



City of Sumter  
 Revenue Summary  
 as of August 31, 2023  
 Unaudited

| Fund/Classification                                | Actual Amount    | Adopted FY24      | 16% of year lapsed | YTD Actual as % of Budget |
|--|------------------|-------------------|--------------------|---------------------------|
| <b>110 General Fund</b>                            |                  |                   |                    |                           |
| <b>Taxes</b>                                       |                  |                   |                    |                           |
| Property Tax Revenue                               | 707,439          | 17,329,366        | 2,772,699          | 4%                        |
| Payment in Lieu of Taxes                           | -                | 57,180            | 9,149              | 0%                        |
| <b>Taxes Total</b>                                 | <b>707,439</b>   | <b>17,386,546</b> | <b>2,781,847</b>   | <b>4%</b>                 |
| <b>Licenses, Permits, and Franchise Fees</b>       |                  |                   |                    |                           |
| Business License                                   | 86,796           | 7,156,250         | 1,145,000          | 1%                        |
| Franchise Fees                                     | -                | 3,500,000         | 560,000            | 0%                        |
| Building Permits                                   | 96,906           | 667,300           | 106,768            | 15%                       |
| <b>Licenses, Permits, and Franchise Fees Total</b> | <b>183,702</b>   | <b>11,323,550</b> | <b>1,811,768</b>   | <b>2%</b>                 |
| <b>State Shared Revenues</b>                       |                  |                   |                    |                           |
| Local Government Fund                              | -                | 1,069,530         | 171,125            | 0%                        |
| <b>State Shared Revenues Total</b>                 | <b>-</b>         | <b>1,069,530</b>  | <b>171,125</b>     | <b>0%</b>                 |
| <b>County Shared Expense</b>                       |                  |                   |                    |                           |
| Business License Administration                    | 4,368            | 77,732            | 12,437             | 6%                        |
| Planning & Inspection                              | 182,967          | 1,097,802         | 175,648            | 17%                       |
| Law Enforcement Center                             | 240,131          | 1,440,786         | 230,526            | 17%                       |
| Fire Service                                       | 573,773          | 3,442,640         | 550,822            | 17%                       |
| Shaw Base Defense                                  | 5,708            | 34,250            | 5,480              | 17%                       |
| C Funds/City Road Surfacing                        | -                | 300,000           | 48,000             | 0%                        |
| Road User Fee                                      | -                | 150,000           | 24,000             | 0%                        |
| Other  | 50               | 6,368             | 1,019              | 1%                        |
| <b>County Shared Expense Total</b>                 | <b>1,006,998</b> | <b>6,549,578</b>  | <b>1,047,932</b>   | <b>15%</b>                |
| <b>Sumter School District Shared Expense</b>       |                  |                   |                    |                           |
| School Resource Officers                           | -                | 200,000           | 32,000             | 0%                        |
| <b>Sumter School District Shared Expense Total</b> | <b>-</b>         | <b>200,000</b>    | <b>32,000</b>      | <b>0%</b>                 |
| <b>Fines &amp; Forfeitures</b>                     |                  |                   |                    |                           |
| Court Fines  | 13,863           | 125,000           | 20,000             | 11%                       |
| Parking Penalties                                  | 1,703            | 13,250            | 2,120              | 13%                       |
| <b>Fines &amp; Forfeitures Total</b>               | <b>15,566</b>    | <b>138,250</b>    | <b>22,120</b>      | <b>11%</b>                |
| <b>Use of Money &amp; Property</b>                 |                  |                   |                    |                           |
| Charges for Fire/Rescue                            | 1,500            | 8,500             | 1,360              | 18%                       |
| Container Rental/User Charges                      | 371,240          | 2,177,070         | 348,331            | 17%                       |
| Interest on Investment                             | 71,868           | 50,000            | 8,000              | 144%                      |
| Miscellaneous Revenue                              | 94,399           | 557,150           | 89,144             | 17%                       |
| Other Financing Sources                            | 32,183           | 2,564,664         | 410,346            | 1%                        |
| Planning Fees                                      | 2,618            | 20,000            | 3,200              | 13%                       |
| Recycling Income                                   | 2,752            | 12,500            | 2,000              | 22%                       |
| Rental on Property                                 | 7,634            | 34,250            | 5,480              | 22%                       |
| Sale of Fixed Assets                               | -                | 614,500           | 98,320             | 0%                        |
| Sanitation Fee                                     | 381,144          | 2,275,000         | 364,000            | 17%                       |
| Transfers (In)                                     | 738,599          | 4,488,742         | 718,199            | 16%                       |
| <b>Use of Money &amp; Property Total</b>           | <b>1,703,936</b> | <b>12,802,376</b> | <b>2,048,380</b>   | <b>13%</b>                |
| <b>110 General Fund Total</b>                      | <b>3,617,641</b> | <b>49,469,830</b> | <b>7,915,173</b>   | <b>7%</b>                 |
| <b>111 TIF</b>                                     |                  |                   |                    |                           |
| Property Tax Revenue                               | -                | 700,000           | 112,000            | 0%                        |
| <b>111 TIF Total</b>                               | <b>-</b>         | <b>700,000</b>    | <b>112,000</b>     | <b>0%</b>                 |



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| Fund/Classification                      | Actual Amount    | Adopted FY24      | 16% of year lapsed | YTD Actual as % of Budget |
|--|------------------|-------------------|--------------------|---------------------------|
| <b>330 Water &amp; Sewer</b>             |                  |                   |                    |                           |
| Water Sales                              | 2,070,145        | 12,134,937        | 1,941,590          | 17%                       |
| Sewer Sales                              | 2,210,182        | 12,904,938        | 2,064,790          | 17%                       |
| Water & Sewer Connections                | 114,950          | 599,000           | 95,840             | 19%                       |
| Late Charges/Penalties/Reconnect Fees    | 114,510          | 662,500           | 106,000            | 17%                       |
| Fire Protection Charges                  | 11,748           | 73,100            | 11,696             | 16%                       |
| Bill Collection Fees                     | 3,350            | 40,500            | 6,480              | 8%                        |
| Tipping Fee/Sludge Sales                 | 3,049            | 21,000            | 3,360              | 15%                       |
| Bad Debt Recovery                        | 7,393            | 115,000           | 18,400             | 6%                        |
| Application Fee                          | 19,355           | 92,000            | 14,720             | 21%                       |
| Management Fees                          | 27,437           | 360,000           | 57,600             | 8%                        |
| Miscellaneous Fees                       | 5,055            | 16,000            | 2,560              | 32%                       |
| Interest on Investment                   | 186,742          | 425,000           | 68,000             | 44%                       |
| Miscellaneous Revenue                    | 2,684            | -                 | -                  | 0%                        |
| Other Financing Sources                  | 75               | 250,000           | 40,000             | 0%                        |
| Rental on Property                       | 18,089           | 145,000           | 23,200             | 12%                       |
| Sale of Fixed Assets                     | -                | 120,000           | 19,200             | 0%                        |
| Transfers (In)                           | -                | 76,448            | 12,232             | 0%                        |
| <b>330 Water &amp; Sewer Total</b>       | <b>4,794,764</b> | <b>28,035,423</b> | <b>4,485,668</b>   | <b>17%</b>                |
| <b>333 Stormwater</b>                    |                  |                   |                    |                           |
| Stormwater Fees                          | 140,715          | 844,450           | 135,112            | 17%                       |
| Other Financing Sources                  | 2,263            | 4,000             | 640                | 57%                       |
| <b>333 Stormwater Total</b>              | <b>142,978</b>   | <b>848,450</b>    | <b>135,752</b>     | <b>17%</b>                |
| <b>334 Mayesville Water System</b>       |                  |                   |                    |                           |
| Water Sales                              | 21,494           | 115,000           | 18,400             | 19%                       |
| Sewer Sales                              | 27,412           | 150,000           | 24,000             | 18%                       |
| Water & Sewer Connections                | 1,800            | -                 | -                  | 0%                        |
| Late Charges/Penalties/Reconnect Fees    | 1,530            | 10,400            | 1,664              | 15%                       |
| Bad Debt Recovery                        | 17               | 500               | 80                 | 3%                        |
| Application Fee                          | 105              | 500               | 80                 | 21%                       |
| <b>334 Mayesville Water System Total</b> | <b>52,359</b>    | <b>276,400</b>    | <b>44,224</b>      | <b>19%</b>                |
| <b>212 Accommodations</b>                |                  |                   |                    |                           |
| Accommodations Fees                      | 70,699           | 625,000           | 100,000            | 11%                       |
| <b>212 Accommodations Total</b>          | <b>70,699</b>    | <b>625,000</b>    | <b>100,000</b>     | <b>11%</b>                |
| <b>219 Hospitality</b>                   |                  |                   |                    |                           |
| Hospitality Fees                         | 313,232          | 3,350,000         | 536,000            | 9%                        |
| <b>219 Hospitality Total</b>             | <b>313,232</b>   | <b>3,350,000</b>  | <b>536,000</b>     | <b>9%</b>                 |
| <b>250 Victim's Assistance</b>           |                  |                   |                    |                           |
| Other Financing Sources                  | 2,755            | 19,000            | 3,040              | 14%                       |
| Transfers (In)                           | -                | 57,692            | 9,231              | 0%                        |
| <b>250 Victim's Assistance Total</b>     | <b>2,755</b>     | <b>76,692</b>     | <b>12,271</b>      | <b>4%</b>                 |
| <b>Grand Total</b>                       | <b>8,994,427</b> | <b>83,381,795</b> | <b>13,341,087</b>  | <b>11%</b>                |



City of Sumter  
 Summary of Expenditures  
 as of August 31, 2023  
 Unaudited

| Fund/Area/Dept.                      | Actual Amount    | Adopted FY24      | 16% of year<br>lapsed | YTD Actual as<br>% of Budget |
|--------------------------------------|------------------|-------------------|-----------------------|------------------------------|
| <b>110 General Fund</b>              |                  |                   |                       |                              |
| 411 Admin                            | 541,573          | 2,975,679         | 476,109               | 18%                          |
| 412 Downtown                         | 95,988           | 728,404           | 116,545               | 13%                          |
| 413 City Warehouse                   | 18,079           | 123,822           | 19,812                | 15%                          |
| 414 Planning                         | 140,472          | 995,083           | 159,213               | 14%                          |
| 415 Growth & Development             | 471              | 2,500             | 400                   | 19%                          |
| 416 Business License                 | 37,532           | 366,532           | 58,645                | 10%                          |
| 417 Liberty Center                   | 5,824            | 57,505            | 9,201                 | 10%                          |
| 421 Police                           | 1,867,850        | 12,077,186        | 1,932,350             | 15%                          |
| 422 Police Joint Shared              | 723,936          | 2,889,086         | 462,254               | 25%                          |
| 423 Fire                             | 1,519,518        | 9,959,482         | 1,593,517             | 15%                          |
| 425 Building Inspection              | 117,143          | 918,292           | 146,927               | 13%                          |
| 426 Codes Enforcement                | 83,940           | 607,485           | 97,198                | 14%                          |
| 428 Municipal Court                  | 54,587           | 268,420           | 42,947                | 20%                          |
| 432 Construction                     | 127,141          | 848,924           | 135,828               | 15%                          |
| 433 PW/Maintenance                   | 254,736          | 2,092,868         | 334,859               | 12%                          |
| 434 Sanitation                       | 894,489          | 4,998,155         | 799,705               | 18%                          |
| 435 Vehicle Maintenance              | 39,065           | 212,508           | 34,001                | 18%                          |
| 441 Parks                            | 286,120          | 1,581,828         | 253,092               | 18%                          |
| 442 Gardens                          | 163,651          | 1,066,852         | 170,696               | 15%                          |
| 451 Tennis                           | 131,443          | 634,398           | 101,504               | 21%                          |
| 452 Aquatic                          | 79,773           | 475,946           | 76,151                | 17%                          |
| 458 Opera House Auditorium/Annex     | 32,453           | 79,543            | 12,727                | 41%                          |
| 463 Youth Employment                 | 2,899            | -                 | -                     | 0%                           |
| 466 Hope Centers                     | 133,248          | 880,259           | 140,841               | 15%                          |
| 467 Economic Development             | 14,138           | -                 | -                     | 0%                           |
| 471 General Obligation Bonds         | 528,000          | 528,000           | 84,480                | 100%                         |
| 473 Interest Bond                    | 120,362          | 120,362           | 19,258                | 100%                         |
| 481 Appropriations to Other Agencies | 63,745           | 264,581           | 42,333                | 24%                          |
| 491 Other                            | 966,218          | 2,915,990         | 466,558               | 33%                          |
| 493 Employee Fringe Benefits         | 119,728          | 323,989           | 51,838                | 37%                          |
| 495 Transfers Out                    | 11,417           | 476,151           | 76,184                | 2%                           |
| <b>110 General Fund Total</b>        | <b>9,175,538</b> | <b>49,469,830</b> | <b>7,915,173</b>      | <b>19%</b>                   |
| <b>111 TIF</b>                       |                  |                   |                       |                              |
| 467 Economic Development             | 17,044           | 280,226           | 44,836                | 6%                           |
| 471 General Obligation Bonds         | 365,000          | 365,000           | 58,400                | 100%                         |
| 473 Interest Bond                    | 54,774           | 54,774            | 8,764                 | 100%                         |
| <b>111 TIF Total</b>                 | <b>436,818</b>   | <b>700,000</b>    | <b>112,000</b>        | <b>62%</b>                   |
| <b>330 Water &amp; Sewer</b>         |                  |                   |                       |                              |
| 501 Contracts, Transfers, & Reserves | 736,380          | 5,356,596         | 857,055               | 14%                          |
| 502 Utility Billing                  | 360,832          | 2,767,837         | 442,854               | 13%                          |
| 503 Water & Sewer Distribution       | 516,732          | 4,961,342         | 793,815               | 10%                          |
| 504 Mechanical Maintenance           | 133,774          | 1,195,116         | 191,219               | 11%                          |
| 505 Water Plants                     | 561,548          | 3,733,844         | 597,415               | 15%                          |
| 506 Sewer Plants                     | 484,798          | 4,331,199         | 692,992               | 11%                          |
| 507 Electrical Maintenance           | 26,525           | 244,487           | 39,118                | 11%                          |
| 509 Engineering                      | 93,937           | 854,670           | 136,747               | 11%                          |
| 573 Interest Revenue Bonds           | -                | 1,453,944         | 232,631               | 0%                           |
| 575 Agency Fees                      | -                | 4,600             | 736                   | 0%                           |
| 581 Revenue Bonds Projects           | 12,127           | -                 | -                     | 0%                           |
| 585 Federal/State Grant Projects     | 178,696          | -                 | -                     | 0%                           |
| 591 Water & Sewer, Other             | 54,177           | 2,891,164         | 462,586               | 2%                           |
| 593 Purchased Services Insurance     | 25,678           | 240,624           | 38,500                | 11%                          |
| <b>330 Water &amp; Sewer Total</b>   | <b>3,185,206</b> | <b>28,035,423</b> | <b>4,485,668</b>      | <b>11%</b>                   |



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 Summary of Expenditures  
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| Fund/Area/Dept.                          | Actual Amount     | Adopted FY24      | 16% of year<br>lapsed | YTD Actual as<br>% of Budget |
|--|-------------------|-------------------|-----------------------|------------------------------|
| <b>334 Mayesville Water System</b>       |                   |                   |                       |                              |
| 501 Administrative                       | 7,795             | 199,467           | 31,915                | 4%                           |
| 502 Utility Billing                      | 381               | 6,750             | 1,080                 | 6%                           |
| 503 Water & Sewer Distribution           | 2,739             | -                 | -                     | 0%                           |
| 505 Water Plants                         | 8,686             | 46,383            | 7,421                 | 19%                          |
| 506 Sewer Plants                         | 24,230            | 23,800            | 3,808                 | 102%                         |
| 591 Water & Sewer, Other                 | 1,324             | -                 | -                     | 0%                           |
| <b>334 Mayesville Water System Total</b> | <b>45,154</b>     | <b>276,400</b>    | <b>44,224</b>         | <b>16%</b>                   |
| <b>333 Stormwater</b>                    |                   |                   |                       |                              |
| 502 Utility Billing                      | -                 | 6,800             | 1,088                 | 0%                           |
| 508 Stormwater System                    | 53,876            | 825,650           | 132,104               | 7%                           |
| 591 Water & Sewer, Other                 | -                 | 16,000            | 2,560                 | 0%                           |
| <b>333 Stormwater Total</b>              | <b>53,876</b>     | <b>848,450</b>    | <b>135,752</b>        | <b>6%</b>                    |
| <b>212 Accommodations</b>                |                   |                   |                       |                              |
| 458 Opera House Auditorium/Annex         | 1,669             | -                 | -                     | 0%                           |
| 467 Economic Development                 | 926               | -                 | -                     | 0%                           |
| 491 Other                                | -                 | 113,392           | 18,143                | 0%                           |
| 495 Transfers Out                        | 85,268            | 511,608           | 81,857                | 17%                          |
| <b>212 Accommodations Total</b>          | <b>87,863</b>     | <b>625,000</b>    | <b>100,000</b>        | <b>14%</b>                   |
| <b>219 Hospitality</b>                   |                   |                   |                       |                              |
| 423 Fire                                 | 11,956            | -                 | -                     | 0%                           |
| 441 Parks                                | 54,407            | -                 | -                     | 0%                           |
| 442 Gardens                              | 52,846            | -                 | -                     | 0%                           |
| 451 Tennis                               | 4,489             | 80,000            | 12,800                | 6%                           |
| 458 Opera House Auditorium/Annex         | 6,000             | -                 | -                     | 0%                           |
| 467 Economic Development                 | 11,142            | 881,950           | 141,112               | 1%                           |
| 495 Transfers Out                        | 398,008           | 2,388,050         | 382,088               | 17%                          |
| <b>219 Hospitality Total</b>             | <b>538,848</b>    | <b>3,350,000</b>  | <b>536,000</b>        | <b>16%</b>                   |
| <b>250 Victim's Assistance</b>           |                   |                   |                       |                              |
| 411 Admin                                | 10,341            | 76,692            | 12,271                | 13%                          |
| <b>250 Victim's Assistance Total</b>     | <b>10,341</b>     | <b>76,692</b>     | <b>12,271</b>         | <b>13%</b>                   |
| <b>Grand Total</b>                       | <b>13,533,644</b> | <b>83,381,795</b> | <b>13,341,087</b>     | <b>16%</b>                   |