

City of Sumter, SC  
Monthly Budget Report

July 31, 2016



CITY OF *Sumter*  
SOUTH CAROLINA

Prepared by the City of Sumter Finance Department



City of Sumter  
 Financial Report FY 2016-2017  
 Through the Month Ended July 31, 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 July 31, 2016

**GENERAL FUND AT A GLANCE**

Category	Budget	YTD Actual	%	% Year Lapsed
Revenues	36,711,146	1,014,890	2.76%	8.00%
Expenditures	36,711,146	2,863,236	7.80%	8.00%
Revenues Over (Under) Expenditures		(1,848,346)		

**WATER & SEWER FUND AT A GLANCE**

Category	Budget	YTD Actual	%	% Year Lapsed
Revenues	22,049,612	1,894,033	8.59%	8.00%
Expenditures	22,049,612	2,431,366	11.03%	8.00%
Revenues Over (Under) Expenditures		(537,333)		

**STORMWATER FUND AT A GLANCE**

Category	Budget	YTD Actual	%	% Year Lapsed
Revenues	534,528	51,230	9.58%	8.00%
Expenditures	534,528	97,102	18.17%	8.00%
Revenues Over (Under) Expenditures		(45,872)		

**LOCAL ACCOMMODATIONS FUND AT A GLANCE**

Category	Budget	YTD Actual	%	% Year Lapsed
Revenues	425,000	-	0.00%	0.00%
Expenditures	425,000	26,905	6.33%	8.00%
Revenues Over (Under) Expenditures		(26,905)		

**LOCAL HOSPITALITY FUND AT A GLANCE**

Category	Budget	YTD Actual	%	% Year Lapsed
Revenues	2,500,000	1,673	0.07%	0.00%
Expenditures	2,500,000	174,227	6.97%	8.00%
Revenues Over (Under) Expenditures		(172,554)		

**City of Sumter**  
**Statement of Revenues (Unaudited)**  
**07/31/2016**

	Adopted Budget FY 2017	YTD Actual FY 2017	YTD % 8% of Year Lapsed FY 2017	Variance Over/(Under)
<b>GENERAL FUND</b>				
<b>PROPERTY TAXES:</b>				
Property Tax Revenue	\$ 13,631,811	-	0.00%	\$ (13,631,811)
Payment in Lieu of Taxes	45,182	-	0.00%	(45,182)
TOTAL	<u>13,676,993</u>	<u>-</u>	<u>0.00%</u>	<u>(13,676,993)</u>
<b>LICENSE AND PERMITS:</b>				
Business License	5,517,236	92,308	1.67%	(5,424,928)
Franchise Fees	3,223,000	-	0.00%	(3,223,000)
Building Permits	326,000	26,735	8.20%	(299,265)
Miscellaneous Permits	-	2,781	N/A	2,781
TOTAL	<u>9,066,236</u>	<u>121,824</u>	<u>1.34%</u>	<u>(8,944,412)</u>
<b>STATE SHARED REVENUES:</b>				
Local Government Fund	887,000	-	0.00%	(887,000)
TOTAL	<u>887,000</u>	<u>-</u>	<u>0.00%</u>	<u>(887,000)</u>
<b>COUNTY SHARED EXPENSE:</b>				
Business License Administration	65,923	4,772	7.24%	(61,151)
Planning & Inspection	877,393	77,529	8.84%	(799,864)
Law Enforcement Center	1,004,743	103,664	10.32%	(901,079)
Fire Service	1,980,738	165,062	8.33%	(1,815,676)
Shaw Base Defense	34,250	2,875	8.39%	(31,375)
C Funds/City Road Resurfacing	300,000	-	0.00%	(300,000)
Road User Fee	150,000	-	0.00%	(150,000)
Other	-	10	N/A	10
TOTAL	<u>4,413,047</u>	<u>353,912</u>	<u>8.02%</u>	<u>(4,059,135)</u>
<b>SUMTER SCHOOL DISTRICT SHARED EXPENSE:</b>				
School Resource Officers	110,836	-	0.00%	(110,836)
Sumter County Career Center	58,036	-	0.00%	(58,036)
TOTAL	<u>168,872</u>	<u>-</u>	<u>0.00%</u>	<u>(168,872)</u>
<b>FINES AND FORFEITURES:</b>				
Court Fines	319,000	23,404	7.34%	(295,596)
Parking Penalties	13,000	360	2.77%	(12,640)
TOTAL	<u>332,000</u>	<u>23,764</u>	<u>7.16%</u>	<u>(308,236)</u>
<b>USE OF MONEY AND PROPERTY:</b>				
Interest on Investment	15,000	2,817	18.78%	(12,183)
Rental on Property	54,567	5,175	9.48%	(49,392)
Sanitation Fee	1,526,600	128,240	8.40%	(1,398,360)
Container Rental/User Charges	1,159,100	95,542	8.24%	(1,063,558)
Charges for Fire/Rescue	15,000	-	0.00%	(15,000)
Sale of Fixed Assets	300,000	-	0.00%	(300,000)
Miscellaneous Revenue	397,000	48,563	12.23%	(348,437)
Planning Fees	13,000	1,235	9.50%	(11,765)
Recycling Income	-	55	N/A	55
Transfers (In)	2,872,541	233,763	8.14%	(2,638,778)
Other Financing Sources	1,814,190	-	0.00%	(1,814,190)
TOTAL	<u>8,166,998</u>	<u>515,390</u>	<u>6.31%</u>	<u>(7,651,608)</u>
<b>Total General Fund Revenues</b>	<u><u>36,711,146</u></u>	<u><u>1,014,890</u></u>	<u><u>2.76%</u></u>	<u><u>(35,696,256)</u></u>
<b>TIF FUND</b>				
TIF Property Taxes/Revenues	300,000	-	0.00%	(300,000)
<b>Total TIF Fund Revenues</b>	<u><u>300,000</u></u>	<u><u>-</u></u>	<u><u>0.00%</u></u>	<u><u>(300,000)</u></u>

**City of Sumter**  
**Statement of Revenues (Unaudited)**  
**07/31/2016**

	Adopted Budget FY 2017	YTD Actual FY 2017	YTD % 8% of Year Lapsed FY 2017	Variance Over/(Under)
<b>WATER AND SEWER FUND</b>				
Water Sales	10,061,000	847,387	8.42%	(9,213,613)
Sewer Sales	10,193,000	871,337	8.55%	(9,321,663)
Water & Sewer Connections	200,000	29,500	14.75%	(170,500)
Late Charges/Penalties/Reconnect Fees	712,500	54,720	7.68%	(657,780)
Fire Protection Charges	77,000	6,289	8.17%	(70,711)
Bill Collection Fees	35,900	2,990	8.33%	(32,910)
Tipping Fee/Sludge Sales	22,500	2,976	13.23%	(19,524)
Bad Debt Recovery	55,000	4,566	8.30%	(50,434)
Interest Income - Depreciation Fund	6,000	29,853	497.55%	23,853
Interest Income - Other	5,000	3,514	70.28%	(1,486)
Application Fee	104,900	9,575	9.13%	(95,325)
Management Fees	25,000	2,083	8.33%	(22,917)
Debt Set Off	53,000	-	0.00%	(53,000)
Miscellaneous/Backflow Testing	1,100	-	0.00%	(1,100)
Rental on Property	80,000	6,220	7.78%	(73,780)
Nonoperating Revenues	-	1,756	N/A	1,756
Capital Contributions/Grants	-	-	N/A	-
Mayesville Water & Sewer Revenues	234,600	21,267	9.07%	(213,333)
Other Financing Sources	-	-	N/A	-
Appropriation from Retained Earnings	183,112	-	0.00%	(183,112)
<b>Total Water &amp; Sewer Fund Revenues</b>	<b>22,049,612</b>	<b>1,894,033</b>	<b>8.59%</b>	<b>(19,972,467)</b>
<b>STORMWATER FUND</b>				
Stormwater Fund	534,528	51,230	9.58%	(483,298)
Grants	-	-	N/A	-
Capital Contributions	-	-	N/A	-
<b>Total Stormwater Fund Revenues</b>	<b>534,528</b>	<b>51,230</b>	<b>9.58%</b>	<b>(483,298)</b>
<b>LOCAL ACCOMMODATIONS FEES FUND</b>				
Local Accommodations Fees	425,000	-	0.00%	(425,000) (0% of year lapsed)
<b>Total Local Accommodations Fee Revenues</b>	<b>425,000</b>	<b>-</b>	<b>0.00%</b>	<b>(425,000)</b>
<b>LOCAL HOSPITALITY FEES FUND</b>				
Local Hospitality Fees	2,500,000	1,673	0.07%	(2,498,327) (0% of year lapsed)
<b>Total Local Hospitality Fee Revenues</b>	<b>2,500,000</b>	<b>1,673</b>	<b>0.07%</b>	<b>(2,498,327)</b>
<b>VICTIMS ASSISTANCE FUND</b>				
Victims Assistance	50,000	3,863	7.73%	(46,137)
Appropriation from Fund Balance	12,382	-	-	-
<b>Total Victims Assistance Fund</b>	<b>62,382</b>	<b>3,863</b>	<b>6.19%</b>	<b>(58,519)</b>
<b>TOTAL BUDGETED REVENUES</b>	<b>\$ 62,582,668</b>	<b>\$ 2,965,689</b>	<b>4.74%</b>	<b>\$ (59,616,979)</b>

**City of Sumter**  
**Statement of Expenditures (Unaudited)**  
**07/31/2016**

	<b>Adopted Budget FY 2017</b>	<b>YTD Actual FY 2017</b>	<b>YTD % 8% of Year Lapsed FY 2017</b>	<b>Variance Over/(Under)</b>
<b>GENERAL FUND</b>				
Administration	\$ 2,462,021	155,705	6.32%	(2,306,316)
Downtown Program	452,755	29,058	6.42%	(423,697)
Growth & Development	3,200	6	0.19%	(3,194)
City Store	118,387	6,907	5.83%	(111,480)
Planning	804,169	48,499	6.03%	(755,670)
Business License	230,084	12,590	5.47%	(217,494)
Building Inspections	962,331	46,748	4.86%	(915,583)
Police	9,490,485	579,125	6.10%	(8,911,360)
Police Joint Shared	2,041,797	98,952	4.85%	(1,942,845)
Codes Enforcement	420,210	19,264	4.58%	(400,946)
Municipal Court	179,018	5,712	3.19%	(173,306)
Fire	7,446,719	430,409	5.78%	(7,016,310)
Construction	709,235	34,738	4.90%	(674,497)
Public Works	1,664,774	88,745	5.33%	(1,576,029)
Sanitation	3,528,417	480,529	13.62%	(3,047,888)
Vehicle Maintenance	129,129	9,364	7.25%	(119,765)
Parks Department	1,051,119	106,457	10.13%	(944,662)
Gardens Department	732,579	44,547	6.08%	(688,032)
Culture and Recreation	1,064,330	65,075	6.11%	(999,255)
Hope Centers	679,693	36,149	5.32%	(643,544)
Debt Service	533,279	112,501	21.10%	(420,778)
Appro. Other Agencies	298,890	61,090	20.44%	(237,800)
Other Post Employment Benefits	865,337	81,664	9.44%	(783,673)
Other Expenditures	2,889,445	479,923	16.61%	(2,409,522)
Indirect Cost Recovery	(2,046,257)	(170,521)	8.33%	1,875,736
<b>Total General Fund</b>	<b>36,711,146</b>	<b>2,863,236</b>	<b>7.80%</b>	<b>(33,847,910)</b>
<b>TOTAL TIF FUND</b>				
	300,000	-	0.00%	(300,000)
<b>WATER &amp; SEWER</b>				
Administration	5,589,063	426,265	7.63%	(5,162,798)
Utility Finance	1,734,803	122,008	7.03%	(1,612,795)
Water & Sewer Dist.	3,286,903	168,262	5.12%	(3,118,641)
Mechanical Maintenance	757,912	36,783	4.85%	(721,129)
Water Plants	2,683,622	251,303	9.36%	(2,432,319)
Sewer Plants	3,296,817	1,355,434	41.11%	(1,941,383)
Electrical Maintenance	246,397	4,944	2.01%	(241,453)
Engineering	567,939	21,987	3.87%	(545,952)
Debt Service	3,201,640	3,350	0.10%	(3,198,290)
Other Post Employment Benefits	216,334	8,022	3.71%	(208,312)
Other	10,000	10,992	109.92%	992
Capital Reserve	250,000	-	0.00%	(250,000)
Mayesville Water & Sewer	208,182	22,016	10.58%	(186,166)
<b>Total Water &amp; Sewer Fund</b>	<b>22,049,612</b>	<b>2,431,366</b>	<b>11.03%</b>	<b>(19,618,246)</b>
<b>STORMWATER FUND</b>				
Stormwater	534,528	97,102	18.17%	(437,426)

**City of Sumter**  
**Statement of Expenditures (Unaudited)**  
**07/31/2016**

	<b>Adopted Budget FY 2017</b>	<b>YTD Actual FY 2017</b>	<b>YTD % 8% of Year Lapsed FY 2017</b>	<b>Variance Over/(Under)</b>
<b>LOCAL ACCOMMODATIONS FEES FUND</b>				
Project Expenses Culture/Recreation	-	2,779	N/A	2,779
Other Quality of Life Projects	135,494	-	0.00%	(135,494)
General Fund Projects	149,506	12,459	8.33%	(137,047)
Transfer to Tourism	140,000	11,667	8.33%	(128,333)
<b>Total Local Accommodations Fees Fund</b>	<b>425,000</b>	<b>26,905</b>	<b>6.33%</b>	<b>(398,095)</b>
<b>HOSPITALITY FEES FUND</b>				
Quality of Life Projects	1,108,832	58,296	5.26%	(1,050,536)
General Fund Projects	1,125,000	93,750	8.33%	(1,031,250)
Transfer to Debt Service Fund	266,168	22,181	8.33%	(243,987)
<b>Total Hospitality Fees Fund</b>	<b>2,500,000</b>	<b>174,227</b>	<b>6.97%</b>	<b>(2,325,773)</b>
<b>TOTAL VICTIMS ASSISTANCE FUND</b>	<b>62,382</b>	<b>4,217</b>	<b>6.76%</b>	<b>(58,165)</b>
<b>TOTAL BUDGET</b>	<b>\$ 62,582,668</b>	<b>\$ 5,597,053</b>	<b>8.94%</b>	<b>\$ (56,985,615)</b>