



City of Sumter
Revenue Summary
as of September 30, 2026
Unaudited

Fund/Classification	Actual Amount	Adopted FY27	25% of year lapsed	YTD Actual as % of Budget
110 General Fund				
Taxes				
Property Tax Revenue	1,009,437	22,660,436	5,665,109	4%
Payment in Lieu of Taxes	-	56,000	14,000	0%
Taxes Total	1,009,437	22,716,436	5,679,109	4%
Licenses, Permits, and Franchise Fees				
Business License	140,174	8,801,671	2,200,418	2%
Franchise Fees	-	3,890,000	972,500	0%
Building Permits	135,516	657,000	164,250	21%
Licenses, Permits, and Franchise Fees Total	275,691	13,348,671	3,337,168	2%
State Shared Revenues				
Local Government Fund	-	1,237,062	309,266	0%
State Shared Revenues Total	-	1,237,062	309,266	0%
County Shared Expense				
Business License Administration	53,298	213,193	53,298	25%
Planning & Inspection	359,045	1,436,179	359,045	25%
Law Enforcement Center	474,704	1,898,815	474,704	25%
Fire Service	996,443	3,985,774	996,444	25%
Shaw Base Defense	9,995	39,980	9,995	25%
C Funds/City Road Surfacing	-	550,000	137,500	0%
Road User Fee	-	150,000	37,500	0%
Other	75	32,963	8,241	0%
County Shared Expense Total	1,893,560	8,306,904	2,076,726	23%
Sumter School District Shared Expense				
School Resource Officers	38,012	273,788	68,447	14%
Sumter School District Shared Expense Total	38,012	273,788	68,447	14%
Fines & Forfeitures				
Court Fines	30,920	75,000	18,750	41%
Parking Penalties	2,600	10,000	2,500	26%
Codes Enforcement Fines	1,163	6,000	1,500	19%
Fines & Forfeitures Total	34,683	91,000	22,750	38%
Use of Money & Property				
Charges for Fire/Rescue	3,650	8,500	2,125	43%
Container Rental/User Charges	659,452	2,681,840	670,460	25%
Interest on Investment	62,545	200,000	50,000	31%
Miscellaneous Revenue	169,751	468,200	117,050	36%
Other Financing Sources	(92,498)	3,178,010	794,503	-3%
Planning Fees	4,834	20,000	5,000	24%
Recycling Income	1,603	7,000	1,750	23%
Rental on Property	24,876	73,500	18,375	34%
Sale of Fixed Assets	73,737	766,100	191,525	10%
Sanitation Fee	602,788	2,399,850	599,963	25%
Transfers (In)	1,342,871	5,431,484	1,357,871	25%
Use of Money & Property Total	2,853,608	15,234,484	3,808,621	19%
110 General Fund Total	6,104,992	61,208,345	15,302,086	10%
111 TIF				
Property Tax Revenue	232	942,874	235,719	0%
111 TIF Total	232	942,874	235,719	0%



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330 Water & Sewer				
Water Sales	4,098,396	14,800,000	3,700,000	28%
Sewer Sales	4,091,557	15,390,000	3,847,500	27%
Water & Sewer Connections	247,151	867,500	216,875	28%
Late Charges/Penalties/Reconnect Fees	200,085	726,800	181,700	28%
Fire Protection Charges	19,197	71,300	17,825	27%
Bill Collection Fees	10,427	41,800	10,450	25%
Tipping Fee/Sludge Sales	1,357	14,200	3,550	10%
Bad Debt Recovery	17,058	108,000	27,000	16%
Application Fee	38,605	132,000	33,000	29%
Management Fees	50,167	395,000	98,750	13%
Miscellaneous Fees	15,998	30,000	7,500	53%
Interest on Investment	290,217	950,000	237,500	31%
Miscellaneous Revenue	3,735	-	-	0%
Other Financing Sources	2,690,422	650,000	162,500	414%
Rental on Property	30,382	120,000	30,000	25%
Sale of Fixed Assets	-	59,450	14,863	0%
Transfers (In)	-	40,002	10,001	0%
330 Water & Sewer Total	11,804,754	34,396,052	8,599,013	34%
333 Stormwater				
Stormwater Fees	216,105	861,000	215,250	25%
333 Stormwater Total	216,105	861,000	215,250	25%
334 Mayesville Water System				
Water Sales	36,898	115,000	28,750	32%
Sewer Sales	49,142	150,000	37,500	33%
Water & Sewer Connections	3,000	2,000	500	150%
Late Charges/Penalties/Reconnect Fees	3,101	10,400	2,600	30%
Bad Debt Recovery	230	500	125	46%
Application Fee	280	700	175	40%
Miscellaneous Revenue	90	-	-	0%
334 Mayesville Water System Total	92,741	278,600	69,650	33%
212 Accommodations				
Accommodations Fees	188,721	950,000	237,500	20%
212 Accommodations Total	188,721	950,000	237,500	20%
219 Hospitality				
Hospitality Fees	726,056	4,400,000	1,100,000	17%
Sale of Fixed Assets	3,000	-	-	0%
219 Hospitality Total	729,056	4,400,000	1,100,000	17%
250 Victim's Assistance				
Other Financing Sources	4,759	15,000	3,750	32%
Transfers (In)	-	78,684	19,671	0%
250 Victim's Assistance Total	4,759	93,684	23,421	5%
Grand Total	19,141,359	103,130,555	25,782,639	19%



City of Sumter
Summary of Expenditures
as of September 30, 2026
Unaudited

Fund/Area/Dept.	Actual Amount	Adopted FY27	25% of year lapsed	YTD Actual as % of Budget
110 General Fund				
411 Admin	832,584	3,346,497	836,624	25%
412 Downtown	134,023	801,743	200,436	17%
413 City Warehouse	10,293	138,971	34,743	7%
414 Planning	280,448	1,315,095	328,774	21%
415 Growth & Development	874	5,000	1,250	17%
416 Business License	94,124	576,197	144,049	16%
417 Liberty Center	10,844	61,500	15,375	18%
421 Police	4,220,621	15,718,744	3,929,686	27%
422 Police Joint Shared	1,188,766	3,769,213	942,303	32%
423 Fire	2,550,074	11,228,377	2,807,094	23%
425 Building Inspection	168,702	1,183,280	295,820	14%
426 Codes Enforcement	176,768	736,399	184,100	24%
428 Municipal Court	75,000	288,380	72,095	26%
432 Construction	177,175	972,819	243,205	18%
433 PW/Maintenance	513,148	2,981,424	745,356	17%
434 Sanitation	1,957,741	6,523,723	1,630,931	30%
435 Vehicle Maintenance	38,103	166,058	41,515	23%
441 Parks	333,346	1,525,098	381,275	22%
442 Gardens	237,188	1,222,451	305,613	19%
451 Tennis	313,754	1,164,084	291,021	27%
452 Aquatic	132,424	509,512	127,378	26%
458 Opera House Auditorium/Annex	23,742	161,974	40,494	15%
463 Youth Employment	16,257	-	-	0%
466 Community Dev. / Hope Centers	202,281	1,022,263	255,566	20%
467 Economic Development	855	-	-	0%
471 General Obligation Bonds	576,000	576,000	144,000	100%
473 Interest Bond	71,788	71,788	17,947	100%
481 Appropriations to Other Agencies	66,363	265,450	66,363	25%
491 Other	1,228,823	4,156,345	1,039,086	30%
493 Employee Fringe Benefits	224,016	580,000	145,000	39%
495 Transfers Out	19,990	139,960	34,990	14%
110 General Fund Total	15,876,112	61,208,345	15,302,086	26%
111 TIF				
411 Admin	2	-	-	0%
467 Economic Development	(7,661)	525,846	131,462	-1%
471 General Obligation Bonds	385,000	385,000	96,250	100%
473 Interest Bond	32,028	32,028	8,007	100%
111 TIF Total	409,369	942,874	235,719	43%
330 Water & Sewer				
501 Contracts, Transfers, & Reserves	1,516,468	7,503,843	1,875,961	20%
502 Utility Billing	897,205	3,376,539	844,135	27%
503 Water & Sewer Distribution	908,845	7,193,303	1,798,326	13%
504 Mechanical Maintenance	277,842	1,457,565	364,391	19%
505 Water Plants	662,691	4,171,124	1,042,781	16%
506 Wastewater	1,176,100	4,873,629	1,218,407	24%
507 Electrical Maintenance	114,686	344,680	86,170	33%
509 Engineering	163,567	1,018,138	254,535	16%
573 Interest Revenue Bonds	-	3,875,963	968,991	0%
575 Agency Fees	3,300	3,300	825	100%
585 Federal/State Grant Projects	3,019,053	-	-	0%
591 Water & Sewer, Other	94,231	337,468	84,367	28%
593 Purchased Services Insurance	22,375	240,500	60,125	9%
330 Water & Sewer Total	8,856,362	34,396,052	8,599,013	26%



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334 Mayesville Water System				
501 Administrative	14,810	194,978	48,745	8%
502 Utility Billing	8,006	8,950	2,238	89%
505 Water Plants	11,615	49,807	12,452	23%
506 Wastewater	3,236	24,865	6,216	13%
591 Water & Sewer, Other	2,346	-	-	0%
334 Mayesville Water System Total	40,013	278,600	69,650	14%
333 Stormwater				
502 Utility Billing	6,690	7,500	1,875	89%
508 Stormwater System	43,331	832,500	208,125	5%
585 Federal/State Grant Projects	8,843	-	-	0%
591 Water & Sewer, Other	5,250	21,000	5,250	25%
333 Stormwater Total	64,115	861,000	215,250	7%
212 Accommodations				
458 Opera House Auditorium/Annex	22,000	-	-	0%
467 Economic Development	14,000	185,000	46,250	8%
495 Transfers Out	191,250	765,000	191,250	25%
212 Accommodations Total	227,250	950,000	237,500	24%
219 Hospitality				
423 Fire	24,684	-	-	0%
427 City Park Patrol	41,918	-	-	0%
441 Parks	146,376	-	-	0%
442 Gardens	25,889	-	-	0%
451 Tennis	3,018	-	-	0%
453 Other Recreation	990	-	-	0%
458 Opera House Auditorium/Annex	7,020	-	-	0%
467 Economic Development	50,000	1,789,459	447,365	3%
495 Transfers Out	652,635	2,610,541	652,635	25%
219 Hospitality Total	952,529	4,400,000	1,100,000	22%
250 Victim's Assistance				
411 Admin	21,305	93,684	23,421	23%
250 Victim's Assistance Total	21,305	93,684	23,421	23%
Grand Total	26,447,054	103,130,555	25,782,639	26%