



City of Sumter
Revenue Summary
as of August 31, 2025
Unaudited

Fund/Classification	Actual Amount	Adopted FY26	16% of year lapsed	YTD Actual as % of Budget
110 General Fund				
Taxes				
Property Tax Revenue	-	19,656,072	3,144,972	0%
Payment in Lieu of Taxes	-	63,529	10,165	0%
Taxes Total	-	19,719,601	3,155,136	0%
Licenses, Permits, and Franchise Fees				
Business License	68,046	8,330,671	1,332,907	1%
Franchise Fees	-	3,750,000	600,000	0%
Building Permits	215,694	604,000	96,640	36%
Licenses, Permits, and Franchise Fees Total	283,739	12,684,671	2,029,547	2%
State Shared Revenues				
Local Government Fund	-	1,178,154	188,505	0%
State Shared Revenues Total	-	1,178,154	188,505	0%
County Shared Expense				
Business License Administration	19,140	115,138	18,422	17%
Planning & Inspection	211,858	1,271,147	203,384	17%
Law Enforcement Center	305,505	1,833,027	293,284	17%
Fire Service	674,332	4,045,990	647,358	17%
Shaw Base Defense	5,708	34,250	5,480	17%
C Funds/City Road Surfacing	-	500,000	80,000	0%
Road User Fee	-	150,000	24,000	0%
Other	38	168,732	26,997	0%
County Shared Expense Total	1,216,579	8,118,284	1,298,925	15%
Sumter School District Shared Expense				
School Resource Officers	-	260,347	41,656	0%
Sumter School District Shared Expense Total	-	260,347	41,656	0%
Fines & Forfeitures				
Court Fines	17,600	75,000	12,000	23%
Parking Penalties	1,255	20,000	3,200	6%
Codes Enforcement Fines	550	10,000	1,600	6%
Fines & Forfeitures Total	19,405	105,000	16,800	18%
Use of Money & Property				
Charges for Fire/Rescue	375	8,500	1,360	4%
Container Rental/User Charges	451,774	2,684,316	429,491	17%
Interest on Investment	67,456	300,000	48,000	22%
Miscellaneous Revenue	55,015	543,000	86,880	10%
Other Financing Sources	4,040	3,104,000	496,640	0%
Planning Fees	4,805	20,000	3,200	24%
Recycling Income	271	12,500	2,000	2%
Rental on Property	14,782	69,300	11,088	21%
Sale of Fixed Assets	30,000	1,112,500	178,000	3%
Sanitation Fee	393,062	2,347,500	375,600	17%
Transfers (In)	768,420	4,670,517	747,283	16%
Use of Money & Property Total	1,790,000	14,872,133	2,379,541	12%
110 General Fund Total	3,309,724	56,938,190	9,110,110	6%
111 TIF				
Property Tax Revenue	-	800,000	128,000	0%
111 TIF Total	-	800,000	128,000	0%



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330 Water & Sewer				
Water Sales	2,424,223	13,650,000	2,184,000	18%
Sewer Sales	2,546,650	13,840,000	2,214,400	18%
Water & Sewer Connections	168,798	700,000	112,000	24%
Late Charges/Penalties/Reconnect Fees	125,388	714,100	114,256	18%
Fire Protection Charges	12,082	71,200	11,392	17%
Bill Collection Fees	3,443	41,000	6,560	8%
Tipping Fee/Sludge Sales	3,525	5,000	800	70%
Bad Debt Recovery	6,038	108,000	17,280	6%
Application Fee	25,375	127,200	20,352	20%
Management Fees	35,495	390,000	62,400	9%
Miscellaneous Fees	5,522	29,500	4,720	19%
Interest on Investment	229,575	880,000	140,800	26%
Miscellaneous Revenue	3,798	-	-	0%
Other Financing Sources	663,524	584,400	93,504	114%
Rental on Property	25,439	114,000	18,240	22%
Transfers (In)	-	37,752	6,040	0%
330 Water & Sewer Total	6,278,873	31,292,152	5,006,744	20%
333 Stormwater				
Stormwater Fees	142,547	854,250	136,680	17%
Other Financing Sources	-	2,000	320	0%
333 Stormwater Total	142,547	856,250	137,000	17%
334 Mayesville Water System				
Water Sales	22,328	115,000	18,400	19%
Sewer Sales	30,411	150,000	24,000	20%
Late Charges/Penalties/Reconnect Fees	2,753	10,400	1,664	26%
Bad Debt Recovery	-	500	80	0%
Application Fee	175	700	112	25%
334 Mayesville Water System Total	55,666	276,600	44,256	20%
212 Accommodations				
Accommodations Fees	82,095	850,000	136,000	10%
212 Accommodations Total	82,095	850,000	136,000	10%
219 Hospitality				
Hospitality Fees	343,844	4,000,000	640,000	9%
219 Hospitality Total	343,844	4,000,000	640,000	9%
250 Victim's Assistance				
Other Financing Sources	2,915	15,000	2,400	19%
Transfers (In)	-	74,604	11,937	0%
250 Victim's Assistance Total	2,915	89,604	14,337	3%
Grand Total	10,215,665	95,102,796	15,216,447	11%



City of Sumter
Summary of Expenditures
as of August 31, 2025
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Fund/Area/Dept.	Actual Amount	Adopted FY26	16% of year lapsed	YTD Actual as % of Budget
110 General Fund				
411 Admin	516,055	3,389,726	542,356	15%
412 Downtown	102,740	774,656	123,945	13%
413 City Warehouse	15,881	131,446	21,031	12%
414 Planning	159,355	1,188,503	190,160	13%
415 Growth & Development	3,864	3,120	499	124%
416 Business License	53,596	555,555	88,889	10%
417 Liberty Center	25,943	56,805	9,089	46%
421 Police	2,404,971	13,574,056	2,171,849	18%
422 Police Joint Shared	872,590	3,646,706	583,473	24%
423 Fire	1,508,083	10,638,299	1,702,128	14%
425 Building Inspection	143,504	1,074,116	171,859	13%
426 Codes Enforcement	141,473	715,067	114,411	20%
428 Municipal Court	58,729	286,073	45,772	21%
432 Construction	88,200	959,904	153,585	9%
433 PW/Maintenance	214,212	2,750,635	440,102	8%
434 Sanitation	1,028,124	5,613,556	898,169	18%
435 Vehicle Maintenance	(2,173)	135,332	21,653	-2%
441 Parks	252,263	1,708,056	273,289	15%
442 Gardens	206,726	1,244,012	199,042	17%
451 Tennis	184,226	996,401	159,424	18%
452 Aquatic	107,447	596,688	95,470	18%
458 Opera House Auditorium/Annex	29,787	136,508	21,841	22%
463 Youth Employment	-	-	-	0%
466 Community Dev. / Hope Centers	121,447	1,017,101	162,736	12%
471 General Obligation Bonds	559,000	559,000	89,440	100%
473 Interest Bond	88,446	88,447	14,152	100%
481 Appropriations to Other Agencies	63,645	264,581	42,333	24%
491 Other	1,117,997	3,878,701	620,592	29%
493 Employee Fringe Benefits	136,904	560,000	89,600	24%
495 Transfers Out	53,423	395,140	63,222	14%
110 General Fund Total	10,258,358	56,938,190	9,110,110	18%
111 TIF				
467 Economic Development	-	380,220	60,835	0%
471 General Obligation Bonds	380,000	380,000	60,800	100%
473 Interest Bond	39,780	39,780	6,365	100%
111 TIF Total	419,780	800,000	128,000	52%
330 Water & Sewer				
501 Contracts, Transfers, & Reserves	922,870	6,490,229	1,038,437	14%
502 Utility Billing	344,309	3,199,288	511,886	11%
503 Water & Sewer Distribution	691,872	5,963,618	954,179	12%
504 Mechanical Maintenance	172,782	1,506,890	241,102	11%
505 Water Plants	802,124	4,027,522	644,404	20%
506 Wastewater	728,457	4,491,839	718,694	16%
507 Electrical Maintenance	17,715	304,149	48,664	6%
509 Engineering	110,438	883,945	141,431	12%
573 Interest Revenue Bonds	-	1,304,275	208,684	0%
575 Agency Fees	-	4,000	640	0%
591 Water & Sewer, Other	62,286	2,875,897	460,144	2%
593 Purchased Services Insurance	14,917	240,500	38,480	6%
330 Water & Sewer Total	5,066,187	31,292,152	5,006,744	16%



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334 Mayesville Water System				
501 Administrative	9,674	193,790	31,006	5%
502 Utility Billing	194	8,650	1,384	2%
505 Water Plants	9,683	49,295	7,887	20%
506 Wastewater	2,276	24,865	3,978	9%
591 Water & Sewer, Other	1,471	-	-	0%
334 Mayesville Water System Total	23,298	276,600	44,256	8%
333 Stormwater				
502 Utility Billing	-	7,500	1,200	0%
508 Stormwater System	240,642	827,750	132,440	29%
591 Water & Sewer, Other	5,250	21,000	3,360	25%
333 Stormwater Total	245,892	856,250	137,000	29%
212 Accommodations				
458 Opera House Auditorium/Annex	3,795	-	-	0%
467 Economic Development	8,000	312,614	50,018	3%
495 Transfers Out	89,564	537,386	85,982	17%
212 Accommodations Total	101,359	850,000	136,000	12%
219 Hospitality				
423 Fire	23,142	-	-	0%
441 Parks	6,420	-	-	0%
451 Tennis	389,764	-	-	0%
453 Other Recreation	2,401	-	-	0%
458 Opera House Auditorium/Annex	278	-	-	0%
467 Economic Development	-	1,259,224	201,476	0%
495 Transfers Out	456,796	2,740,776	438,524	17%
219 Hospitality Total	878,800	4,000,000	640,000	22%
250 Victim's Assistance				
411 Admin	12,709	89,604	14,337	14%
250 Victim's Assistance Total	12,709	89,604	14,337	14%
Grand Total	17,006,383	95,102,796	15,216,447	18%