

City of Sumter, SC  
Monthly Budget Report  
Preliminary

*June 30, 2016*



CITY OF *Sumter*  
SOUTH CAROLINA

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



City of Sumter  
 Financial Report FY 2015-2016  
 Through the Month Ended June 30, 2016  
 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 June 30, 2016

**GENERAL FUND AT A GLANCE**

Category	Amended Budget	YTD Actual	%	% Year Lapsed
Revenues	36,363,523	35,979,617	98.94%	100.00%
Expenditures	36,363,523	34,439,021	94.71%	100.00%
Revenues Over (Under) Expenditures		1,540,596		

**WATER & SEWER FUND AT A GLANCE**

Category	Amended Budget	YTD Actual	%	% Year Lapsed
Revenues	23,307,907	25,540,073	109.58%	100.00%
Expenditures	23,307,907	23,625,046	101.36%	100.00%
Revenues Over (Under) Expenditures		1,915,027		

**STORMWATER FUND AT A GLANCE**

Category	Amended Budget	YTD Actual	%	% Year Lapsed
Revenues	784,528	620,517	79.09%	100.00%
Expenditures	784,528	486,679	62.03%	100.00%
Revenues Over (Under) Expenditures		133,838		

**LOCAL ACCOMMODATIONS FUND AT A GLANCE**

Category	Budget	YTD Actual	%	% Year Lapsed
Revenues	425,000	526,688	123.93%	100.00%
Expenditures	425,000	407,838	95.96%	100.00%
Revenues Over (Under) Expenditures		118,850		

**LOCAL HOSPITALITY FUND AT A GLANCE**

Category	Amended Budget	YTD Actual	%	% Year Lapsed
Revenues	2,330,588	2,654,675	113.91%	100.00%
Expenditures	2,330,588	2,330,402	99.99%	100.00%
Revenues Over (Under) Expenditures		324,273		

**City of Sumter**  
**Statement of Revenues (Unaudited)**  
**06/30/2016**

	Amended Budget FY 2016	YTD Actual FY 2016	YTD % 100% of Year Lapsed FY 2016	Variance Over/(Under)
<b>GENERAL FUND</b>				
<b>PROPERTY TAXES:</b>				
Property Tax Revenue	\$ 13,436,336	13,867,462	103.21%	\$ 431,126
Payment in Lieu of Taxes	45,182	43,996	97.38%	(1,186)
TOTAL	<u>13,481,518</u>	<u>13,911,458</u>	<u>103.19%</u>	<u>429,940</u>
<b>LICENSE AND PERMITS:</b>				
Business License	5,140,000	5,758,168	112.03%	618,168
Franchise Fees	3,026,000	3,092,544	102.20%	66,544
Building Permits	300,000	314,669	104.89%	14,669
Miscellaneous Permits	25,500	29,673	116.36%	4,173
TOTAL	<u>8,491,500</u>	<u>9,195,054</u>	<u>108.29%</u>	<u>703,554</u>
<b>STATE SHARED REVENUES:</b>				
Local Government Fund	874,277	887,056	101.46%	12,779
TOTAL	<u>874,277</u>	<u>887,056</u>	<u>101.46%</u>	<u>12,779</u>
<b>COUNTY SHARED EXPENSE:</b>				
Business License Administration	64,033	65,661	102.54%	1,628
Planning & Inspection	875,834	877,388	100.18%	1,554
Law Enforcement Center	980,721	924,626	94.28%	(56,095)
Fire Service	1,980,738	1,980,739	100.00%	1
Shaw Base Defense	34,250	34,500	100.73%	250
C Funds/City Road Resurfacing	300,000	-	0.00%	(300,000)
Road User Fee	150,000	-	0.00%	(150,000)
Trash Pick Ups	74,200	-	0.00%	(74,200)
Other	-	735	N/A	735
TOTAL	<u>4,459,776</u>	<u>3,883,649</u>	<u>87.08%</u>	<u>(576,127)</u>
<b>SUMTER SCHOOL DISTRICT SHARED EXPENSE:</b>				
School Resource Officers	97,307	97,307	100.00%	-
Sumter County Career Center	55,297	55,297	100.00%	-
TOTAL	<u>152,604</u>	<u>152,604</u>	<u>100.00%</u>	<u>-</u>
<b>FINES AND FORFEITURES:</b>				
Court Fines	300,000	334,037	111.35%	34,037
Parking Penalties	13,000	11,928	91.75%	(1,072)
TOTAL	<u>313,000</u>	<u>345,965</u>	<u>110.53%</u>	<u>32,965</u>
<b>USE OF MONEY AND PROPERTY:</b>				
Interest on Investment	15,000	50,699	337.99%	35,699
Rental on Property	83,842	49,504	59.04%	(34,338)
Sanitation Fee	1,508,000	1,521,487	100.89%	13,487
Container Rental/User Charges	1,152,200	1,203,350	104.44%	51,150
Charges for Fire/Rescue	15,000	8,965	59.77%	(6,035)
Sale of Fixed Assets	200,000	324,425	162.21%	124,425
Miscellaneous Revenue	363,700	371,027	102.01%	7,327
Planning Fees	10,000	9,167	91.67%	(833)
Recycling Income	10,000	6,704	67.04%	(3,296)
Transfers (In)	2,631,947	2,608,503	99.11%	(23,444)
Appropriation fr. Fund Bal/Lease Proceeds	2,601,159	1,450,000	55.74%	(1,151,159)
TOTAL	<u>8,590,848</u>	<u>7,603,831</u>	<u>88.51%</u>	<u>(987,017)</u>
<b>Total General Fund Revenues</b>	<u><u>36,363,523</u></u>	<u><u>35,979,617</u></u>	<u><u>98.94%</u></u>	<u><u>(383,906)</u></u>
<b>TIF FUND</b>				
TIF Property Taxes/Revenues	300,000	308,415	102.81%	8,415
<b>Total TIF Fund Revenues</b>	<u><u>300,000</u></u>	<u><u>308,415</u></u>	<u><u>102.81%</u></u>	<u><u>8,415</u></u>

**City of Sumter**  
**Statement of Revenues (Unaudited)**  
**06/30/2016**

	Amended Budget FY 2016	YTD Actual FY 2016	YTD % 100% of Year Lapsed FY 2016	Variance Over/(Under)
<b>WATER AND SEWER FUND</b>				
Water Sales	9,700,000	9,956,276	102.64%	256,276
Sewer Sales	9,895,800	10,248,658	103.57%	352,858
Water & Sewer Connections	222,900	258,625	116.03%	35,725
Late Charges/Penalties/Reconnect Fees	699,370	701,248	100.27%	1,878
Fire Protection Charges	78,500	75,761	96.51%	(2,739)
Bill Collection Fees	36,950	35,714	96.65%	(1,236)
Tipping Fee/Sludge Sales	22,000	24,391	110.87%	2,391
Bad Debt Recovery	69,000	48,055	69.64%	(20,945)
Interest Income - Depreciation Fund	6,605	266,367	4032.81%	259,762
Interest Income - Other	5,000	35,401	708.02%	30,401
Contributions - Sumter County	-	-	N/A	-
Application Fee	100,100	103,095	102.99%	2,995
Management Fees	25,000	25,000	100.00%	-
Debt Set Off	65,000	34,668	53.34%	(30,332)
Miscellaneous/Backflow Testing	4,000	1,925	48.13%	(2,075)
Rental on Property	80,000	106,294	132.87%	26,294
Nonoperating Revenues	-	230,036	N/A	230,036
Capital Contributions/Grants	-	800,952	N/A	800,952
Mayesville Water & Sewer Revenues	213,507	243,945	114.26%	30,438
Appropriation from Retained Earnings	2,084,175	2,343,662	N/A	259,487
<b>Total Water &amp; Sewer Fund Revenues</b>	<b>23,307,907</b>	<b>25,540,073</b>	<b>109.58%</b>	<b>2,232,166</b>
<b>STORMWATER FUND</b>				
Stormwater Fund	534,528	620,517	116.09%	85,989
Grants	-	-	N/A	-
Capital Contributions	-	-	N/A	-
Appropriations from Retained Earnings	250,000	-	0.00%	(250,000)
<b>Total Stormwater Fund Revenues</b>	<b>784,528</b>	<b>620,517</b>	<b>79.09%</b>	<b>(164,011)</b>
<b>LOCAL ACCOMMODATIONS FEES FUND</b>				
Local Accommodations Fees	425,000	526,688	123.93%	101,688
<b>Total Local Accommodations Fee Revenues</b>	<b>425,000</b>	<b>526,688</b>	<b>123.93%</b>	<b>101,688</b>
<b>LOCAL HOSPITALITY FEES FUND</b>				
Local Hospitality Fees	2,330,588	2,654,675	113.91%	324,087
<b>Total Local Hospitality Fee Revenues</b>	<b>2,330,588</b>	<b>2,654,675</b>	<b>113.91%</b>	<b>324,087</b>
<b>VICTIMS ASSISTANCE FUND</b>				
Victims Assistance	51,271	54,383	106.07%	3,112
<b>Total Victims Assistance Fund</b>	<b>51,271</b>	<b>54,383</b>	<b>106.07%</b>	<b>3,112</b>
<b>TOTAL BUDGETED REVENUES</b>	<b>\$ 63,562,817</b>	<b>\$ 65,684,368</b>	<b>103.34%</b>	<b>\$ 2,121,551</b>

**City of Sumter**  
**Statement of Expenditures (Unaudited)**  
**06/30/2016**

	Amended Budget FY 2016	YTD Actual FY 2016	YTD % 100% of Year Lapsed FY 2016	Variance Over/(Under)
<b>GENERAL FUND</b>				
Administration	\$ 2,342,059	2,484,560	106.08%	142,501
Downtown Program	385,980	376,723	97.60%	(9,257)
Growth & Development	8,100	12,777	157.74%	4,677
City Store	135,899	133,627	98.33%	(2,272)
Planning	693,812	663,080	95.57%	(30,732)
Business License	221,492	209,378	94.53%	(12,114)
Building Inspections	866,165	796,118	91.91%	(70,047)
Police	8,951,496	8,714,707	97.35%	(236,789)
Police Joint Shared	1,844,564	1,686,800	91.45%	(157,764)
Codes Enforcement	427,453	367,395	85.95%	(60,058)
Municipal Court	176,358	186,408	105.70%	10,050
Fire	7,260,334	7,120,728	98.08%	(139,606)
Construction	656,642	669,669	101.98%	13,027
Public Works	1,623,207	1,261,037	77.69%	(362,170)
Sanitation	3,897,462	3,544,431	90.94%	(353,031)
Vehicle Maintenance	131,592	159,434	121.16%	27,842
Parks Department	1,250,336	1,222,135	97.74%	(28,201)
Gardens Department	780,476	802,476	102.82%	22,000
Culture and Recreation	908,332	987,389	108.70%	79,057
Hope Centers	605,203	582,710	96.28%	(22,493)
Debt Service	531,265	531,337	100.01%	72
Appro. Other Agencies	255,281	255,281	100.00%	-
Other Post Employment Benefits	865,337	863,263	99.76%	(2,074)
Other Expenditures	3,590,935	2,853,815	79.47%	(737,120)
Indirect Cost Recovery	(2,046,257)	(2,046,257)	100.00%	-
<b>Total General Fund</b>	<b>36,363,523</b>	<b>34,439,021</b>	<b>94.71%</b>	<b>(1,924,502)</b>
<b>TOTAL TIF FUND</b>				
	<b>300,000</b>	<b>145,547</b>	<b>48.52%</b>	<b>(154,453)</b>
<b>WATER &amp; SEWER</b>				
Administration	5,364,867	4,983,744	92.90%	(381,123)
Utility Finance	3,023,269	2,902,138	95.99%	(121,131)
Water & Sewer Dist.	4,434,223	4,260,231	96.08%	(173,992)
Mechanical Maintenance	655,810	630,793	96.19%	(25,017)
Water Plants	2,970,636	2,737,728	92.16%	(232,908)
Sewer Plants	3,220,346	4,608,706	143.11%	1,388,360
Electrical Maintenance	206,908	163,400	78.97%	(43,508)
Engineering	519,614	444,391	85.52%	(75,223)
Debt Service	1,360,040	2,048,514	150.62%	688,474
Other Post Employment Benefits	216,334	215,816	99.76%	(518)
Other	10,000	385,090	3850.90%	375,090
Capital Reserve	1,130,000	-	0.00%	(1,130,000)
Mayesville Water & Sewer	195,860	244,495	124.83%	48,635
<b>Total Water &amp; Sewer Fund</b>	<b>23,307,907</b>	<b>23,625,046</b>	<b>101.36%</b>	<b>317,139</b>
<b>STORMWATER FUND</b>				
Stormwater	784,528	486,679	62.03%	(297,849)

**City of Sumter**  
**Statement of Expenditures (Unaudited)**  
**06/30/2016**

	Amended Budget FY 2016	YTD Actual FY 2016	YTD % 100% of Year Lapsed FY 2016	Variance Over/(Under)
<b>LOCAL ACCOMMODATIONS FEES FUND</b>				
Project Expenses Culture/Recreation	32,000	118,332	369.79%	86,332
Other Quality of Life Projects	103,494	-	0.00%	(103,494)
General Fund Projects	149,506	149,506	100.00%	-
Transfer to Tourism	140,000	140,000	100.00%	-
<b>Total Local Accommodations Fees Fund</b>	<u>425,000</u>	<u>407,838</u>	<u>95.96%</u>	<u>(17,162)</u>
<b>HOSPITALITY FEES FUND</b>				
Quality of Life Projects	1,026,662	1,026,476	99.98%	(186)
General Fund Projects	1,037,648	1,037,648	100.00%	-
Transfer to Debt Service Fund	266,278	266,278	100.00%	-
<b>Total Hospitality Fees Fund</b>	<u>2,330,588</u>	<u>2,330,402</u>	<u>99.99%</u>	<u>(186)</u>
<b>TOTAL VICTIMS ASSISTANCE FUND</b>	<u>51,271</u>	<u>58,838</u>	<u>114.76%</u>	<u>7,567</u>
<b>TOTAL BUDGET</b>	<u>\$ 63,562,817</u>	<u>\$ 61,493,371</u>	<u>96.74%</u>	<u>\$ (2,069,446)</u>