

20. Acknowledgement of the City's monthly financial report for February 2024 (Unaudited).



LEGISLATIVE MEMORANDUM

TO: Honorable Mayor and Members of the City Council

FROM: Suzanne Sherman, City Manager

THRU: Larry Wojciechowski, Finance Director

DATE: May 2, 2024

RE: Acknowledgement of the City's monthly financial report for February 2024 (Unaudited)

SUMMARY:

Attached for your information is the monthly financial report which provides an overview of the City's financial activities for February 2024. February is the fifth month of the fiscal year and represents 42% of the annual budget year.

Citywide cash and investments increased by \$88.1 million or 28.8% in comparison to the prior year. This was primarily due to the receipt of the 2023 G.O. bond proceeds and increased balances in Impact Fee funds, Utilities funds and the General Fund.

The General Fund is the City's primary operating fund. General Fund revenues received through February were \$66.7 million and are 52.4% of the annual budget. General Fund expenditures through the end of February were \$43.7 million and are 27.0% of the annual budget. General Fund total cash & investments on February 29, 2024 was \$66.7 million, which is \$9.1 million or 15.8% higher than one year ago.

General Fund revenues collected through February 29, 2024, overall were 15.8% or \$9.1 million higher than the revenues collected during the same period last year. The overall increase was mainly attributable to a transfer of funds for the overpayment of the annual Employee Benefits back to the originating funds and Ad Valorem Taxes.

General Fund expenditures through February 29, 2024, overall were 27.0% or \$9.3 million higher than expenditures incurred during the same period last year. Pages 14 through 16 provide a summary of all funds' budget, revenues and expenditures posted for February 29, 2024.

Honorable Mayor and Members of the City Council

Legislative Memorandum

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REQUESTING DEPARTMENTS:

Finance

FISCAL IMPACT:

None

STAFF RECOMMENDATION:

Motion to acknowledge receipt of the February 2024 Financial Report.

ATTACHMENTS:

1. monthly Financial Report- February 2024



MONTHLY FINANCIAL REPORT (UNAUDITED)

FEBRUARY 2024

City of Palm Bay, Florida



Report Summary

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MONTHLY FINANCIAL REPORT (UNAUDITED)

FEBRUARY 2024

CITY OF PALM BAY, FLORIDA



The City of Palm Bay, Florida's (the "City") monthly financial report presents an overview and analysis of the City's financial activities during the month of February 2024. February is the fifth month of the fiscal year and represents 42% of the annual budget.

Financial Report Summary

- Citywide revenues^{1*} of \$137.7 million are at 28.8% of the annual budget. Citywide expenditures^{1*} of \$92.3 million are at 19.3% of the annual budget. Traditionally revenue collections are two months in arrears. For this reason, certain revenues for grants and other governmental resources are accrued at year end to reflect the period in which it represents.
- Citywide cash and investments increased by \$88.1 million, or 25.3%, in comparison to the prior year. This was primarily due to a net increase of \$23.0 million in unspent General Obligation Bond proceeds, plus increased balances in Impact Fee funds (\$24.8 mm), Utilities funds (\$18.0 mm), and the General Fund (\$15.2 mm).
- Citywide revenues^{1*} increased by \$18.3 million, or 15.3% in comparison to the prior year.

Citywide - Cash & Investments ¹		Citywide - Revenues ^{1*}		Citywide - Expenditures ^{1*}	
2/29/2024	\$ 436,873,980.93	2/29/2024	\$ 137,710,215.37	2/29/2024	\$ 92,293,671.48
2/29/2023	348,780,399.35	2/29/2023	119,385,399.44	2/29/2023	76,362,506.07
Increase	25.3% \$ 88,093,581.58	Increase	15.3% \$ 18,324,815.93	Increase	20.9% \$ 15,931,165.41

¹ Not including Cash, Revenues, or Expenditures from PB Municipal Foundation.

* Not including interfund transfers

- General Fund revenues of \$66.7 million are at 52.4% of the annual budget. This is an increase of \$9.1 million, or 15.8%, in comparison to the prior year.
- General Fund expenditures of \$43.7 million are at 27.0% of the annual budget. This is an increase of \$9.3 million, or 27.0%, in comparison to the prior year.
- General Fund cash and investments increased by \$15.2 million, or 25.3%, in comparison to the prior year. Of this increased General Fund cash, \$238,996 is reserved.

General Fund - Cash & Investments		General Fund - Revenues		General Fund - Expenditures	
2/29/2024	\$ 75,080,611.39	2/29/2024	\$ 66,704,490.27	2/29/2024	\$ 43,653,219.05
2/29/2023	59,898,138.73	2/29/2023	57,615,030.94	2/29/2023	34,379,958.52
Increase	25.3% \$ 15,182,472.66	Increase	15.8% \$ 9,089,459.33	Increase	27.0% \$ 9,273,260.53

The General Fund is the City's primary operating fund and is used to account for all resources except those that are required to be accounted for in another fund.

This report contains unaudited information. If you have any questions or comments on the financial reports, please contact Larry Wojciechowski, Finance Director, or Ruth Chapman, Assistant Finance Director.

City Website: <http://www.palmbayflorida.org/>
Finance Website: www.palmbayflorida.org/finance

General Fund (GF) Revenues - Summary

➤ **FY 2023 YTD Revenue Variance**
 As Compared to Prior Year

	Prior YTD	Current YTD	% Variance	Annual Budget
Ad Valorem Taxes (1)	\$ 42,228,564	\$ 47,162,291	11.7%	\$ 51,766,628
Local Option Fuel Tax	1,045,798	969,894	-7.3%	4,529,481
Utility Service Taxes (2)	2,967,346	3,525,348	18.8%	10,141,000
Communication Service Tax	700,849	744,198	6.2%	2,954,499
Franchise Fees (3)	1,761,939	2,042,780	15.9%	7,074,700
State Shared Revenues (4)	1,455,092	1,639,070	12.6%	6,694,855
Half Cent Sales Tax	2,284,163	2,269,852	-0.6%	9,003,795
Licenses and Permits (5)	509,104	863,253	69.6%	1,086,100
Grants and Other Entitlements (6)	58,255	88,905	52.6%	797,323
Charges for Services	2,472,633	2,653,816	7.3%	6,472,662
Fines and Forfeitures (7)	161,368	227,004	40.7%	540,400
Interest, Rents & Other Revenues (8)	1,086,008	1,413,408	30.1%	1,357,800
Interfund Transfers & Other Sources (9)	883,911	3,104,673	251.2%	4,976,765
Fund Balance	-	-	0.0%	19,906,861
	\$ 57,615,031	\$ 66,704,490	15.8%	\$ 127,302,869

- (1) Increase primarily due to higher year-to-date collections of Ad Valorem Taxes in FY24.
- (2) Increase primarily due to higher year-to-date collections of Electric Utility Service Taxes in FY24.
- (3) Increase primarily due to higher year-to-date collections of Electric Franchise Fees in FY24.
- (4) Increase primarily due to higher year-to-date collections of State Shared Revenues in FY24.
- (5) Increase primarily due to higher year-to-date collections of Business Taxes in FY24.
- (6) Increase primarily due to higher year-to-date collections of Dept. of Justice grants and Mobile Home Licenses in FY24.
- (7) Increase primarily due to higher year-to-date collections of Court Fines in FY24.
- (8) Increase primarily due to higher year-to-date collections of Interest earned in FY24.
- (9) Increase primarily due to budgeted transfer from Employee Benefits Fund to General Fund in FY24.

MONTHLY FINANCIAL REPORT (UNAUDITED)

FEBRUARY 2024

CITY OF PALM BAY, FLORIDA



General Fund (GF) Expenditures - Summary

➤ FY 2023 YTD Expenditure Variance
As Compared to Prior Year

	Prior YTD	Current YTD	% Variance	Annual Budget
Legislative	\$ 339,429	\$ 365,915	7.8%	\$ 975,087
City Manager (1)	527,055	715,508	35.8%	2,127,062
City Attorney (2)	176,015	138,552	-21.3%	563,014
Procurement (3)	215,424	265,486	23.2%	779,951
Finance (4)	571,285	634,488	11.1%	1,815,630
Information Technology (5)	1,775,524	2,291,760	29.1%	8,175,127
Human Resources (6)	227,133	272,928	20.2%	842,833
Growth Management	840,753	848,683	0.9%	2,866,236
Comm & Economic Dev.	369,335	346,992	-6.0%	1,184,260
Recreation	731,568	777,645	6.3%	2,832,302
Parks and Facilities (7)	2,101,325	3,013,090	43.4%	9,909,628
Police (8)	9,890,642	13,236,514	33.8%	38,831,860
Fire (9)	7,322,916	9,010,750	23.0%	29,255,560
Public Works (10)	2,550,377	3,211,319	25.9%	10,409,419
Non-Departmental (11)	2,480,285	2,849,669	14.9%	7,080,282
Transfers (12)	4,260,892	5,673,922	33.2%	9,654,618
	\$ 34,379,959	\$ 43,653,219	27.0%	\$ 127,302,869

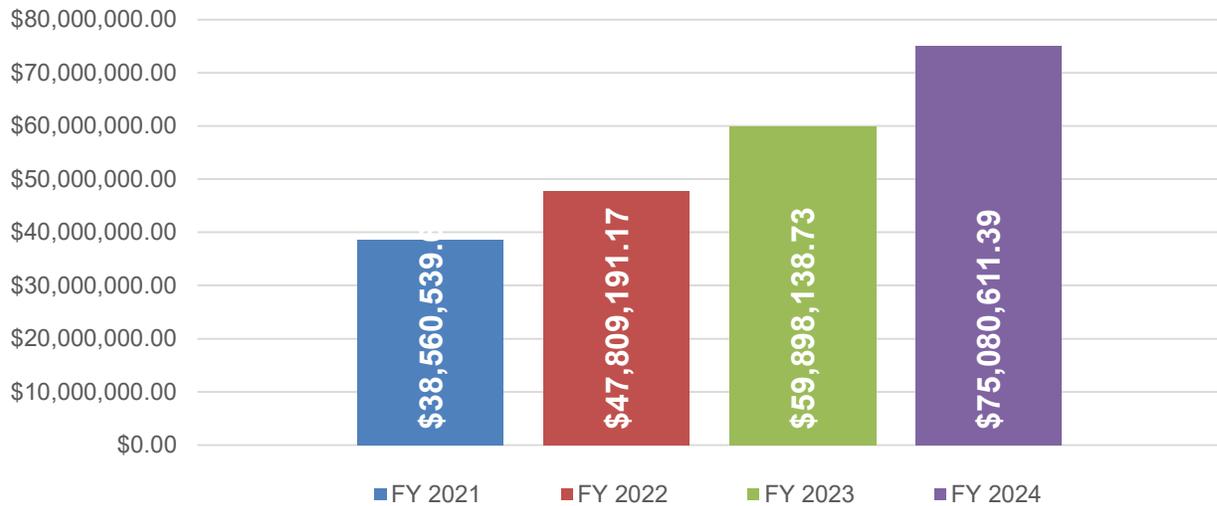
- (1) Increase primarily due to higher year-to-date costs for Consultant and additional employee in Public Information Office hired 7/3/23.
- (2) Decrease primarily due to lower year-to-date costs for Other Professional Services in FY24.
- (3) Increase primarily due to higher year-to-date personnel costs in Procurement Department in FY24.
- (4) Increase primarily due to new positions filled and salary increases in Finance Department compared to same time last year.
- (5) Increase primarily due to higher year-to-date costs for capital outlay and substantial increases in personnel costs in FY24.
- (6) Increase primarily due to higher year-to-date personnel costs in Human Resources Department compared to same time last year.
- (7) Increase primarily due to 852% increased cost of capital (including vehicles) and 49% increased operating costs year-to-date compared to last year.
- (8) Increase primarily due to higher year-to-date costs for Police vehicles, emergency communications equipment, and other tools/equipment in FY24.
- (9) Increase primarily due to \$1.2 million higher year-to-date costs for capital outlay in FY24.
- (10) Increase primarily due to higher year-to-date costs for personnel (16.8%) and capital outlay (350%) in FY24.
- (11) Increase primarily due to higher monthly allocations for Liability/Property and Fleet Operating charges in FY24
- (12) Increase primarily due to higher budgeted transfers regarding Road Maintenance CIP in FY24.

	YTD Actual	YTD Budget	Annual Budget	% Spent
Debt Service	\$ 2,453,080.50	\$ 2,680,740	\$ 6,433,777	38.1%
Personnel	25,800,224.57	30,546,433	73,311,438	35.2%
Operating	8,166,639.60	9,951,290	23,883,097	34.2%
Capital	4,012,433.38	8,522,382	20,453,716	19.6%
Contributions	-	-	-	0.0%
Transfers	3,220,841.00	1,342,017	3,220,841	100.0%
Reserves	-	-	-	0.0%
	\$ 43,653,219.05	\$ 53,042,862	\$ 127,302,869	34.3%

The total budgeted expenditures for FY24 are \$127,302,869 (including encumbrances from prior year and budget amendments). Of this amount, \$73,311,438, or 57.6%, is related to personnel costs.

General Fund (GF) Cash & Investments - Summary

➤ Year-to-Date (YTD) Cash & Investments Comparisons



General Fund Cash & Investments		General Fund Cash & Investments	
Prior Month Ending Balance	\$ 77,420,726.90	February 2024 Ending Balance	\$ 75,080,611.39
Cash Increase (Decrease)	(2,340,115.51)	Cash Advanced to Other Funds:	
		NSP, HOME, & CDBG Funds	(248,849.89)
Ending Balance 2/29/2024	\$ 75,080,611.39	Total Available Cash & Investments	\$ 74,831,761.50

MONTHLY FINANCIAL REPORT (UNAUDITED)**FEBRUARY 2024**

CITY OF PALM BAY, FLORIDA



CITY OF PALM BAY, FLORIDA
OPERATING STATEMENT AND CHANGES IN FUND BALANCES
GENERAL FUND

For the Month Ended February 29, 2024

	Prior YTD	Current YTD
<u>REVENUES</u>		
Ad Valorem Taxes	\$ 42,228,564	\$ 47,162,291
Local Option Fuel Tax	1,045,798	969,894
Utility Service Taxes	2,967,346	3,525,348
Communication Service Tax	700,849	744,198
Franchise Fees	1,761,939	2,042,780
State Shared Revenues	1,455,092	1,639,070
Half Cent Sales Tax	2,284,163	2,269,852
Licenses and Permits	509,104	863,253
Grants and Other Entitlements	58,255	88,905
Charges for Services	2,472,633	2,653,816
Fines and Forfeitures	161,368	227,004
Interest, Rents and Other Revenues	1,086,008	1,413,408
Interfund Transfers and Other Sources	883,911	3,104,673
Total Revenues	57,615,031	66,704,490
<u>EXPENDITURES</u>		
Legislative	339,429	365,915
City Manager	527,055	715,508
City Attorney	176,015	138,552
Procurement	215,424	265,486
Finance	571,285	634,488
Information Technology	1,775,524	2,291,760
Human Resources	227,133	272,928
Growth Management	840,753	848,683
Economic Development	369,335	346,992
Parks and Recreation	731,568	777,645
Facilities	2,101,325	3,013,090
Police	9,890,642	13,236,514
Fire	7,322,916	9,010,750
Public Works	2,550,377	3,211,319
Non-Departmental	2,480,285	2,849,669
Transfers	4,260,892	5,673,922
Total Expenditures	34,379,959	43,653,219
Excess (Deficiency) of Revenues Over Expenditures	23,235,072	23,051,271
Fund Balance - Beginning	36,968,708	49,920,491
Fund Balance - Ending	\$ 60,203,780	72,971,762

General Fund (GF) Balance - Summary

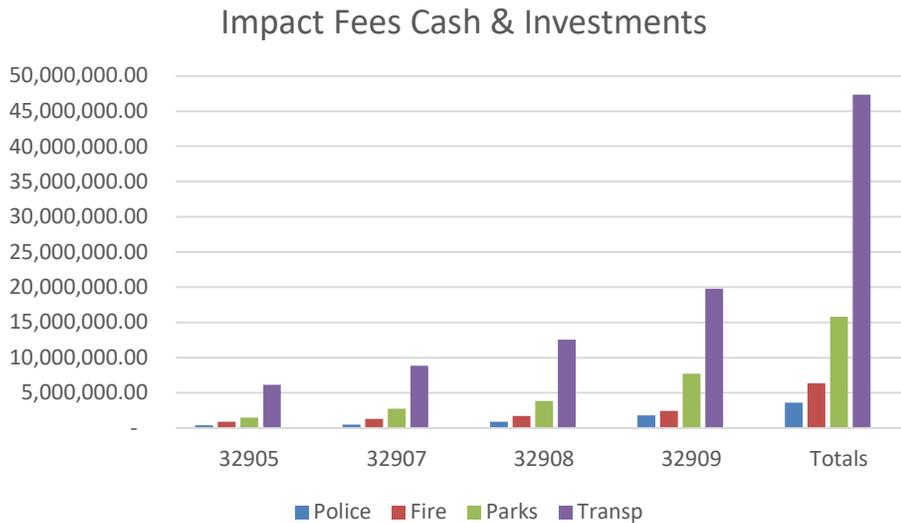
The minimum General Fund unrestricted fund balance, as established by Resolution 2021-03 (effective with the preparation of the City's September 30, 2022, Annual Comprehensive Financial Report and adoption of the City's Fiscal Year 2022 Budget), is two months of regular budgetary General Fund operating expenditures. The following is a history of the City's General Fund unrestricted fund balance.

General Fund Balance - History			
	<u>Minimum</u>	<u>Unrestricted</u>	<u>Unrestricted</u>
	<u>Required</u>	<u>Fund Balance</u>	<u>Fund Balance %</u>
FY 2023	\$ 15,434,236	\$ 41,973,374	45.3%
FY 2022	13,838,672	\$ 36,044,563	43.4%
FY 2021	7,553,655	\$ 29,713,480	39.3%
FY 2020	6,758,163	\$ 23,658,524	35.0%
FY 2019	6,784,007	\$ 18,205,817	26.8%

Impact Fees by Nexus Zone - Cash & Investments – Summary*

2/29/2024	Zone 1	Zone 2	Zone 3	Zone 4	
	32905	32907	32908	32909	Totals
Police	414,150.53	511,597.75	906,008.32	1,796,256.44	3,628,013.04
Fire	913,689.36	1,315,004.41	1,718,721.17	2,438,042.95	6,385,457.89
Parks	1,503,090.49	2,745,065.56	3,850,893.49	7,716,367.27	15,815,416.81
Transp	6,164,612.81	8,861,379.65	12,541,650.25	19,766,956.00	47,334,598.71
Totals	8,995,543.19	13,433,047.37	19,017,273.23	31,717,622.66	73,163,486.45

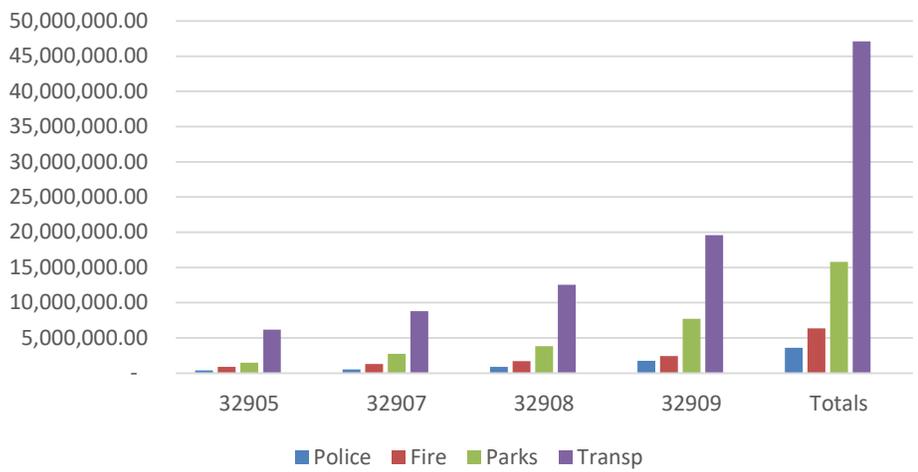
*Not including Transportation Impact Fees Zone 32909 segregated amount of \$74,954 resulting from an I.L.A. with Brevard County.



Impact Fees by Nexus Zone – Fund Balance - Summary

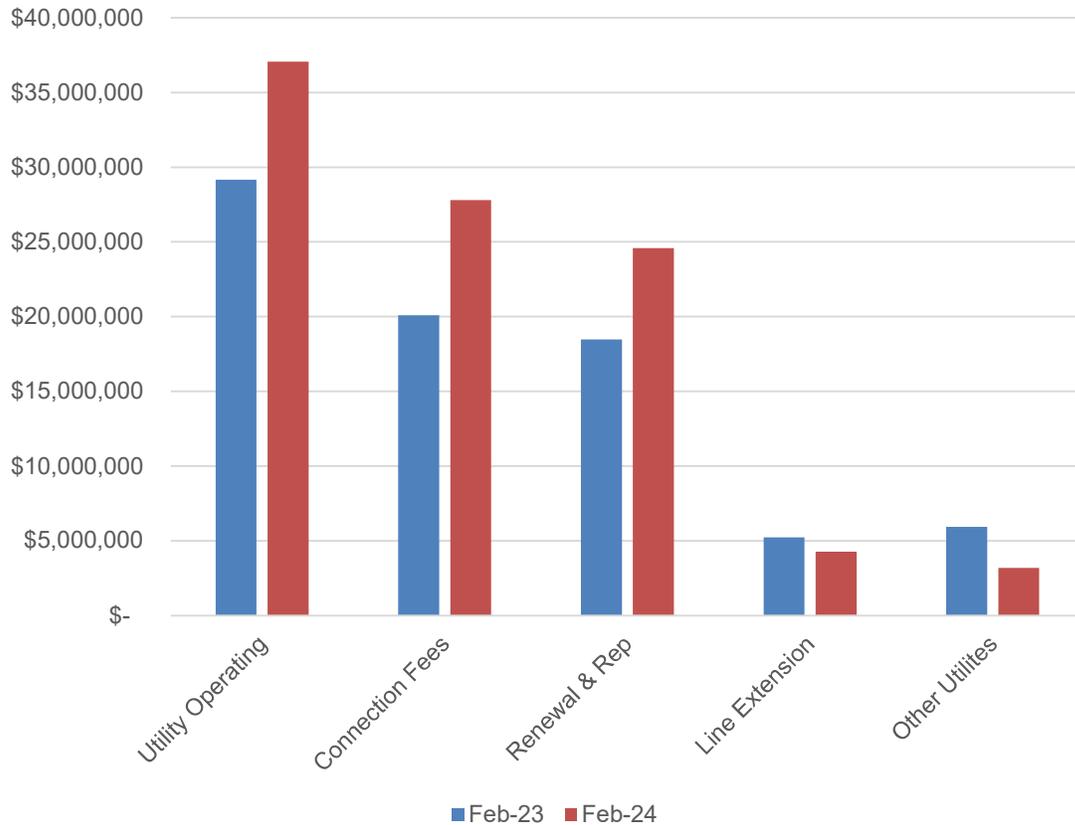
2/29/2024	32905	32907	32908	32909	Totals
Police	414,150.53	511,597.75	906,008.32	1,750,248.63	3,582,005.23
Fire	913,689.36	1,314,638.05	1,718,721.17	2,432,617.80	6,379,666.38
Parks	1,503,090.49	2,742,423.96	3,848,246.57	7,716,123.23	15,809,884.25
Transp	6,164,591.89	8,818,706.00	12,541,582.78	19,597,754.41	47,122,635.08
Totals	8,995,522.27	13,387,365.76	19,014,558.84	31,496,744.07	72,894,190.94

Fund Equity by Zone



Utilities Fund Cash & Investments - Summary

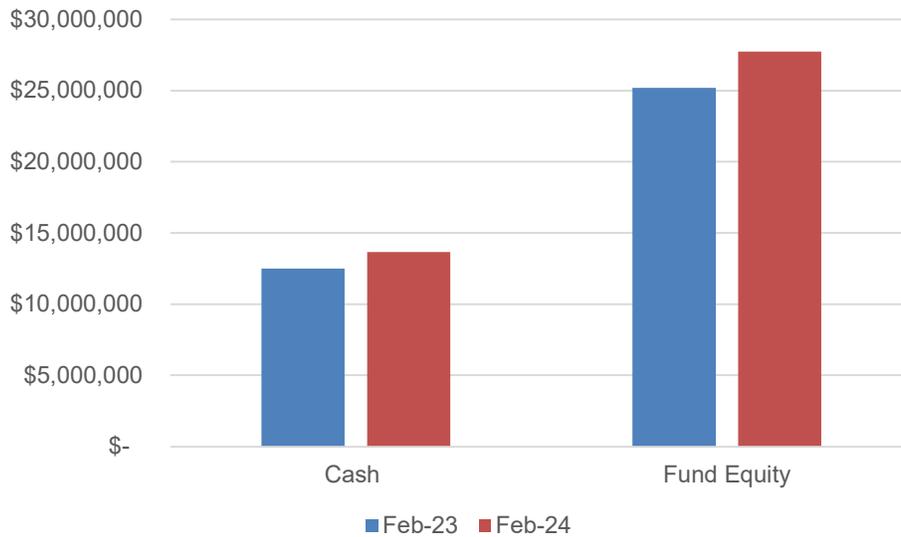
Year-to-Date (YTD) Comparison: Water & Sewer



Overall, the Water & Sewer Funds cash and investments increased by \$18.0 million, or 22.9%, year over year.

Stormwater Fund Cash & Equity - Summary

- Year-to-Date (YTD) Cash & Fund Equity

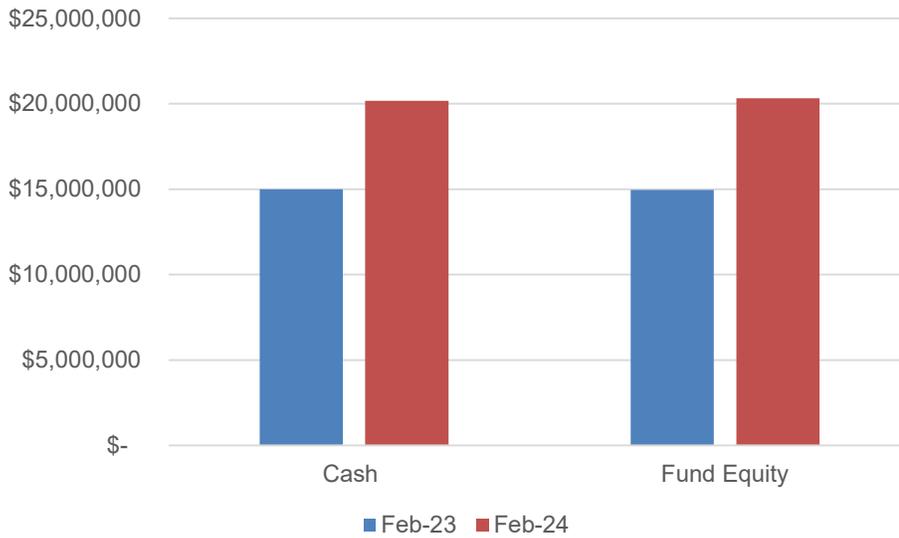


Overall, the Stormwater cash and investment balance increased by \$1,171,318, or 9.4%, year over year.

Overall, the Stormwater fund equity increased by \$2,537,566, or 10.1%, year over year.

Building Fund Cash & Equity - Summary

- Year-to-Date (YTD) Cash & Fund Equity

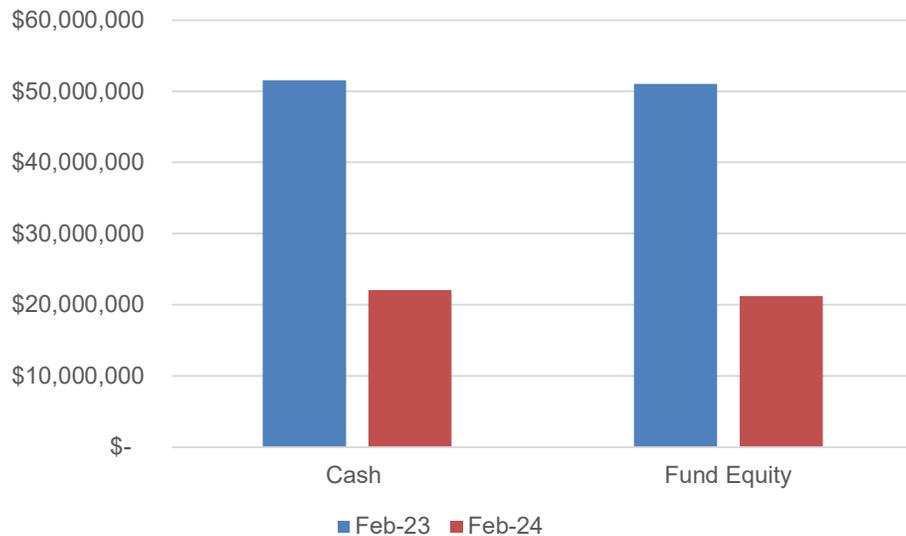


Overall, the Building cash and investment balance increased by \$5,192,847, or 34.6%, year over year.

Overall, the Building fund equity increased by \$5,357,832, or 35.8%, year over year.

General Obligation Road Program Fund Cash & Equity - Summary

➤ Year-to-Date (YTD) Cash & Fund Equity



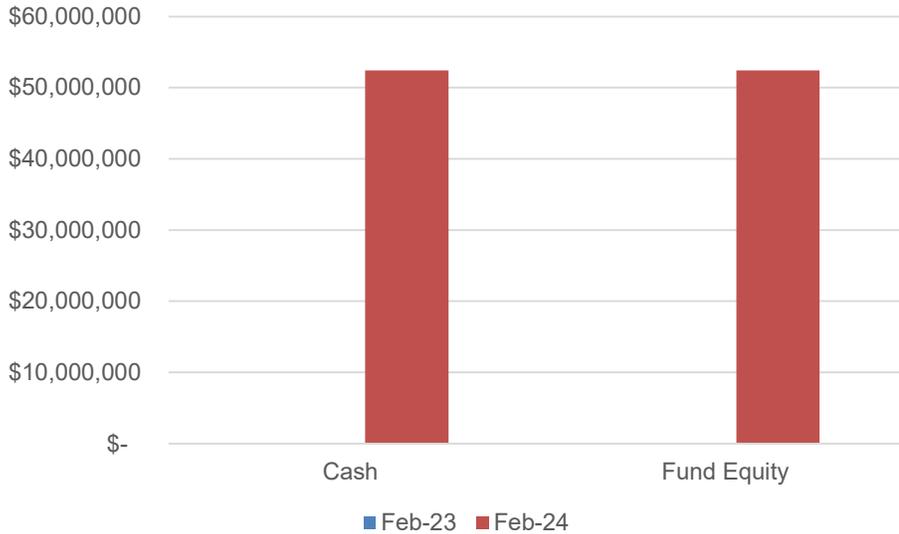
The 2019 General Obligation Road Program Fund cash and investment balance decreased by \$29,429,303, or 57.2%, year over year.

The 2019 G.O. Road Program Fund equity decreased by \$29,789,698, or 58.4%, year over year.

The 2021 G.O. Road Program Fund Balance was transferred to the 2019 G.O. Road Program Fund in January 2023 after the 2019 G.O. Road Bond proceeds were depleted.

General Obligation Road Program Fund Cash & Equity - Summary

➤ Year-to-Date (YTD) Cash & Fund Equity



The 2023 General Obligation Road Program Fund cash and investment balance increased by \$52,430,191 year over year.

The 2023 G.O. Road Program Fund equity increased by \$52,430,191 year over year.

MONTHLY FINANCIAL REPORT (UNAUDITED)

FEBRUARY 2024

CITY OF PALM BAY, FLORIDA



Unaudited Financial Activity - All Funds

City of Palm Bay, Florida

As of February 29, 2024 (unaudited)

42% of fiscal year completed

Fund #	Description	Budget		Revenues		Expenditures	
		Original Budget	Revised Budget	Current Year to Date	Percent of Revised	Current Year to Date	Percent of Revised
General Fund							
001	General Fund	\$105,850,960	\$127,302,869	\$66,704,490	52.4%	\$43,653,219	34.3%
Special Revenue Funds							
101	Law Enforcement Trust Fund	0	71,449	9,133	12.8%	9,300	13.0%
103	Palm Bay Municipal Foundation	62,000	62,000	12,003	19.4%	2,698	4.4%
105	Code Nuisance Fund	400,000	400,000	73,212	18.3%	37,134	9.3%
111	State Housing Grant Fund	3,487,441	4,675,693	982,215	21.0%	552,834	11.8%
112	Comm Devel Block Grant Fund	1,334,098	3,046,793	25,411	0.8%	290,443	9.5%
114	Home Invest Grant Fund	1,512,555	3,211,019	18,597	0.6%	299,285	9.3%
123	NSP Program Fund	0	528	0	0.0%	-	0.0%
124	Coronavirus Relief Tr. Fund	0	0	0	0.0%	-	0.0%
126	CDBG Coronavirus Fund	104,680	151,199	42,055	27.8%	40,254	26.6%
128	ARPA Fund	68,521	14,400,269	151,051	1.0%	594,527	4.1%
129	Opioid Settlement Fund	0	0	191,539	0.0%	-	0.0%
131	Donations Fund	0	0	1,472	0.0%	19,968	0.0%
161	Environmental Fee Fund	7,000	7,000	19,499	278.6%	0	0.0%
181	Bayfront Comm Redev Fund	2,657,777	2,657,777	2,743,643	103.2%	175	0.0%
Impact Fee Funds							
180	Police Impact Fees - 32905	54,000	206,000	267,634	129.9%	70,366	34.2%
183	Police Impact Fees - 32907	276,000	301,769	86,500	28.7%	0	0.0%
184	Police Impact Fees - 32908	365,000	365,000	114,431	31.4%	108,887	29.8%
186	Police Impact Fees - 32909	479,000	479,000	220,251	46.0%	251,695	52.5%
187	Fire Impact Fees - 32905	88,000	104,311	419,733	402.4%	0	0.0%
188	Fire Impact Fees - 32907	436,000	508,408	144,430	28.4%	17,523	3.4%
189	Fire Impact Fees - 32908	576,000	694,038	184,245	26.5%	0	0.0%
190	Fire Impact Fees - 32909	731,000	740,300	332,054	44.9%	0	0.0%
191	Parks Impact Fees - 32905	61,000	225,580	655,004	290.4%	30,405	13.5%
192	Parks Impact Fees - 32907	725,000	1,396,569	305,120	21.8%	2,916	0.2%
193	Parks Impact Fees - 32908	1,225,000	1,687,637	382,033	22.6%	2,950	0.2%
194	Parks Impact Fees - 32909	1,480,000	1,480,000	635,767	43.0%	1,325	0.1%
196	Trans Impact Fees - 32905	161,000	161,000	1,480,011	919.3%	116	0.1%
197	Trans Impact Fees - 32907	2,392,000	5,339,192	1,245,794	23.3%	60,758	1.1%
198	Trans Impact Fees - 32908	4,150,000	8,715,955	1,356,568	15.6%	15,291	0.2%
199	Trans Impact Fees - 32909	6,007,000	8,664,078	2,336,301	27.0%	1,244,963	14.4%

MONTHLY FINANCIAL REPORT (UNAUDITED)
FEBRUARY 2024
 CITY OF PALM BAY, FLORIDA



Unaudited Financial Activity - All Funds
City of Palm Bay, Florida
As of February 29, 2024 (unaudited)
42% of fiscal year completed

Fund #	Description	Budget		Revenues		Expenditures	
		Original Budget	Revised Budget	Current Year to Date	Percent of Revised	Current Year to Date	Percent of Revised
Debt Service Funds							
201	Debt Service Fund	545,399	545,399	0	0.0%	0	0.0%
214	2004 Pension Bond Debt Svc Fd	230,001	230,001	97,088	42.2%	210,000	91.3%
221	2013 Pension Bonds DS Fund	1,415,193	1,415,193	597,278	42.2%	1,372,922	97.0%
223	2015 Franchise Fee Note DS Fd	530,610	530,610	223,994	42.2%	515,044	97.1%
224	2015 Sales Tax Bonds DS Fd	823,844	823,844	347,390	42.2%	663,252	80.5%
225	2015 Sales Tax Bonds DS Fd - TIF	226,888	226,888	231,983	102.2%	182,629	80.5%
226	2016 Franchise Fee Note DS Fd	350,350	350,350	147,885	42.2%	285,913	81.6%
227	2018 LOGT Note DS Fd	768,254	768,254	785,757	102.3%	678,094	88.3%
228	2019 GO Bonds DS Fd	6,973,000	6,973,000	6,455,742	92.6%	4,439,100	63.7%
229	2019 Pension Bonds DS Fund	2,209,598	2,209,598	932,349	42.2%	1,424,667	64.5%
230	2020 Special Oblig Ref Note	328,782	328,782	138,788	42.2%	293,120	89.2%
231	2021 Pension Bonds DS Fund	3,446,450	3,446,450	2,951,462	85.6%	738,375	21.4%
Capital Projects Funds							
301	Community Investment Fund	405,000	5,585,536	409,713	7.3%	766,722	13.7%
306	2015 FF Nt Procds I-95 Intchg Fd	0	180,645	0	0.0%	0	0.0%
307	Road Maintenance CIP Fd	3,200,000	3,712,765	2,932,277	79.0%	6,237	0.2%
308	'18 LOGT Nt Procds-Rd I-95 Fd	0	309,608	3,954	1.3%	0	0.0%
309	'19 GO Bond Proceeds-Road Fd	40,905,067	87,370,779	627,707	0.7%	4,648,712	5.3%
310	'21 GO Bond Proceeds-Road Fd	0	0	0	0.0%	0	0.0%
312	'23 GO Bond Proceeds-Road Fd	0	0	1,186,107	0.0%	2,468	0.0%
313	FDEM Hurricane LAP Fund	0	0	2,000,000	0.0%	0	0.0%

MONTHLY FINANCIAL REPORT (UNAUDITED)
FEBRUARY 2024
CITY OF PALM BAY, FLORIDA



Unaudited Financial Activity - All Funds
City of Palm Bay, Florida
As of February 29, 2024 (unaudited)
42% of fiscal year completed

Fund #	Description	Budget		Revenues		Expenditures	
		Original Budget	Revised Budget	Current Year to Date	Percent of Revised	Current Year to Date	Percent of Revised
Proprietary Funds							
Utility Funds							
421	Utilities Operating Fund	38,371,895	46,826,700	14,573,330	31.1%	11,512,598	24.6%
423	Utility Connection Fee Fund	6,652,250	8,247,398	4,620,272	56.0%	1,149,604	13.9%
424	Utility Renewal / Replace Fd	6,463,225	25,227,905	2,114,437	8.4%	1,120,724	4.4%
425	Main Line Extension Fee Fund	822,797	3,096,384	610,012	19.7%	295,316	9.5%
426	2016 Utility Bond Fund	564,100	564,100	237,588	42.1%	0	0.0%
427	2001 Bond Fund	1,926,028	1,926,028	871,076	45.2%	0	0.0%
431	USA1 Assessment Fund	0	0	1,764	0.0%	0	0.0%
432	Unit 31 Assessment Fund	0	0	1,984	0.0%	0	0.0%
433	Utility SRF Loan Fund	3,072	23,084,082	0	0.0%	3,323,369	14.4%
434	2020 Utility Note Fund	908,076	1,369,507	399,331	29.2%	177,474	13.0%
Other Enterprise Funds							
451	Building Fund	7,632,374	14,670,146	4,270,643	29.1%	1,990,379	13.6%
461	Stormwater Fund	14,395,485	30,474,926	5,173,946	17.0%	4,566,798	15.0%
471	Solid Waste Fund	13,874,497	13,878,817	6,373,564	45.9%	6,181,851	44.5%
Internal Service Funds							
511	Employee Health Insurance Fd	18,070,343	18,070,343	6,817,319	37.7%	9,436,840	52.2%
512	Risk Management Fund	6,071,730	6,071,730	2,811,894	46.3%	2,134,838	35.2%
513	Other Employee Benefits Fd	4,610,953	4,610,953	1,956,342	42.4%	1,870,875	40.6%
521	Fleet Services Fund	5,422,881	5,864,413	2,338,835	39.9%	1,661,207	28.3%