



City of Sumter
Revenue Summary
as of September 30, 2025
Unaudited

Fund/Classification	Actual Amount	Adopted FY26	25% of year lapsed	YTD Actual as % of Budget
110 General Fund				
Taxes				
Property Tax Revenue	1,521,684	19,656,072	4,914,018	8%
Payment in Lieu of Taxes	-	63,529	15,882	0%
Taxes Total	1,521,684	19,719,601	4,929,900	8%
Licenses, Permits, and Franchise Fees				
Business License	132,401	8,330,671	2,082,668	2%
Franchise Fees	-	3,750,000	937,500	0%
Building Permits	289,147	604,000	151,000	48%
Licenses, Permits, and Franchise Fees Total	421,548	12,684,671	3,171,168	3%
State Shared Revenues				
Local Government Fund	-	1,178,154	294,539	0%
State Shared Revenues Total	-	1,178,154	294,539	0%
County Shared Expense				
Business License Administration	28,709	115,138	28,785	25%
Planning & Inspection	317,787	1,271,147	317,787	25%
Law Enforcement Center	458,257	1,833,027	458,257	25%
Fire Service	1,011,497	4,045,990	1,011,498	25%
Shaw Base Defense	8,563	34,250	8,563	25%
C Funds/City Road Surfacing	-	500,000	125,000	0%
Road User Fee	-	150,000	37,500	0%
Other	63	168,732	42,183	0%
County Shared Expense Total	1,824,875	8,118,284	2,029,571	22%
Sumter School District Shared Expense				
School Resource Officers	36,629	260,347	65,087	14%
Sumter School District Shared Expense Total	36,629	260,347	65,087	14%
Fines & Forfeitures				
Court Fines	28,345	75,000	18,750	38%
Parking Penalties	2,205	20,000	5,000	11%
Codes Enforcement Fines	765	10,000	2,500	8%
Fines & Forfeitures Total	31,315	105,000	26,250	30%
Use of Money & Property				
Charges for Fire/Rescue	625	8,500	2,125	7%
Container Rental/User Charges	679,856	2,684,316	671,079	25%
Interest on Investment	88,271	300,000	75,000	29%
Miscellaneous Revenue	434,066	543,000	135,750	80%
Other Financing Sources	11,168	3,104,000	776,000	0%
Planning Fees	8,038	20,000	5,000	40%
Recycling Income	461	12,500	3,125	4%
Rental on Property	21,924	69,300	17,325	32%
Sale of Fixed Assets	39,226	1,112,500	278,125	4%
Sanitation Fee	590,754	2,347,500	586,875	25%
Transfers (In)	1,152,629	4,670,517	1,167,629	25%
Use of Money & Property Total	3,027,018	14,872,133	3,718,033	20%
110 General Fund Total	6,863,069	56,938,190	14,234,548	12%
111 TIF				
Property Tax Revenue	-	800,000	200,000	0%
111 TIF Total	-	800,000	200,000	0%



City of Sumter
Revenue Summary
as of September 30, 2025
Unaudited

Fund/Classification	Actual Amount	Adopted FY26	25% of year lapsed	YTD Actual as % of Budget
330 Water & Sewer				
Water Sales	3,681,078	13,650,000	3,412,500	27%
Sewer Sales	3,846,365	13,840,000	3,460,000	28%
Water & Sewer Connections	280,172	700,000	175,000	40%
Late Charges/Penalties/Reconnect Fees	194,030	714,100	178,525	27%
Fire Protection Charges	18,265	71,200	17,800	26%
Bill Collection Fees	10,348	41,000	10,250	25%
Tipping Fee/Sludge Sales	5,058	5,000	1,250	101%
Bad Debt Recovery	16,385	108,000	27,000	15%
Application Fee	37,975	127,200	31,800	30%
Management Fees	101,608	390,000	97,500	26%
Miscellaneous Fees	8,099	29,500	7,375	27%
Interest on Investment	335,663	880,000	220,000	38%
Miscellaneous Revenue	5,867	-	-	0%
Other Financing Sources	450,891	584,400	146,100	77%
Rental on Property	39,540	114,000	28,500	35%
Transfers (In)	-	37,752	9,438	0%
330 Water & Sewer Total	9,031,342	31,292,152	7,823,038	29%
333 Stormwater				
Stormwater Fees	214,105	854,250	213,563	25%
Other Financing Sources	-	2,000	500	0%
333 Stormwater Total	214,105	856,250	214,063	25%
334 Mayesville Water System				
Water Sales	32,051	115,000	28,750	28%
Sewer Sales	44,768	150,000	37,500	30%
Late Charges/Penalties/Reconnect Fees	3,165	10,400	2,600	30%
Bad Debt Recovery	-	500	125	0%
Application Fee	385	700	175	55%
334 Mayesville Water System Total	80,370	276,600	69,150	29%
212 Accommodations				
Accommodations Fees	167,017	850,000	212,500	20%
212 Accommodations Total	167,017	850,000	212,500	20%
219 Hospitality				
Hospitality Fees	713,336	4,000,000	1,000,000	18%
219 Hospitality Total	713,336	4,000,000	1,000,000	18%
250 Victim's Assistance				
Other Financing Sources	4,394	15,000	3,750	29%
Transfers (In)	-	74,604	18,651	0%
250 Victim's Assistance Total	4,394	89,604	22,401	5%
Grand Total	17,073,633	95,102,796	23,775,699	18%



City of Sumter
Summary of Expenditures
as of September 30, 2025
Unaudited

Fund/Area/Dept.	Actual Amount	Adopted FY26	25% of year lapsed	YTD Actual as % of Budget
110 General Fund				
411 Admin	837,863	3,389,726	847,432	25%
412 Downtown	163,395	774,656	193,664	21%
413 City Warehouse	24,610	131,446	32,862	19%
414 Planning	266,538	1,188,503	297,126	22%
415 Growth & Development	4,420	3,120	780	142%
416 Business License	96,078	555,555	138,889	17%
417 Liberty Center	29,453	56,805	14,201	52%
421 Police	3,568,475	13,574,056	3,393,514	26%
422 Police Joint Shared	1,127,771	3,646,706	911,677	31%
423 Fire	2,710,785	10,638,299	2,659,575	25%
425 Building Inspection	226,915	1,074,116	268,529	21%
426 Codes Enforcement	199,949	715,067	178,767	28%
428 Municipal Court	71,791	286,073	71,518	25%
432 Construction	141,278	959,904	239,976	15%
433 PW/Maintenance	367,773	2,750,635	687,659	13%
434 Sanitation	1,468,620	5,613,556	1,403,389	26%
435 Vehicle Maintenance	(5,223)	135,332	33,833	-4%
441 Parks	564,016	1,708,056	427,014	33%
442 Gardens	291,942	1,244,012	311,003	23%
451 Tennis	514,600	996,401	249,100	52%
452 Aquatic	135,895	596,688	149,172	23%
458 Opera House Auditorium/Annex	34,890	136,508	34,127	26%
464 Other Projects	1,251	-	-	0%
466 Community Dev. / Hope Centers	207,725	1,017,101	254,275	20%
467 Economic Development	1,900	-	-	0%
471 General Obligation Bonds	559,000	559,000	139,750	100%
473 Interest Bond	88,446	88,447	22,112	100%
481 Appropriations to Other Agencies	63,645	264,581	66,145	24%
491 Other	1,244,678	3,878,701	969,675	32%
493 Employee Fringe Benefits	277,918	560,000	140,000	50%
495 Transfers Out	80,134	395,140	98,785	20%
110 General Fund Total	15,366,532	56,938,190	14,234,548	27%
111 TIF				
467 Economic Development	-	380,220	95,055	0%
471 General Obligation Bonds	380,000	380,000	95,000	100%
473 Interest Bond	39,780	39,780	9,945	100%
111 TIF Total	419,780	800,000	200,000	52%
330 Water & Sewer				
501 Contracts, Transfers, & Reserves	1,385,690	6,490,229	1,622,557	21%
502 Utility Billing	979,855	3,199,288	799,822	31%
503 Water & Sewer Distribution	999,958	5,963,618	1,490,905	17%
504 Mechanical Maintenance	293,302	1,506,890	376,723	19%
505 Water Plants	1,059,965	4,027,522	1,006,881	26%
506 Wastewater	1,092,324	4,491,839	1,122,960	24%
507 Electrical Maintenance	26,954	304,149	76,037	9%
509 Engineering	171,604	883,945	220,986	19%
573 Interest Revenue Bonds	-	1,304,275	326,069	0%
575 Agency Fees	3,300	4,000	1,000	83%
585 Federal/State Grant Projects	2,421,763	-	-	0%
591 Water & Sewer, Other	86,499	2,875,897	718,974	3%
593 Purchased Services Insurance	22,375	240,500	60,125	9%
330 Water & Sewer Total	8,543,589	31,292,152	7,823,038	27%



City of Sumter
Summary of Expenditures
as of September 30, 2025
Unaudited

Fund/Area/Dept.	Actual Amount	Adopted FY26	25% of year lapsed	YTD Actual as % of Budget
334 Mayesville Water System				
501 Administrative	14,720	193,790	48,448	8%
502 Utility Billing	5,067	8,650	2,163	59%
505 Water Plants	12,045	49,295	12,324	24%
506 Wastewater	4,015	24,865	6,216	16%
591 Water & Sewer, Other	2,206	-	-	0%
334 Mayesville Water System Total	38,054	276,600	69,150	14%
333 Stormwater				
502 Utility Billing	7,175	7,500	1,875	96%
508 Stormwater System	271,204	827,750	206,938	33%
591 Water & Sewer, Other	5,250	21,000	5,250	25%
333 Stormwater Total	283,629	856,250	214,063	33%
212 Accommodations				
458 Opera House Auditorium/Annex	6,105	-	-	0%
467 Economic Development	12,000	312,614	78,154	4%
495 Transfers Out	134,346	537,386	134,347	25%
212 Accommodations Total	152,451	850,000	212,500	18%
219 Hospitality				
423 Fire	28,020	-	-	0%
441 Parks	17,703	-	-	0%
442 Gardens	43,917	-	-	0%
451 Tennis	494,017	-	-	0%
453 Other Recreation	6,842	-	-	0%
458 Opera House Auditorium/Annex	1,654	-	-	0%
467 Economic Development	36,180	1,259,224	314,806	3%
495 Transfers Out	685,194	2,740,776	685,194	25%
219 Hospitality Total	1,313,528	4,000,000	1,000,000	33%
250 Victim's Assistance				
411 Admin	18,066	89,604	22,401	20%
250 Victim's Assistance Total	18,066	89,604	22,401	20%
Grand Total	26,135,628	95,102,796	23,775,699	27%