Executive Summary

March 2024 Year-to-Date (Unaudited)

Department	2023-2024 Budget	2023-2024 YTD Activity	Budget Remaining	Variance %	2022-2023 Budget	2022-2023 YTD Activity	Variance Favorable / (Unfavorable)
Fund: 10 - General Fund							
Revenue	$15,400,347.16	$13,382,457.85	$2,017,889.31	87%	$16,109,058.62	$11,313,781.22	$2,068,676.63
Total Revenue:	$15,400,347.16	$13,382,457.85	$2,017,889.31	87%	$16,109,058.62	$11,313,781.22	$2,068,676.63
Expense							
4110-City Manager/Clerk	$244,176.59	$138,377.05	$105,799.54		$172,430.00	$85,362.19	($53,014.86)
4120-Human Resources	$324,671.41	$200,441.04	$124,230.37		$322,000.00	$203,403.61	$2,962.57
4130-Finance	$122,555.98	($136,184.98)	$258,740.96		$28,430.00	($132,255.71)	$3,929.27
4280-General Expense	$2,391,601.86	$1,795,204.29	$596,397.57		$4,064,934.40	$1,503,238.53	($291,965.76)
4285-General Debt Service	$202,950.00	$96,893.41	$106,056.59		$212,065.50	$88,632.39	($8,261.02)
4310-Police	$4,675,932.91	$2,998,493.76	$1,677,439.15		$3,872,289.53	$1,714,318.90	($1,284,174.86)
4340-Fire	$2,701,748.65	$2,209,064.72	$492,683.93		$2,748,563.86	$1,091,090.17	($1,117,974.55)
4510-Public Works Administration	$35,155.02	($49,970.70)	$85,125.72		$44,590.00	($23,539.16)	$26,431.54
4520-Street and Maintenance	$1,328,021.00	$553,292.08	$774,728.92		$893,750.00	$256,077.57	($297,214.51)
4530-Equipment Services	$279,879.23	$270,133.57	$9,745.66		$284,039.38	$136,254.97	($133,878.60)
4710-Solid Waste	$646,828.20	$455,535.45	$191,292.75		$909,436.98	$587,387.59	$131,852.14
4740-IT Services	$212,755.00	$542,036.91	($329,281.91)		$890,869.86	$412,136.61	($129,900.30)
4910-Planning and Zoning	$466,057.75	$212,981.36	$253,076.39		$331,405.00	$158,358.80	($54,622.56)
4930-Business & Community Dev.	$222,180.73	$116,732.92	$105,447.81		$207,632.15	$116,548.33	($184.59)
6100-Recreation	$1,545,832.83	$970,013.66	$575,819.17		$1,126,621.96	$751,443.72	($218,569.94)
Total Expense:	$15,400,347.16	$10,373,044.54	$5,027,302.62	67%	$16,109,058.62	$6,948,458.51	($3,424,586.03)
Fund 10 Surplus (Deficit):		$3,009,413.31				$4,365,322.71	($1,355,909.40)
Fund: 20 - Boger City Fire District							
Revenue	$1,496,970.17	$991,538.82	$505,431.35	66%	$1,455,912.79	$701,585.05	$289,953.77
Total Revenue:	$1,496,970.17	$991,538.82	$505,431.35	66%	$1,455,912.79	$701,585.05	$289,953.77
Expense							
4340-Fire	$1,496,970.17	$943,432.95	$553,537.22		$1,455,912.79	$416,239.34	($527,193.61)
Total Expense:	$1,496,970.17	$943,432.95	$553,537.22	63%	$1,455,912.79	$416,239.34	($527,193.61)
Fund 20 Surplus (Deficit):		$48,105.87				$285,345.71	($237,239.84)

Executive Summary
March 2024 Year-to-Date (Unaudited)

	2023-2024 Budget	2023-2024 YTD Activity	Budget Remaining	Variance %	2022-2023 Budget	2022-2023 YTD Activity	Variance Favorable / (Unfavorable)
Fund: 61 - Water and Sewer Fund							
Revenue	$9,076,996.22	$6,986,912.46	$2,090,083.76	77%	$9,797,384.96	$6,302,661.00	$684,251.46
Total Revenue:	$9,076,996.22	$6,986,912.46	$2,090,083.76	77%	$9,797,384.96	$6,302,661.00	$684,251.46
Expense							
7100-Water Treatment	$2,190,000.00	$1,332,941.58	$857,058.42		$2,124,669.18	$1,312,637.88	($20,303.70)
7110-Distribution & Collection	$2,868,639.57	$1,697,234.35	$1,171,405.22		$3,206,713.43	$2,341,783.96	$644,549.61
7120-Wastewater Treatment	$2,158,488.60	$1,313,767.29	$844,721.31		$1,946,921.20	$1,253,968.13	($59,799.16)
7130-Water/Sewer Intangibles	$1,859,868.05	$2,757,446.52	($897,578.47)		$2,519,081.15	$2,661,966.36	($95,480.16)
Total Expense:	$9,076,996.22	$7,101,389.74	$1,975,606.48	78%	$9,797,384.96	$7,570,356.33	$468,966.59
Fund 61 Surplus (Deficit):		($114,477.28)				($1,267,695.33)	$1,153,218.05
Fund: 63 - Electric Fund							
Revenue	$8,071,963.09	$6,518,228.56	$1,553,734.53	81%	$8,444,139.19	$6,238,332.55	$279,896.01
Total Revenue:	$8,071,963.09	$6,518,228.56	$1,553,734.53	81%	$8,444,139.19	$6,238,332.55	$279,896.01
Expense							
7200-Electric	$8,071,963.09	$5,200,208.06	$2,871,755.03		$8,444,139.19	$5,799,937.80	$599,729.74
Total Expense:	$8,071,963.09	$5,200,208.06	$2,871,755.03	64%	$8,444,139.19	$5,799,937.80	$599,729.74
Fund 63 Surplus (Deficit):		$1,318,020.50				$438,394.75	$879,625.75
Total Surplus (Deficit):		$4,261,062.40				$3,821,367.84	$439,694.56

Overtime Report

March 2024 compared to March 2023 Year-to Date

Fund:	Description:	FY2324 OT Hours:	FY2324 Pay Amount:	FY2223 OT Hours:	FY2223 Pay Amount:	Variance Favorable / (Unfavorable) OT Hours:	Variance Favorable / (Unfavorable) Pay Amount:
Fund 10 - General	4110-City Manager/Clerk	60.82	$3,341.91	38.46	$1,740.18	(22.36)	($1,601.73)
	4120-Human Resources	16.84	$617.56	0.00	$0.00	(16.84)	($617.56)
	4130-Finance	9.90	$307.59	7.11	$210.91	(2.79)	($96.68)
	4310-Police	3,013.57	$104,735.42	2,485.25	$82,379.36	(528.32)	($22,356.06)
	4340-Fire	9,372.75	$226,736.27	8,783.50	$197,028.28	(589.25)	($29,707.99)
	4510-Public Works Administration	0.41	$11.26	9.35	$283.73	8.94	$272.47
	4520-Street and Maintenance	682.77	$19,552.53	462.56	$11,768.14	(220.21)	($7,784.39)
	4530-Equipment Services	23.03	$755.84	45.27	$1,639.88	22.24	$884.04
	4710-Solid Waste	211.70	$5,901.56	375.79	$9,762.77	164.09	$3,861.21
	4910-Planning and Zoning	6.30	$217.48	1.65	$50.62	(4.65)	($166.86)
	4930-Business & Community Dev.	0.00	$0.00	0.00	$0.00	0.00	$0.00
	6100-Recreation	459.75	$15,230.01	504.56	$15,112.01	44.81	($118.00)
	10 - General Fund Total:	13,857.84	$377,407.43	12,713.50	$319,975.88	(1,144.34)	($57,431.55)
Fund 20 - Boger City Fire District							
	4340-Fire	4,489.25	$109,054.09	4,201.61	$89,439.11	(287.64)	($19,614.98)
	20 - Boger City Fire District Total:	4,489.25	$109,054.09	4,201.61	$89,439.11	(287.64)	($19,614.98)
Fund 61 - Water and Sewer							
	7100-Water Treatment	1,605.54	$45,135.06	1,427.26	$37,798.69	(178.28)	($7,336.37)
	7110-Distribution & Collection	1,325.87	$47,640.53	1,456.45	$46,370.81	130.58	($1,269.72)
	7120-Wastewater Treatment	2,065.18	$66,184.66	1,655.69	$48,110.51	(409.49)	($18,074.15)
	61 - Water and Sewer Fund Total:	4,996.59	$158,960.25	4,539.40	$132,280.01	(457.19)	($26,680.24)
Fund 63 - Electric							
	7200-Electric	747.04	$29,653.80	620.41	$22,150.85	(126.63)	($7,502.95)
	63 - Electric Fund Total:	747.04	$29,653.80	620.41	$22,150.85	(126.63)	($7,502.95)
	Total Overtime:	24,090.72	675,075.57	22,074.92	563,845.85	(2,015.80)	(111,229.72)

	FY2324		FY2223			
Special Events Hours and Costs:						
4310-Police	513.26	$13,231.40	512.60	$12,661.02	(0.66)	($570.38)
4520-Street and Maintenance	45.48	$956.10	38.55	$617.54	(6.93)	($338.56)
4710-Solid Waste	7.03	$100.15	33.20	$578.30	26.17	$478.15
Total Event:	565.77	14,287.65	584.35	13,856.86	18.58	(430.79)

*** Special Event hours are not included in OT hours reported above.

Executive Summary (March 2024 YTD -vs- March 2023 YTD):

Fund 10: General Fund –

Revenue:

- 18.28% increase from prior year.
- Significant increases in part to
  - Interest Income
  - SRO Reimbursement
  - Fire Department Fees
  - Ad Valorem Levy/Taxes
  - State Grant – Rail Trail Project
  - ABC Revenue
  - PILOT-Housing Authority

Expense:

- 49.29% increase from prior year. (Prior year included ARPA reimbursements for salaries)
- Areas with increases:
  - Equipment Rental/Lease up ~975.57% (Tsunami cameras onetime fee-Water Street)
  - Equipment Repair & Parts up ~169.56% (Vehicle maintenance & replacement tires)
  - Technology Services up ~120.60% (computer replacements)
  - Personal Protective Equipment up ~ 78.22% (Fire Department)
  - Computer Expense/Software up ~66.34% (NeoGov Software; Tower replacements)
  - Training/Travel up ~54.03% (CDL programs, Certifications-various departments, New hire training)
  - Tax Conversion/Collection up ~40.11% (payment to Lincoln County for collecting City taxes)
  - Uniforms up ~33.66% (driven by Public Safety)
  - Overtime up ~ 17.86% (driven by Public Safety)
  - Property & Casualty Insurance up ~16.99% (New Police Vehicles)
  - Benefits up ~11.53% (FICA & Retirement)
- Areas with (decreases):
  - Unemployment Insurance down ~79.89%
  - Worker's Comp Ins down ~13.56%
  - Gas & Oil down ~11.71%
  - Enterprise Vehicles Leases down ~ 10.02%

- Capital Expense down ~ 3.79%
- Insurance Benefits down ~1.34%

Fund 20: Boger City Fire District –

Revenue:

- 41.33% increase from prior year.
- Significant increases in part to
  - BC Fire tax
  - Interest Income
  - Grants

Expense:

- 126.66% increase from prior year. (Prior year included ARPA reimbursement for salaries)
- Areas with increases:
  - Miscellaneous Equipment up ~120.12% (Electric Vehicle Fire Blankets & Motorola Fire Officer Shoulder Mics)
  - Training/Travel up ~96.11%
  - Supplies up ~92.01%
  - Fire Safety Education up ~81.05%
  - Utilities/Stations up ~26.85%
  - Benefits up ~25.34% (FICA & Retirement)
  - Overtime up ~21.93% (Staffing and Training)
  - Property & Casualty Insurance up ~14.74%
  - Insurance Benefits up ~8.36%
- Areas with (decreases):
  - Building Maintenance down ~54.56%
  - Uniforms & PPE down ~46.58%
  - Consulting Fees/Contracted Services down ~10.14%

Fund 61: Water & Sewer Fund –

Revenue:

- 10.86% increase from prior year.
- Significant increases in part to
  - Water Utility Customers
  - Water/Sewer Connection Charges
  - Interest Income
  - Utility Receivables

- Miscellaneous Revenue

Expense:

- 6.19% decrease from prior year.
- Areas with increases:
  - Uniforms up ~123.45%
  - Training/Travel up ~118.68% (Certifications)
  - Equipment Repairs up ~115.36% (Muffin Monster Repairs, New Building Breaker, & Chlorine Pump Replacement)
  - Bad Debt Expense up ~71.26%
  - System Maintenance up ~46.07%
  - Credit Card expense is up ~42.56%
  - Chemicals/Chemical Analysis up ~24.87%
  - Overtime up ~20.87%
  - Enterprise Vehicles Lease up ~13.98%
  - Benefits up ~13.28% (FICA & Retirement)
  - Salaries up ~8.79% (FT & PT)
  - Property & Casualty Insurance up ~8.78%
  - Supplies up ~4.80%
- Areas with (decreases):
  - Building Maintenance down ~75.43%
  - Capital Expense down ~64.22% (Prior year Public Service Center purchase)
  - Miscellaneous Equipment down ~45.65% (Prior year – Drilling & Tap Mach Mueller & Metrotech Pipe Locator)
  - Dues/Subscriptions/User Fees down ~35.98% (Prior year – Mobile 311)
  - Repair Parts & Materials down ~25.99%
  - Consulting Fees/Contracted Services down ~19.35% (Prior year – Water Line on North Poplar/Anderson Bldg)
  - Water Service Contract down ~13.07%
  - Gas & Oil/Generator Fuel down ~12.94%
  - Telecommunications/Telephone down ~7.65%
  - Insurance Benefits down ~5.02%
  - Postage down ~2.14%

Fund 63: Electric Fund –

Revenue:

- 4.49% increase from prior year.
- Significant increase in part to:
  - Interest Income
  - Default Fees
  - Utility Customers

Expense:

- 10.34% decrease from prior year.
- Area with increases:
  - Overtime up ~34.91%
  - Benefits up ~6.78% (FICA & Retirement)
  - Consulting Fees/Contracted Services up ~31.62% (SE Consulting Engineers – 5 Year Capital Project Plan)
  - Uniforms up ~31.47%
  - Repair Parts & Materials up ~139.52%
  - Street Lighting up ~27.48%
  - Credit Card Expense up ~42.13%
  - Technology Services up ~131.65% (Rugged Dell 5430 Laptops for Department)
  - Electricities Dues up ~23.10%
  - Bad Debt Expense up ~39.97%
- Areas with (decreases):
  - Insurance Benefits down ~7.86%
  - Supplies down ~28.02%
  - Gas & Oil down ~8.35%
  - Telecommunications/Telephone down ~39.48%
  - Natural Gas down ~14.11%
  - Personal Protective Equipment (PPE) down ~14.04%
  - Equipment Repairs & Parts down ~60.70% (Prior year – Electric vehicle repairs to Boom, Outrigger pads, & Interlock)
  - Capital Expense down ~96.24% (Prior year Public Service Center purchase)
  - Miscellaneous Expense down ~75.06% (Prior year – Downtown Light-Pole Bracket sets (31) & NCMPA Lighting Credit to E-Z Way Auto Sales/Southern Lighting Services)

Overtime Report

Overtime continues to be an area of concern, but most of the costs is from departmental training and vacancies that have been hard to fill.

Special Events costs have also increased since Covid is not a major factor with our extra City-wide activities any longer. Special Events for the reporting period is for July 4th parade, Alive after Five, National Night Out for the Police Department, Parades at Thanksgiving, Veteran's Day, and Christmas.