



Budget Performance Report

UNAUDITED

Fiscal Year to Date

As of August 31, 2026

Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 001 - General Fund				
REVENUE				
Ad Valorem Taxes	\$ 17,992,550.00	\$ 18,303,812.62	\$ 311,262.62	102%
Licenses & Permits	15,020,298.00	13,793,870.91	\$ (1,226,427.09)	92%
Other Taxes	8,580,319.00	7,647,273.06	\$ (933,045.94)	89%
State Revenue Sharing	8,192,689.00	5,866,263.03	\$ (2,326,425.97)	72%
Fire Assessment Revenue	5,189,145.00	5,456,308.61	\$ 267,163.61	105%
Franchise Fees	4,695,000.00	4,117,673.60	\$ (577,326.40)	88%
Charges for Services	1,924,638.00	1,852,537.97	\$ (72,100.03)	96%
Fines & Forfeitures	210,100.00	641,706.85	\$ 431,606.85	305%
Interest Earnings	500,000.00	371,574.29	\$ (128,425.71)	74%
Rents & Royalties	188,500.00	125,319.62	\$ (63,180.38)	66%
Sale of Fixed Assets	2,800,000.00	276,416.75	\$ (2,523,583.25)	10%
Miscellaneous	264,960.00	720,741.30	\$ 455,781.30	272%
Interfund Transfers	4,685,089.00	4,406,361.00	\$ (278,728.00)	94%
REVENUE TOTALS	70,243,288.00	63,579,859.61	\$ (6,663,428.39)	91%
EXPENSE				
Personnel Costs	41,463,029.80	36,444,452.11	5,018,577.69	88%
Operating Costs	19,867,503.00	16,038,373.57	3,829,129.43	81%
Capital Outlay	1,942,053.00	1,659,354.83	282,698.17	85%
Intangible Assets	658,812.00	492,178.31	166,633.69	75%
Debt Service	7,660,382.00	7,409,879.51	\$ 250,502.49	97%
Transfers	9,659.00	-	9,659.00	0%
EXPENSE TOTALS	71,601,438.80	62,044,238.33	9,557,200.47	87%
Budgetary changes in reserves	1,358,150.80			
Fund 001 - General Fund Totals				
REVENUE TOTALS	71,601,438.80	63,579,859.61	(6,663,428.39)	91%
EXPENSE TOTALS	71,601,438.80	62,044,238.33	9,557,200.47	87%
Fund 001 - General Fund Totals	\$ -	\$ 1,535,621.28	\$ 2,893,772.08	



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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	\$ 4,043,603.97	\$ (946,888.03)	81%
Interest Earnings	-	177,870.42	\$ 177,870.42	100%
REVENUE TOTALS	4,990,492.00	4,221,474.39	(769,017.61)	85%
EXPENSE				
Capital Outlay	9,096,069.00	114,992.04	8,981,076.96	1%
Operating Costs	100,999.00	142,782.26	(41,783.26)	141%
Debt Service	2,157,239.00	2,157,239.00	-	100%
Transfers	1,331,035.00	1,206,035.00	92,321.00	91%
EXPENSE TOTALS	12,685,342.00	3,621,048.30	9,031,614.70	29%
Budgetary changes in reserves	7,694,850.00			
Fund 105 - Infrastructure Surtax Fund Totals				
REVENUE TOTALS	12,685,342.00	4,221,474.39	(769,017.61)	85%
EXPENSE TOTALS	12,685,342.00	3,621,048.30	9,031,614.70	29%
Fund 105 - Infrastructure Surtax Fund Totals	\$ -	\$ 600,426.09	\$ 8,262,597.09	



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Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 120 - St. Andrews CRA Fund				
REVENUE				
FDOT Beautification Grant	\$ 50,000.00	\$ 406,665.00	\$ 356,665.00	813%
St. Andrews CRA TIF Revenue	883,223.00	896,499.86	13,276.86	102%
Interest Earnings	-	29,010.12	29,010.12	100%
REVENUE TOTALS	933,223.00	1,332,174.98	398,951.98	143%
EXPENSE				
Personnel Costs	50,173.00	44,579.40	5,593.60	89%
Operating Costs	612,814.00	474,248.96	138,565.04	77%
Capital Outlay	2,000,365.00	371,346.56	1,629,018.44	19%
Transfers	2,143.00	-	2,143.00	0%
EXPENSE TOTALS	2,665,495.00	890,174.92	1,775,320.08	33%
Budgetary Change In Reserve	1,732,272.00			
Fund 120 - St. Andrews CRA Fund Totals				
REVENUE TOTALS	2,665,495.00	1,332,174.98	398,951.98	143%
EXPENSE TOTALS	2,665,495.00	890,174.92	1,775,320.08	33%
Fund 120 - St. Andrews CRA Fund Totals	\$ -	\$ 442,000.06	\$ 2,174,272.06	



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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	\$ 589,806.80	\$ 11,324.80	102%
Interest Earnings	-	13,753.55	13,753.55	100%
REVENUE TOTALS	578,482.00	603,560.35	25,078.35	104%
EXPENSE				
Personnel Costs	32,887.00	29,175.75	3,711.25	89%
Operating Costs	302,586.00	213,035.94	89,550.06	70%
Capital Outlay	388,190.00	53,890.09	334,299.91	14%
Transfers	1,397.00	-	1,397.00	0%
EXPENSE TOTALS	725,060.00	296,101.78	428,958.22	41%
Budgetary changes in reserves	146,578.00			
Fund 130 - Downtown CRA Fund Totals				
REVENUE TOTALS	725,060.00	603,560.35	25,078.35	104%
EXPENSE TOTALS	725,060.00	296,101.78	428,958.22	41%
Fund 130 - Downtown CRA Fund Totals	\$ -	\$ 307,458.57	\$ 454,036.57	



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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	\$ 1,421,745.97	\$ 20,525.97	101%
Interest Earnings	-	15,541.46	15,541.46	100%
Miscellaneous	-	78,373.02	78,373.02	100%
REVENUE TOTALS	1,401,220.00	1,515,660.45	114,440.45	108%
EXPENSE				
Personnel Costs	79,520.00	70,647.76	8,872.24	89%
Operating Costs	672,770.00	491,090.57	181,679.43	73%
Capital Outlay	680,394.00	220,980.66	459,413.34	32%
Debt Service	50,188.00	50,188.00	-	100%
Transfers	253,354.00	250,000.00	3,354.00	99%
EXPENSE TOTALS	1,736,226.00	1,082,906.99	653,319.01	62%
Budgetary changes in reserves	335,006.00			
Fund 140 - Downtown North CRA Fund Totals				
REVENUE TOTALS	1,736,226.00	1,515,660.45	114,440.45	108%
EXPENSE TOTALS	1,736,226.00	1,082,906.99	653,319.01	62%
Fund 140 - Downtown North CRA Fund Totals	\$ -	\$ 432,753.46	\$ 767,759.46	



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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	1,070,502.71	18,085.71	102%
Interest Earnings	-	21,837.00	21,837.00	100%
REVENUE TOTALS	1,052,417.00	1,304,339.71	251,922.71	124%
EXPENSE				
Personnel Costs	59,722.00	53,016.66	6,705.34	89%
Operating Costs	359,379.00	325,268.26	34,110.74	91%
Capital Outlay	522,832.00	130,802.67	392,029.33	25%
Other Non Operating Uses	395,000.00	10,315.07	384,684.93	3%
Transfers	452,422.00	450,000.00	2,422.00	99%
EXPENSE TOTALS	1,789,355.00	969,402.66	819,952.34	54%
Budgetary changes in reserves	736,938.00			
Fund 180 - Millville CRA Fund Totals				
REVENUE TOTALS	1,789,355.00	1,304,339.71	251,922.71	124%
EXPENSE TOTALS	1,789,355.00	969,402.66	819,952.34	54%
Fund 180 - Millville CRA Fund Totals	\$ -	\$ 334,937.05	\$ 1,071,875.05	



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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	\$ 229,234.14	\$ (56,402.86)	80%
Neighborhood Stabil Prgm City	32,000.00	60,811.14	28,811.14	190%
Interest Earnings	-	46,483.54	46,483.54	100%
Rents & Royalties	108,000.00	176,017.68	68,017.68	163%
Miscellaneous	-	88,151.92	88,151.92	100%
REVENUE TOTALS	425,637.00	600,698.42	175,061.42	141%
EXPENSE				
Personnel Costs	187,414.57	138,941.53	48,473.04	74%
Operating Costs	1,989,400.00	691,169.15	1,298,230.85	35%
EXPENSE TOTALS	2,176,814.57	830,110.68	1,346,703.89	38%
Budgetary changes in reserves	1,751,177.57			
Fund 150 - CITY SHIP FUNDS Totals				
REVENUE TOTALS	2,176,814.57	600,698.42	175,061.42	141%
EXPENSE TOTALS	2,176,814.57	830,110.68	1,346,703.89	38%
Fund 150 - CITY SHIP FUNDS Totals	\$ -	\$ (229,412.26)	\$ 1,521,765.31	



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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	\$ 515,067.38	\$ (520,586.62)	50%
Interest Earnings	-	61.11	\$ 61.11	100%
Miscellaneous	-	247,051.27	\$ 247,051.27	100%
REVENUE TOTALS	1,035,654.00	762,179.76	(273,474.24)	74%
EXPENSE				
Personnel Costs	255,615.95	204,219.51	51,396.44	80%
Operating Costs	110,451.00	107,165.94	3,285.06	97%
Capital Outlay	273,657.00	90,514.65	183,142.35	33%
Debt Service	10,038.00	10,038.00	-	100%
Transfers	623,000.00	623,000.00	-	100%
EXPENSE TOTALS	1,272,761.95	1,034,938.10	237,823.85	81%
Budgetary changes in reserves	237,107.95			
Fund 190 - Housing & Community Services Totals				
REVENUE TOTALS	1,272,761.95	762,179.76	(273,474.24)	74%
EXPENSE TOTALS	1,272,761.95	1,034,938.10	237,823.85	81%
Fund 190 - Housing & Community Services Totals	\$ -	\$ (272,758.34)	\$ (35,650.39)	



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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	\$ -	\$ 2,208,454.21	\$ 2,208,454.21	100%
Net Increase (Decrease) in Fair Value of Investments	-	(272,113.01)	(272,113.01)	100%
Interfund Transfers	13,649,298.00	13,649,298.00	-	100%
REVENUE TOTALS	13,649,298.00	15,585,639.20	1,936,341.20	114%
EXPENSE				
Debt Service Principle	77,360,000.00	4,360,000.00	73,000,000.00	6%
Debt Service Interest	9,232,288.00	6,950,147.67	2,282,140.33	75%
Operating	-	12,183.52	(12,183.52)	100%
EXPENSE TOTALS	86,592,288.00	11,322,331.19	75,269,956.81	13%
Budgetary changes in reserves	72,942,990.00			
Combined Debt Service Funds Totals				
REVENUE TOTALS	86,592,288.00	15,585,639.20	1,936,341.20	114%
EXPENSE TOTALS	86,592,288.00	11,322,331.19	75,269,956.81	13%
Combined Debt Service Funds Totals	\$ -	\$ 4,263,308.01	\$ 77,206,298.01	



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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	\$ 30,432,691.01	\$ (1,749,345.99)	95%
Impact Fees	\$ 448,750.00	\$ 1,275,362.53	\$ 826,612.53	284%
Interest Earnings	\$ 142,000.00	\$ 144,887.35	\$ 2,887.35	102%
Miscellaneous	\$ 240,792.00	\$ 271,450.61	\$ 30,658.61	113%
Interfund Transfers	\$ 845,864.00	\$ 845,864.00	\$ -	100%
REVENUE TOTALS	\$ 33,859,443.00	\$ 32,970,255.50	\$ (889,187.50)	97%
EXPENSE				
Personnel Costs	\$ 8,672,388.76	\$ 7,563,281.29	\$ 1,109,107.47	87%
Operating Costs	\$ 15,520,312.00	\$ 13,130,784.37	\$ 2,389,527.63	85%
Capital Outlay	\$ 2,329,343.00	\$ 1,062,919.02	\$ 1,266,423.98	46%
Intangible Assets	\$ 48,000.00	\$ 8,994.15	\$ 39,005.85	19%
Debt Service	\$ 7,459,522.00	\$ 8,083,007.15	\$ (623,485.15)	108%
Transfers	\$ 1,221,072.00	\$ 1,220,000.00	\$ 1,072.00	100%
EXPENSE TOTALS	\$ 35,250,637.76	\$ 31,068,985.98	\$ 4,181,651.78	88%
Budgetary changes in reserves	\$ 1,391,194.76			
Fund 410 - Utilities Fund Totals				
REVENUE TOTALS	\$ 35,018,845.76	\$ 32,970,255.50	\$ (889,187.50)	97%
EXPENSE TOTALS	\$ 35,018,845.76	\$ 31,068,985.98	\$ 4,181,651.78	89%
Fund 410 - Utilities Fund Totals	\$ -	\$ 1,901,269.52	\$ 3,292,464.28	



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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	10,911,534.79	\$ (1,007,331.21)	92%
Interest Earnings	37,673.00	83,065.69	45,392.69	220%
Miscellaneous	22,000.00	132,769.73	110,769.73	603%
REVENUE TOTALS	11,978,539.00	11,127,370.21	(851,168.79)	93%
EXPENSE				
Personnel Costs	3,705,848.23	2,990,865.64	714,982.59	81%
Operating Costs	4,841,387.00	3,613,819.59	1,227,567.41	75%
Capital Outlay	4,393,701.00	3,117,083.20	1,276,617.80	71%
Debt Service	19,579.00	19,852.79	(273.79)	101%
Transfers	2,327,565.00	2,109,225.00	218,340.00	91%
EXPENSE TOTALS	15,288,080.23	11,850,846.22	3,437,234.01	78%
Budgetary changes in reserves	3,309,541.23			
Fund 440 - Environmental Services Fund Totals				
REVENUE TOTALS	15,288,080.23	11,127,370.21	(851,168.79)	73%
EXPENSE TOTALS	15,288,080.23	11,850,846.22	3,437,234.01	78%
Fund 440 - Environmental Services Fund Totals	\$ -	\$ (723,476.01)	\$ 2,586,065.22	



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Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 450 - Marina Fund				
REVENUE				
St. Andrews Marina	\$ 1,398,000.00	\$ 364,306.22	\$ (1,033,693.78)	26%
PC Marina	-	39.60	\$ 39.60	100%
Interest Earnings	50,000.00	979.42	\$ (49,020.58)	2%
Interfund Transfers	400,000.00	-	\$ (400,000.00)	0%
Miscellaneous	-	733.52	\$ 733.52	100%
REVENUE TOTALS	1,848,000.00	366,058.76	(1,481,941.24)	20%
EXPENSE				
Department 7500 - Panama City Marina				
Operating Expenditures/Expenses	170,968.00	228,326.53	(57,358.53)	134%
Department 7600 - St. Andrew Marina				
Personnel Costs	228,101.00	211,051.48	17,049.52	93%
Operating Costs	1,314,468.00	417,012.69	897,455.31	32%
Capital Outlay	30,000.00	149,801.92	(119,801.92)	499%
Department 8800 - Non Departmental Expenses				
Debt Service	431,522.00	431,522.00	-	100%
EXPENSE TOTALS	2,175,059.00	1,437,714.62	737,344.38	66%
Budgetary changes in reserves	327,059.00			
Fund 450 - Marina Fund Totals				
REVENUE TOTALS	2,175,059.00	366,058.76	(1,481,941.24)	20%
EXPENSE TOTALS	2,175,059.00	1,437,714.62	737,344.38	66%
Fund 450 - Marina Fund Totals	\$ -	\$ (1,071,655.86)	\$ (744,596.86)	



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Fund 503 - Equipment Maintenance Fund				
REVENUE				
Charges for Services	\$ 2,111,161.00	\$ 1,539,798.08	\$ (571,362.92)	73%
Miscellaneous	28,600.00	23,022.32	(5,577.68)	80%
REVENUE TOTALS	2,139,761.00	1,562,820.40	(576,940.60)	73%
EXPENSE				
Personnel Costs	1,016,731.00	884,212.57	132,518.43	87%
Operating Costs	\$1,048,364.00	\$935,325.47	113,038.53	89%
Debt Service	78,022.00	561,008.43	(482,986.43)	719%
Merchandise Purchased	11,162.00	563,051.53	(551,889.53)	5044%
EXPENSE TOTALS	2,154,279.00	2,943,598.00	(789,319.00)	137%
Budgetary changes in reserves	14,518.00			
Fund 503 - Equipment Maintenance Fund Totals				
REVENUE TOTALS	2,154,279.00	1,562,820.40	(576,940.60)	73%
EXPENSE TOTALS	2,154,279.00	2,943,598.00	(789,319.00)	137%
Fund 503 - Equipment Maintenance Fund Totals	\$ -	\$ (1,380,777.60)	\$ (1,366,259.60)	