



Budget Performance Report

UNAUDITED

Fiscal Year to Date

As of December 31, 2025

Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 001 - General Fund				
REVENUE				
Ad Valorem Taxes	\$ 17,992,550.00	\$ 14,043,422.07	\$ (3,949,127.93)	78%
Licenses & Permits	15,010,000.00	3,697,879.94	(11,312,120.06)	25%
Other Taxes	8,580,319.00	356,027.51	(8,224,291.49)	4%
State Revenue Sharing	8,076,307.00	645,456.56	(7,430,850.44)	8%
Fire Service Assessment	5,189,145.00	4,101,936.54	(1,087,208.46)	79%
Franchise Fees	4,695,000.00	82,921.76	(4,612,078.24)	2%
Charges for Services	1,903,936.00	205,445.05	(1,698,490.95)	11%
Fines & Forfeitures	210,100.00	15,814.42	(194,285.58)	8%
Interest Earnings	500,000.00	35,545.67	(464,454.33)	7%
Rents & Royalties	188,500.00	6,575.00	(181,925.00)	3%
Sale of Fixed Assets	2,800,000.00	254,916.75	(2,545,083.25)	9%
Miscellaneous	233,500.00	272,603.28	39,103.28	117%
Interfund Transfers	2,856,969.00	429,799.00	(2,427,170.00)	15%
REVENUE TOTALS	68,236,326.00	24,148,343.55	(44,087,982.45)	35%
EXPENSE				
Personnel Costs	41,334,007.80	9,490,819.11	31,843,188.69	23%
Operating Costs	19,281,463.00	4,860,036.27	14,421,426.73	25%
Capital Outlay	744,046.00	204,988.94	539,057.06	28%
Intangible Assets	644,678.00	114,252.95	530,425.05	18%
Debt Service	7,387,382.00	188,495.44	7,198,886.56	3%
EXPENSE TOTALS	69,391,576.80	14,858,592.71	54,532,984.09	21%
Budgetary changes in reserves				
	1,155,250.80			
Fund 001 - General Fund Totals				
	REVENUE TOTALS	69,391,576.80	24,148,343.55	(44,087,982.45)
	EXPENSE TOTALS	69,391,576.80	14,858,592.71	54,532,984.09
Fund 001 - General Fund Totals	\$ -	\$ 9,289,750.84	\$ 10,445,001.64	



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Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 105 - Infrastructure Surtax Fund				
REVENUE				
Infrastructure Surtax	\$ 4,990,492.00	\$ 489,530.05	\$ (4,500,961.95)	10%
	REVENUE TOTALS	4,990,492.00	489,530.05	(4,500,961.95)
EXPENSE				
Capital Outlay	9,113,937.00	-	9,113,937.00	0%
Operating Costs	75,740.00	32,627.50	43,112.50	43%
Debt Service	2,157,239.00	-	2,157,239.00	0%
Transfers	1,239,158.00	239,158.00	1,000,000.00	19%
	EXPENSE TOTALS	12,586,074.00	271,785.50	12,314,288.50
Budgetary changes in reserves	7,595,582.00			
Fund 105 - Infrastructure Surtax Fund Totals				
	REVENUE TOTALS	12,586,074.00	489,530.05	(4,500,961.95)
	EXPENSE TOTALS	12,586,074.00	271,785.50	12,314,288.50
Fund 105 - Infrastructure Surtax Fund Totals				
	\$	-	\$ 217,744.55	\$ 7,813,326.55



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Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 120 - St. Andrews CRA Fund				
REVENUE				
St. Andrews CRA TIF Revenue	\$ 883,223.00	\$ 410,940.00	\$ (472,283.00)	47%
	REVENUE TOTALS	883,223.00	410,940.00	(472,283.00)
EXPENSE				
Personnel Costs	50,173.00	11,702.63	38,470.37	23%
Operating Costs	502,268.00	160,646.25	341,621.75	32%
Capital Outlay	2,060,911.00	290,352.00	1,770,559.00	14%
Transfers	2,143.00	-	2,143.00	0%
	EXPENSE TOTALS	2,615,495.00	462,700.88	2,152,794.12
Budgetary changes in reserves	1,732,272.00			
Fund 120 - St. Andrews CRA Fund Totals				
	REVENUE TOTALS	2,615,495.00	410,940.00	(472,283.00)
	EXPENSE TOTALS	2,615,495.00	462,700.88	2,152,794.12
Fund 120 - St. Andrews CRA Fund Totals				
	\$	-	\$ (51,760.88)	\$ 1,680,511.12



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Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 130 - Downtown CRA Fund				
REVENUE				
Downtown CRA TIF Revenue	\$ 578,482.00	\$ 271,271.00	\$ (307,211.00)	47%
	REVENUE TOTALS	578,482.00	271,271.00	(307,211.00)
EXPENSE				
Personnel Costs	32,887.00	7,650.06	25,236.94	23%
Operating Costs	276,286.00	16,176.22	260,109.78	6%
Capital Outlay	414,490.00	-	414,490.00	0%
Transfers	1,397.00	-	1,397.00	0%
	EXPENSE TOTALS	725,060.00	23,826.28	701,233.72
Budgetary changes in reserves				
	146,578.00			
Fund 130 - Downtown CRA Fund Totals				
	REVENUE TOTALS	725,060.00	271,271.00	(307,211.00)
	EXPENSE TOTALS	725,060.00	23,826.28	701,233.72
Fund 130 - Downtown CRA Fund Totals				
	\$ -	\$ 247,444.72	\$ 394,022.72	



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Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 140 - Downtown North CRA Fund				
REVENUE				
Downtown North CRA TIF Revenue	\$ 1,401,220.00	\$ 654,637.00	\$ (746,583.00)	47%
Miscellaneous	-	1.92	1.92	100%
REVENUE TOTALS	1,401,220.00	654,638.92	(746,581.08)	47%
EXPENSE				
Personnel Costs	79,520.00	18,500.99	61,019.01	23%
Operating Costs	641,188.00	78,637.80	562,550.20	12%
Capital Outlay	961,976.00	13,651.00	948,325.00	1%
Debt Service	50,188.00	-	50,188.00	0%
Transfers	3,354.00	-	3,354.00	0%
EXPENSE TOTALS	1,736,226.00	110,789.79	1,625,436.21	6%
Budgetary changes in reserves	335,006.00			
Fund 140 - Downtown North CRA Fund Totals				
REVENUE TOTALS	1,736,226.00	654,638.92	(746,581.08)	47%
EXPENSE TOTALS	1,736,226.00	110,789.79	1,625,436.21	6%
Fund 140 - Downtown North CRA Fund Totals	\$ -	\$ 543,849.13	\$ 878,855.13	



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Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 180 - Millville CRA Fund				
REVENUE				
FDOT Beautification Grant	\$ -	\$ 212,000.00	\$ 212,000.00	100%
Millville CRA TIF Revenue	1,052,417.00	492,359.00	(560,058.00)	47%
REVENUE TOTALS	1,052,417.00	704,359.00	(348,058.00)	67%
EXPENSE				
Personnel Costs	59,722.00	13,869.48	45,852.52	23%
Operating Costs	339,279.00	65,781.26	273,497.74	19%
Capital Outlay	1,187,932.00	52,089.86	1,135,842.14	4%
Other Non Operating Uses	200,000.00	-	200,000.00	0%
Transfers	2,422.00	-	2,422.00	0%
EXPENSE TOTALS	1,789,355.00	131,740.60	1,657,614.40	7%
Budgetary changes in reserves				
Fund 180 - Millville CRA Fund Totals				
	REVENUE TOTALS	1,789,355.00	704,359.00	(348,058.00)
	EXPENSE TOTALS	1,789,355.00	131,740.60	1,657,614.40
Fund 180 - Millville CRA Fund Totals	\$ -	\$ 572,618.40	\$ 1,309,556.40	



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Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 150 - CITY SHIP FUNDS				
REVENUE				
Local Housing Assist-SHIP	\$ 285,637.00	\$ -	\$ (285,637.00)	0%
Neighborhood Stabilization Program	32,000.00	17,319.14	(14,680.86)	54%
Interest Earnings	-	2,963.75	2,963.75	100%
Rents & Royalties	108,000.00	32,278.68	(75,721.32)	30%
Miscellaneous	-	15,000.00	15,000.00	100%
REVENUE TOTALS	425,637.00	67,561.57	(358,075.43)	16%
EXPENSE				
Personnel Costs	187,414.57	43,573.98	143,840.59	23%
Operating Costs	1,989,400.00	374,838.91	1,614,561.09	19%
Other Non Operating Uses	-	415.00	(415.00)	100%
EXPENSE TOTALS	2,176,814.57	418,827.89	1,757,986.68	19%
Budgetary changes in reserves				
	1,751,177.57			
Fund 150 - CITY SHIP FUNDS Totals				
REVENUE TOTALS	2,176,814.57	67,561.57	(358,075.43)	16%
EXPENSE TOTALS	2,176,814.57	418,827.89	1,757,986.68	19%
Fund 150 - CITY SHIP FUNDS Totals	\$ -	\$ (351,266.32)	\$ 1,399,911.25	



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Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 190 - Housing & Community Services				
REVENUE				
CDBG Program	\$ 1,035,654.00	\$ -	\$ (1,035,654.00)	0%
	REVENUE TOTALS	1,035,654.00	- (1,035,654.00)	0%
EXPENSE				
Personnel Costs	255,615.95	54,425.10	201,190.85	21%
Operating Costs	110,451.00	10,935.34	99,515.66	10%
Capital Outlay	896,657.00	3,884.00	892,773.00	0%
Debt Service	10,038.00	-	10,038.00	0%
	EXPENSE TOTALS	1,272,761.95	69,244.44	1,203,517.51
Budgetary changes in reserves	237,107.95			
Fund 190 - Housing & Community Services Totals				
	REVENUE TOTALS	1,272,761.95	- (1,035,654.00)	0%
	EXPENSE TOTALS	1,272,761.95	69,244.44	1,203,517.51
Fund 190 - Housing & Community Services Totals				
	\$ - \$	(69,244.44)	\$ 167,863.51	



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Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 212 - Cap Imprv 2013B Rev Note				
Fund 215 - CIP Revenue Note Series 2016				
Fund 216 - Cap Imprv Rev Note Series 2018				
Fund 217 - Infra Srtx Rev Note Series 2018				
Fund 225 - Cap Imp Rev Note Series 2023				
REVENUE				
Interest Earnings	\$ -	\$ 631,210.41	\$ 631,210.41	100%
Net Increase (Decrease) in Fair Value of Investments		- (82,806.70)	(82,806.70)	100%
Interfund Transfers	13,649,298.00	-	(13,649,298.00)	0%
REVENUE TOTALS	13,649,298.00	548,403.71	(13,100,894.29)	4%
EXPENSE				
Debt Service Principle	4,360,000.00	4,191,000.00	169,000.00	96%
Debt Service Interest	9,232,288.00	2,024,482.17	7,207,805.83	22%
EXPENSE TOTALS	13,592,288.00	6,215,482.17	7,376,805.83	46%
Budgetary changes in reserves	(57,010.00)			
Combined Debt Service Funds Totals				
REVENUE TOTALS	13,592,288.00	548,403.71	(13,100,894.29)	4%
EXPENSE TOTALS	13,592,288.00	6,215,482.17	7,376,805.83	46%
Combined Debt Service Funds Totals	\$ -	\$ (5,667,078.46)	\$ (5,724,088.46)	



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Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 410 - Utilities Fund				
REVENUE				
Charges for Services	\$ 32,182,037.00	\$ 7,271,542.70	\$ (24,910,494.30)	23%
Impact Fees	448,750.00	264,662.48	(184,087.52)	59%
Interest Earnings	142,000.00	-	(142,000.00)	0%
Miscellaneous	9,000.00	6,950.68	(2,049.32)	77%
Interfund Transfers	845,864.00	-	(845,864.00)	0%
REVENUE TOTALS	33,627,651.00	7,543,155.86	(26,084,495.14)	22%
EXPENSE				
Personnel Costs	8,646,088.76	2,019,375.23	6,626,713.53	23%
Operating Costs	14,919,654.00	2,325,960.28	12,593,693.72	16%
Capital Outlay	2,713,581.00	165,564.35	2,548,016.65	6%
Intangible Assets	60,000.00	8,994.15	51,005.85	15%
Debt Service	7,459,522.00	2,098,034.59	5,361,487.41	28%
Transfers	1,220,000.00	-	1,220,000.00	0%
EXPENSE TOTALS	35,018,845.76	6,617,928.60	28,400,917.16	19%
Budgetary changes in reserves	1,391,194.76			
Fund 410 - Utilities Fund Totals				
REVENUE TOTALS	35,018,845.76	7,543,155.86	(26,084,495.14)	22%
EXPENSE TOTALS	35,018,845.76	6,617,928.60	28,400,917.16	19%
Fund 410 - Utilities Fund Totals	\$ -	\$ 925,227.26	\$ 2,316,422.02	



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Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 440 - Environmental Services Fund				
REVENUE				
Charges for Services	\$ 11,918,866.00	\$ 2,577,722.50	\$ (9,341,143.50)	22%
Interest Earnings	37,673.00	-	(37,673.00)	0%
Miscellaneous	22,000.00	1,829.67	(20,170.33)	8%
REVENUE TOTALS	11,978,539.00	2,579,552.17	(9,398,986.83)	22%
EXPENSE				
Personnel Costs	3,705,848.23	734,261.46	2,971,586.77	20%
Operating Costs	4,746,387.00	562,678.32	4,183,708.68	12%
Capital Outlay	4,393,701.00	1,547,964.00	2,845,737.00	35%
Debt Service	19,579.00	19,577.79	1.21	100%
Transfers	1,873,517.00	429,799.00	1,443,718.00	23%
EXPENSE TOTALS	14,739,032.23	3,294,280.57	11,444,751.66	22%
Budgetary changes in reserves				
	2,760,493.23			
Fund 440 - Environmental Services Fund Totals				
	REVENUE TOTALS	14,739,032.23	2,579,552.17	(9,398,986.83)
	EXPENSE TOTALS	14,739,032.23	3,294,280.57	11,444,751.66
Fund 440 - Environmental Services Fund Totals	\$	-	\$ (714,728.40)	\$ 2,045,764.83



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Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 450 - Marina Fund				
REVENUE				
Charges for Services	\$ 1,398,000.00	\$ 172,430.26	\$ (1,225,569.74)	12%
Interest Earnings	50,000.00	-	(50,000.00)	0%
Miscellaneous	-	316.20	316.20	100%
Interfund Transfers	400,000.00	-	(400,000.00)	0%
REVENUE TOTALS	1,848,000.00	172,746.46	(1,675,253.54)	9%
EXPENSE				
Personnel Costs	228,101.00	98,892.63	129,208.37	43%
Operating Costs	1,216,305.00	96,042.66	1,120,262.34	8%
Capital Outlay	30,000.00	-	30,000.00	0%
Debt Service	431,522.00	-	431,522.00	0%
EXPENSE TOTALS	1,905,928.00	194,935.29	1,710,992.71	10%
Budgetary changes in reserves				
	57,928.00			
Fund 450 - Marina Fund Totals				
	REVENUE TOTALS	1,905,928.00	172,746.46	(1,675,253.54)
	EXPENSE TOTALS	1,905,928.00	194,935.29	1,710,992.71
Fund 450 - Marina Fund Totals	\$ -	\$ (22,188.83)	\$ 35,739.17	



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Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 503 - Equipment Maintenance Fund				
REVENUE				
Charges for Services	\$ 2,111,161.00	\$ 122,416.30	\$ (1,988,744.70)	6%
Miscellaneous	28,600.00	4,851.30	(23,748.70)	17%
	REVENUE TOTALS	2,139,761.00	127,267.60	(2,012,493.40)
EXPENSE				
Personnel Costs	1,057,915.00	238,790.98	819,124.02	23%
Operating Costs	1,019,250.00	208,347.02	810,902.98	20%
Debt Service	77,114.00	2,312.24	74,801.76	3%
	EXPENSE TOTALS	2,154,279.00	449,450.24	1,704,828.76
Budgetary changes in reserves	14,518.00			
Fund 503 - Equipment Maintenance Fund Totals				
	REVENUE TOTALS	2,139,761.00	127,267.60	(2,012,493.40)
	EXPENSE TOTALS	2,154,279.00	449,450.24	1,704,828.76
Fund 503 - Equipment Maintenance Fund Totals				
	\$ -	\$ (322,182.64)	\$ (307,664.64)	