



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

Fund/Classification	Actual Amount	Adopted FY26	50% of year lapsed	YTD Actual as % of Budget
110 General Fund				
Taxes				
Property Tax Revenue	4,022,109	19,656,072	9,828,036	20%
Payment in Lieu of Taxes	56,023	63,529	31,765	88%
Taxes Total	4,078,132	19,719,601	9,859,801	21%
Licenses, Permits, and Franchise Fees				
Business License	210,832	8,330,671	4,165,336	3%
Franchise Fees	81,618	3,750,000	1,875,000	2%
Building Permits	441,565	604,000	302,000	73%
Licenses, Permits, and Franchise Fees Total	734,015	12,684,671	6,342,336	6%
State Shared Revenues				
Local Government Fund	294,789	1,178,154	589,077	25%
State Shared Revenues Total	294,789	1,178,154	589,077	25%
County Shared Expense				
Business License Administration	57,419	115,138	57,569	50%
Planning & Inspection	635,573	1,271,147	635,574	50%
Law Enforcement Center	916,514	1,833,027	916,514	50%
Fire Service	2,022,995	4,045,990	2,022,995	50%
Shaw Base Defense	17,125	34,250	17,125	50%
C Funds/City Road Surfacing	-	500,000	250,000	0%
Road User Fee	-	150,000	75,000	0%
Other	6,063	168,732	84,366	4%
County Shared Expense Total	3,655,688	8,118,284	4,059,142	45%
Sumter School District Shared Expense				
School Resource Officers	110,620	260,347	130,174	42%
Sumter School District Shared Expense Total	110,620	260,347	130,174	42%
Fines & Forfeitures				
Court Fines	53,984	75,000	37,500	72%
Parking Penalties	7,235	20,000	10,000	36%
Codes Enforcement Fines	2,629	10,000	5,000	26%
Fines & Forfeitures Total	63,848	105,000	52,500	61%
Use of Money & Property				
Charges for Fire/Rescue	1,125	8,500	4,250	13%
Container Rental/User Charges	1,349,342	2,684,316	1,342,158	50%
Interest on Investment	143,661	300,000	150,000	48%
Miscellaneous Revenue	658,716	543,000	271,500	121%
Other Financing Sources	41,006	3,104,000	1,552,000	1%
Planning Fees	13,112	20,000	10,000	66%
Recycling Income	461	12,500	6,250	4%
Rental on Property	53,253	69,300	34,650	77%
Sale of Fixed Assets	236,343	1,112,500	556,250	21%
Sanitation Fee	1,184,704	2,347,500	1,173,750	50%
Transfers (In)	2,305,259	4,670,517	2,335,259	49%
Use of Money & Property Total	5,986,981	14,872,133	7,436,067	40%
110 General Fund Total	14,924,073	56,938,190	28,469,095	26%
111 TIF				
Property Tax Revenue	11,824	800,000	400,000	1%
111 TIF Total	11,824	800,000	400,000	1%



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Fund/Classification	Actual Amount	Adopted FY26	50% of year lapsed	YTD Actual as % of Budget
330 Water & Sewer				
Water Sales	7,248,818	13,650,000	6,825,000	53%
Sewer Sales	7,536,417	13,840,000	6,920,000	54%
Water & Sewer Connections	455,404	700,000	350,000	65%
Late Charges/Penalties/Reconnect Fees	363,426	714,100	357,050	51%
Fire Protection Charges	35,957	71,200	35,600	51%
Bill Collection Fees	20,711	41,000	20,500	51%
Tipping Fee/Sludge Sales	8,087	5,000	2,500	162%
Bad Debt Recovery	41,907	108,000	54,000	39%
Application Fee	70,735	127,200	63,600	56%
Management Fees	225,290	390,000	195,000	58%
Miscellaneous Fees	17,211	29,500	14,750	58%
Interest on Investment	648,506	880,000	440,000	74%
Miscellaneous Revenue	9,012	-	-	0%
Other Financing Sources	5,531,082	584,400	292,200	946%
Rental on Property	61,587	114,000	57,000	54%
Sale of Fixed Assets	19,000	-	-	0%
Transfers (In)	-	37,752	18,876	0%
330 Water & Sewer Total	22,293,150	31,292,152	15,646,076	71%
333 Stormwater				
Stormwater Fees	428,882	854,250	427,125	50%
Other Financing Sources	-	2,000	1,000	0%
333 Stormwater Total	428,882	856,250	428,125	50%
334 Mayesville Water System				
Water Sales	65,329	115,000	57,500	57%
Sewer Sales	88,922	150,000	75,000	59%
Water & Sewer Connections	1,500	-	-	0%
Late Charges/Penalties/Reconnect Fees	4,561	10,400	5,200	44%
Bad Debt Recovery	260	500	250	52%
Application Fee	595	700	350	85%
334 Mayesville Water System Total	161,168	276,600	138,300	58%
212 Accommodations				
Accommodations Fees	422,471	850,000	425,000	50%
212 Accommodations Total	422,471	850,000	425,000	50%
219 Hospitality				
Hospitality Fees	1,760,500	4,000,000	2,000,000	44%
219 Hospitality Total	1,760,500	4,000,000	2,000,000	44%
250 Victim's Assistance				
Other Financing Sources	8,774	15,000	7,500	58%
Transfers (In)	-	74,604	37,302	0%
250 Victim's Assistance Total	8,774	89,604	44,802	10%
Grand Total	40,010,842	95,102,796	47,551,398	42%



City of Sumter
 Summary of Expenditures
 as of December 31, 2025
 Unaudited

Fund/Area/Dept.	Actual Amount	Adopted FY26	50% of year lapsed	YTD Actual as % of Budget
110 General Fund				
411 Admin	1,725,074	3,389,726	1,694,863	51%
412 Downtown	361,150	774,656	387,328	47%
413 City Warehouse	58,244	131,446	65,723	44%
414 Planning	596,755	1,188,503	594,252	50%
415 Growth & Development	8,234	3,120	1,560	264%
416 Business License	220,534	555,555	277,778	40%
417 Liberty Center	38,663	56,805	28,403	68%
421 Police	7,679,702	13,574,056	6,787,028	57%
422 Police Joint Shared	1,977,015	3,646,706	1,823,353	54%
423 Fire	6,056,032	10,638,299	5,319,150	57%
425 Building Inspection	473,680	1,074,116	537,058	44%
426 Codes Enforcement	385,984	715,067	357,534	54%
428 Municipal Court	158,607	286,073	143,037	55%
432 Construction	339,156	959,904	479,952	35%
433 PW/Maintenance	842,968	2,750,635	1,375,318	31%
434 Sanitation	2,841,604	5,613,556	2,806,778	51%
435 Vehicle Maintenance	(2,408)	135,332	67,666	-2%
441 Parks	959,640	1,708,056	854,028	56%
442 Gardens	586,989	1,244,012	622,006	47%
451 Tennis	890,088	996,401	498,201	89%
452 Aquatic	220,495	596,688	298,344	37%
458 Opera House Auditorium/Annex	83,358	136,508	68,254	61%
464 Other Projects	1,251	-	-	0%
466 Community Dev. / Hope Centers	437,544	1,017,101	508,551	43%
467 Economic Development	134,200	-	-	0%
471 General Obligation Bonds	559,000	559,000	279,500	100%
473 Interest Bond	88,446	88,447	44,224	100%
481 Appropriations to Other Agencies	127,290	264,581	132,291	48%
491 Other	1,656,372	3,878,701	1,939,351	43%
493 Employee Fringe Benefits	418,974	560,000	280,000	75%
495 Transfers Out	160,268	395,140	197,570	41%
110 General Fund Total	30,084,907	56,938,190	28,469,095	53%
111 TIF				
411 Admin	19	-	-	0%
467 Economic Development	-	380,220	190,110	0%
471 General Obligation Bonds	380,000	380,000	190,000	100%
473 Interest Bond	39,780	39,780	19,890	100%
111 TIF Total	419,799	800,000	400,000	52%
330 Water & Sewer				
501 Contracts, Transfers, & Reserves	2,773,217	6,490,229	3,245,115	43%
502 Utility Billing	1,656,300	3,199,288	1,599,644	52%
503 Water & Sewer Distribution	2,446,763	5,963,618	2,981,809	41%
504 Mechanical Maintenance	728,226	1,506,890	753,445	48%
505 Water Plants	2,035,252	4,027,522	2,013,761	51%
506 Wastewater	2,295,313	4,491,839	2,245,920	51%
507 Electrical Maintenance	89,154	304,149	152,075	29%
509 Engineering	360,246	883,945	441,973	41%
573 Interest Revenue Bonds	673,019	1,304,275	652,138	52%
575 Agency Fees	3,300	4,000	2,000	83%
585 Federal/State Grant Projects	5,292,229	-	-	0%
591 Water & Sewer, Other	147,122	2,875,897	1,437,949	5%
593 Purchased Services Insurance	44,750	240,500	120,250	19%
330 Water & Sewer Total	18,544,890	31,292,152	15,646,076	59%



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334 Mayesville Water System				
501 Administrative	33,087	193,790	96,895	17%
502 Utility Billing	5,687	8,650	4,325	66%
505 Water Plants	18,616	49,295	24,648	38%
506 Wastewater	9,230	24,865	12,433	37%
591 Water & Sewer, Other	4,552	-	-	0%
334 Mayesville Water System Total	71,173	276,600	138,300	26%
333 Stormwater				
502 Utility Billing	7,175	7,500	3,750	96%
508 Stormwater System	363,203	827,750	413,875	44%
585 Federal/State Grant Projects	200	-	-	0%
591 Water & Sewer, Other	10,500	21,000	10,500	50%
333 Stormwater Total	381,078	856,250	428,125	45%
212 Accommodations				
458 Opera House Auditorium/Annex	12,091	-	-	0%
467 Economic Development	26,000	312,614	156,307	8%
495 Transfers Out	268,693	537,386	268,693	50%
212 Accommodations Total	306,784	850,000	425,000	36%
219 Hospitality				
423 Fire	33,911	-	-	0%
441 Parks	121,978	-	-	0%
442 Gardens	50,887	-	-	0%
451 Tennis	500,016	-	-	0%
453 Other Recreation	6,842	-	-	0%
458 Opera House Auditorium/Annex	873	-	-	0%
467 Economic Development	87,985	1,259,224	629,612	7%
495 Transfers Out	1,370,388	2,740,776	1,370,388	50%
219 Hospitality Total	2,172,881	4,000,000	2,000,000	54%
250 Victim's Assistance				
411 Admin	39,457	89,604	44,802	44%
250 Victim's Assistance Total	39,457	89,604	44,802	44%
Grand Total	52,020,969	95,102,796	47,551,398	55%