

East Bay Regional Park District
GENERAL FUND QUARTERLY FINANCIAL REPORT
For the Period Ending December 31, 2024

	Amended Budget 2024	Current YTD^ Actuals 2024	Actual vs. Budget	% of Budget Complete	Prior YTD^ Actuals 2023	% Budget 12/31/2023	
REVENUE							
Property Taxes	196,100,000	200,805,200	(4,705,200)	102.4%	193,605,234	104.7%	1
Charges for Services	10,691,016	10,033,406	657,610	93.8%	9,117,217	84.5%	2
Property Usage	1,981,418	2,447,967	(466,549)	123.5%	2,083,532	106.0%	
Investment Earnings and Other	2,164,883	12,471,324	(10,306,441)	576.1%	14,781,006	737.1%	
Transfers In	3,582,061	3,582,061	0	100.0%	290,539	100.0%	
Total Revenue and Transfers In	214,519,378	229,339,958	(14,820,580)	106.9%	219,877,528	109.9%	
EXPENDITURES							
Salary & Benefits	141,420,781	142,036,909	(616,128)	100.4%	118,350,085	93.3%	
Supplies	9,755,721	8,846,660	909,061	90.7%	8,335,621	87.0%	
Services	30,063,765	26,619,648	3,444,117	88.5%	21,482,324	82.1%	3
Capital Outlay	663,660	546,693	116,967	82.4%	612,561	34.0%	4
Other Expense	232,000	232,796	(796)	100.3%	245,382	105.8%	
Interfund Charges	29,576,716	29,576,716	0	100.0%	27,772,598	100.0%	
Transfers Out	39,131,507	39,131,507	0	100.0%	35,117,241	100.0%	
Total Expenditures and Transfers Out	250,844,150	246,990,928	3,853,222	98.5%	211,915,812	93.2%	
NET REVENUE OVER / (UNDER)	(36,324,772)	(17,650,970)	\$ (18,673,802)		\$ 7,961,716		
EXPENDITURES BY DIVISION							
	Amended Budget 2024	Current YTD^ Actuals 2024	Budget Variance	% of Budget Complete	Prior YTD^ Actuals 2023	% Budget 12/31/2023	
Board of Directors	2,659,662	2,905,290	(245,628)	109.2%	223,183	60.7%	
General Manager	5,456,516	4,705,031	751,485	86.2%	4,031,235	87.2%	5
Clerk of the Board	624,462	834,893	(210,431)	133.7%	592,135	109.9%	6
Human Resources	6,473,273	5,254,665	1,218,608	81.2%	4,702,557	86.0%	7
Total Executive & Legislative	15,213,914	13,699,879	1,514,035	90.0%	9,549,110	86.8%	
Legal Division	4,775,769	4,270,772	504,997	89.4%	3,762,145	91.9%	8
Public Affairs	8,018,814	7,250,207	768,607	90.4%	15,151,522	90.6%	
Finance and Management Services	22,376,212	20,919,246	1,456,967	93.5%	6,120,674	87.3%	
Total District-Wide Support	35,170,796	32,440,225	2,730,571	92.2%	25,034,341	90.0%	
Operations Admin & Business Services	12,160,848	12,366,682	(205,834)	101.7%	11,572,447	99.1%	
Park Operations	56,502,471	56,736,699	(234,227)	100.4%	51,476,562	94.4%	
Interpretive and Recreation Services	16,511,988	17,070,399	(558,411)	103.4%	14,391,916	94.1%	
Maintenance and Skilled Trades	14,295,211	13,607,636	687,575	95.2%	10,780,476	79.7%	
Total Operations	99,470,519	99,781,416	(310,897)	100.3%	88,221,401	92.9%	
Administration, Design & Construction	3,093,073	2,458,862	634,211	79.5%	2,419,871	81.0%	9
Planning/Trails/GIS & Land Acquisition	6,465,879	6,460,802	5,077	99.9%	5,473,422	97.1%	
Stewardship Department	8,955,140	9,445,462	(490,323)	105.5%	8,019,139	97.2%	
Total Acquisition, Stewardship & Development	18,514,092	18,365,127	148,965	99.2%	15,912,431	94.3%	
Public Safety Administration	15,708,214	15,195,494	512,720	96.7%	13,491,936	89.9%	
Police Department	17,916,763	17,411,632	505,130	97.2%	15,378,978	87.1%	
Fire Department	9,718,347	10,965,648	(1,247,301)	112.8%	9,210,375	102.6%	10
Total Public Safety	43,343,324	43,572,774	(229,451)	100.5%	38,081,288	91.4%	
Non-departmental	-	-	-	0.0%	-	0.0%	
Transfers Out	39,131,507	39,131,507	-	100.0%	35,117,241	100.0%	
Total Expenditures and Transfers Out	250,844,150	246,990,928	\$ 3,853,222	98.5%	\$ 211,915,812	93.2%	

^ Current Year to Date (YTD) Actuals excluding Encumbrances.

Notes: The percent of year completed equals 100% at December 31. Variances over or under 10% were reviewed and are explained below. Prior year data is presented for comparison purposes.

- Property usage revenues are above budget due to a rate increase for grazing leases.
- Investment earnings are not budgeted due to volatility, however investment earnings were \$9.6M and \$0.8M from Continental Settlement.
- Services expenditures appear low, but when encumbrances of \$990K are included, expenditures are within target.
- Capital Outlay appears low, however, when encumbrances of \$187k are included expenditures are within target.
- GM expenditures are below budget in salaries & benefits due to staff vacancies.
- Clerk of the Board expenditures are over budget in salaries due to an additional FTE added during the year.
- Human Resources salary & benefits are lower than expected due to staff vacancies and savings from legal services.
- Legal expenditures are consistent with budget, except for services which are at 68.4% of budget.
- ASD expenditures are low in salaries due to staff vacancies. Most D&C services to date are charged to development projects.
- Fire and Lifeguard expenditures for salaries & benefits are 17.1% over budget due to seasonal overtime.