



Sacramento Metropolitan Fire District

10545 Armstrong Ave., Suite 200 • Mather, California 95655 • Phone (916) 859-4305 • Fax (916) 859-3715

DAN HAVERTY
Interim Fire Chief

FINANCE AND AUDIT COMMITTEE – REGULAR MEETING AGENDA

THURSDAY, July 27, 2023 – 5:30 PM

Sacramento Metropolitan Fire District

10545 Armstrong Avenue, Boardroom, 2nd Floor

Mather, California

&

Remotely Via Zoom

Webinar ID: 827 3461 0232 #

Passcode: metro2101

Phone: 1 (669) 444-9171 or 1 (669) 900 6833

☎ Passcode: 838771796 #

<https://us06web.zoom.us/j/82734610232?pwd=SFILQ1Znd25RSmlhdXZVQVh4d1VWZz09>

COMMITTEE MEMBERS

Director Ted Wood – Chair

Director Robert Webber – Vice Chair

Director Gay Jones

Director D’Elman Clark - Alternate

CALL TO ORDER

PUBLIC OPPORTUNITY TO DISCUSS MATTERS OF PUBLIC INTEREST WITHIN COMMITTEE'S SCOPE INCLUDING ITEMS ON OR NOT ON AGENDA

CONSENT ITEMS

The Consent Agenda is acted upon with one motion unless a committee member requests separate discussion and/or action.

1. Action Summary Minutes

Page No.

2

Recommendation: Approve the Action Summary Minutes for the regular meeting of May 25 2023.

PRESENTATION ITEMS

1. Financial Report Through April 30, 2023

4

(CFO Dave O’Toole)

Recommendation: Receive presentation. No action required.

NEXT MEETING DATE: August 24, 2023

ANTICIPATED ACTION AND PRESENTATION ITEMS: TBD

ADJOURNMENT

Posted on July 24, 2023

Marni Rittburg, CMC, CPMO
Clerk of the Board



Sacramento Metropolitan Fire District

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Dan Haverty
Interim Fire Chief

**ACTION SUMMARY MINUTES
FINANCE AND AUDIT COMMITTEE – REGULAR MEETING
THURSDAY, MAY 25, 2023 – 5:00 PM
Sacramento Metropolitan Fire District
10545 Armstrong Avenue
Board Room – Second Floor
Mather, California
&
Remotely Via Zoom**

COMMITTEE MEMBERS

**Director Ted Wood - Chair
Director Robert Webber – Vice Chair
Director Gay Jones
Director D’Elman Clark – Alternate**

CALL TO ORDER

The meeting was called to order at 5:02 pm by Director Wood. Committee members present: Director Jones, Webber and Wood. Committee members absent: none. Staff present: Interim Fire Chief Haverty and Interim Board Clerk Martucci and Board Clerk Marni Rittburg.

PUBLIC COMMENT:

Public Comment Was Not Received.

CONSENT AGENDA

Action: Moved by Director Jones, seconded by Director Webber, and carried unanimously by members present to adopt the Consent Calendar as follows:

1. Action Summary Minutes

Recommendation: Approve the Action Summary Minutes for meeting of April 27, 2023.

Action: Approved the Action Summary Minutes.

ACTION ITEMS

1. Award Recommendation – RFP 23-06 Professional Financial Auditing Services (Ron Empedrad, Controller)

Recommendation: Award RFP 23-06 and authorize the Chief Financial Officer to enter into a contract for audit services with Badawi and Associates.

Action: Moved by Director Webber, seconded by Director Jones, and carried unanimously by members present to award RFP 23-06 and authorize the Chief Financial Officer to enter into a contract for audit services with Badawi and Associates.

PRESENTATION ITEMS

1. **Fiscal Year 23/24 Capital Improvement Program Plan**
(Erin Castleberry, Administrative Analyst)
Recommendation: Receive presentation. No action required.
Action: Presentation received; no action taken.

2. **Preliminary Budget FY 2023/24** *(CFO Dave O'Toole)*
Recommendation: Receive presentation. No action required.
Action: Presentation received; no action taken.

ADJOURNMENT

The meeting adjourned at 5:57 p.m.

Director Wood, Chair

Marni Rittburg, Board Clerk

Sacramento Metropolitan Fire District



FINANCE AND AUDIT COMMITTEE BIMONTHLY FISCAL REPORT

FOR THE TEN MONTHS ENDED APRIL 30, 2023

(UNAUDITED)

Presented by:

Dave O'Toole, CFO



CASH BALANCE
As of April 30, 2023 and 2022

FUND NO.	NAME OF FUND	FY 2022/23	FY 2021/22 FEB 28, 2022
212A	County of Sacramento	\$ 41,781,530	\$ 32,983,623
212A	Workers' Compensation Fund	370,681	216,240
212A	Wells Fargo Bank	5,889,956	2,908,394
	<i>SUBTOTAL - GENERAL FUND</i>	\$ 48,042,167	\$ 36,108,257
212D	County of Sacramento Capital Facilities Fund	1,397,419	3,010,777
212D	US Bank - Lease Revenue Bonds Reserve Fund	-	-
212D	Equipment Financing Trust	29,476	1,350,785
	<i>SUBTOTAL - CAPITAL FACILITIES FUND</i>	\$ 1,426,895	\$ 4,361,562
212E	County of Sacramento Pension Obligation Reserve Fund	168,836	3,362,250
212E	U.S. Bank - POB Trust Fund	14,409,516	8,941,732
	<i>SUBTOTAL - PENSION OBLIGATION FUND</i>	\$ 14,578,352	\$ 12,303,982
212G	County of Sacramento Grant Fund	360,446	3,441,747
212I	County of Sacramento Impact Fees	5,389,494	4,478,217
212L	County of Sacramento Leased Property Fund	710,922	1,858,428
212M	County of Sacramento IGT Fund	2,410,315	14,174,663
212S	County of Sacramento Special Projects Fund	13,000,000	-
	<i>TOTAL CASH</i>	\$ 85,918,591	\$ 76,726,856

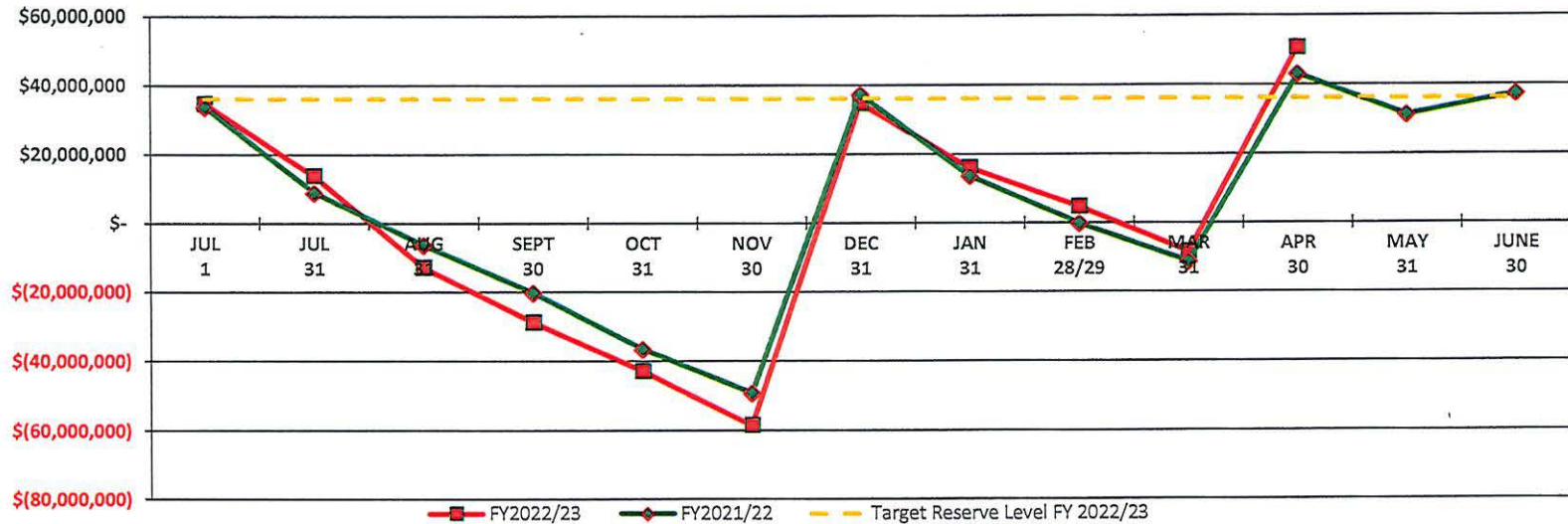


CALIFORNIA EMPLOYERS' RETIREE BENEFIT TRUST (CERBT)
For the Ten Months Ended April 30, 2023

Beginning Balance, 7/1/2022	\$	66,145,703
Contributions		2,979,058
Gain(Loss)		3,403,078
Admin Expense		(44,186)
Ending Balance, 04/30/2023	\$	<u>72,483,653</u>



RESERVES - GENERAL OPERATING FUND 212A Fiscal Year Comparison 2021/22 to 2022/23



RATIO OF NET RESERVES TO TOTAL EXPENDITURES

Period Ending	Reserves w/o Workers' Comp ¹	Net Budgeted Expenditures ²	Ratio
07/01/22	\$ 34,728,019	\$ 268,998,489	12.9%
09/30/22	\$ (28,645,574)	\$ 268,998,489	-10.6%
12/31/23	\$ 34,679,793	\$ 268,998,489	12.9%
03/31/23	\$ (8,297,739)	\$ 268,998,489	-3.1%
04/30/22	\$ 50,488,178	\$ 268,998,489	18.8%
6/30/2023 Projected	\$ 36,106,304	\$ 268,998,489	13.4%

NOTE:

- 1) Reserves do not include \$4,000,000 for workers' compensation reserves.
- 2) Net budgeted expenditures exclude capital outlay and one-time expenditures, such as deployments.

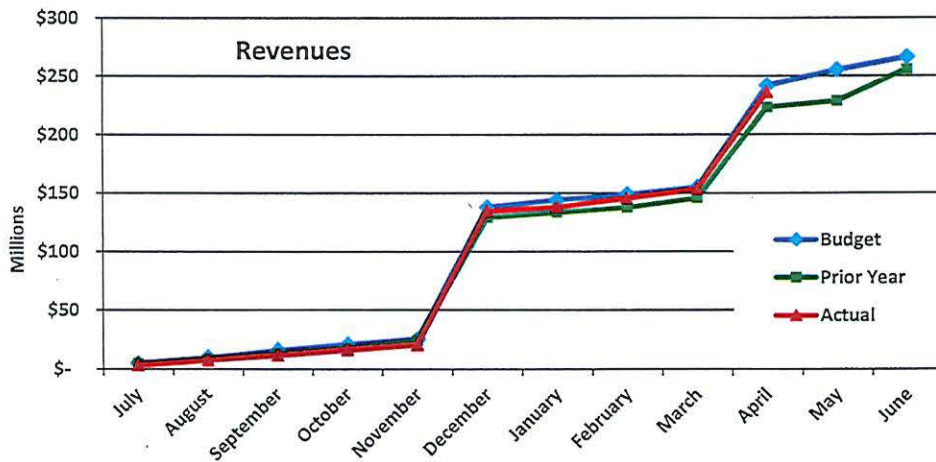


REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A For the Ten Months Ended April 30, 2023

10 MONTHS / 83.3% OF FISCAL YEAR

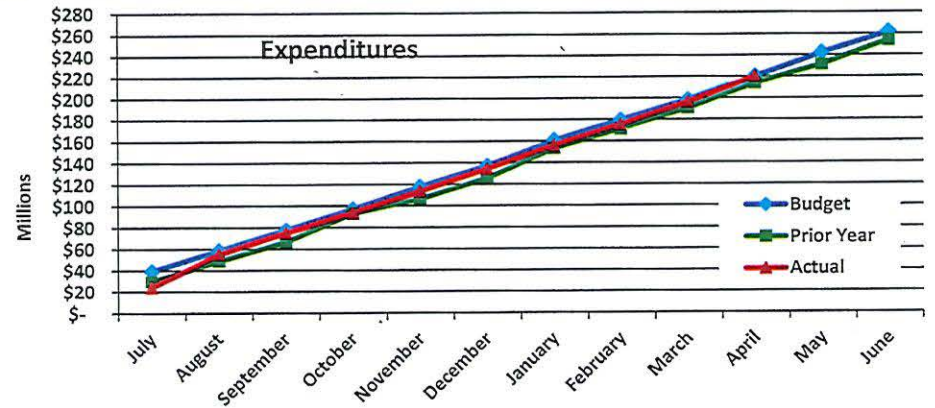
FISCAL YEAR 2022/23			
REVENUE BY OBJECT	MIDYEAR BUDGET	Y-T-D REVENUE	% OF BUDGET REC'D
9100 ALL TAXES	\$ 189,039,933	\$ 187,401,663	99.13%
9300 FINES	9,000	1,707	18.97%
9400 USE OF MONEY/PROPERTY	15,000	(362,708)	-2418.05%
9500 OTHER GOVERNMENTAL AGENCIES	4,198,856	2,650,470	63.12%
9600 OTHER CHARGES FOR SERVICES	11,999,000	7,981,608	66.52%
9669 MEDIC COST RECOVERY*	47,800,000	38,597,864	80.75%
9700 OTHER REVENUES	1,482,406	204,985	13.83%
TOTAL REVENUE:	254,544,195	236,475,589	92.90%
9862 PROCEEDS FROM SALE OF PROPERTY	-	-	-
9870 OTHER FUNDING SOURCES	-	-	-
5900 TRANSFER FROM OTHER FUNDS	15,832,579	-	0.00%
TOTAL REVENUE & SOURCES:	\$ 270,376,774	\$ 236,475,589	87.46%

*Includes GEMT



FISCAL YEAR 2022/23			
EXPENDITURES BY OBJECT	MIDYEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D
1100 EMPLOYEE WAGES	\$ 122,000,031	\$ 99,690,948	81.71%
1200 EMPLOYEE BENEFITS	100,760,974	83,886,545	83.25%
TOTAL LABOR COSTS:	222,761,005	183,577,493	82.41%
2000 SERVICES & SUPPLIES	38,386,516	29,157,138	75.96%
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	3,365,426	2,855,784	84.86%
3200 PRINCIPAL AND INTEREST	271,371	137,335	50.61%
TOTAL ASSESSMENTS & CONTRIBUTIONS	3,636,797	2,993,119	82.30%
5000 TRANSFER TO OTHER FUNDS	4,214,171	4,987,680	118.35%
TOTAL EXPENDITURES:	\$ 268,998,489	\$ 220,715,430	82.05%

EXCESS OF REVENUE OVER EXPENDITURES	\$ 1,378,285	\$ 15,760,159
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REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A

For the Ten Months Ended April 30, 2023 and 2022

10 MONTHS

FISCAL YEAR COMPARISON 2022/23 vs. 2021/22			
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE
9100 ALL TAXES	\$ 187,401,663	\$ 173,750,249	7.86%
9300 FINES	1,707	5,238	-67.41%
9400 USE OF MONEY/PROPERTY	(362,708)	(97,988)	270.16%
9500 OTHER GOVERNMENTAL AGENCIES	2,650,470	2,703,271	-1.95%
9600 OTHER CHARGES FOR SERVICES	7,981,608	8,320,600	-4.07%
9669 MEDIC COST RECOVERY	38,597,864	37,902,695	1.83%
9700 OTHER REVENUES	204,985	797,560	-74.30%
TOTAL REVENUE:	236,475,589	223,381,625	5.86%
9862 PROCEEDS FROM SALE OF PROPERTY	-	-	-
9870 OTHER FUNDING SOURCES	-	-	-
5900 TRANSFER FROM OTHER FUNDS	-	-	-
TOTAL REVENUE & SOURCES:	\$ 236,475,589	\$ 223,381,625	5.86%

FISCAL YEAR COMPARISON 2022/23 vs. 2021/22			
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE
1100 EMPLOYEE WAGES	\$ 99,690,948	\$ 95,254,239	4.66%
1200 EMPLOYEE BENEFITS	83,886,545	81,975,812	2.33%
TOTAL LABOR COSTS:	183,577,493	177,230,051	3.58%
2000 SERVICES & SUPPLIES	29,157,138	27,835,989	4.75%
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	2,855,784	2,893,681	-1.31%
3200 PRINCIPAL AND INTEREST	137,335	95,646	43.59%
TOTAL ASSESSMENTS & CONTRIBUTIONS	2,993,119	2,989,327	0.13%
5900 TRANSFER TO OTHER FUNDS	4,987,680	5,302,236	-5.93%
TOTAL EXPENDITURES:	\$ 220,715,430	\$ 213,357,603	3.45%

EXCESS OF REVENUE OVER EXPENDITURES	\$ 15,760,159	\$ 10,024,022
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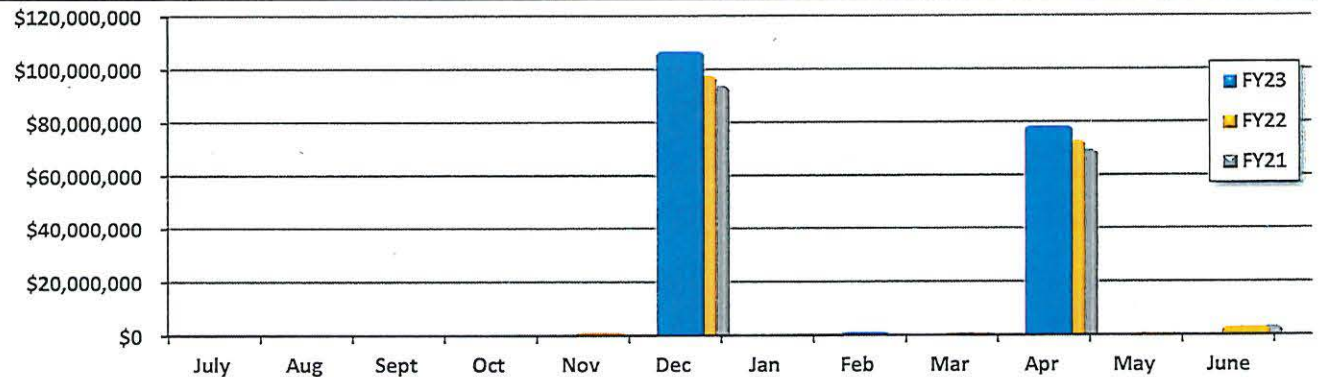


PROPERTY TAX REVENUE COMPARISON - GENERAL OPERATING FUND 212A For the Ten Months Ended April 30, 2023 and 2022

10 MONTHS / 83.3% OF FISCAL YEAR

	FISCAL YEAR 2021/22				FISCAL YEAR 2022/23			
	Projected	Received this month	Y-T-D Total Received	% of Actual	Projected	Received this month	Y-T-D Total Received	% of Projected
BUDGETED	\$ 175,646,167				\$ 189,039,933			
July		-	-	0.00%		-	-	0.00%
August		\$ 2,528	2,528	0.00%		\$ 2,790	2,790	0.00%
September		22	2,550	0.00%		686	3,476	0.00%
October		893	3,443	0.00%		960	4,436	0.00%
November		1,372,811	1,376,254	0.77%		-	4,436	0.00%
December		98,040,176	99,416,430	55.88%		107,056,640	107,061,076	56.63%
January		-	99,416,430	55.88%		-	107,061,076	56.63%
February		-	99,416,430	55.88%		1,092,929	108,154,005	57.21%
March		887,963	100,304,393	56.37%		464,997	108,619,002	57.46%
April		73,445,856	173,750,249	97.65%		78,782,661	187,401,663	99.13%
May		826,474	174,576,723	98.12%				
June		3,348,686	177,925,409	100.00%				
Accrual		-	177,925,409	100.00%				
TOTAL REVENUES		\$ 177,925,409				\$ 187,401,664		99.13%

Total Property Taxes Compared to Prior Year:	
FY 2022/23	\$ 187,401,664
FY 2021/22	173,750,249
Revenue Increase (Decrease) from Prior Year	<u>\$ 13,651,415</u>
Percentage:	<u>7.86%</u>





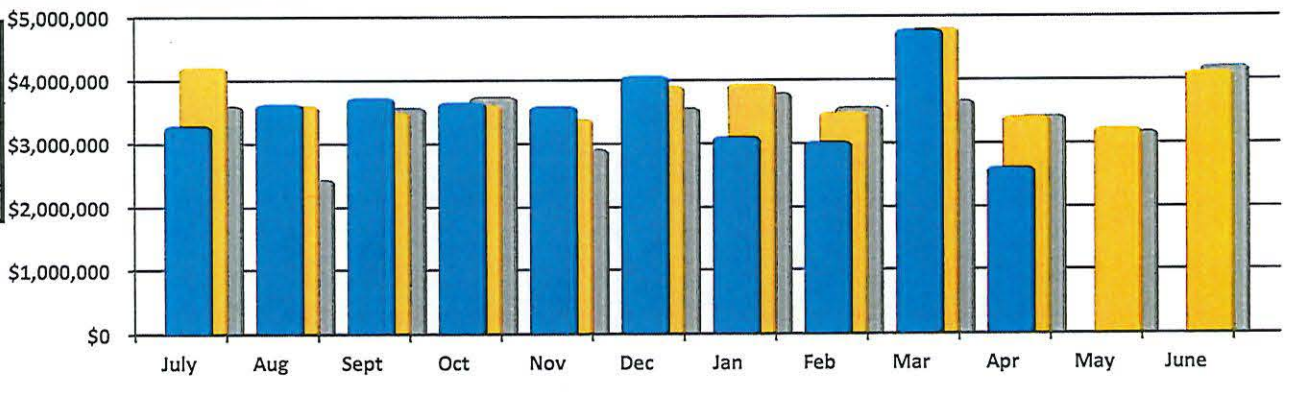
MEDIC COST RECOVERY - GENERAL OPERATING FUND 212A

For the Ten Months Ended April 30, 2023 and 2022

10 MONTHS / 83.3% OF FISCAL YEAR

	FISCAL YEAR 2021/22				FISCAL YEAR 2022/23			
	Projected	Monthly Fees	Y-T-D Total Received	% of Actual	Projected	Monthly Fees	Y-T-D Total Received	% of Projected
BUDGETED	\$ 45,601,986*				\$ 44,500,000 *			
July		\$ 4,221,284	\$ 4,221,284	9.31%		\$ 3,296,948	\$ 3,296,948	7.41%
August		3,615,288	7,836,572	17.28%		3,632,407	6,929,355	15.57%
September		3,504,433	11,341,005	25.01%		3,731,275	10,660,630	23.96%
October		3,618,492	14,959,497	32.99%		3,661,123	14,321,753	32.18%
November		3,393,866	18,353,363	40.48%		3,596,490	17,918,243	40.27%
December		3,919,451	22,272,814	49.12%		4,069,101	21,987,344	49.41%
January		3,950,027	26,222,841	57.83%		3,119,224	25,106,568	56.42%
February		3,492,934	29,715,775	65.54%		3,034,112	28,140,680	63.24%
March		4,824,295	34,540,070	76.18%		4,801,431	32,942,111	74.03%
April		3,424,336	37,964,406	83.73%		2,619,991	35,562,102	79.91%
May		3,246,029	41,210,435	90.89%				
June		4,645,829	45,856,264	101.13%				
Net Accrual/Reversal		(513,733)	45,342,531	100.00%				
TOTAL MEDIC COST RECOVERY		\$ 45,342,531				\$ 35,562,102		79.91%

Total Medic Cost Recovery Compared to Prior Year:	
FY 2022/23	\$ 35,562,102
FY 2021/22	37,964,406
Revenue Increase (Decrease) from Prior Year	\$ (2,402,304)
Percentage:	-6.33%



*Excludes GEMT & IGT.
Includes QAF.





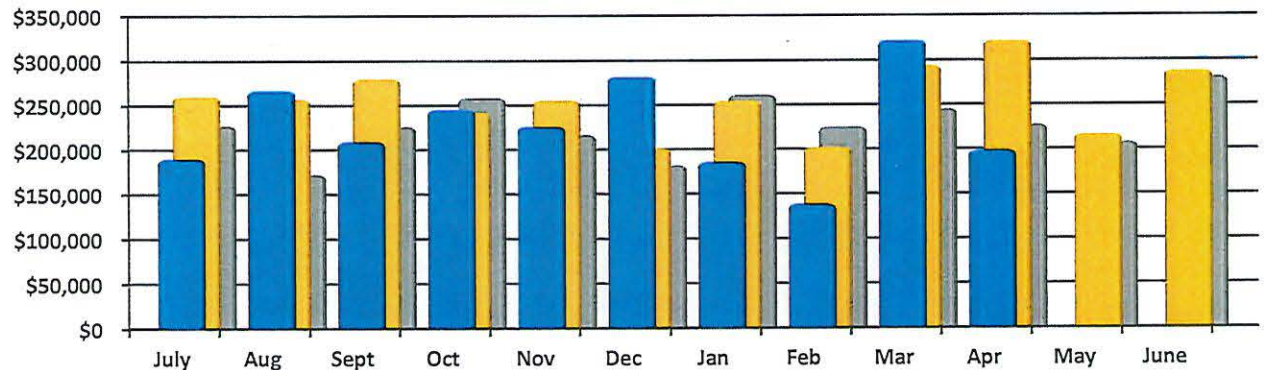
COMMUNITY RISK REDUCTION COST RECOVERY - GENERAL OPERATING FUND 212A

For the Ten Months Ended April 30, 2023 and 2022

10 MONTHS / 83.3% OF FISCAL YEAR

	FISCAL YEAR 2021/22				FISCAL YEAR 2022/23			
	Projected	Monthly Fees	Y-T-D Total Received	% of Actual	Projected	Monthly Fees	Y-T-D Total Received	% of Projected
BUDGETED	\$ 2,398,000				\$ 2,393,000			
July		\$ 260,380	\$ 260,380	8.47%		\$ 190,157	\$ 190,157	7.95%
August		257,248	517,628	16.84%		266,870	457,027	19.10%
September		280,209	797,837	25.95%		209,477	666,504	27.85%
October		241,835	1,039,672	33.82%		245,588	912,092	38.12%
November		255,548	1,295,220	42.13%		226,297	1,138,389	47.57%
December		201,894	1,497,114	48.70%		282,174	1,420,563	59.36%
January		254,580	1,751,694	56.98%		186,347	1,606,910	67.15%
February		201,921	1,953,615	63.55%		138,235	1,745,145	72.93%
March		294,248	2,247,863	73.12%		321,989	2,067,134	86.38%
April		321,705	2,569,568	83.59%		198,554	2,265,688	94.68%
May		216,360	2,785,928	90.63%				
June		263,444	3,049,372	99.20%				
Net Accrual/Reversal		24,694	3,074,066	100.00%				
TOTAL CRRD REVENUES		\$ 3,074,066				\$ 2,265,688		94.68%

Total CRRD Revenues Compared to Prior Year:	
FY 2022/23	\$ 2,265,688
FY 2021/22	2,569,568
Revenue Increase (Decrease) from Prior Year	\$ (303,880)
Percentage:	-11.83%





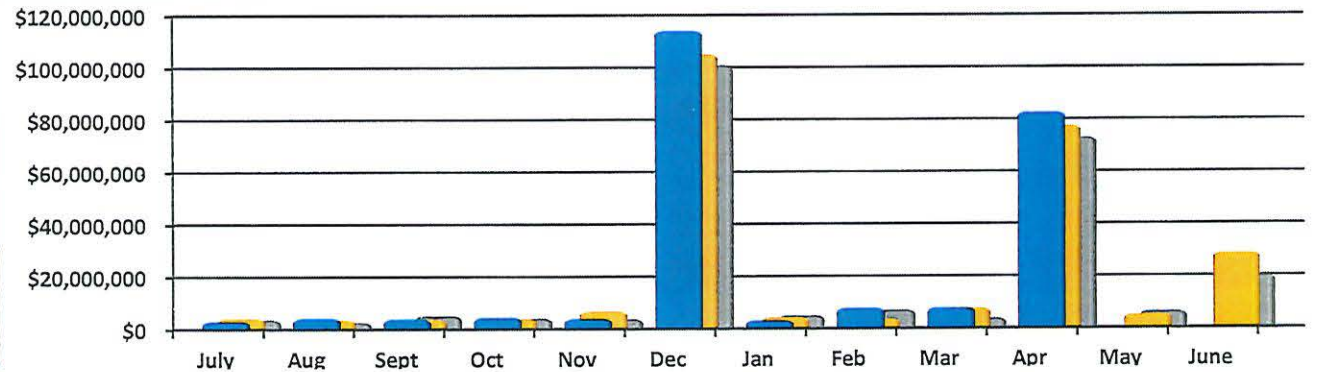
TOTAL REVENUE COMPARISON - GENERAL OPERATING FUND 212A

For the Ten Months Ended April 30, 2023 and 2022

10 MONTHS / 83.3% OF FISCAL YEAR

	FISCAL YEAR 2021/22				FISCAL YEAR 2022/23			
	Projected	Monthly Revenue	Y-T-D Total Received	% of Actual	Projected	Monthly Revenue	Y-T-D Total Received	% of Projected
BUDGETED	\$ 256,096,609				\$ 270,376,774			
July		\$ 4,466,758	\$ 4,466,758	1.74%		\$ 3,117,720	\$ 3,117,720	1.15%
August		3,960,756	8,427,514	3.29%		4,411,416	7,529,136	2.78%
September		3,982,746	12,410,260	4.85%		4,095,748	11,624,884	4.30%
October		4,305,126	16,715,386	6.53%		4,654,714	16,279,598	6.02%
November		7,027,660	23,743,046	9.27%		4,142,895	20,422,493	7.55%
December		105,322,978	129,066,024	50.42%		114,176,914	134,599,407	49.78%
January		4,595,494	133,661,518	52.21%		3,280,093	137,879,500	51.00%
February		3,896,268	137,557,786	53.73%		7,903,426	145,782,926	53.92%
March		8,058,379	145,616,165	56.88%		7,962,590	153,745,516	56.86%
April		77,765,275	223,381,440	87.26%		82,730,073	236,475,589	87.46%
May		5,450,698	228,832,138	89.39%				
June (100% of year)		28,718,479	257,550,617	100.61%				
Net Accrual/Reversal		(1,552,947)	255,997,670	100.00%				
TOTAL REVENUE		\$ 255,997,670				\$ 236,475,589		87.46%

Total Revenue Compared to Prior Year:	
FY 2022/23	\$ 236,475,589
FY 2021/22	223,381,440
Revenue Increase (Decrease) from Prior Year	<u>\$ 13,094,149</u>
Percentage: -	<u>5.86%</u>





REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D

For the Ten Months Ended April 30, 2023

10 MONTHS / 83.3% OF FISCAL YEAR

FISCAL YEAR 2022/23			
REVENUE BY OBJECT	MIDYEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	\$ -	\$ 35,222	-
9569 OTHER GOVERNMENTAL AGENCIES	-	-	-
9862 PROCEEDS FROM SALE OF PROPERTY	630,000	82,900	13.16%
9870 OTHER FUNDING SOURCES-FINANCING	8,173,876	-	0.00%
TOTAL REVENUE	8,803,876	118,122	1.34%
5900 TRANSFER FROM OTHER FUNDS	4,211,523	4,987,680	118.43%
TOTAL TRANSFER IN	4,211,523	4,987,680	118.43%
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 13,015,399	\$ 5,105,802	39.23%

FISCAL YEAR 2022/23			
EXPENDITURES BY OBJECT	MIDYEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D
2000 SERVICES & SUPPLIES	\$ 125,000	\$ -	0.00%
3200 PRINCIPAL & INTEREST	4,987,680	3,159,583	63.35%
3290 EARLY BOND RETIREMENT	-	-	-
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	18,000	7,884	43.80%
4202 NON-STRUCTURE	-	-	-
4300 VEHICLES & EQUIPMENT	15,956,730	1,840,542	11.53%
4400 COMPUTER SOFTWARE	-	-	-
TOTAL CAPITAL OUTLAY	15,974,730	1,848,426	11.57%
5000 TRANSFER TO OTHER FUNDS	-	-	-
TOTAL EXPENDITURES:	\$ 21,087,410	\$ 5,008,009	23.75%

EXCESS OF REVENUE OVER EXPENDITURES	\$ (8,072,011)	\$ 97,793
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REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D
For the Ten Months Ended April 30, 2023 and 2022

10 MONTHS

FISCAL YEAR COMPARISON 2022/23 vs. 2021/22			
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE
9410 INTEREST INCOME	\$ 35,222	\$ 5,845	502.60%
9569 OTHER GOVERNMENTAL AGENCIES	-	-	-
9862 PROCEEDS FROM SALE OF PROPERTY	82,900	288,173	-71.23%
9870 OTHER FUNDING SOURCES-DEBT PROCEEDS	-	8,030,000	-100.00%
TOTAL REVENUE	118,122	8,324,018	-98.58%
5900 TRANSFER FROM OTHER FUNDS	4,987,680	4,944,537	0.87%
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 5,105,802	\$ 13,268,555	-61.52%

FISCAL YEAR COMPARISON 2022/23 vs. 2021/22			
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE
2000 SERVICES & SUPPLIES	\$ -	\$ 125,000	-100.00%
3200 PRINCIPAL & INTEREST	3,159,583	4,383,335	-27.92%
3290 EARLY BOND RETIREMENT	-	-	-
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	7,884	9,634	-18.16%
4202 NON-STRUCTURE	-	70,060	-100.00%
4300 VEHICLES & EQUIPMENT	1,840,542	4,063,371	-54.70%
4400 COMPUTER SOFTWARE	-	-	-
TOTAL CAPITAL OUTLAY	1,848,426	4,143,065	-55.39%
5000 TRANSFER TO OTHER FUNDS	-	-	-
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 5,008,009	\$ 8,651,400	-42.11%

EXCESS OF REVENUE OVER EXPENDITURES	\$ 97,793	\$ 4,617,155
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REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L
For the Ten Months Ended April 30, 2023

10 MONTHS / 83.3% OF FISCAL YEAR

FISCAL YEAR 2022/23			
REVENUE BY OBJECT	MIDYEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	\$ -	\$ 6,309	-
9429 BUILDING RENTAL	1,101,817	998,565	90.63%
9710 OTHER REVENUES	-	487	-
TOTAL REVENUE:	1,101,817	1,005,361	91.25%
5900 TRANSFER FROM OTHER FUNDS	-	-	-
TOTAL REVENUE & SOURCES:	\$ 1,101,817	\$ 1,005,361	91.25%

FISCAL YEAR 2022/23			
EXPENDITURES BY OBJECT	MIDYEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
2000 SERVICES & SUPPLIES	\$ 892,331	\$ 756,587	84.79%
3200 PRINCIPAL AND INTEREST	245,709	128,682	52.37%
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-
5000 TRANSFERS TO OTHER FUNDS	-	-	-
TOTAL EXPENDITURES:	\$ 1,138,040	\$ 885,269	77.79%

EXCESS OF REVENUE OVER EXPENDITURES	\$ (36,223)	\$ 120,092
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REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L
For the Ten Months Ended April 30, 2023 and 2022

10 MONTHS

FISCAL YEAR COMPARISON 2022/23 vs. 2021/22			
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE
9410 INTEREST INCOME	\$ 6,309	\$ 3,968	59.00%
9429 BUILDING RENTAL	998,565	951,102	4.99%
9710 OTHER REVENUES	487	101	382.18%
TOTAL REVENUE:	1,005,361	955,171	5.25%
5900 TRANSFER FROM OTHER FUNDS	-	-	-
TOTAL TRANSFER IN	-	-	-
TOTAL REVENUE & SOURCES:	\$ 1,005,361	\$ 955,171	5.25%

FISCAL YEAR COMPARISON 2022/23 vs. 2021/22			
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE
2000 SERVICES AND SUPPLIES:	\$ 756,587	\$ 227,599	232.42%
3200 PRINCIPAL AND INTEREST	128,682	90,649	41.96%
4000 CAPITAL OUTLAY	-	-	-
5000 TRANSFERS TO OTHER FUNDS	-	-	-
TOTAL EXPENDITURES & EQUIPMENT:	\$ 885,269	\$ 318,248	178.17%

EXCESS OF REVENUE OVER EXPENDITURES	\$ 120,092	\$ 636,923
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REVENUE AND EXPENDITURES - GRANTS FUND 212G
For the Ten Months Ended April 30, 2023

10 MONTHS / 83.3% OF FISCAL YEAR

FISCAL YEAR 2022/23			
REVENUE BY OBJECT	MIDYEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	\$ 6,000	\$ 13,216	220.27%
9531 AID/OTHER LOCAL GOV'T AGENCY	4,684,330	3,915,747	83.59%
9870 OTHER FUNDING SOURCES	660,406	-	0.00%
TOTAL REVENUE:	5,350,736	3,928,963	73.43%
5900 TRANSFER FROM OTHER FUNDS	44,073	-	0.00%
TOTAL REVENUE & SOURCES:	\$ 5,394,809	\$ 3,928,963	72.83%

FISCAL YEAR 2022/23			
EXPENDITURES BY OBJECT	MIDYEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
1100 EMPLOYEE WAGES	\$ 4,015,662	\$ 1,977,134	49.24%
1200 EMPLOYEE BENEFITS	724,525	1,835,716	253.37%
TOTAL LABOR COSTS	4,740,187	3,812,850	80.44%
2000 SERVICES & SUPPLIES	553,700	127,866	23.09%
4303 CAPITAL OUTLAY	220,188	184,126	83.62%
5000 TRANSFER TO OTHER FUNDS	90,267	-	0.00%
TOTAL EXPENDITURES & EQUIPMENT:	\$ 5,604,342	\$ 4,124,842	73.60%

REIMBURSEMENTS OVER (UNDER) EXPENDITURES	\$ (209,533)	\$ (195,879)
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REVENUE AND EXPENDITURES - GRANTS FUND 212G

For the Ten Months Ended April 30, 2023 and 2022

10 MONTHS

FISCAL YEAR COMPARISON 2022/23 vs. 2021/22			
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE
9410 INTEREST INCOME	\$ 13,216	\$ 2,888	357.62%
9531 AID/OTHER LOCAL GOV'T AGENCY	3,915,747	-	-
9569 STATE AID & MISC. OTHER PROGRAMS	-	-	-
9870 OTHER FUNDING SOURCES	-	368,045	-100.00%
TOTAL REVENUE:	3,928,963	370,933	959.21%
5900 TRANSFER FROM OTHER FUNDS	-	-	-
TOTAL TRANSFER IN	-	-	-
TOTAL REVENUE & SOURCES:	\$ 3,928,963	\$ 370,933	959.21%

FISCAL YEAR COMPARISON 2022/23 vs. 2021/22			
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE
1000 EMPLOYEE WAGES	\$ 1,977,134	\$ 410,260	381.92%
1200 EMPLOYEE BENEFITS	1,835,716	317,280	478.58%
TOTAL LABOR COSTS	3,812,850	727,540	424.07%
2000 SERVICES AND SUPPLIES	127,866	877,417	-85.43%
3420 REIMB EXP FROM OTHER AGENCIES	-	-	-
4303 EQUIPMENT	184,126	2,851,368	-93.54%
5000 TRANSFER TO OTHER FUNDS	-	-	-
TOTAL EXPENDITURES & EQUIPMENT:	\$ 4,124,842	\$ 4,456,325	-7.44%

REIMBURSEMENTS OVER (UNDER) EXPENDITURES	\$ (195,879)	\$ (4,085,392)
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REVENUE AND EXPENDITURES - IMPACT FEES FUND 2121
For the Ten Months Ended April 30, 2023

10 MONTHS / 83.3% OF FISCAL YEAR

FISCAL YEAR 2022/23			
REVENUE BY OBJECT	MIDYEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	\$ -	\$ 49,329	-
9657 IMPACT FEES	1,300,000	1,352,152	104.01%
TOTAL REVENUE	1,300,000	1,401,481	107.81%
5900 TRANSFER FROM OTHER FUNDS	-	-	-
TOTAL TRANSFER IN	-	-	-
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 1,300,000	\$ 1,401,481	107.81%

FISCAL YEAR 2022/23			
EXPENDITURES BY OBJECT	MIDYEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
2000 SERVICES & SUPPLIES	\$ 90,000	\$ 65,284	72.54%
TOTAL SERVICES & SUPPLIES	90,000	65,284	72.54%
4101 LAND ACQUISITION	40,000	-	0.00%
4201 STRUCTURES	1,150,000	203,334	17.68%
4300 VEHICLES & EQUIPMENT	-	-	-
TOTAL CAPITAL ASSETS	1,190,000	203,334	17.09%
TOTAL EXPENDITURES:	1,280,000	268,618	20.99%
5000 TRANSFERS TO OTHER FUNDS	-	-	-
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 1,280,000	\$ 268,618	20.99%

EXCESS OF REVENUE OVER EXPENDITURES	\$ 20,000	\$ 1,132,863
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REVENUE AND EXPENDITURES - IMPACT FEES FUND 212I
For the Ten Months Ended April 30, 2023 and 2022

10 MONTHS

FISCAL YEAR COMPARISON 2022/23 vs. 2021/22			
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE
9410 INTEREST INCOME	\$ 49,329	\$ 16,613	196.93%
9657 IMPACT FEES	1,352,152	2,072,073	-34.74%
TOTAL REVENUE	1,401,481	2,088,686	-32.90%
5900 TRANSFER FROM OTHER FUNDS	-	-	-
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 1,401,481	\$ 2,088,686	-32.90%

FISCAL YEAR COMPARISON 2022/23 vs. 2021/22			
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE
2000 SERVICES & SUPPLIES	\$ 65,284	\$ 68,574	-4.80%
TOTAL SERVICES & SUPPLIES	65,284	68,574	-4.80%
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	203,334	4,057,528	-94.99%
4300 VEHICLES & EQUIPMENT	-	24,539	-100.00%
TOTAL CAPITAL OUTLAY	203,334	4,082,067	-95.02%
5000 TRANSFERS TO OTHER FUNDS	-	-	-
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 268,618	\$ 4,150,641	-93.53%

EXCESS OF REVENUE OVER EXPENDITURES	\$ 1,132,863	\$ (2,061,955)
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REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M
For the Ten Months Ended April 30, 2023

10 MONTHS / 83.3% OF FISCAL YEAR

FISCAL YEAR 2022/23			
REVENUE BY OBJECT	MIDYEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9669 MEDIC COST RECOVERY	\$ 26,978,546	\$ 10,018,740	37.14%
9410 INTEREST INCOME	-	2,876	-
TOTAL REVENUE	26,978,546	10,021,616	37.15%
5900 TRANSFER FROM OTHER FUNDS	-	-	-
TOTAL TRANSFER IN	-	-	-
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 26,978,546	\$ 10,021,616	37.15%

FISCAL YEAR 2022/23			
EXPENDITURES BY OBJECT	MIDYEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
2000 SERVICES & SUPPLIES	\$ 11,271,023	\$ 6,659,945	59.09%
TOTAL EXPENDITURES:	11,271,023	6,659,945	59.09%
5000 TRANSFER TO OTHER FUNDS	15,783,736	-	0.00%
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 27,054,759	\$ 6,659,945	24.62%

EXCESS OF REVENUE OVER EXPENDITURES	\$ (76,213)	\$ 3,361,671
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REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M
For the Ten Months Ended April 30, 2023 and 2022

10 MONTHS

FISCAL YEAR COMPARISON 2022/23 vs. 2021/22			
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE
9669 MEDIC COST RECOVERY	\$ 10,018,740	\$ 7,933,663	26.28%
9410 INTEREST INCOME	2,876	33,915	-91.52%
TOTAL REVENUE	10,021,616	7,967,578	25.78%
5900 TRANSFER FROM OTHER FUNDS	-	-	-
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 10,021,616	\$ 7,967,578	25.78%

FISCAL YEAR COMPARISON 2022/23 vs. 2021/22			
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE
2000 SERVICES & SUPPLIES	\$ 6,659,945	\$ 3,173,172	109.88%
TOTAL EXPENDITURES:	6,659,945	3,173,172	109.88%
5000 TRANSFER TO OTHER FUNDS	-	-	-
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 6,659,945	\$ 3,173,172	109.88%

EXCESS OF REVENUE OVER EXPENDITURES	\$ 3,361,671	\$ 4,794,406
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REVENUE AND EXPENDITURES - SIMULATOR GRANT FUND 212S

For the Ten Months Ended April 30, 2023

10 MONTHS / 83.3% OF FISCAL YEAR

FISCAL YEAR 2022/23			
REVENUE BY OBJECT	MIDYEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9531 AID/OTHER LOCAL GOV'T AGENCY	200,000	-	-
TOTAL REVENUE:	200,000	-	-
5900 TRANSFER FROM OTHER FUNDS	-	-	-
TOTAL REVENUE & SOURCES:	\$ 200,000	-	-

FISCAL YEAR 2022/23			
EXPENDITURES BY OBJECT	MIDYEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
TOTAL LABOR COSTS	-	-	-
TOTAL SERVICES AND SUPPLIES:	200,000	35,519	-
TOTAL CAPITAL ASSETS	-	-	-
5000 TRANSFERS TO OTHER FUNDS	-	-	-
TOTAL EXPENDITURES & EQUIPMENT:	\$ 200,000	\$ 35,519	-

REIMBURSEMENTS OVER (UNDER) EXPENDITURES	\$ -	\$ (35,519)
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