



City of Sumter
Budget Summary by Fund
Fiscal Year 2019

<u>Fund</u>	<u>Projected</u> <u>Revenues</u>	<u>Projected</u> <u>Expenditures</u>	<u>Difference</u>
General Fund	\$ 40,481,543	\$ 40,481,543	\$ -
TIF	300,000	300,000	-
Water & Sewer	22,958,832	22,958,832	-
Stormwater	733,078	733,078	-
Accommodations	555,000	555,000	-
Hospitality	5,977,163	5,977,163	-
Victim's Assistance	98,578	98,578	-
<u>Total All Funds</u>	<u>\$ 71,104,194</u>	<u>\$ 71,104,194</u>	<u>\$ -</u>

EXHIBIT A: BUDGET 2019 REVENUES AND EXPENDITURES AMENDED SUMMARY

	<u>General Fund</u>	<u>Enterprise Funds</u>	<u>Accommodations Fund</u>	<u>Hospitality Fund</u>	<u>Victims Assistance</u>	<u>Total Budget</u>
Revenues and Other Financing Sources						
Property Taxes (Includes TIF)	14,092,269	-	-	-	-	14,092,269
Licenses, Permits and Franchise Fees	9,544,167	-	-	-	-	9,544,167
Local Accommodation Fees	-	-	555,000	-	-	555,000
Local Hospitality Fees	-	-	-	2,707,046	-	2,707,046
Intergovernmental Revenue						-
State government	928,069	-	-	-	-	928,069
Local government	4,685,664	-	-	-	-	4,685,664
Charges for Services						
Water and Sewer	-	22,625,912	-	-	-	22,625,912
Stormwater	-	733,078	-	-	-	733,078
Sanitation Fees and Container Rentals	2,894,300	-	-	-	-	2,894,300
Rents and Other	1,485,900	-	-	-	-	1,485,900
Fines, Fees and Forfeitures	279,000	-	-	-	45,000	324,000
Interest Income	50,000	-	-	-	-	50,000
Other Financing Sources	-					-
Transfers In	3,626,174	-	-	470,117	-	4,096,291
Sale of Capital Assets	200,000	-	-	-	-	200,000
Capital Lease Proceeds	1,896,000	-	-	2,000,000	-	3,896,000
Appropriation from Fund Balance	1,100,000	332,920	-	800,000	53,578	2,286,498
Total Revenues and Other Sources	<u>40,781,543</u>	<u>23,691,910</u>	<u>555,000</u>	<u>5,977,163</u>	<u>98,578</u>	<u>71,104,194</u>
Expenditures/Expenses						
General Government (Includes TIF)	5,211,840	-	-	-	-	5,211,840
Public Safety	21,738,438	-	-	-	98,578	21,837,016
Public Works	6,785,857	-	-	-	-	6,785,857
Parks and Gardens	1,877,525	-	-	3,270,117	-	5,147,642
Culture and Recreation	1,216,193	-	137,625	-	-	1,353,818
Economic Development	1,375,223	-	-	1,066,778	-	2,442,001
Water and Sewer	-	18,944,069	-	-	-	18,944,069
Stormwater	-	733,078	-	-	-	733,078
Principal Retirement Bonds and Notes	699,707	-	-	-	-	699,707
Principal Retirement Capital Leases	1,265,094	-	-	-	-	1,265,094
Interest and Fiscal Charges	217,166	1,841,560	-	-	-	2,058,726
Reserves	326,000	250,000	-	-	-	576,000
Transfers to Other Funds	68,500	1,923,203	417,375	1,640,268	-	4,049,346
Total Expenditures and Other Uses	<u>40,781,543</u>	<u>23,691,910</u>	<u>555,000</u>	<u>5,977,163</u>	<u>98,578</u>	<u>71,104,194</u>

EXHIBIT B: DETAIL OF 2019 BUDGETED EXPENDITURES AMENDED

		<u>Original Budget</u> <u>FY 2018/2019</u>	<u>Amendment</u>	<u>Amended Budget</u> <u>FY 2018/2019</u>
GENERAL GOVERNMENT				
Acct. #	Department			
110.41.411	Administration			
	Compensation and benefits	1,902,265	-	1,902,265
	Operating	469,467	-	469,467
	Indirect cost allocation	(730,580)	-	(730,580)
	Capital	-	-	-
	Total	1,641,152	-	1,641,152
110.41.414	Planning			
	Compensation and benefits	852,255	-	852,255
	Operating	20,350	-	20,350
	Indirect cost allocation	(7,028)	-	(7,028)
	Capital	-	-	-
	Total	865,577	-	865,577
110.41.416	Business License			
	Compensation and benefits	185,347	-	185,347
	Operating	44,650	-	44,650
	Capital	-	-	-
	Total	229,997	-	229,997
	Non-departmental			
110.41.417	Liberty Center	38,000	-	38,000
110.48.481	Appropriation to other agencies	309,290	-	309,290
110.49.491	General insurance	625,000	-	625,000
110.49.493	Other post employment benefits	863,854	-	863,854
110.49.491	Computer maintenance	240,000	-	240,000
110.49.491	Other non-departmental operating	324,500	-	324,500
110.49.491	Other non-departmental capital	-	790,000	790,000
110.49.491	Capital Lease Principal	55,042	-	55,042
110.49.491	Capital Lease Interest	24,035	-	24,035
110.49.491	Contingency	326,000	-	326,000
110.49.491	Indirect cost allocation	(659,412)	-	(659,412)
	Total	2,146,309	790,000	2,936,309
	Total General Government-General Fund	4,883,035	790,000	5,673,035

EXHIBIT B: DETAIL OF 2019 BUDGETED EXPENDITURES AMENDED

		<u>Original Budget</u> <u>FY 2018/2019</u>	<u>Amendment</u>	<u>Amended Budget</u> <u>FY 2018/2019</u>
PUBLIC SAFETY				
110.42.421	Police			
	Compensation and benefits	8,234,390	-	8,234,390
	Operating	1,544,883	-	1,544,883
	Indirect cost allocation	(81,651)	-	(81,651)
	Capital	394,658	-	394,658
	Total	10,092,280	-	10,092,280
110.42.422	Police Joint Shared			
	Compensation and benefits	1,788,108	-	1,788,108
	Operating	391,969	-	391,969
	Indirect cost allocation	(17,522)	-	(17,522)
	Capital	-	-	-
	Total	2,162,555	-	2,162,555
110.42.423	Fire			
	Compensation and benefits	6,122,907	-	6,122,907
	Operating	622,240	-	622,240
	Indirect cost allocation	(63,473)	-	(63,473)
	Capital leases principal	533,653	-	533,653
	Capital leases interest	31,502	-	31,502
	Capital	594,320	626,000	1,220,320
	Total	7,841,149	626,000	8,467,149
110.42.425	Building Inspections			
	Compensation and benefits	759,712	-	759,712
	Operating	154,261	-	154,261
	Capital	-	-	-
	Total	913,973	-	913,973
110.42.426	Codes Enforcement			
	Compensation and benefits	375,984	-	375,984
	Operating	40,750	-	40,750
	Capital	43,360	-	43,360
	Total	460,094	-	460,094
110.42.428	Municipal Court			
	Compensation and benefits	95,092	-	95,092
	Operating	112,450	-	112,450
	Capital	-	-	-
	Total	207,542	-	207,542
	Total Public Safety-General Fund	21,677,593	626,000	22,303,593

EXHIBIT B: DETAIL OF 2019 BUDGETED EXPENDITURES AMENDED

		<u>Original Budget</u> <u>FY 2018/2019</u>	<u>Amendment</u>	<u>Amended Budget</u> <u>FY 2018/2019</u>
PUBLIC WORKS				
110.41.413	City Warehouse			
	Compensation and benefits	113,709	-	113,709
	Operating	14,820	-	14,820
	Indirect cost allocation	(39,600)	-	(39,600)
	Capital	-	-	-
	Total	88,929	-	88,929
110.43.432	Construction			
	Compensation and benefits	686,932	-	686,932
	Operating	66,800	-	66,800
	Indirect cost allocation	(122,097)	-	(122,097)
	Capital	71,000	-	71,000
	Total	702,635	-	702,635
110.43.433	Public Works Maintenance			
	Compensation and benefits	567,168	-	567,168
	Operating	770,458	-	770,458
	Indirect cost allocation	(239,146)	-	(239,146)
	Capital leases principal	122,764	-	122,764
	Capital leases interest	9,639	-	9,639
	Capital	326,235	-	326,235
	Total	1,557,118	-	1,557,118
110.43.434	Sanitation			
	Compensation and benefits	1,676,661	-	1,676,661
	Operating	1,033,500	-	1,033,500
	Indirect cost allocation	-	-	-
	Capital leases principal	553,635	-	553,635
	Capital leases interest	32,678	-	32,678
	Capital	565,000	-	565,000
	Total	3,861,474	-	3,861,474
110.43.435	Vehicle Maintenance			
	Compensation and benefits	105,951	-	105,951
110.49.491	Maintenance contract	1,199,885	-	1,199,885
	Operating	30,640	-	30,640
	Indirect cost allocation	(42,059)	-	(42,059)
	Capital	-	-	-
	Total	1,294,417	-	1,294,417
	Total Public Works-General Fund	7,504,573	-	7,504,573

EXHIBIT B: DETAIL OF 2019 BUDGETED EXPENDITURES AMENDED

		<u>Original Budget</u> FY 2018/2019	<u>Amendment</u>	<u>Amended Budget</u> FY 2018/2019
PARKS AND GARDENS				
110.44.441	Parks			
	Compensation and benefits	849,853	-	849,853
	Operating	299,200	-	299,200
	Indirect cost allocation	(43,689)	-	(43,689)
	Capital leases principal	-	-	-
	Capital leases interest	-	-	-
	Capital	-	-	-
	Total	1,105,364	-	1,105,364
110.44.442	Gardens			
	Compensation and benefits	507,561	-	507,561
	Operating	264,600	-	264,600
	Capital	-	-	-
	Total	772,161	-	772,161
	Total Parks and Gardens-General Fund	1,877,525	-	1,877,525
CULTURE AND RECREATION				
110.45.451	Palmetto Tennis Center			
	Compensation and benefits	423,330	-	423,330
	Operating	161,860	-	161,860
	Capital	-	-	-
	Total	585,190	-	585,190
110.45.452	Aquatics			
	Compensation and benefits	296,853	-	296,853
	Operating	70,750	-	70,750
	Capital	-	-	-
	Total	367,603	-	367,603
110.45.458	Opera House			
	Compensation and benefits	-	-	-
	Operating	263,400	-	263,400
	Capital	-	-	-
	Total	263,400	-	263,400
	Total Culture and Recreation-General Fun	1,216,193	-	1,216,193

EXHIBIT B: DETAIL OF 2019 BUDGETED EXPENDITURES AMENDED

		<u>Original Budget FY 2018/2019</u>	<u>Amendment</u>	<u>Amended Budget FY 2018/2019</u>
ECONOMIC DEVELOPMENT				
110.41.412	Downtown Program			
	Compensation and benefits	553,024	-	553,024
	Operating	108,588	-	108,588
	Capital	-	-	-
	Total	661,612	-	661,612
110.41.415	Growth & Development			
	Operating	3,000	-	3,000
	Total	3,000	-	3,000
110.46.466	Hope Centers			
	Compensation and benefits	545,257	-	545,257
	Operating	165,354	-	165,354
	Capital	-	-	-
	Total	710,611	-	710,611
	Total Economic Development-General Fund	1,375,223	-	1,375,223
DEBT SERVICE				
110.47.471	General Obligation Bonds Principal	499,707	-	499,707
	General Obligation Bonds Interest	31,694	-	31,694
	Total	531,401	-	531,401
	Total Debt Service-General Fund	531,401	-	531,401
TOTAL GENERAL FUND EXPENDITURES		39,065,543	1,416,000	40,481,543
TIF FUND				
111.46.467	Project expenditures	12,382	-	12,382
	Debt Service Principal	200,000	-	200,000
	Deb Service Interest	87,618	-	87,618
	TOTAL TIF	300,000	-	300,000
TOTAL GENERAL FUND WITH TIF FUND		39,365,543	1,416,000	40,781,543

EXHIBIT B: DETAIL OF 2019 BUDGETED EXPENDITURES AMENDED

		<u>Original Budget</u> <u>FY 2018/2019</u>	<u>Amendment</u>	<u>Amended Budget</u> <u>FY 2018/2019</u>
ENTERPRISE FUNDS				
WATER AND SEWER				
330.50.502	Utility Billing			
	Compensation and benefits	1,436,366	-	1,436,366
	Operating	630,764	-	630,764
	Capital	15,997	-	15,997
	Total	2,083,127	-	2,083,127
330.50.503	Water and Sewer Distribution			
	Compensation and benefits	1,934,738	-	1,934,738
	Operating	802,055	-	802,055
	Capital Lease Interest	4,979	-	4,979
	Capital	910,773	-	910,773
	Total	3,652,545	-	3,652,545
330.50.504	Mechanical Maintenance			
	Compensation and benefits	612,348	-	612,348
	Operating	88,755	-	88,755
	Capital	70,000	-	70,000
	Total	771,103	-	771,103
330.50.505	Water Plants			
	Compensation and benefits	848,469	-	848,469
	Operating	2,239,263	-	2,239,263
	Capital	425,000	-	425,000
	Total	3,512,732	-	3,512,732
330.50.506	Sewer Plants			
	Compensation and benefits	1,545,642	-	1,545,642
	Operating	1,942,110	-	1,942,110
	Capital	264,000	-	264,000
	Total	3,751,752	-	3,751,752
330.50.507	Electrical Maintenance			
	Compensation and benefits	145,678	-	145,678
	Operating	55,800	-	55,800
	Capital	6,000	-	6,000
	Total	207,478	-	207,478
330.50.509	Engineering			
	Compensation and benefits	455,436	-	455,436
	Operating	197,200	-	197,200
	Capital	-	-	-
	Total	652,636	-	652,636
	Other Operating Expenses			
330.50.501	Indirect cost allocation	2,046,257	-	2,046,257
330.50.501	Computer Maintenance	61,040	-	61,040
330.59.591	Other operating expenses	449,093	-	449,093
330.59.593	Post employment benefits	240,963	-	240,963
330.59.591	Depreciation	1,365,932	-	1,365,932
	Total	4,163,285	-	4,185,117

EXHIBIT B: DETAIL OF 2019 BUDGETED EXPENDITURES AMENDED

		<u>Original Budget FY 2018/2019</u>	<u>Amendment</u>	<u>Amended Budget FY 2018/2019</u>
WATER AND SEWER CONTINUED				
	Reserves			
330.50.501	Capital reserves	250,000	-	250,000
	Transfers			
330.50.501	Transfer to general fund	1,923,203	-	1,923,203
	Mayesville Water and Sewer System			
334.50.	Compensation and benefits	83,980	-	83,980
	Operating	70,410	-	70,410
	Depreciation	-	-	-
	Capital	-	-	-
	Total	<u>154,390</u>	-	<u>154,390</u>
	Debt Service			
330/334.57.5700	Debt service interest	1,836,581	-	1,836,581
	Amortization bond costs and fees	-	-	-
	Total Debt Service	<u>1,836,581</u>	-	<u>1,836,581</u>
Total Water and Sewer		22,958,832	-	22,958,832
STORMWATER				
333.50.508	Compensation and benefits	193,828	-	193,828
	Operating	194,250	-	194,250
	Depreciation	-	-	-
	Capital	345,000	-	345,000
Total Stormwater		733,078	-	733,078
TOTAL ENTERPRISE FUNDS		23,691,910	-	23,691,910

EXHIBIT B: DETAIL OF 2019 BUDGETED EXPENDITURES AMENDED

		<u>Original Budget</u> <u>FY 2018/2019</u>	<u>Amendment</u>	<u>Amended Budget</u> <u>FY 2018/2019</u>
LOCAL ACCOMMODATIONS FUND				
212	Operating	137,625	-	137,625
	Transfer to General Fund	277,375	-	277,375
	Transfer to Tourism	140,000	-	140,000
	TOTAL ACCOMMODATIONS FUNDS	555,000	-	555,000
LOCAL HOSPITALITY				
219	Operating	1,876,778	2,470,117	4,346,895
	Transfer to general fund	1,365,596	-	1,365,596
	Transfer to debt service fund	264,672	-	264,672
	Capital leases principal	-	-	-
	Capital leases interest	-	-	-
	TOTAL HOSPITALITY FUNDS	3,507,046	2,470,117	5,977,163
VICTIMS ASSISTANCE				
250.41.411	Operating	98,578	-	98,578
	TOTAL VICTIMS ASSISTANCE	98,578	-	98,578
TOTAL 2019 BUDGETED EXPENDITURES		67,218,077	3,886,117	71,104,194

**CITY OF SUMTER
DETAILED SCHEDULE OF REVENUES
FISCAL YEAR 2019**

	Original Budget FY 2018/2019	Amendment	Amended Budget FY 2018/2019
GENERAL FUND			
<u>PROPERTY TAXES</u>			
Operational Property Tax Revenue	\$ 13,745,008	-	13,745,008
Payment in Lieu of Taxes	47,261	-	47,261
TOTAL	<u>13,792,269</u>	<u>-</u>	<u>13,792,269</u>
<u>LICENSE AND PERMITS:</u>			
Business License	6,070,000	-	6,070,000
Franchise Fees	3,095,217	-	3,095,217
Building Permits	378,950	-	378,950
Miscellaneous Permits	-	-	-
TOTAL	<u>9,544,167</u>	<u>-</u>	<u>9,544,167</u>
<u>STATE SHARED REVENUES:</u>			
Local Government Fund	928,069	-	928,069
TOTAL	<u>928,069</u>	<u>-</u>	<u>928,069</u>
<u>COUNTY SHARED EXPENDITURES:</u>			
Business License Administration	65,000	-	65,000
Planning & Inspection	980,680	-	980,680
Law Enforcement Center	997,172	-	997,172
Fire Service	1,980,738	-	1,980,738
Shaw Base Defense	34,500	-	34,500
C Funds/City Road Resurfacing	300,000	-	300,000
Road User Fees	150,000	-	150,000
TOTAL	<u>4,508,090</u>	<u>-</u>	<u>4,508,090</u>
<u>SUMTER SCHOOL DISTRICT SHARED EXPENDITURES</u>			
School Resource Officers/Career Center	177,574	-	177,574
TOTAL	<u>177,574</u>	<u>-</u>	<u>177,574</u>
<u>CHARGES FOR SERVICES</u>			
Sanitation Fees	1,551,000	-	1,551,000
Container Rentals	1,343,300	-	1,343,300
Charges for Fire/Rescue	10,000	-	10,000
Planning Fees	13,000	-	13,000
Other	621,000	-	621,000
TOTAL	<u>3,538,300</u>	<u>-</u>	<u>3,538,300</u>
<u>FINES AND FORFEITURES:</u>			
Court Fines	270,000	-	270,000
Parking Penalties	9,000	-	9,000
TOTAL	<u>279,000</u>	<u>-</u>	<u>279,000</u>
<u>INTEREST ON INVESTMENTS</u>			
	50,000	-	50,000
<u>MISCELLANEOUS REVENUES</u>			
Other Miscellaneous Revenue	51,900	790,000	841,900
TOTAL	<u>51,900</u>	<u>790,000</u>	<u>841,900</u>
<u>OTHER FINANCING SOURCES</u>			
Transfers (In)	3,626,174	-	3,626,174
Sale of Capital Assets	200,000	-	200,000
Lease Purchase Proceeds	1,270,000	626,000	1,896,000
General Obligation Bond Proceeds	-	-	-
Appropriation from Fund Balance	1,100,000	-	1,100,000
TOTAL	<u>6,196,174</u>	<u>626,000</u>	<u>6,822,174</u>
TOTAL GENERAL FUND	<u><u>39,065,543</u></u>	<u><u>1,416,000</u></u>	<u><u>40,481,543</u></u>
<u>TIF FUND</u>			
TIF Property Taxes	300,000	-	300,000
TOTAL TIF FUND	<u><u>300,000</u></u>	<u><u>-</u></u>	<u><u>300,000</u></u>

**CITY OF SUMTER
DETAILED SCHEDULE OF REVENUES
FISCAL YEAR 2019**

	Original Budget FY 2018/2019	Amendment	Amended Budget FY 2018/2019
<u>WATER AND SEWER FUND</u>			
Water Sales	10,297,000	-	10,297,000
Sewer Sales	10,592,812	-	10,592,812
Water & Sewer Connections	322,000	-	322,000
Late Charge/Penalties/Reconnect Fees	699,700	-	699,700
Fire Protection Charges	75,500	-	75,500
Bill Collection Fees	36,300	-	36,300
Tipping Fee/Sludge Sale	22,500	-	22,500
Bad Debt Recovery	44,000	-	44,000
Interest Income - Depreciation Fund	25,000	-	25,000
Interest Income - Other	10,000	-	10,000
Application Fee	101,100	-	101,100
Management Fees	25,000	-	25,000
Debt Set Off	36,500	-	36,500
Miscellaneous/Backflow Testing	2,500	-	2,500
Rental on Property	95,000	-	95,000
Mayesville Water & Sewer Revenues	241,000	-	241,000
Appropriation from Fund Balance/Capital Reserves	332,920	-	332,920
TOTAL WATER AND SEWER FUND	22,958,832	-	22,958,832
<u>STORMWATER FUND</u>			
Stormwater Fund	733,078	-	733,078
TOTAL STORMWATER FUND	733,078	-	733,078
<u>ACCOMMODATIONS FEES FUND</u>			
Local Accommodations Fees	555,000	-	555,000
TOTAL ACCOMMODATIONS FEES FUND	555,000	-	555,000
<u>HOSPITALITY FEES FUND</u>			
Local Hospitality Fees	2,707,046	-	2,707,046
Transfers In/Contributions	-	470,117	470,117
Appropriation from Fund Balance	800,000	-	800,000
Bond Proceeds	-	2,000,000	2,000,000
TOTAL HOSPITALITY FEES FUND	3,507,046	2,470,117	5,977,163
<u>VICTIMS ASSISTANCE FUND</u>			
Victims Assistance	45,000	-	45,000
Appropriation from Fund Balance	53,578	-	53,578
TOTAL VICTIMS ASSISTANCE FUND	98,578	-	98,578
TOTAL BUDGET	\$ 67,218,077	\$ 3,886,117	\$ 71,104,194