



City of Sumter
 Revenue Summary
 as of February 28, 2026
 Unaudited

Fund/Classification	Actual Amount	Adopted FY26	67% of year lapsed	YTD Actual as % of Budget
110 General Fund				
Taxes				
Property Tax Revenue	15,076,925	19,656,072	13,169,568	77%
Payment in Lieu of Taxes	56,023	63,529	42,564	88%
Taxes Total	15,132,948	19,719,601	13,212,133	77%
Licenses, Permits, and Franchise Fees				
Business License	671,698	8,330,671	5,581,550	8%
Franchise Fees	884,682	3,750,000	2,512,500	24%
Building Permits	518,369	604,000	404,680	86%
Licenses, Permits, and Franchise Fees Total	2,074,749	12,684,671	8,498,730	16%
State Shared Revenues				
Local Government Fund	589,327	1,178,154	789,363	50%
State Shared Revenues Total	589,327	1,178,154	789,363	50%
County Shared Expense				
Business License Administration	76,558	115,138	77,142	66%
Planning & Inspection	847,431	1,271,147	851,668	67%
Law Enforcement Center	1,222,018	1,833,027	1,228,128	67%
Fire Service	2,697,327	4,045,990	2,710,813	67%
Shaw Base Defense	22,833	34,250	22,948	67%
C Funds/City Road Surfacing	-	500,000	335,000	0%
Road User Fee	-	150,000	100,500	0%
Other	6,250	168,732	113,050	4%
County Shared Expense Total	4,872,418	8,118,284	5,439,250	60%
Sumter School District Shared Expense				
School Resource Officers	134,211	260,347	174,432	52%
Sumter School District Shared Expense Total	134,211	260,347	174,432	52%
Fines & Forfeitures				
Court Fines	81,092	75,000	50,250	108%
Parking Penalties	8,510	20,000	13,400	43%
Codes Enforcement Fines	3,264	10,000	6,700	33%
Fines & Forfeitures Total	92,866	105,000	70,350	88%
Use of Money & Property				
Charges for Fire/Rescue	1,750	8,500	5,695	21%
Container Rental/User Charges	1,787,715	2,684,316	1,798,492	67%
Interest on Investment	175,183	300,000	201,000	58%
Miscellaneous Revenue	709,537	543,000	363,810	131%
Other Financing Sources	103,164	3,104,000	2,079,680	3%
Planning Fees	16,102	20,000	13,400	81%
Recycling Income	3,801	12,500	8,375	30%
Rental on Property	67,164	69,300	46,431	97%
Sale of Fixed Assets	238,143	1,112,500	745,375	21%
Sanitation Fee	1,582,426	2,347,500	1,572,825	67%
Transfers (In)	3,073,678	4,670,517	3,129,246	66%
Use of Money & Property Total	7,758,662	14,872,133	9,964,329	52%
110 General Fund Total	30,655,181	56,938,190	38,148,587	54%
111 TIF				
Property Tax Revenue	825,739	800,000	536,000	103%
111 TIF Total	825,739	800,000	536,000	103%



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330 Water & Sewer				
Water Sales	9,528,925	13,650,000	9,145,500	70%
Sewer Sales	9,976,894	13,840,000	9,272,800	72%
Water & Sewer Connections	604,756	700,000	469,000	86%
Late Charges/Penalties/Reconnect Fees	484,644	714,100	478,447	68%
Fire Protection Charges	48,117	71,200	47,704	68%
Bill Collection Fees	24,163	41,000	27,470	59%
Tipping Fee/Sludge Sales	9,576	5,000	3,350	192%
Bad Debt Recovery	53,896	108,000	72,360	50%
Application Fee	90,440	127,200	85,224	71%
Management Fees	263,964	390,000	261,300	68%
Miscellaneous Fees	21,820	29,500	19,765	74%
Interest on Investment	832,599	880,000	589,600	95%
Miscellaneous Revenue	11,180	-	-	0%
Other Financing Sources	6,995,366	584,400	391,548	1197%
Rental on Property	77,754	114,000	76,380	68%
Sale of Fixed Assets	19,000	-	-	0%
Transfers (In)	-	37,752	25,294	0%
330 Water & Sewer Total	29,043,094	31,292,152	20,965,742	93%
333 Stormwater				
Stormwater Fees	572,298	854,250	572,348	67%
Other Financing Sources	-	2,000	1,340	0%
333 Stormwater Total	572,298	856,250	573,688	67%
334 Mayesville Water System				
Water Sales	91,167	115,000	77,050	79%
Sewer Sales	120,725	150,000	100,500	80%
Water & Sewer Connections	1,500	-	-	0%
Late Charges/Penalties/Reconnect Fees	6,641	10,400	6,968	64%
Bad Debt Recovery	260	500	335	52%
Application Fee	665	700	469	95%
Miscellaneous Revenue	150	-	-	0%
334 Mayesville Water System Total	221,108	276,600	185,322	80%
212 Accommodations				
Accommodations Fees	560,736	850,000	569,500	66%
212 Accommodations Total	560,736	850,000	569,500	66%
219 Hospitality				
Hospitality Fees	2,481,187	4,000,000	2,680,000	62%
219 Hospitality Total	2,481,187	4,000,000	2,680,000	62%
250 Victim's Assistance				
Other Financing Sources	12,599	15,000	10,050	84%
Transfers (In)	-	74,604	49,985	0%
250 Victim's Assistance Total	12,599	89,604	60,035	14%
Grand Total	64,371,942	95,102,796	63,718,873	68%



City of Sumter
 Summary of Expenditures
 as of February 28, 2026
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Fund/Area/Dept.	Actual Amount	Adopted FY26	67% of year lapsed	YTD Actual as % of Budget
110 General Fund				
411 Admin	2,108,530	3,389,726	2,271,116	62%
412 Downtown	468,824	774,656	519,020	61%
413 City Warehouse	76,565	131,446	88,069	58%
414 Planning	777,616	1,188,503	796,297	65%
415 Growth & Development	8,789	3,120	2,090	282%
416 Business License	303,534	555,555	372,222	55%
417 Liberty Center	24,705	56,805	38,059	43%
421 Police	9,916,400	13,574,056	9,094,618	73%
422 Police Joint Shared	2,466,656	3,646,706	2,443,293	68%
423 Fire	7,878,278	10,638,299	7,127,660	74%
425 Building Inspection	620,776	1,074,116	719,658	58%
426 Codes Enforcement	481,765	715,067	479,095	67%
428 Municipal Court	228,630	286,073	191,669	80%
432 Construction	451,636	959,904	643,136	47%
433 PW/Maintenance	1,385,517	2,750,635	1,842,925	50%
434 Sanitation	3,764,347	5,613,556	3,761,083	67%
435 Vehicle Maintenance	84,796	135,332	90,672	63%
441 Parks	1,166,269	1,708,056	1,144,398	68%
442 Gardens	797,866	1,244,012	833,488	64%
451 Tennis	1,201,943	996,401	667,589	121%
452 Aquatic	263,793	596,688	399,781	44%
458 Opera House Auditorium/Annex	98,772	136,508	91,460	72%
464 Other Projects	1,251	-	-	0%
466 Community Dev. / Hope Centers	578,330	1,017,101	681,458	57%
467 Economic Development	263,177	-	-	0%
471 General Obligation Bonds	559,000	559,000	374,530	100%
473 Interest Bond	88,446	88,447	59,259	100%
481 Appropriations to Other Agencies	190,934	264,581	177,269	72%
491 Other	2,850,502	3,878,701	2,598,730	73%
493 Employee Fringe Benefits	570,899	560,000	375,200	102%
495 Transfers Out	213,691	395,140	264,744	54%
110 General Fund Total	39,892,238	56,938,190	38,148,587	70%
111 TIF				
411 Admin	280	-	-	0%
467 Economic Development	-	380,220	254,747	0%
471 General Obligation Bonds	380,000	380,000	254,600	100%
473 Interest Bond	39,780	39,780	26,653	100%
111 TIF Total	420,060	800,000	536,000	53%
330 Water & Sewer				
501 Contracts, Transfers, & Reserves	3,696,529	6,490,229	4,348,453	57%
502 Utility Billing	2,092,699	3,199,288	2,143,523	65%
503 Water & Sewer Distribution	3,694,714	5,963,618	3,995,624	62%
504 Mechanical Maintenance	926,202	1,506,890	1,009,616	61%
505 Water Plants	2,725,903	4,027,522	2,698,440	68%
506 Wastewater	3,030,025	4,491,839	3,009,532	67%
507 Electrical Maintenance	124,161	304,149	203,780	41%
509 Engineering	465,798	883,945	592,243	53%
573 Interest Revenue Bonds	673,019	1,304,275	873,864	52%
575 Agency Fees	3,300	4,000	2,680	83%
585 Federal/State Grant Projects	7,030,832	-	-	0%
591 Water & Sewer, Other	187,540	2,875,897	1,926,851	7%
593 Purchased Services Insurance	59,667	240,500	161,135	25%
330 Water & Sewer Total	24,710,390	31,292,152	20,965,742	79%



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334 Mayesville Water System				
501 Administrative	43,562	193,790	129,839	22%
502 Utility Billing	6,099	8,650	5,796	71%
505 Water Plants	23,006	49,295	33,028	47%
506 Wastewater	13,778	24,865	16,660	55%
591 Water & Sewer, Other	6,116	-	-	0%
334 Mayesville Water System Total	92,561	276,600	185,322	33%
333 Stormwater				
502 Utility Billing	7,175	7,500	5,025	96%
508 Stormwater System	398,834	827,750	554,593	48%
585 Federal/State Grant Projects	4,552	-	-	0%
591 Water & Sewer, Other	15,750	21,000	14,070	75%
333 Stormwater Total	426,312	856,250	573,688	50%
212 Accommodations				
458 Opera House Auditorium/Annex	31,170	-	-	0%
467 Economic Development	44,395	312,614	209,451	14%
495 Transfers Out	358,257	537,386	360,049	67%
212 Accommodations Total	433,822	850,000	569,500	51%
219 Hospitality				
421 Police	163,008	-	-	0%
423 Fire	34,576	-	-	0%
441 Parks	182,882	-	-	0%
442 Gardens	60,022	-	-	0%
451 Tennis	326,627	-	-	0%
453 Other Recreation	6,842	-	-	0%
467 Economic Development	215,519	1,259,224	843,680	17%
495 Transfers Out	1,827,184	2,740,776	1,836,320	67%
219 Hospitality Total	2,816,660	4,000,000	2,680,000	70%
250 Victim's Assistance				
411 Admin	54,273	89,604	60,035	61%
250 Victim's Assistance Total	54,273	89,604	60,035	61%
Grand Total	68,846,315	95,102,796	63,718,873	72%