



**Quarterly Financial Update
For the Period Ending
December 31, 2023**

Executive Summary
San Miguel Fire & Rescue
Addressing Challenges and Remaining True to
Service Beyond Expectations

Fire Districts continue to hear the phrase “do more with less” and San Miguel Fire and Rescue has been able to find some efficiency and maintain services with less. Service expectations continue to expand as changes in EMS/fire-related services grow and evolve. Equipment needs and additional training are just a snapshot of those changes.

As public safety is a labor service model, the District’s salary/benefit budget is over 80% of the total budget. This leaves a small percentage of the budget available for operations, training, administrative needs, and fire prevention oversight. Fire District’s also have certain revenue constraints that come from being funded mainly by property taxes.

Fiscal stewardship along with accountability and transparency continues to be one of the highest priorities of the District. The District’s budget has become a very important tool that has evolved to more than just crunching numbers. Future budgets will reflect long-term financial planning and the needs and priorities who utilize the services of SMFR.

The District continues to see supply chain issues and cost increases for many of the same items individual households are realizing. Fuel costs are increasing, along with Personal Protective Equipment and medical supplies. These items are essential to the day-to-day operations and are continually being monitored. Overtime is trending 12.92% over budget, which is a decrease of 5.3% from last year. This is due to workers’ compensation and having strike teams out of county in the beginning of the fiscal year. The overtime analysis has been beneficial in showing trends and it is being utilized in all divisions of the District. For this upcoming budget implementation, the District has included a trend review of actuals for the past five budget cycles to help streamline line items and provide budgets that are in line with actual costs. CPI increases are also considered in budget determination for different areas of annual plan.

Plans for implementing new accounting software (technology), finalized capital replacement schedules (long-term budgeting), and updated financial policies (internal controls) are a few items that will or have strengthened communications and are essential to the growth of the District. We will continue to provide *Service Beyond Expectations* in all areas of the District for those we serve.

Leah Harris

Administrative Officer/Finance Officer



San Miguel Fire & Rescue
Statement of Revenues and Expenses
For the Period Ending December 31, 2023
Unaudited

	YTD	Budget	YTD %	Prior YTD
1 Operating Revenues	\$ 11,596,603	\$ 28,130,200	41%	\$ 10,840,831
2 Non-Operating Revenues	1,079,932	1,371,000	79%	427,136
3 Total Revenues	12,676,536	29,501,200	43%	11,267,967
4 Total Expenses	(13,456,796)	(27,330,090)	49%	(12,780,971)
Net Income Before				
5 Reserve Related Expenditures	\$ (780,260)	\$ 2,171,110		\$ (1,513,003)
6 Total Reserve Revenues	367,374	-	-	256,372
7 Total Reserve Expenditures	(2,115,263)	(5,264,000)	40%	(1,045,085)
8 Increase (Decrease) in Fund Balance	\$ (2,528,150)	\$ (3,092,890)		\$ (2,301,716)

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 December 31, 2023
Unaudited

	YTD	Budget	YTD 50%	Prior YTD
1 Operating Revenues				
2 Property Taxes	\$ 10,786,704	\$ 25,198,200	43%	\$ 10,069,083
3 Benefit Assessments	809,900	2,932,000	28%	771,748
4 Total Operating Revenues	11,596,603	28,130,200	41%	10,840,831
5 Non-Operating Revenues				
6 AMR Contract and Other Miscellaneous	879,114	1,361,000	65%	394,493
7 Interest	94,046	10,000	940%	32,588
8 Interest - California Bank & Trust	98	-	0%	53
9 Interest - PASIS Checking Account (CB&T)	2	-	0%	2
10 Interest - Ca CLASS Contingency	83,060	-	0%	-
11 Interest - Ca CLASS District Liabilities	13,928	-	0%	-
12 Interest - Ca CLASS Compensated Absences	9,684	-	0%	-
13 Total Non-Operating Revenues	1,079,932	1,371,000	79%	427,136
14 Total Revenues	12,676,536	29,501,200	43%	11,267,967
15 Operating Expenses				
16 Salaries and Benefits				
17 Director Fees	6,031	20,000	30%	6,631
18 Prior Director Benefits	13,821	24,000	58%	13,913
19 Retiree Benefits	569,640	1,503,100	38%	-
20 Employee Salaries	4,729,271	9,905,970	48%	4,653,130
21 Employee Overtime	1,648,021	2,736,100	60%	1,697,027
22 Employee Benefits	1,604,330	3,507,600	46%	2,573,694
23 Financial Emergency Plan	-	332,500	0%	-
24 UAL - Pension Payment	1,159,708	1,420,000	82%	1,417,754
25 Pension Bond	630,508	1,260,700	50%	-
26 Pension Savings Reserve	-	1,339,300	0%	-
27 Total Salaries and Benefits	10,361,331	22,049,270	47%	10,362,149
28 Services and Supplies				
29 Professional Services	926,185	2,098,100	44%	495,662
30 Special District Expense	242,514	285,950	85%	225,833
31 Maintenance	488,329	655,750	74%	431,402
32 Insurance	724,259	907,260	80%	743,399
33 Equipment	343,784	698,300	49%	209,850
34 Utilities	271,118	404,700	67%	219,175
35 Supplies	66,970	90,560	74%	46,209
36 Personnel Development	15,581	95,800	16%	23,680
37 Rents and Leases	16,724	44,400	38%	23,611
38 Total Service and Supplies	3,095,465	5,280,820	59%	2,418,822
39 Total Expenses	13,456,796	27,330,090	49%	12,780,971
40 Net Income Before Reserve Related Activities	\$ (780,260)	\$ 2,171,110		\$ (1,513,003)

Preliminary - does not include all year end adjustments

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San Miguel Fire & Rescue
Detail Statement of Revenues and Expenses
For the Period Ending December 31, 2023
Unaudited

	YTD	Budget	YTD 50%	Prior YTD
41 Fire Mitigation Revenue	\$ 127,187	\$ -	0%	\$ 132,959
42 Miscellaneous Reserve Revenue	-	-	0%	38,459
43 Interest Reserve Revenue	240,186	-	0%	84,954
44 Total Reserve Revenues	367,374	-	0%	256,372
45 Total Reserve Expenditures	2,115,263	5,264,000	40%	1,045,085
46 Increase (Decrease) in Fund Balance	\$ (2,528,150)	\$ (3,092,890)		\$ (2,301,716)

*YTD - Year to Date

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SAN MIGUEL FIRE & RESCUE

Financial Statement Analysis

December 2023 – 50% of Fiscal Year

Unaudited

Line 2 Property Taxes: YTD (Year to date) is 43% compared to budget – the majority of property taxes are received in December and April, and as such, this line item can appear high or low depending upon the time of the year.

Line 3 Benefit Assessments Revenue: YTD is 28% compared to budget – the majority of assessments are received in April, and as such, this line item will appear low depending upon the time of the 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. YTD will trend over or under budget depending upon the timing of receipts and if unanticipated reimbursements are received. YTD is 65% of the budget due to more plan check fees collected than anticipated.

Line 7 Interest Income: Mostly consists of the County Investment Pool, the Public Agency Self Insurance System (PASIS), and the California Cooperative Liquid Assets Securities System (CA CLASS). YTD will trend over or under budget, depending on the market.

Line 12 Director Fees: Includes director fees for committee and board meetings. YTD is 30% of the budget due to fewer meetings needed in the fiscal year.

Line 13 Prior Director Benefits: Includes prior Board of Directors health benefits. Premiums are paid in advance; therefore, YTD will trend over budget.

Line 14 Retiree Benefits: Includes Retiree health benefits. YTD is 34% of the budget due to the timing of payments.

Line 15 Employee Salaries: Includes salaries and leave pay for all staff. YTD is in line with the budget.

Line 16 Employee Overtime: Includes operations, training, administration overtime, and strike teams. YTD is 60% of the budget due to strike teams ongoing in the first quarter of the fiscal year. Invoices are currently being processed through a new system named the Mutual Aid Reimbursement System (MARS).

Line 17 Employee Benefits: Includes retirement, health insurance, uniform allowance, and recertification. YTD is 40% of the budget due to the timing of health insurance payments.

Line 18 Financial Emergency Plan: Salaries and benefits line item based on Emergency Financial Plan budgeting of 2% as outlined in the Board of Directors Policy Manual Section 823.3 Contingency Reserve Fund (A Committed Fund). This line item is not authorized to be spent without authorization of the BOD and is a safeguard in the budget for the stabilization of the Contingency Fund.

Line 19 UAL – Pension Payment: 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 20 Pension Bond: Consists of payments for the pension bond issued in June 2022. With annual payments every December and June.

Line 21 Pension Net Gain Reserve: Consists of the net gain from what the UAL payment would have been to what the pension payment is. The net gain amount will be transferred to the CLASS investment pool under the District Liability Account.

Line 24 Professional Services: Includes financial audits, dispatching services, and apparatus contracts. YTD is 42% of the budget due to the required needs and timing of services.

AGENDA ITEM 4.2

Line 25 Special District Expense: Includes publications and media, special district memberships, election costs, software upgrades, and weed abatement services. YTD is 77% of the budget due to most memberships being paid at the beginning of the fiscal year.

Line 26 Maintenance: Includes all equipment and facility maintenance. YTD is 55% of budget.

Line 27 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 is 77% of the budget due to annual payments made in July.

Line 28 Equipment: Includes communication equipment, safety clothing, safety equipment, and miscellaneous equipment purchased as needed. YTD is 48% of budget.

Line 29 Utilities: Includes all utilities associated with all Fire & Rescue facilities.

Line 30 Supplies: Includes office, housekeeping, and medical supplies for all stations and the administration building, which are purchased on a monthly basis. YTD is 67% of the budget due to the timing of medical supply purchases.

Line 31 Personnel Development: All training, conferences, and seminars for all departments are included. YTD will trend over or under budget depending upon the timing of training. YTD is 16% of the budget due to the timing of training, conferences, and seminars.

Line 32 Rents and Leases: The lease of Station 19 and the copy machine in the administration building. YTD is 38% of the budget due to the timing of payments.

Line 35 Net Income before Reserve Related Activities: Revenues minus Expenses. Overall, Fire and Rescue is showing a net loss through December, mainly due to the timing of property tax revenues received and liability insurance payments made.

Line 36 Fire Mitigation Revenue: Includes fire mitigation revenues in the reserve fund. This revenue is not budgeted as it is a variable each year and cannot be anticipated.

Line 37 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 38 Interest Reserve Revenue: Mostly consists of the County Investment Pool and the Public Agency Self Insurance System (PASIS) related to reserve fund investments.

Line 40 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, apparatus and equipment for the new Type 1 engine, a new emergency response vehicle, Type 1 engine refurbishment, cardiac monitors, and various upgrades and renovations through the district.

Line 41 Increase or (Decrease) to Fund Balance: This is the increase or (decrease) to Fund Balance, including Operating and Reserve Fund changes.



San Miguel Fire & Rescue
Balance Sheet
For the Period Ending December 31, 2023
Unaudited

	Jun-23	Dec-23
Assets		
Cash in County - General	\$ 9,658,001	\$ 3,440,426
Cash in County - Fund Reserves	18,604,475	21,826,847
Fire Mitigation Fund	265,444	524,127
Restricted Cash and Investments	561,841	561,841
Cash in CB&T	1,894,577	2,683,843
Accounts Receivable	971,038	132,803
Fixed Assets	15,593,615	15,593,615
Total Assets	\$ 47,548,989	\$ 44,763,502
Liability		
Current Liabilities	29,039,822	28,958,311
Net Pension Liability	30,031,222	30,031,222
Accounts Payable	1,268,572	1,011,234
Total Liability	60,339,615	60,000,768
Fund Balance	(12,790,626)	(15,318,776)
Total Liabilities & Fund Balance	\$ 47,548,989	\$ 44,681,992

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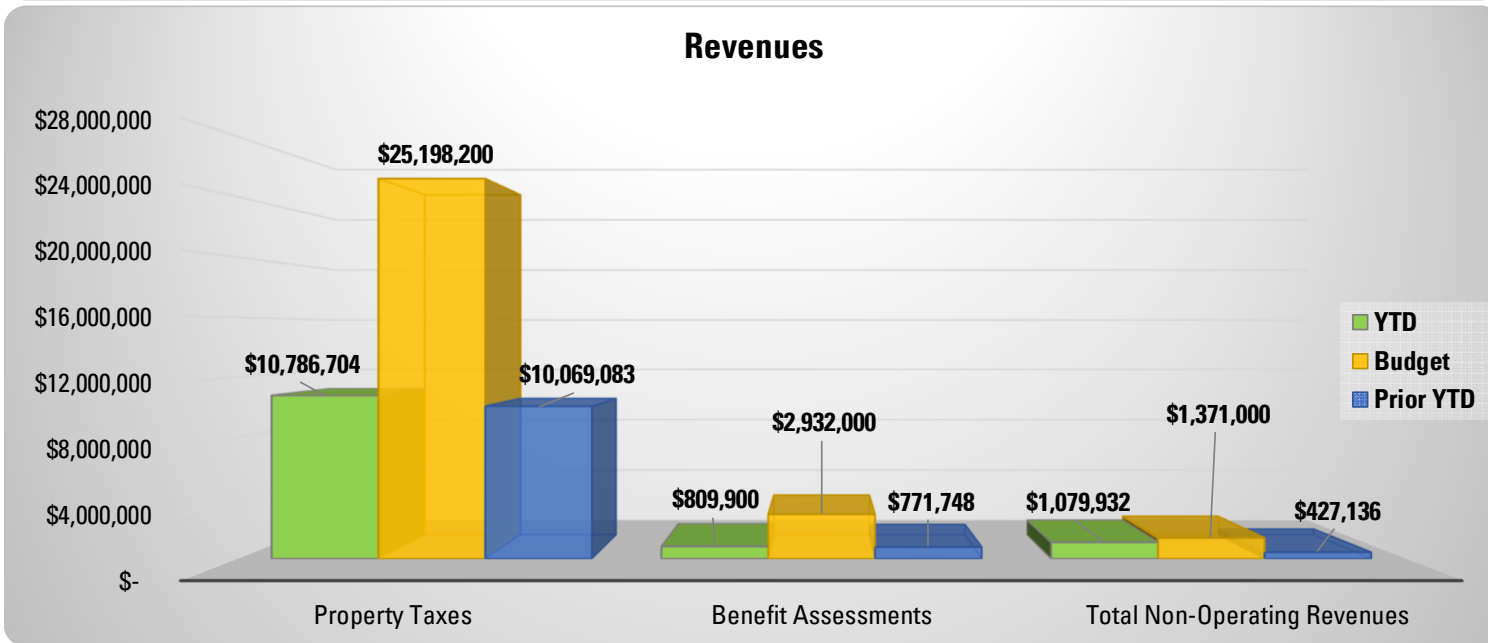
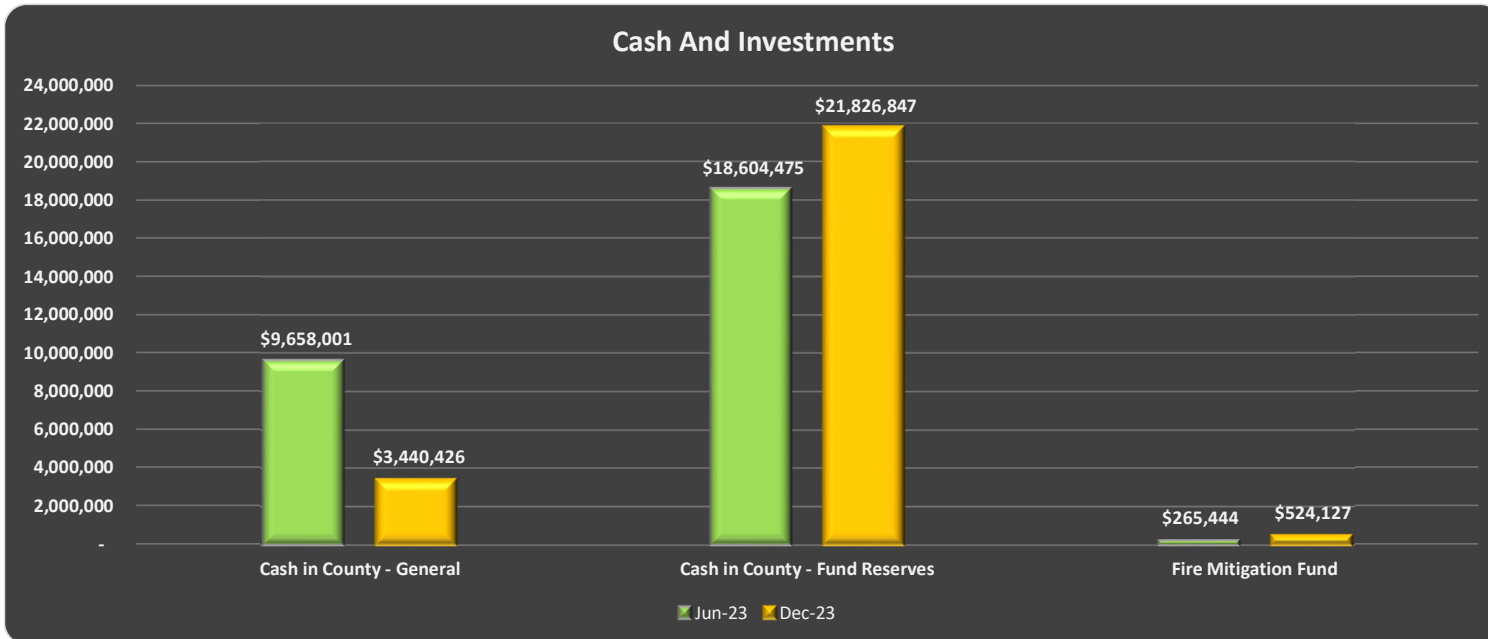
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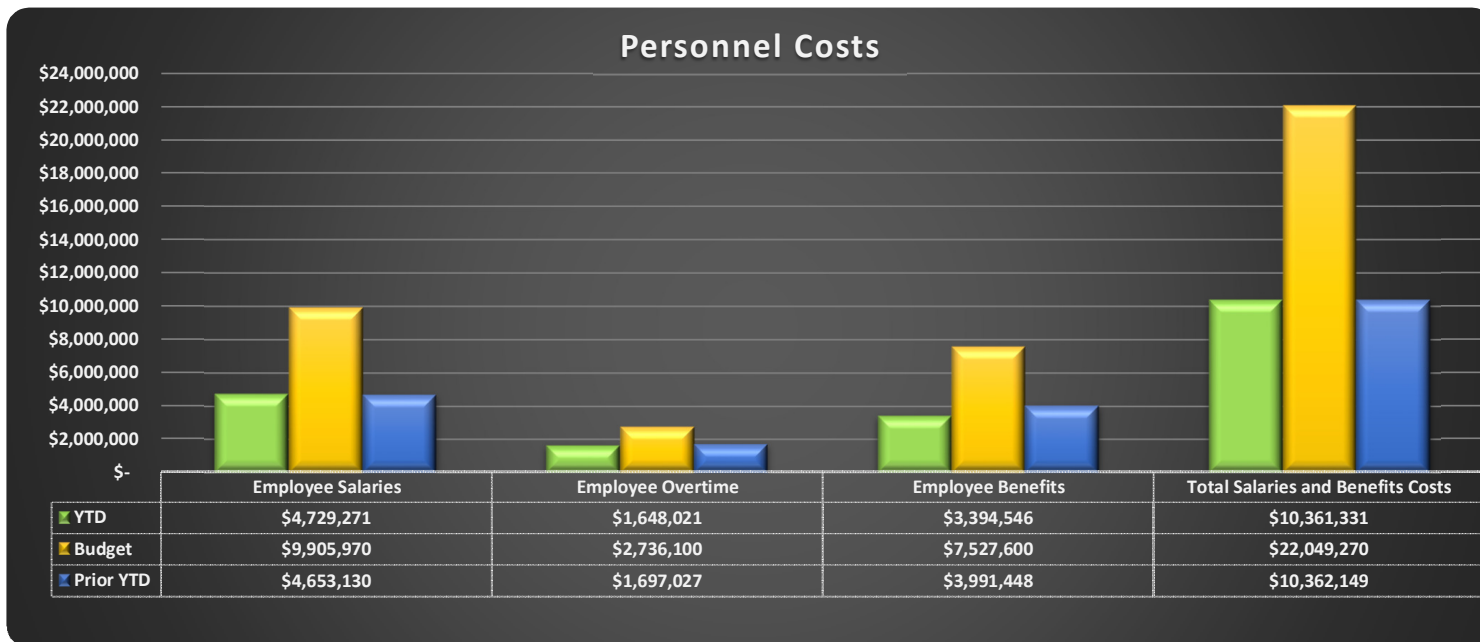
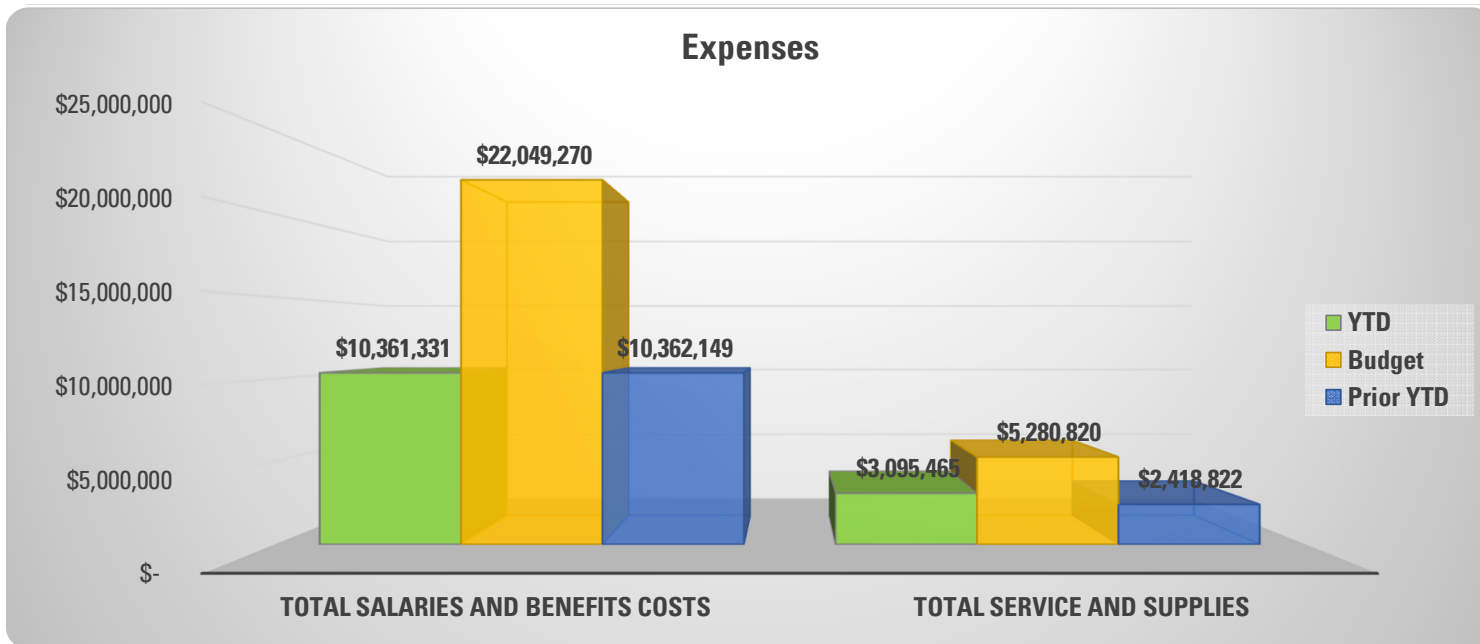
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**San Miguel Fire and Rescue
Cash & Investments
as of December 31, 2023
Unaudited**

	Jun-23	Dec-23
District Cash & Investments		
Unrestricted		
Cash in County - General Fund	\$ 9,657,901	\$ 3,440,326
Cash in CB&T - Accounts Payable	1,084,144	179,276
Cash in CB&T - Pub Ed Sponsorships	1,352	1,352
Cash in CB&T - CERT Grant	9,669	9,670
Cash in CB&T - Public Funds	3,752	3,594
Cash in CB&T - Worker's Compensation	45,050	58,247
Cash in CB&T - Payroll	750,610	2,431,705
BNY Mellon - LRB COI Cash Account	-	-
Total Unrestricted	11,552,477	6,124,169
Restricted		
CA CLASS - Contingency Fund	-	9,028,060
CA CLASS - District Liabilities Fund	-	1,513,928
CA CLASS - Compensated Absences Fund	-	985,290
Cash in County - Fixed Equipment Replacement Fund	1,261,017	1,630,578
Cash in County - Contingency Reserve Fund	8,868,965	59,238
Cash in County - Uncompensated Leave Fund	1,051,715	7,162
Cash in County - Capital Equipment Fund	510,529	970,181
Cash in County - Facilities Replace/Renovate Fund	3,187,365	3,839,277
Cash in County - Vehicle Replacement Fund	3,209,791	3,270,184
Cash in County - Workers' Compensation Reserves	515,092	522,949
Cash in County - Fire Mitigation Fee Fund	265,444	524,127
PASIS Deposit	561,841	561,841
Total Restricted	19,431,760	22,912,815
Total District Cash & Investments	\$ 30,984,237	\$ 29,036,984







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

	Dec-23	Dec-22
Operating Revenues		
Benefit Assessment - Crest	15,540	13,880
Benefit Assessment - Bostonia	89,526	86,191
Benefit Assessment - Paramedic (ECO)	135,076	125,749
Parcel Tax (ECO)	569,758	545,929
Total Operating Revenues	809,900	771,748
Operating Expenses		
Salaries and Benefits Costs		
Director Fees	1,508	1,658
Director Benefits	3,455	3,422
Employee Salaries	1,573,798	1,442,393
Employee Benefits	541,654	744,930
Total Salaries and Benefits Costs	2,120,415	2,192,403
Services and Supplies		
Professional Services	76,407	164,940
Special District Expense	24,754	66,475
Maintenance	56,362	95,324
Insurance	181,065	185,850
Equipment	50,513	37,006
Utilities	56,339	39,413
Supplies	17,073	10,672
Personnel Development	3,820	6,146
Rents and Leases	16,632	19,948
Total Service and Supplies	482,965	625,774
Total Expenses	2,603,380	2,818,176
Net Income/ (Loss) Before Reserve Related Activities	\$ (1,793,480)	\$ (2,046,428)

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Reserve Fund Expenditures
 2023/2024 Adopted Final Budget
 THESE EXPENDITURES ARE COMMITTED IN THE BUDGET & PURCHASED THROUGHOUT THE YEAR THERE IS NO
 GUARANTEE THESE ITEMS WILL BE PROCURED

	2022/2023 Final	2023/2024 Preliminary Final	2023/2024 Final	<i>Comments/Justification</i>
Contingency Reserve Fund Expenditures				
Board Room & Conference Room IT Equipment	400,000	200,000	200,000	In Progress
Total Contingency Reserve Expenditures	\$ 400,000	\$ 200,000	\$ 200,000	
Uncompensated Leave Fund Expenditures				
No Expenditures	-	-	-	In Progress
Total Uncompensated Leave Expenditures	\$ -	\$ -	\$ -	
Vehicle Replacement Fund Expenditures				
Apparatus Type 1 Engine	-	975,000	975,000	In Progress
Type 1 Engine Equipment	400,000	300,000	300,000	In Progress
Emergency Response Vehicle (Fully Outfitted, including lights)	73,000	130,000	130,000	In Progress
Type 1 Engine Refurbishment (Requested in FY 22/23)		325,000	325,000	In Progress
Type 1 Engine Refurbishment (New Request)		350,000	350,000	In Progress
Apparatus - Major Repairs	50,000	50,000	50,000	For Major/Emergency Repairs
Total Vehicle Replacement Expenditures	\$ 523,000	\$ 2,130,000	\$ 2,130,000	
Capital Equipment Fund Expenditures				
(3) Zoll X Series Advanced Cardiac Monitors			135,000	Completed in FY 23/24
Lucas CPR Compression Devices	250,000			Purchased in FY 22/23
Self-Contained Breathing Apparatus (SCBA) Replacement	650,000			Purchased in FY 22/23
Tablet Command (10)	25,000			Purchased in FY 22/23
Total Capital Equipment Expenditures	\$ 925,000	\$ -	\$ 135,000	
Fixed Equipment Fund Expenditures				
Station 16 & 21 HVAC System Upgrade	-	40,000	40,000	Completed in FY 23/24
Solar Equipment (Stations 14)			100,000	In Progress
Solar Equipment (Stations 22)			100,000	In Progress
Solar Equipment (Stations 23)			60,000	In Progress
Station Alerting Replacement (Stations 14,15,19,21,22,23)	120,000	186,000	300,000	In Progress
Overhead Door Replacement	22,000	22,000	22,000	Emergency Replacement (if needed)
Asphalt/Concrete Work	15,000	15,000	15,000	Emergency Repair (if needed)
Lease Payment - Solar Equipment	68,000	236,000	236,000	Lease Agreement - Balloon Payment Due
Station 23 HVAC System Upgrade	25,000	-	-	HVAC System Upgrade
Vehicle Exhaust System	85,000	-	-	Completed in FY 22/23
Total Fixed Equipment Expenditures	\$ 335,000	\$ 499,000	\$ 873,000	

Reserve Fund Expenditures
 2023/2024 Adopted Final Budget
 THESE EXPENDITURES ARE COMMITTED IN THE BUDGET & PURCHASED THROUGHOUT THE YEAR THERE IS NO
 GUARANTEE THESE ITEMS WILL BE PROCURED

	2022/2023 Final	2023/2024 Preliminary Final	2023/2024 Final	<i>Comments/Justification</i>
<i>Facilities Replacement/Renovation Fund Expenditures</i>				
Station 16 Renovation	-	1,000,000	1,000,000	In Progress
Facility - Major Repairs/Emergency Needs	100,000	100,000	100,000	For major/emergency repairs
Station 23 Kitchen Remodel			75,000	In Progress
Station 18 Renovation	-	-	810,000	In Progress
Station 15 Renovation	970,000	-	-	Completed in FY 22/23
District HQ Renovation	250,000	-	-	Completed in FY 22/23
<i>Total Facilities Replacement/Renovations Expenditures</i>	\$ 1,320,000	\$ 1,100,000	\$ 1,985,000	
<i>Fire Mitigation Fee Fund Expenditures</i>				
Mapping Update	1,000	1,000	1,000	Mapping needs through Fire Mitigation Fees
<i>Total Fire Mitigation Fee Expenditures</i>	\$ 1,000	\$ 1,000	\$ 1,000	
<i>Total Reserve Fund Expenditures</i> \$ 3,431,000 \$ 3,930,000 \$ 5,324,000				

Per the Board of Director Policy Manual, Subsection 802.1 Fiscal Management and Responsibility, some Reserve Fund purchases require Board of Director approval prior to moving forward with the procurement process. These items have been placed on the agenda under "Action Item" for approval.

All Facilities Replacement/Renovation Requests are per the Facilities Condition Assessment and must be bid at prevailing wage. These items will follow the formal bid process and be sent out as a Request For Proposal ("RFP")

2023-24 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: Jury Duty	Overtime: Meeting	Overtime: Recruitment	Overtime: Sick Leave	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: Heartland Instruction	Total:	
July-23	12,883.20	18,640.37	0.00	77.99	754.35	8,095.25	1,403.76	0.00	0.00	0.00	109,208.01	13,564.70	0.00	0.00	802.52	0.00	29,315.25	0.00	16,952.04	0.00	755.04	0.00	0.00	34,467.90	11,137.40	0.00	754.03	0.00	\$258,811.79	
August-23	4,106.16	40,634.66	0.00	74.32	443.09	13,924.92	0.00	0.00	0.00	0.00	72,474.00	36,671.50	0.00	0.00	674.29	0.00	43,955.11	457.80	24,867.01	0.00	1,261.29	18,887.02	10,437.14	42,611.12	12,155.74	4,166.22	0.00	0.00	\$327,801.36	
September-23	0.00	109,128.16	731.19	99.18	1,138.44	9,972.11	8,751.63	0.00	0.00	0.00	84,601.26	30,241.10	0.00	1,247.76	50.45	457.80	37,238.42	0.00	13,379.05	0.00	3,717.20	1,459.92	935.84	43,749.60	7,189.61	1,013.81	103.98	0.00	\$355,206.48	
October-23	0.00	13,200.00	114.45	192.66	767.25	7,564.95	0.00	292.45	0.00	0.00	88,454.14	8,774.16	0.00	0.00	2,796.62	971.25	49,710.51	0.00	16,857.01	0.00	12,022.11	469.92	0.00	21,534.66	9,500.01	0.00	103.98	0.00	\$233,326.12	
November-23	0.00	27,180.36	210.59	435.22	437.11	2,468.64	2,776.08	600.00	0.00	0.00	64,788.09	12,620.35	0.00	228.90	732.35	0.00	52,893.36	121.66	27,405.87	0.00	5,111.97	0.00	0.00	8,833.92	3,443.63	0.00	0.00	0.00	\$210,288.08	
December-23	0.00	704.88	710.16	232.23	366.57	5,278.50	0.00	0.00	0.00	0.00	86,533.38	0.00	0.00	0.00	524.09	2,539.83	44,906.88	0.00	18,372.54	0.00	6,356.79	0.00	0.00	18,228.21	2,547.36	0.00	982.78	0.00	\$188,284.19	
January-24																														\$0.00
February-24																														\$0.00
March-24																														\$0.00
April-24																														\$0.00
May-24																														\$0.00
June-24																														\$0.00
Totals:	16,989.36	209,488.43	1,766.39	1,111.59	3,906.79	47,304.37	12,931.47	892.45	0.00	0.00	506,058.87	101,871.80	0.00	1,476.66	5,580.32	3,968.88	258,019.53	579.46	117,833.50	0.00	29,224.39	20,816.86	11,372.98	169,425.41	45,973.75	5,180.03	1,944.77	0.00	\$1,573,718.01	
Percent of Total:	1.08%	13.31%	0.11%	0.07%	0.25%	3.01%	0.82%	0.06%	0.00%	0.00%	32.16%	6.47%	0.00%	0.09%	0.35%	0.25%	16.40%	0.04%	7.49%	0.00%	1.86%	1.32%	0.72%	10.77%	2.92%	0.33%	0.12%	0.00%	100.00%	

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

Less OES Paid:	
Less OES Owed:	
Net Overtime Expense:	\$ 1,573,718
Percent of Budget	62.92%
2023-24 Budget	\$ 2,501,300
Percent of Fiscal Year-to-Date:	50.00%