City of Sumter
Revenue Summary
as of August 31, 2026
Unaudited

Fund/Classification	Actual Amount	Adopted FY27	16% of year lapsed	YTD Actual as % of Budget
110 General Fund				
Taxes				
Property Tax Revenue	816,840	22,660,436	3,625,670	4%
Payment in Lieu of Taxes	-	56,000	8,960	0%
Taxes Total	**816,840**	**22,716,436**	**3,634,630**	**4%**
Licenses, Permits, and Franchise Fees				
Business License	103,770	8,801,671	1,408,267	1%
Franchise Fees	-	3,890,000	622,400	0%
Building Permits	93,910	657,000	105,120	14%
Licenses, Permits, and Franchise Fees Total	**197,680**	**13,348,671**	**2,135,787**	**1%**
State Shared Revenues				
Local Government Fund	-	1,237,062	197,930	0%
State Shared Revenues Total	**-**	**1,237,062**	**197,930**	**0%**
County Shared Expense				
Business License Administration	35,532	213,193	34,111	17%
Planning & Inspection	239,363	1,436,179	229,789	17%
Law Enforcement Center	316,469	1,898,815	303,810	17%
Fire Service	664,296	3,985,774	637,724	17%
Shaw Base Defense	6,663	39,980	6,397	17%
C Funds/City Road Surfacing	-	550,000	88,000	0%
Road User Fee	-	150,000	24,000	0%
Other	-	32,963	5,274	0%
County Shared Expense Total	**1,262,323**	**8,306,904**	**1,329,105**	**15%**
Sumter School District Shared Expense				
School Resource Officers	-	273,788	43,806	0%
Sumter School District Shared Expense Total	**-**	**273,788**	**43,806**	**0%**
Fines & Forfeitures				
Court Fines	19,646	75,000	12,000	26%
Parking Penalties	1,280	10,000	1,600	13%
Codes Enforcement Fines	590	6,000	960	10%
Fines & Forfeitures Total	**21,516**	**91,000**	**14,560**	**24%**
Use of Money & Property				
Charges for Fire/Rescue	1,400	8,500	1,360	16%
Container Rental/User Charges	439,454	2,681,840	429,094	16%
Interest on Investment	44,679	200,000	32,000	22%
Miscellaneous Revenue	82,666	468,200	74,912	18%
Other Financing Sources	(92,498)	3,178,010	508,482	-3%
Planning Fees	3,859	20,000	3,200	19%
Recycling Income	1,603	7,000	1,120	23%
Rental on Property	18,444	73,500	11,760	25%
Sale of Fixed Assets	24,618	766,100	122,576	3%
Sanitation Fee	401,197	2,399,850	383,976	17%
Transfers (In)	895,247	5,431,484	869,037	16%
Use of Money & Property Total	**1,820,669**	**15,234,484**	**2,437,517**	**12%**
110 General Fund Total	**4,119,028**	**61,208,345**	**9,793,335**	**7%**
111 TIF				
Property Tax Revenue	-	942,874	150,860	0%
111 TIF Total	**-**	**942,874**	**150,860**	**0%**

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Fund/Classification	Actual Amount	Adopted FY27	16% of year lapsed	YTD Actual as % of Budget
330 Water & Sewer				
Water Sales	2,725,395	14,800,000	2,368,000	18%
Sewer Sales	2,743,444	15,390,000	2,462,400	18%
Water & Sewer Connections	143,840	867,500	138,800	17%
Late Charges/Penalties/Reconnect Fees	128,716	726,800	116,288	18%
Fire Protection Charges	12,865	71,300	11,408	18%
Bill Collection Fees	3,474	41,800	6,688	8%
Tipping Fee/Sludge Sales	1,357	14,200	2,272	10%
Bad Debt Recovery	10,545	108,000	17,280	10%
Application Fee	26,040	132,000	21,120	20%
Management Fees	50,004	395,000	63,200	13%
Miscellaneous Fees	12,646	30,000	4,800	42%
Interest on Investment	195,252	950,000	152,000	21%
Miscellaneous Revenue	2,682	-	-	0%
Other Financing Sources	1,067,625	650,000	104,000	164%
Rental on Property	20,189	120,000	19,200	17%
Sale of Fixed Assets	-	59,450	9,512	0%
Transfers (In)	-	40,002	6,400	0%
330 Water & Sewer Total	**7,144,074**	**34,396,052**	**5,503,368**	**21%**
333 Stormwater				
Stormwater Fees	143,942	861,000	137,760	17%
333 Stormwater Total	**143,942**	**861,000**	**137,760**	**17%**
334 Mayesville Water System				
Water Sales	25,284	115,000	18,400	22%
Sewer Sales	32,728	150,000	24,000	22%
Water & Sewer Connections	3,000	2,000	320	150%
Late Charges/Penalties/Reconnect Fees	2,620	10,400	1,664	25%
Bad Debt Recovery	-	500	80	0%
Application Fee	245	700	112	35%
Miscellaneous Revenue	60	-	-	0%
334 Mayesville Water System Total	**63,937**	**278,600**	**44,576**	**23%**
212 Accommodations				
Accommodations Fees	97,421	950,000	152,000	10%
212 Accommodations Total	**97,421**	**950,000**	**152,000**	**10%**
219 Hospitality				
Hospitality Fees	346,411	4,400,000	704,000	8%
Sale of Fixed Assets	3,000	-	-	0%
219 Hospitality Total	**349,411**	**4,400,000**	**704,000**	**8%**
250 Victim's Assistance				
Other Financing Sources	3,047	15,000	2,400	20%
Transfers (In)	-	78,684	12,589	0%
250 Victim's Assistance Total	**3,047**	**93,684**	**14,989**	**3%**
Grand Total	**11,920,860**	**103,130,555**	**16,500,889**	**12%**

City of Sumter
Summary of Expenditures
as of August 31, 2026
Unaudited

Fund/Area/Dept.	Actual Amount	Adopted FY27	16% of year lapsed	YTD Actual as % of Budget
110 General Fund				
411 Admin	519,851	3,346,497	535,440	16%
412 Downtown	85,995	801,743	128,279	11%
413 City Warehouse	9,680	138,971	22,235	7%
414 Planning	157,431	1,315,095	210,415	12%
415 Growth & Development	874	5,000	800	17%
416 Business License	61,382	576,197	92,192	11%
417 Liberty Center	6,942	61,500	9,840	11%
421 Police	2,692,457	15,718,744	2,514,999	17%
422 Police Joint Shared	915,573	3,769,213	603,074	24%
423 Fire	1,699,414	11,228,377	1,796,540	15%
425 Building Inspection	107,460	1,183,280	189,325	9%
426 Codes Enforcement	107,952	736,399	117,824	15%
428 Municipal Court	59,802	288,380	46,141	21%
432 Construction	114,647	972,819	155,651	12%
433 PW/Maintenance	320,989	2,981,424	477,028	11%
434 Sanitation	1,378,473	6,523,723	1,043,796	21%
435 Vehicle Maintenance	21,850	166,058	26,569	13%
441 Parks	230,879	1,525,098	244,016	15%
442 Gardens	151,045	1,222,451	195,592	12%
451 Tennis	185,949	1,164,084	186,253	16%
452 Aquatic	98,456	509,512	81,522	19%
458 Opera House Auditorium/Annex	13,329	161,974	25,916	8%
463 Youth Employment	16,257	-	-	0%
466 Community Dev. / Hope Centers	127,226	1,022,263	163,562	12%
471 General Obligation Bonds	576,000	576,000	92,160	100%
473 Interest Bond	71,788	71,788	11,486	100%
481 Appropriations to Other Agencies	66,363	265,450	42,472	25%
491 Other	1,097,862	4,156,345	665,015	26%
493 Employee Fringe Benefits	149,346	580,000	92,800	26%
495 Transfers Out	13,327	139,960	22,394	10%
110 General Fund Total	**11,058,596**	**61,208,345**	**9,793,335**	**18%**
111 TIF				
467 Economic Development	-	525,846	84,135	0%
471 General Obligation Bonds	385,000	385,000	61,600	100%
473 Interest Bond	32,028	32,028	5,124	100%
111 TIF Total	**417,028**	**942,874**	**150,860**	**44%**
330 Water & Sewer				
501 Contracts, Transfers, & Reserves	1,010,919	7,503,843	1,200,615	13%
502 Utility Billing	413,488	3,376,539	540,246	12%
503 Water & Sewer Distribution	595,242	7,193,303	1,150,928	8%
504 Mechanical Maintenance	176,509	1,457,565	233,210	12%
505 Water Plants	202,568	4,171,124	667,380	5%
506 Wastewater	655,649	4,873,629	779,781	13%
507 Electrical Maintenance	96,433	344,680	55,149	28%
509 Engineering	93,707	1,018,138	162,902	9%
573 Interest Revenue Bonds	-	3,875,963	620,154	0%
575 Agency Fees	-	3,300	528	0%
585 Federal/State Grant Projects	999,309	-	-	0%
591 Water & Sewer, Other	57,302	337,468	53,995	17%
593 Purchased Services Insurance	14,917	240,500	38,480	6%
330 Water & Sewer Total	**4,316,043**	**34,396,052**	**5,503,368**	**13%**

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334 Mayesville Water System				
501 Administrative	9,599	194,978	31,196	5%
502 Utility Billing	407	8,950	1,432	5%
505 Water Plants	9,213	49,807	7,969	18%
506 Wastewater	1,226	24,865	3,978	5%
591 Water & Sewer, Other	1,564	-	-	0%
334 Mayesville Water System Total	**22,008**	**278,600**	**44,576**	**8%**
333 Stormwater				
502 Utility Billing	-	7,500	1,200	0%
508 Stormwater System	19,313	832,500	133,200	2%
585 Federal/State Grant Projects	(76,449)	-	-	0%
591 Water & Sewer, Other	5,250	21,000	3,360	25%
333 Stormwater Total	**(51,885)**	**861,000**	**137,760**	**-6%**
212 Accommodations				
458 Opera House Auditorium/Annex	15,000	-	-	0%
467 Economic Development	8,000	185,000	29,600	4%
495 Transfers Out	127,500	765,000	122,400	17%
212 Accommodations Total	**150,500**	**950,000**	**152,000**	**16%**
219 Hospitality				
427 City Park Patrol	41,918	-	-	0%
441 Parks	130,795	-	-	0%
442 Gardens	25,889	-	-	0%
451 Tennis	3,018	-	-	0%
453 Other Recreation	990	-	-	0%
467 Economic Development	-	1,789,459	286,313	0%
495 Transfers Out	435,090	2,610,541	417,687	17%
219 Hospitality Total	**637,700**	**4,400,000**	**704,000**	**14%**
250 Victim's Assistance				
411 Admin	15,094	93,684	14,989	16%
250 Victim's Assistance Total	**15,094**	**93,684**	**14,989**	**16%**
Grand Total	**16,565,083**	**103,130,555**	**16,500,889**	**16%**