

East Bay Regional Park District
GENERAL FUND QUARTERLY FINANCIAL REPORT
For the Period Ending September 30, 2023

	Amended Budget 2023	Current YTD [^] Actuals 2023	Actual vs. Budget	% of Budget Complete	Prior YTD [^] Actuals 2022	% Budget 9/30/2022	
REVENUE							
Property Taxes	185,000,000	95,467,582	89,532,418	51.6%	86,793,044	50.5%	1
Charges for Services	10,785,066	6,851,159	3,933,907	63.5%	7,835,951	75.8%	2
Property Usage	1,965,518	1,493,700	471,818	76.0%	1,315,431	67.2%	
Investment Earnings and Other	1,964,387	4,574,555	(2,610,168)	232.9%	2,346,190	42.2%	3
Transfers In	10,000	10,000	0	100.0%	11,000	100.0%	4
Total Revenue and Transfers In	199,724,971	108,396,996	91,327,975	54.3%	98,301,616	51.8%	
EXPENDITURES							
Salary & Benefits	126,808,631	88,413,950	38,394,681	69.7%	86,469,190	68.7%	
Supplies	9,671,967	4,675,029	4,996,938	48.3%	5,761,847	52.6%	5
Services	26,690,526	12,829,856	13,860,670	48.1%	12,915,350	55.9%	6
Capital Outlay	1,663,955	517,005	1,146,950	31.1%	855,677	21.8%	7
Other Expense	232,000	228,020	3,980	98.3%	224,424	96.7%	8
Interfund Charges	27,772,606	20,829,455	6,943,151	75.0%	13,290,791	75.0%	
Transfers Out	34,198,250	34,198,250	0	100.0%	12,902,199	100.0%	9
Total Expenditures and Transfers Out	227,037,935	161,691,565	65,346,370	71.2%	132,419,478	68.0%	
NET REVENUE OVER / (UNDER)	(27,312,964)	(53,294,569)	\$ 25,981,605		\$ (34,117,862)		
EXPENDITURES BY DIVISION							
Board of Directors	417,877	178,897	238,980	42.8%	99,943	27.4%	10
General Manager	4,794,020	2,954,089	1,839,931	61.6%	2,800,807	57.8%	11
Clerk of the Board	539,025	431,538	107,487	80.1%	398,552	78.7%	
Total Executive & Legislative	5,750,922	3,564,524	2,186,398	62.0%	3,299,303	57.7%	
Human Resources	5,453,722	3,354,187	2,099,535	61.5%	2,779,706	60.3%	12
Legal Division	4,093,851	2,354,679	1,739,172	57.5%	2,426,275	68.9%	13
Finance and Management Services	16,685,363	10,806,156	5,879,207	64.8%	10,177,858	73.5%	14
Public Affairs	7,233,001	4,432,795	2,800,206	61.3%	4,375,450	63.3%	15
Total District-Wide Support	33,465,937	20,947,817	12,518,120	62.6%	19,759,289	68.4%	
Operations Admin & Business Services	11,628,447	8,571,634	3,056,813	73.7%	8,372,642	74.6%	
Park Operations	54,532,997	38,131,083	16,401,914	69.9%	32,366,483	70.8%	
Interpretive and Recreation Services	15,369,027	10,141,684	5,227,343	66.0%	9,585,953	65.9%	
Maintenance and Skilled Trades	13,538,938	7,751,923	5,787,015	57.3%	12,061,044	56.6%	16
Total Operations	95,069,409	64,596,324	30,473,085	67.9%	62,386,123	67.2%	
Administration, Design & Construction	2,953,721	1,830,301	1,123,420	62.0%	1,422,344	65.8%	17
Planning/Trails/GIS & Land Acquisition	5,633,796	3,963,351	1,670,445	70.3%	3,861,901	70.9%	
Stewardship Department	8,295,522	5,208,783	3,086,739	62.8%	4,756,096	65.6%	18
Total Acquisition, Stewardship & Developmt	16,883,039	11,002,435	5,880,604	65.2%	10,040,341	67.5%	
Public Safety Administration	15,019,780	9,306,515	5,713,265	62.0%	8,107,895	63.9%	19
Police Department	17,662,847	10,891,284	6,771,563	61.7%	9,439,512	53.9%	20
Fire Department	8,987,751	7,184,416	1,803,335	79.9%	6,484,817	71.0%	
Total Public Safety	41,670,378	27,382,215	14,288,163	65.7%	24,032,224	61.1%	
Non-departmental	-	-	-	0.0%	-	0.0%	
Transfers Out	34,198,250	34,198,250	-	100.0%	12,902,199	100.0%	9
Total Expenditures and Transfers Out	227,037,935	161,691,565	\$ 65,346,370	71.2%	\$ 132,419,478	68.0%	

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

Notes: The percent of year completed equals 75% at September 30. Variances over or under 10% were reviewed and are explained below. Prior year data is presented for comparison purposes.

- Property tax revenues are as expected for the third quarter; payments are primarily received in April (Q2) and Dec (Q4) each year.
- Charges for services are less than the prior year due to winter storms and related park closures.
- Investment earnings are not budgeted in 2023 due to volatility, however, there is earned income of \$3.3M to date.
- Transfers in are at 100% because the transactions are completed immediately after budget adoption.
- Supplies expenditures appear low, however, when encumbrances are included expenditures are within target.
- Service expenditures appear low, however, when encumbrances are included overall budgets are 75.5% spent.
- Capital Outlay appears low, however, when encumbrances of \$829k are included expenditures are 81% spent.
- Annual \$200,000 payment to Livermore Area Rec & Park District was made in February this year.

Notes Continued:

9. Transfers out are typically completed soon after the budget transfer is approved by the Board.
 10. Board expenditures are low in supplies & services primarily because sponsorship and contingency funds have not yet been allocated.
 11. GM expenditures are low in supplies & services, however, when encumbrances are included expenditures are within target.
 12. HR expenditures are low in salaries & benefits, however, supplies & services are overbudget when encumbrances are included.
- Overall, the HR budget is expected to be on target for the year.
13. Legal expenditures are low in supplies & services, however, when encumbrances are included expenditures are within target.
 14. FMS expenditures are low in supplies & services, however, when encumbrances are included expenditures are within target.
 15. Public Affairs expenditures are low in supplies & services, however, when encumbrances are included expenditures are within target.
 16. MAST expenditures are low in supplies, services and capital outlay, however, on target when encumbrances are included.
 17. ASD expenditures are low in salaries due to staff vacancies. Most D&C Services to date are charged to development projects.
 18. Stewardship expenditures are low in services, however, when encumbrances are included expenditures are on target.
 19. Public Safety expenditures are low in salaries due to staff vacancies & services, however on target when encumbrances are included.
 20. Police expenditures are low in supplies, services and capital outlay, however, on target when encumbrances are included.

East Bay Regional Park District
OTHER GOVERNMENTAL FUNDS QUARTERLY FINANCIAL REPORT
For the Period Ending September 30, 2023

Special Revenue Funds

	Amended Budget 2023	Current YTD [^] Actuals 2023	<i>Budget Variance</i>	<i>% of Budget Complete</i>	Prior YTD [^] Actuals 2022	<i>% Budget at 9/30/22</i>
Total Revenues*	17,155,444	13,821,711	3,333,733	80.6%	7,179,844	32.0%
Total Expenditures**	18,248,181	8,749,476	9,498,705	47.9%	10,442,348	43.7%

Special Revenue funds include Measure CC, Measure FF, LLD funds, Zones of Benefit, and Measure WW Local Grants. Revenues include budgeted transfers and revenues collected with property taxes which are primarily received in April (Q2) and Dec (Q4).

Project Funds

	Amended Budget 2023	Current YTD [^] Actuals 2023	<i>Actual vs. Budget</i>	<i>% of Budget Complete</i>	Prior YTD [^] Actuals 2022	<i>% Budget at 9/30/22</i>
Total Revenues*	79,452,529	80,827,548	-1,375,019	101.7%	42,609,627	91.3%
Total Expenditures**	144,539,582	58,396,671	86,142,911	40.4%	34,798,243	34.2%

Project Funds are used primarily for land acquisition and construction. Actual revenues are greater than budget due to federal, state and local grants received in the current year despite being budgeted in prior year. Board-approved budget appropriations and related transfers-in are recorded upon approval and grant revenues are budgeted when awarded, while actual revenues are recorded upon reimbursement.

Debt Service Funds

	Amended Budget 2023	Current YTD [^] Actuals 2023	<i>Actual vs. Budget</i>	<i>% of Budget Complete</i>	Prior YTD [^] Actuals 2022	<i>% Budget at 9/30/22</i>
Total Revenues*	34,158,675	20,639,149	13,519,526	60.4%	7,445,911	61.6%
Total Expenditures**	39,014,854	38,754,365	260,489	99.3%	19,361,423	140.2%

Debt Service revenue include transfers and the Measure WW tax levy which is primarily received in April (Q2) and Dec (Q4). Debt Service expenditures are related to scheduled debt service payments for Measure WW bonds.

Internal Service Funds

	Amended Budget 2023	Current YTD [^] Actuals 2023	<i>Actual vs. Budget</i>	<i>% of Budget Complete</i>	Prior YTD [^] Actuals 2022	<i>% Budget at 9/30/22</i>
Total Revenues*	34,831,392	27,757,806	7,073,586	79.7%	17,689,993	74.2%
Total Expenditures**	41,400,978	26,711,977	14,689,001	64.5%	20,743,599	64.5%

Internal Service funds pay for services that are allocated District-wide, including costs of Workers Compensation, General Liability, Employee Benefits, Major Infrastructure (MIRR), and Major Equipment. Expenditures/Transfers out are included.

Notes:

[^] Current Year to Date (YTD) Actuals do not include Encumbrances.

* including transfers in

** including transfers out

The percent of year completed equals 75% at September 30. Prior year data is presented for comparison purposes.