

SAN MIGUEL



FIRE & RESCUE

**Quarterly Financial Update
For the Period Ending
June 30, 2023**

Executive Summary

San Miguel Fire & Rescue

Financial Strategies & Looking Ahead

The District presents the financials for the period ended June 30, 2023, on a cash-only basis and does not include audit adjustments. The preliminary budget was approved in June 2023, with the final budget being presented on September 13, 2023. Citizens of the communities the District serves and employees are feeling the impact of continuing cost increases. Due to these rising costs, the District's final budget is increasing in certain areas (maintenance and equipment costs).

CalPERS finalized the health insurance premiums, which are rising due to health care costs increasing nationwide. CalPERS reported a preliminary net return of 5.8% on its investments for the 12 months ending June 30, 2023. CalPERS reported five-year annualized returns of 6.1%; 10-year annualized returns of 7.1%; 20-year annualized returns of 7%; and 30-year annualized returns of 7.5%. The pension fund's assumed rate of return is 6.8%. The District continues to look at strategies for addressing rising pension costs. Executive Staff will meet with the District's Financial consultant later in September and bring additional information to the Board of Directors on strategies for stabilizing liability costs and capital needs.

The Board of Directors gave Staff approval to move forward with some investment strategies, looking at short-term investments and, in the future, long-term investments. California Cooperative Liquid Assets Securities System (CLASS) is a Joint Powers Authority investment pool that provides public agencies the opportunity to invest funds on a cooperative basis in rated pools that are managed in accordance with state law with the primary objectives of offering participants safety, daily and next-day liquidity, and optimized returns.

Delays in equipment continue to impact day-to-day operations. The Board of Directors approved fleet purchases in the preliminary budget that were off schedule due to significant delays in apparatus delivery.

Evaluating discal health requires sound oversight. The Board of Directors finalized the Financial Management policy this fiscal year, which provides Staff with imperative information to continue moving forward with fiscal management and lead with the District's mission, vision, and core values in mind.

The District looks forward to continually providing **Service Beyond Expectations** for everyone impacted by our services.

Leah Harris

Administrative Officer/Finance Officer



San Miguel Fire & Rescue
Statement of Revenues and Expenses
For the Period Ending June 30, 2023
(Unaudited– Results Do Not Include All Year End Adjustments)

	YTD	Budget	YTD %	Prior YTD
1 Operating Revenues	\$ 28,230,332	\$ 26,564,300	106%	\$ 25,802,449
2 Non-Operating Revenues	2,011,576	1,321,000	152%	5,568,905
3 Total Revenues	30,241,908	27,885,300	108%	31,371,354
4 Total Expenses	(25,014,208)	(25,056,553)	100%	(24,705,418)
Net Income Before				
5 Reserve Related Expenditures	\$ 5,227,700	\$ 2,828,747	185%	\$ 6,665,935
6 Total Reserve Revenues	710,478	-	-	459,127
7 Total Reserve Expenditures	(3,086,059)	(3,431,000)	90%	(988,036)
8 Increase (Decrease) in Fund Balance	\$ 2,852,118	\$ (602,253)		\$ 6,137,026

Preliminary - does not include all year end adjustments

No assurance is provided on these financial statements.

The financial statements do not include a statement of cash flows.

Substantially all disclosures required by accounting principles generally accepted in the United States are not included.



San Miguel Fire & Rescue
Detail Statement of Revenues and Expenses
For the Period Ending June 30, 2023
(Unaudited– Results Do Not Include All Year End Adjustments)

	YTD	Budget	YTD 100%	Prior YTD
1 Operating Revenues				
2 Property Taxes	\$ 25,415,295	\$ 23,749,500	107%	\$ 23,087,281
3 Benefit Assessments	2,815,037	2,814,800	100%	2,715,168
4 Total Operating Revenues	28,230,332	26,564,300	106%	25,802,449
5 Non-Operating Revenues				
6 AMR Contract and Other Miscellaneous	1,914,244	1,311,000	146%	5,547,517
7 Interest Income	97,332	10,000	973%	21,387
8 Total Non-Operating Revenues	2,011,576	1,321,000	152%	5,568,905
9 Total Revenues	30,241,908	27,885,300	108%	31,371,354
10 Operating Expenses				
11 Salaries and Benefits				
12 Director Fees	15,142	20,000	76%	11,968
13 Prior Director Benefits	26,180	1,700	1540%	25,396
14 Retiree Benefits	916,354	1,032,300	89%	-
15 Employee Salaries	10,108,666	9,775,338	103%	8,827,124
16 Employee Overtime	3,112,270	2,134,200	146%	3,866,025
17 Employee Benefits	3,160,247	3,174,200	100%	3,880,360
18 UAL - Pension Payment	1,417,754	1,416,775	100%	3,460,697
19 Pension Bond	1,058,847	1,058,850	100%	-
20 Pension Savings Reserve	-	1,541,150	0%	-
21 Total Salaries and Benefits	19,815,461	20,154,513	98%	20,071,570
22 Services and Supplies				
23 Professional Services	1,715,086	2,116,300	81%	1,934,706
24 Special District Expense	422,867	281,530	150%	334,294
25 Maintenance	788,752	565,850	139%	627,439
26 Insurance	984,855	870,000	113%	792,152
27 Equipment	583,698	561,900	104%	356,255
28 Utilities	469,989	306,800	153%	402,357
29 Supplies	101,082	75,560	134%	95,638
30 Personnel Development	88,747	80,800	110%	48,685
31 Rents and Leases	43,670	43,300	101%	42,322
32 Total Service and Supplies	5,198,747	4,902,040	106%	4,633,848
33 Total Expenses	25,014,208	25,056,553	100%	24,705,418
34 Net Income Before Reserve Related Activities	\$ 5,227,700	\$ 2,828,747		\$ 6,665,935

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35 Fire Mitigation Revenue	\$ 259,217	\$ -	0%	\$ 170,452
36 Miscellaneous Reserve Revenue	103,120	-	0%	220,715
37 Interest Reserve Revenue	348,142	-	0%	67,961
38 Total Reserve Revenues	710,478	-	0%	459,127
39 Total Reserve Expenditures	3,086,059	3,431,000	90%	988,036
40 Increase (Decrease) in Fund Balance	\$ 2,852,118	\$ (602,253)		\$ 6,137,026

*YTD - Year to Date

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San Miguel Fire & Rescue
Balance Sheet
For the Period Ending June 30, 2023
(Unaudited– Results Do Not Include All Year End Adjustments)

	Jun-22	Jun-23
Assets		
Cash in County - General	\$ 9,718,910	\$ 9,658,001
Cash in County - Fund Reserves	16,793,777	18,604,475
Fire Mitigation Fund	504,030	265,444
Restricted Cash and Investments	545,771	533,109
Cash in CB&T	253,046	1,894,577
Accounts Receivable	43,398	164,180
Fixed Assets	13,394,186	13,404,910
Total Assets	\$ 41,253,118	\$ 44,524,695
Liability		
Current Liabilities	2,878,362	29,112,443
Net Pension Liability	53,964,863	30,031,222
Accounts Payable	(88,678)	903,316
Total Liability	56,754,549	60,046,984
Fund Balance	(15,501,431)	(15,522,289)
Total Liabilities & Fund Balance	\$ 41,253,118	\$ 44,524,695

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San Miguel Fire and Rescue
Cash & Investments
as of June 30, 2023

(Unaudited– Results Do Not Include All Year End Adjustments)

	Jun-22	Jun-23
District Cash & Investments		
Unrestricted		
Cash in County - General Fund	\$ 9,718,810	\$ 9,657,901
Cash in CB&T - Accounts Payable	44,148	1,084,144
Cash in CB&T - Pub Ed Sponsorships	1,352	1,352
Cash in CB&T - CERT Grant	9,668	9,669
Cash in CB&T - Public Funds	3,869	3,752
Cash in CB&T - Worker's Compensation	26,546	45,050
Cash in CB&T - Payroll	167,463	750,610
BNY Mellon - LRB COI Cash Account	-	-
Total Unrestricted	9,971,856	11,552,477
Restricted		
Cash in County - Fixed Equipment Replacement Fund	1,000,554	1,261,017
Cash in County - Contingency Reserve Fund	7,309,444	8,868,965
Cash in County - Uncompensated Leave Fund	1,072,211	1,051,715
Cash in County - Capital Equipment Fund	999,135	510,529
Cash in County - Facilities Replace/Renovate Fund	3,538,933	3,187,365
Cash in County - Vehicle Replacement Fund	2,566,391	3,209,791
Cash in County - Workers' Compensation Reserves	307,109	515,092
Cash in County - Fire Mitigation Fee Fund	504,030	265,444
PASIS Deposit	545,771	533,109
Total Restricted	17,843,579	19,403,027
Total District Cash & Investments	\$ 27,815,435	\$ 30,955,505

SAN MIGUEL FIRE & RESCUE

Financial Statement Analysis

June 2023 – 100% of Fiscal Year

Unaudited – Results Do Not Include All Year End Adjustments

Line 2 Property Taxes: Property taxes revenue ended the fiscal year higher than budget due to more delinquent taxes received than anticipated. Delinquent taxes are taxes not paid in prior years and received in the current year. They are not budget items as they vary year to year depending on what delinquencies will be collected and received.

Line 3 Benefit Assessments Revenue: Benefit assessment revenue ended the fiscal year in line with budget. These are collected based on the approved resolutions each year.

Line 6 AMR Contract and Other Miscellaneous Revenue: Includes plan check fees, Inspection fees, AMR contract and rental fees of various facilities, and miscellaneous reimbursements. This account is over budget due to plan checks being higher than budgeted, along with OES Reimbursement not budgeted for and offset by employee overtime and miscellaneous reimbursements not budgeted for.

Line 7 Interest Income: Mostly consists of the County Investment Pool and the Public Agency Self Insurance System (PASIS). YTD (Year to Date) concluded over budget due to higher interest rates than anticipated.

Line 12 Director Fees: Includes director fees for committee and board meetings. YTD ended under budget at 76% due to fewer meetings needed in the fiscal year than budgeted.

Line 13 Director Benefits: Includes Board of Directors health benefits. YTD ended at 100% of budget.

Line 14 Employee Salaries: Includes salaries and leave pay for all staff. YTD ended slightly over budget at 103% due to multiple retirement payouts, COVID Hazardous Stipends for Suppression and Fire Prevention personnel, and a Medicare refund.

Line 15 Employee Overtime: Includes operations, training, administration overtime, and strike teams. YTD ended over budget due to strike teams' ongoing year with OES Reimbursements offsetting and workers' compensation backfill.

Line 16 Employee Benefits: Includes retirement, health insurance, uniform allowance, and recertification. YTD ended at 98% of budget.

Line 17 UAL – Pension Payment: It is the employer's normal cost rate (expressed as a percentage of payroll) plus the employer's Unfunded Accrued Liability (UAL) contribution amount. Payment is made annually in July.

Line 18 Pension Bond: Consists of payments for the pension bond that was issued in June 2022. With annual payments every November and June.

Line 19 Pension Savings Reserve: Consists of the savings from what the UAL payment would have been to what the pension payment is. This amount will be invested through the CLASS investment short-term strategy.

Line 22 Professional Services: Includes financial audits, dispatching services, and apparatus contracts. YTD ended at 81% budget.

Line 23 Special District Expense: Includes publications and media, special district memberships, election costs, software upgrades, and weed abatement services. This account ended over budget due to higher weed abatement costs, with weed abatement property tax revenue offsetting costs.

Line 24 Maintenance: Includes all equipment and facility maintenance. YTD ended over budget due to increasing facilities maintenance costs.

Line 25 Insurance: Includes general liability insurance, automobile/fleet insurance, and workers' compensation claims. Annual payments are made in July for liability and auto insurance, while workers' compensation is a monthly payment based on open claims. YTD ended over budget due to more workers' compensation claims than anticipated.

Line 26 Equipment: Includes communication equipment, safety clothing, safety equipment, and miscellaneous equipment purchased on an as-needed basis. YTD ended over budget.

Line 27 Utilities: Includes all utilities associated with all District facilities. YTD is over budget due to the increased costs of utilities and the reclassification of utilities from other accounts.

Line 28 Supplies: Includes office, housekeeping and medical supplies for all stations and the administration building, which are purchased on a monthly basis. This account ended over budget due to more supplies needed than anticipated.

Line 29 Personnel Development: Includes all training, conferences, and seminars for all departments. YTD ended over budget due to increased training needs.

Line 30 Rents and Leases: Includes the lease of Station 19 and the copy machine in the administration building. YTD ended in line with budget.

Line 33 Net Income before Reserve Related Activities: This is Revenues minus Expenses. Overall, the District is showing a net gain for fiscal year ended June 30, 2023.

Line 34 Fire Mitigation Revenue: Includes fire mitigation revenues in the reserve fund. This revenue is not budgeted for as it is variable each year and cannot be anticipated.

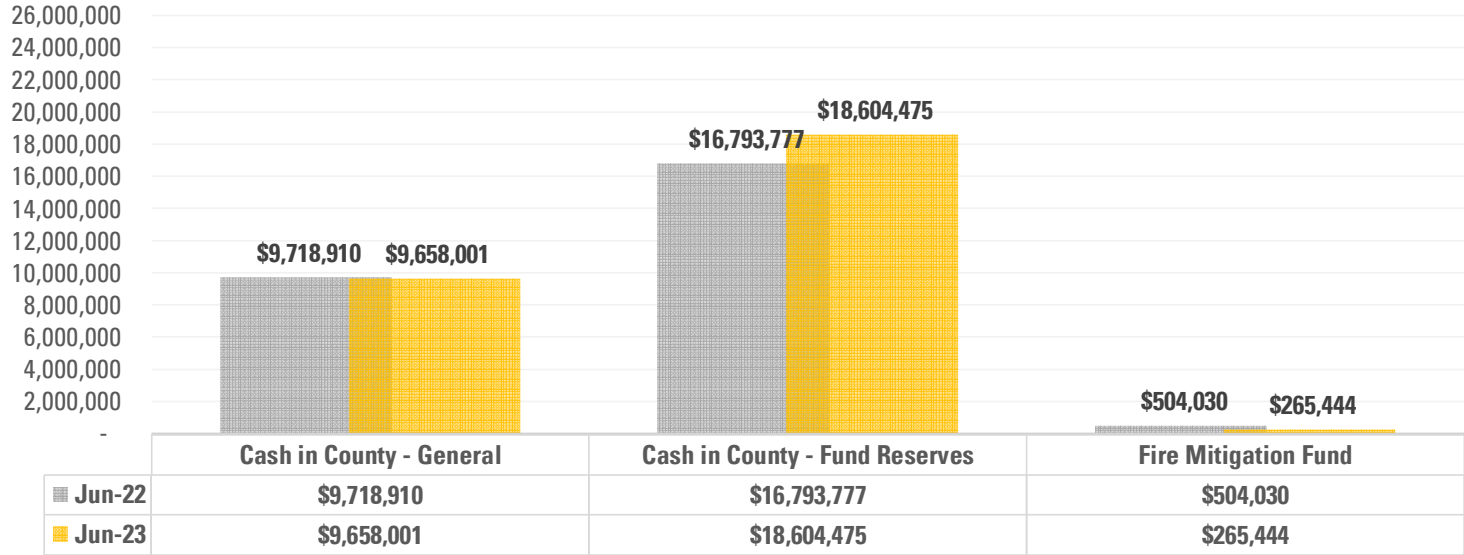
Line 35 Miscellaneous Reserve Revenue: Includes reimbursements recorded for the use of the fire engines on strike teams and fair share contributions on an as-needed basis.

Line 36 Interest Reserve Revenue: Mostly consists of County Investment Pool and the Public Agency Self Insurance System (PASIS) related to reserve fund investments.

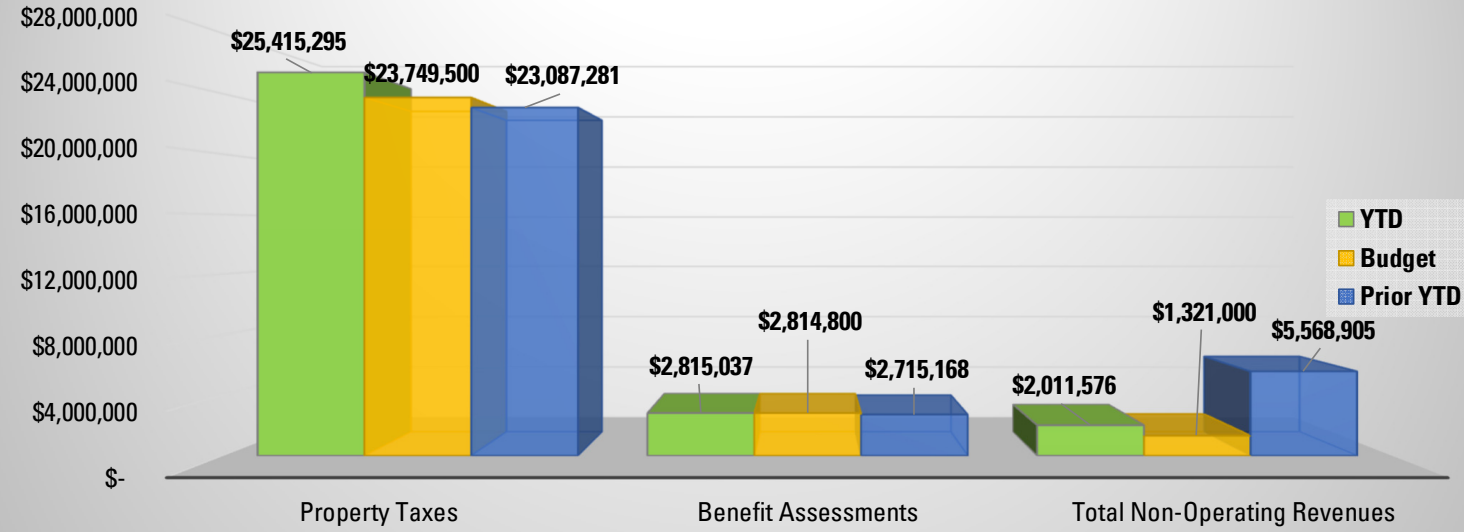
Line 38 Total Reserve Expenditures: This account is for Capital Expenditures from Reserve Funds. These funds are used towards replacement cycles on an as-needed basis. The District's current fiscal year budgeted projects are upgraded IT equipment for the board and conference room, new type 1 engine and associated equipment, Lucas CPR Compression Devices, Self-Contained Breathing Apparatus (SCBA) Replacement and various upgrades and renovations through the district with the largest being Station 15 renovations. Due to delay in purchases the engine, associated equipment and renovations will be completed in the next fiscal year.

Line 39 Increase or (Decrease) to Fund Balance: This is the increase or (decrease) to Fund Balance, including Operating and Reserve Fund changes.

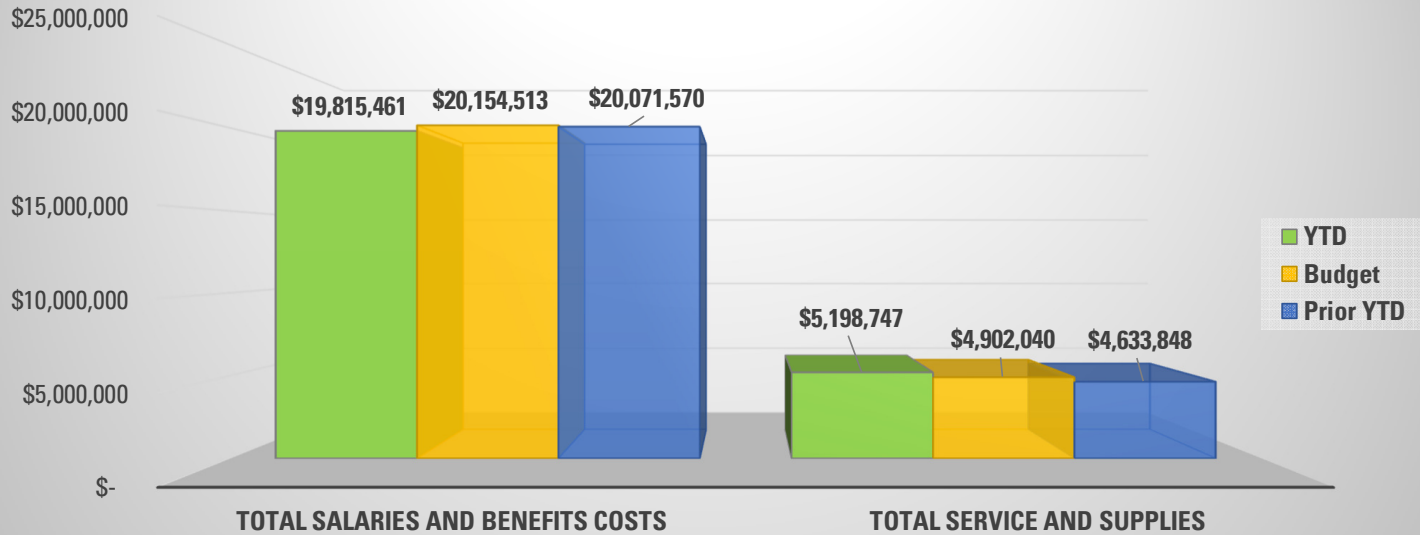
Cash And Investments



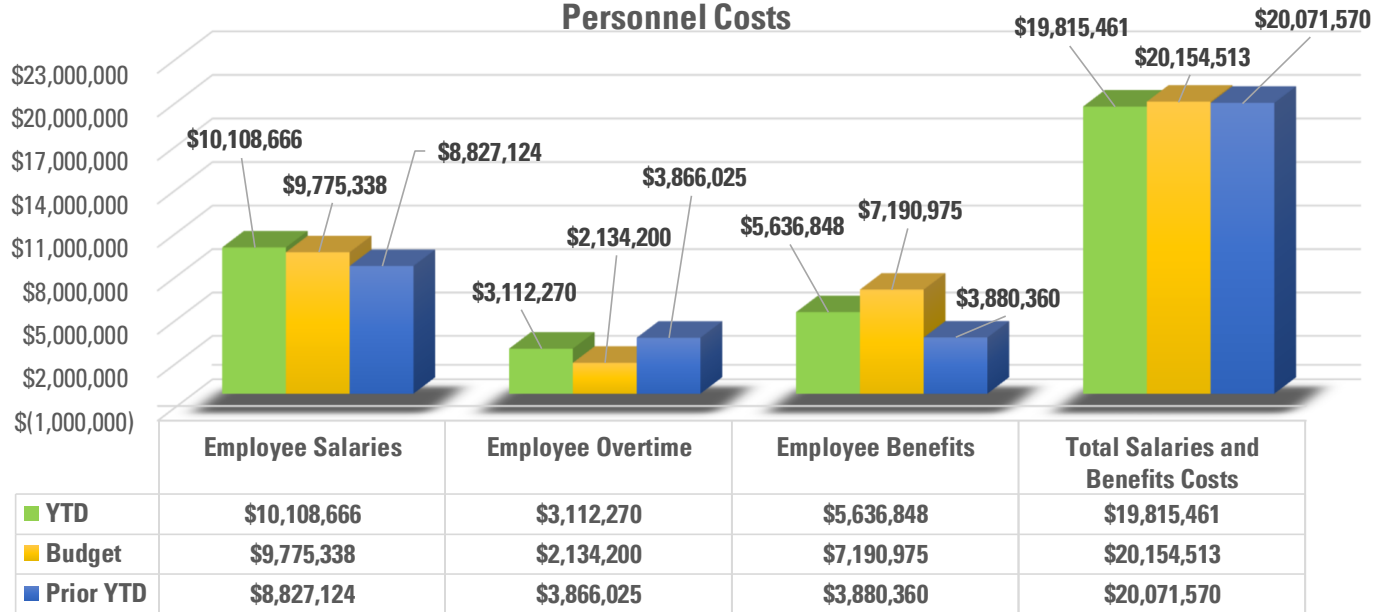
Revenues



Expenses



Personnel Costs





San Miguel Fire & Rescue
Benefit Assessment
Statement of Revenues and Expenses
(Unaudited)

	Jun-23	Jun-22
Operating Revenues		
Benefit Assessment - Crest	59,794	60,230
Benefit Assessment - Bostonia	303,223	287,547
Benefit Assessment - Paramedic (ECO)	452,702	430,276
Parcel Tax (ECO)	1,999,317	1,941,912
Total Operating Revenues	2,815,037	2,719,965
Operating Expenses		
Salaries and Benefits Costs		
Director Fees	3,785	2,992
Director Benefits	425	654
Employee Salaries	2,966,982	3,097,374
Employee Benefits	1,573,333	1,332,439
Total Salaries and Benefits Costs	4,544,526	4,433,460
Services and Supplies		
Professional Services	214,876	388,821
Special District Expense	42,872	60,803
Maintenance	180,926	157,761
Insurance	246,214	198,038
Equipment	61,083	79,899
Utilities	89,014	79,498
Supplies	26,572	23,878
Personnel Development	22,320	12,171
Rents and Leases	37,139	36,151
Total Service and Supplies	921,016	1,037,019
Total Expenses	5,465,542	5,470,479
Net Income/ (Loss) Before Reserve Related Activities	\$ (2,650,505)	\$ (2,750,514)

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generally accepted in the United States are not included.*



San Miguel Fire & Rescue
Statement of Revenues and Expenses
(Unaudited)

	Jun-23	Jun-22	Jun-21	Jun-20
1 Operating Revenues	\$ 28,230,332	\$ 25,802,449	\$ 24,719,905	\$ 23,773,818
2 Non-Operating Revenues	2,011,576	5,568,905	3,082,419	2,026,487
3 Total Revenues	30,241,908	31,371,354	27,802,324	25,800,305
4 Total Expenses	(25,014,208)	(24,705,418)	(22,874,741)	(20,354,450)
Net Income Before				
5 Reserve Related Expenditures	\$ 5,227,699	\$ 6,665,935	\$ 4,927,583	\$ 5,445,855
6 Total Reserve Revenues	710,478	459,127	887,850	507,409
7 Total Reserve Expenditures	(3,086,059)	(988,036)	(1,327,018)	(926,357)
8 Increase (Decrease) in Fund Balance	\$ 2,852,118	\$ 6,137,026	\$ 4,488,415	\$ 5,026,907

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San Miguel Fire & Rescue
Detail Statement of Revenues and Expenses Comparison
(Unaudited)

	Jun-23	Jun-22	Jun-21	Jun-20
1 Operating Revenues				
2 Property Taxes	\$ 25,415,295	\$ 23,087,281	\$ 22,080,382	\$ 21,150,402
3 Benefit Assessments	2,815,037	2,715,168	2,639,523	2,623,416
4 Total Operating Revenues	28,230,332	25,802,449	24,719,905	23,773,818
5 Non-Operating Revenues				
6 AMR Contract and Other Miscellaneous	1,698,997	1,926,365	1,652,345	1,729,155
7 CARES Act		2,129,691		
8 OES Reimbursement	215,247	1,491,461	1,398,101	240,666
9 Interest Income	97,332	21,387	31,973	56,667
10 Total Non-Operating Revenues	2,011,576	5,568,905	3,082,419	2,026,487
11 Total Revenues	30,241,908	31,371,354	27,802,324	25,800,305
12 Operating Expenses				
13 Salaries and Benefits				
14 Director Fees	15,142	11,968	15,128	12,954
15 Director Benefits	1,158	916	1,157	991
16 Employee Salaries	10,104,599	8,827,124	8,559,243	7,749,414
17 Employee Overtime	3,112,270	3,866,025	3,406,488	2,117,332
18 Employee Benefits	4,105,691	3,904,840	3,628,896	2,981,370
19 UAL - Pension Payment	1,417,754	3,460,697	3,027,616	2,758,252
20 Pension Bond	1,058,847	-	-	-
21 Pension Savings Reserve	-	-	-	-
22 Total Salaries and Benefits	19,815,461	20,071,570	18,638,529	15,620,313
23 Services and Supplies				
24 Professional Services	1,715,086	1,934,706	1,972,366	1,786,812
25 Special District Expense	422,867	334,294	360,315	464,350
26 Maintenance	788,752	627,439	534,204	576,148
27 Insurance	984,855	792,152	691,399	870,117
28 Equipment	583,698	356,255	287,530	573,144
29 Utilities	469,989	402,357	253,054	221,745
30 Supplies	101,082	95,638	70,813	154,014
31 Personnel Development	88,747	48,685	27,557	42,611
32 Rents and Leases	43,670	42,322	38,974	45,194
33 Total Service and Supplies	5,198,747	4,633,848	4,236,212	4,734,137
34 Total Expenses	25,014,208	24,705,418	22,874,741	20,354,450
Net Income Before				
35 Reserve Related Activities	\$ 5,227,699	\$ 6,665,935	\$ 4,927,583	\$ 5,445,855
36 Fire Mitigation Revenue	\$ 259,217	\$ 170,452	\$ 328,815	\$ 169,486
37 Miscellaneous Reserve Revenue	103,120	220,715	446,739	175,579
38 Interest Reserve Revenue	348,142	67,961	112,296	162,344
39 Total Reserve Revenues	710,478	459,127	887,850	507,409
40 Total Reserve Expenditures	3,086,059	988,036	1,327,018	926,357
41 Increase (Decrease) in Fund Balance	\$ 2,852,118	\$ 6,137,026	\$ 4,488,415	\$ 5,026,907

*YTD - Year to Date

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**San Miguel Fire & Rescue
Balance Sheet Comparison
(Unaudited)**

	Jun-23	Jun-22	Jun-21	Jun-20
Assets				
Cash in County - General	\$ 9,658,001	\$ 9,718,910	\$ 8,995,428	\$ 5,965,908
Cash in County - Fund Reserves	18,604,475	16,793,777	11,387,177	9,084,362
Fire Mitigation Fund	265,444	504,030	248,217	331,453
Restricted Cash and Investments	533,109	545,771	354,783	527,821
Cash in CB&T	1,894,577	-	-	-
Accounts Receivable	164,180	43,398	496,132	305,612
Fixed Assets	13,404,910	13,394,186	13,361,222	14,074,086
Total Assets	44,524,695	41,253,118	35,481,461	30,692,208
Liability				
Current Liabilities	29,112,443	2,878,362	3,072,018	4,340,615
Net Pension Liability	30,031,222	53,964,863	51,495,820	(1,739,390)
Deferred Revenue	2	1	1	6
Accounts Payable	903,316	(88,678)	582,328	(710,221)
Total Liability	60,046,984	56,754,549	55,150,168	1,891,010
Fund Balance	15,522,289	15,501,431	19,668,707	(28,801,198)
Total Liabilities & Fund Balance	\$ (44,524,695)	\$ (41,253,118)	\$ (35,481,461)	\$ (30,692,208)

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**2022-23 Overtime Costs
San Miguel Fire & Rescue**

	Overtime: Behind Light Duty	Overtime: Fire	Overtime: EMS	Overtime: Late Call	Overtime: Late Relief	Overtime: Mandatory Hold	Overtime: Mandatory Hold-Fire	Overtime: Union Time Bank	Overtime: Union Time Negotiations	Overtime: Overhead Assignment	Overtime: Annual Leave	Overtime: Backfill Fire	Overtime: Bereavement	Overtime: Meeting	Overtime: Recruitment	Overtime: Sick Leave	Overtime: Sick Leave COVID19	Overtime: COVID 19	Overtime: Public Education	Overtime: Special Assignment	Overtime: Strike Team Relief	Overtime: Training	Overtime: Up Staffing	Overtime: SMG Academy	Overtime: Vacancy	Overtime: Workers' Comp	Overtime: Workers' Comp - COVID 19	Overtime: Admin	Overtime: LOA	Overtime: Heartland Instruction	Total:
July-22	26,193.71	4,049.28		322.38	1,036.17	35,227.35	1,156.32	2,184.00	0.00	0.00	68,169.82	5,198.76	4,887.60	0.00	1,520.44	16,429.36	2,185.60	1,317.48	234.56	13,507.35	0.00	2,678.27	2,394.24	0.00	43,885.92	23,976.66	1,912.20	0.00	0.00	0.00	\$258,467.46
August-22	34,078.80	42,063.84		570.69	1,524.93	21,585.23	0.00	0.00	0.00	0.00	67,618.85	14,823.72	0.00	598.56	0.00	42,638.36	9,946.50	5,267.34	0.00	13,547.25	0.00	601.44	3,148.98	0.00	40,969.62	14,162.44	5,460.00	0.00	0.00	0.00	\$318,606.53
September-22	37,399.52	129,335.26		352.41	1,082.30	30,064.44	15,787.63	300.72	220.44	1,818.60	73,841.80	52,702.28	0.00	139.31	0.00	50,366.71	1,137.40	225.48	0.00	12,071.29	8,694.13	777.94	3,110.04	0.00	25,699.44	2,399.92	1,092.00	0.00	0.00	0.00	\$448,619.04
October-22	30,573.26	0.00		286.39	680.02	13,421.52	0.00	0.00	493.85	0.00	57,268.71	0.00	2,634.96	0.00	171.00	56,513.82	0.00	1,026.00	1,922.40	21,490.77	0.00	1,247.90	455.00	2,387.34	27,657.36	876.79	0.00	0.00	0.00	0.00	\$219,107.06
November-22	29,867.04	0.00		336.35	667.70	28,495.50	0.00	0.00	0.00	0.00	46,736.24	383.24	1,364.88	588.28	384.75	43,356.69	1,130.88	1,156.32	0.00	22,338.19	0.00	2,144.22	0.00	6,313.15	28,711.44	20,613.32	3,515.52	0.00	0.00	0.00	\$238,103.70
December-22	6,036.24	0.00	264.75	74.82	696.13	10,108.56	0.00	0.00	789.85	0.00	47,145.71	0.00	1,058.88	976.48	251.53	45,702.18	0.00	0.00	15,648.46	0.00	5,042.83	0.00	0.00	19,326.24	16,839.46	4,294.14	1,773.65	0.00	0.00	0.00	\$176,029.89
January-23	0.00	0.00	68.25	550.14	347.89	1,381.07	0.00	0.00	0.00	0.00	48,182.64	0.00	0.00	1,174.01	0.00	37,660.20	1,322.64	1,156.32	0.00	18,864.73	0.00	169.11	0.00	0.00	16,627.20	13,881.96	3,320.88	91.00	0.00	0.00	\$144,798.02
February-23	24,000.48	0.00	307.08	600.31	305.20	5,746.41	0.00	5,359.20	0.00	0.00	58,215.34	0.00	0.00	0.00	0.00	41,667.14	0.00	0.00	0.00	60,164.60	0.00	7,118.20	0.00	800.00	2,678.88	2,807.52	0.00	114.36	0.00	760.37	\$210,645.09
March-23	18,329.76	13,590.00	0.00	653.07	399.52	18,576.75	4,360.80	0.00	0.00	0.00	48,059.44	10,989.19	3,668.40	91.25	0.00	46,041.07	0.00	0.00	289.92	21,349.20	0.00	1,947.28	0.00	0.00	2,744.64	116.98	0.00	739.20	0.00	2,310.36	\$194,256.80
April-23	11,360.64	41,314.55	0.00	225.69	693.88	18,426.07	4,032.24	1,132.56	0.00	0.00	66,529.46	25,097.03	2,265.12	625.85	183.12	42,238.53	0.00	0.00	94.38	17,669.25	0.00	45,692.38	0.00	311.24	17,240.88	0.00	0.00	375.54	0.00	2,164.13	\$297,672.52
May-23	2,832.24	1,105.92	171.05	426.18	479.31	19,589.25	0	1,200.00	0.00	0.00	63,852.20	925.97	5,602.32	121.66	2,589.27	32,373.66	0.00	0.00	1,272.13	18,887.85	0.00	36,545.11	0.00	0.00	21,660.48	1,372.32	0.00	0.00	1,561.69	0.00	\$212,568.58
June-23	1,361.52	3,279.66	469.89	171.37	514.43	6,875.52	1394.55	0.00	0.00	0.00	94,198.90	134.38	0.00	1,329.66	0.00	42,921.56	0.00	0.00	241.91	17,401.93	0.00	4,638.00	0.00	0.00	42,073.92	1,403.76	0.00	0.00	285.90	0.00	\$218,696.83
Totals:	222,033.20	234,738.51	1,281.02	4,569.77	8,427.46	209,497.66	26,731.54	10,176.48	1,504.14	1,818.60	739,819.10	110,254.56	21,482.16	5,645.04	5,100.11	497,909.26	15,723.02	10,148.94	4,055.30	252,940.84	8,694.13	108,602.65	9,108.26	9,811.73	289,276.02	98,451.13	19,594.74	3,093.74	0.00	7,082.44	\$2,937,571.50
<i>Percent of Total:</i>	7.56%	7.99%	0.04%	0.16%	0.29%	7.13%	0.91%	0.35%	0.05%	0.06%	25.18%	3.75%	0.73%	0.19%	0.17%	16.95%	0.54%	0.35%	0.14%	8.61%	0.30%	3.70%	0.31%	0.33%	9.85%	3.35%	0.67%	0.11%	0.00%	0.24%	100.00%

Less OES Paid: \$ (155,145)
Less OES Owed: \$ (287,999)

Workers' Comp/Light Duty
Strike Teams/Overhead Assignments
Operations
Training
Leaves

Net Overtime Expense: \$ 2,494,427

Percent of Budget 117.27%

2022-23 Budget \$ 2,127,000

Percent of Fiscal Year-to-Date: 100.00%