	1,696,124	513,695	30.29%	(1,182,429)
Water & Sewer Dist.	3,763,733	1,370,890	36.42%	(2,392,843)
Mechanical Maintenance	581,443	204,616	35.19%	(376,827)
Water Plants	2,712,422	933,794	34.43%	(1,778,628)
Sewer Plants	3,126,139	1,574,121	50.35%	(1,552,018)
Electrical Maintenance	177,539	47,489	26.75%	(130,050)
Engineering	439,220	156,131	35.55%	(283,089)
Debt Service	1,539,063	6,635	0.43%	(1,532,428)
Other Post Employment Benefits	208,000	43,639	20.98%	(164,361)
Capital Reserve	550,000	-	0.00%	(550,000)
Other	12,900	-	0.00%	(12,900)
Depreciation	1,494,479	622,695	41.67%	(871,784)
Mayesville Water & Sewer	199,581	67,739	33.94%	(131,842)
<b>Total Water &amp; Sewer Fund</b>	<b>20,657,200</b>	<b>7,134,454</b>	<b>34.54%</b>	<b>(13,522,746)</b>
<b><u>STORMWATER FUND</u></b>				
Stormwater	514,420	73,872	14.36%	(440,548)
<b><u>LOCAL ACCOMMODATIONS FEES FUND</u></b>				
Quality of Life Projects	125,000	12,747	10.20%	(112,253)
Transfer to General Fund	143,000	59,583	41.67%	(83,417)
Transfer to Tourism	140,000	58,333	41.67%	(81,667)
<b>Total Local Accommodations Fees Fund</b>	<b>408,000</b>	<b>130,663</b>	<b>32.03%</b>	<b>(277,337)</b>
<b><u>HOSPITALITY FEES FUND</u></b>				
Quality of Life Projects	994,552	194,938	19.60%	(799,614)
Transfer to General Fund	736,683	306,951	41.67%	(429,732)
Transfer to Debt Service Fund	268,765	-	0.00%	(268,765)
<b>Total Hospitality Fees Fund</b>	<b>2,000,000</b>	<b>501,889</b>	<b>25.09%</b>	<b>(1,498,111)</b>
<b><u>TOTAL VICTIMS ASSISTANCE FUND</u></b>				
	52,184	22,448	43.02%	(29,736)
<b>TOTAL BUDGET</b>	<b>\$ 56,814,713</b>	<b>\$ 21,051,901</b>	<b>37.05%</b>	<b>\$ (35,762,812)</b>