

Agenda Item 4.c.

Second Quarter 2024 General Fund and Other Governmental Funds Financial Reports



Summary General Fund Revenue & Expenditures

General Fund	Budget 2024	Actual thru 6/30/24	% of Budget Complete
Revenue*	\$ 212,992,786	\$ 106,087,503	49.8%
Expenditures*	242,168,302	127,269,681	52.6%
Net Use of Fund Balance	\$ (29,175,516)	\$ (21,182,178)	

* includes transfers



2024 Q2 General Fund Revenue & Expenditures

REVENUE

Property Taxes
Charges for Services
Property Usage
Investment Earnings and Other
Transfers In
Total Revenue and Transfers In

EXPENDITURES

Salary & Benefits
Supplies
Services
Capital Outlay
Other Expense
Interfund Charges
Transfers Out
Total Expenditures and Transfers Out

Amended Budget 2024	Current YTD ^A Actuals 2024	<i>Actual vs. Budget</i>	<i>% of Budget Complete</i>	Prior YTD ^A Actuals 2023	<i>% Budget 6/30/2023</i>
196,100,000	92,051,021	104,048,979	46.9%	88,704,739	47.9%
10,691,016	4,516,087	6,174,929	42.2%	3,786,055	35.1%
1,981,418	1,450,502	530,916	73.2%	640,865	32.6%
4,118,774	7,968,315	(3,849,541)	193.5%	2,858,330	72.3%
101,578	101,578	0	100.0%	10,000	100.0%
212,992,786	106,087,503	106,905,283	49.8%	95,999,989	47.6%
135,657,789	61,928,493	73,729,297	45.7%	54,546,358	42.8%
9,627,368	3,514,133	6,113,235	36.5%	2,184,359	22.4%
28,488,002	9,185,969	19,302,033	32.2%	5,867,016	21.8%
995,368	48,790	946,577	4.9%	144,589	8.5%
232,000	212,881	19,119	91.8%	215,345	92.8%
29,576,716	14,788,356	14,788,360	50.0%	13,886,303	50.0%
37,591,059	37,591,059	0	100.0%	32,140,148	95.8%
242,168,302	127,269,681	114,898,621	52.6%	108,984,118	48.0%



Q2 Expenditures by Division

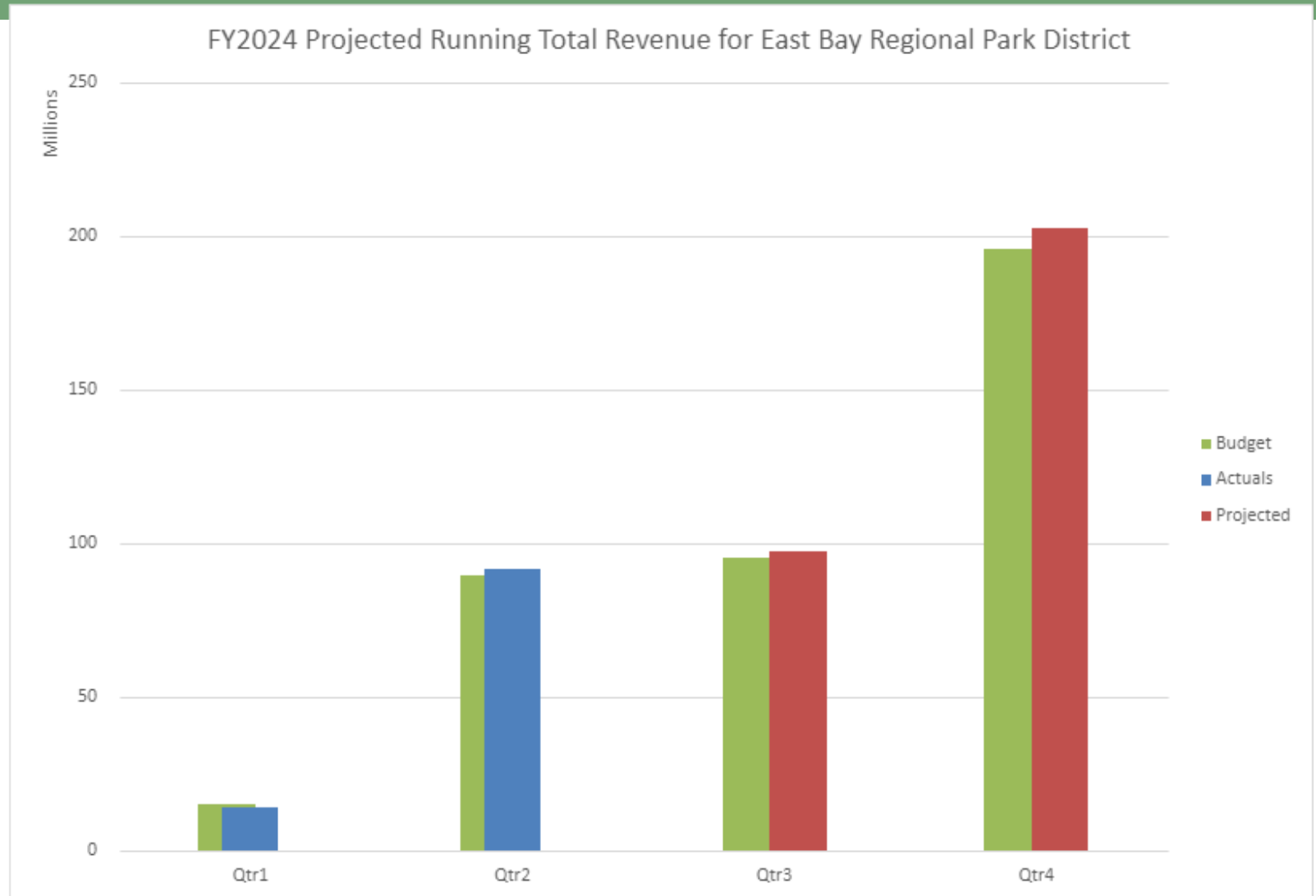
	Amended Budget 2024	Current YTD^ Actuals 2024	Budget Variance	% of Budget Complete	Prior YTD^ Actuals 2023	% Budget 6/30/2023
EXPENDITURES BY DIVISION						
Board of Directors	459,662	68,640	391,022	14.9%	97,529	23.3%
General Manager	5,377,091	1,942,658	3,434,433	36.1%	1,872,839	38.4%
Clerk of the Board	579,816	346,014	233,803	59.7%	277,613	51.5%
Human Resources	6,305,018	2,094,888	4,210,130	33.2%	1,878,103	35.2%
Total Executive & Legislative	12,721,588	4,452,200	8,269,388	35.0%	4,126,084	36.9%
Legal Division	4,683,115	2,148,720	2,534,395	45.9%	1,533,435	37.3%
Public Affairs	7,777,279	3,144,826	4,632,453	40.4%	2,670,811	36.8%
Finance and Management Services	21,922,495	9,073,118	12,849,377	41.4%	6,404,987	38.4%
Total District-Wide Support	34,382,888	14,366,664	20,016,225	41.8%	10,609,233	37.8%
Operations Admin & Business Services	11,895,690	5,856,824	6,038,866	49.2%	5,444,101	47.3%
Park Operations	54,319,255	25,042,858	29,276,397	46.1%	23,323,485	42.5%
Interpretive and Recreation Services	15,726,779	7,406,529	8,320,250	47.1%	6,100,140	39.6%
Maintenance and Skilled Trades	13,901,358	5,694,081	8,207,276	41.0%	4,690,982	34.6%
Total Operations	95,843,081	44,000,292	51,842,789	45.9%	39,558,708	41.5%
Administration, Design & Construction	3,184,417	1,132,280	2,052,137	35.6%	1,166,130	37.5%
Planning/Trails/GIS & Land Acquisition	6,193,304	2,830,980	3,362,324	45.7%	2,468,636	43.3%
Stewardship Department	8,769,865	3,962,348	4,807,516	45.2%	2,939,379	35.4%
Total Acquisition, Stewardship & Developmt	18,147,585	7,925,608	10,221,977	43.7%	6,574,145	38.4%
Public Safety Administration	15,721,656	6,930,346	8,791,310	44.1%	5,710,318	37.9%
Police Department	18,024,603	7,705,315	10,319,288	42.7%	6,585,152	37.4%
Fire Department	9,735,842	4,298,197	5,437,644	44.1%	3,680,330	40.9%
Total Public Safety	43,482,101	18,933,858	24,548,243	43.5%	15,975,800	38.4%

Other Governmental Funds

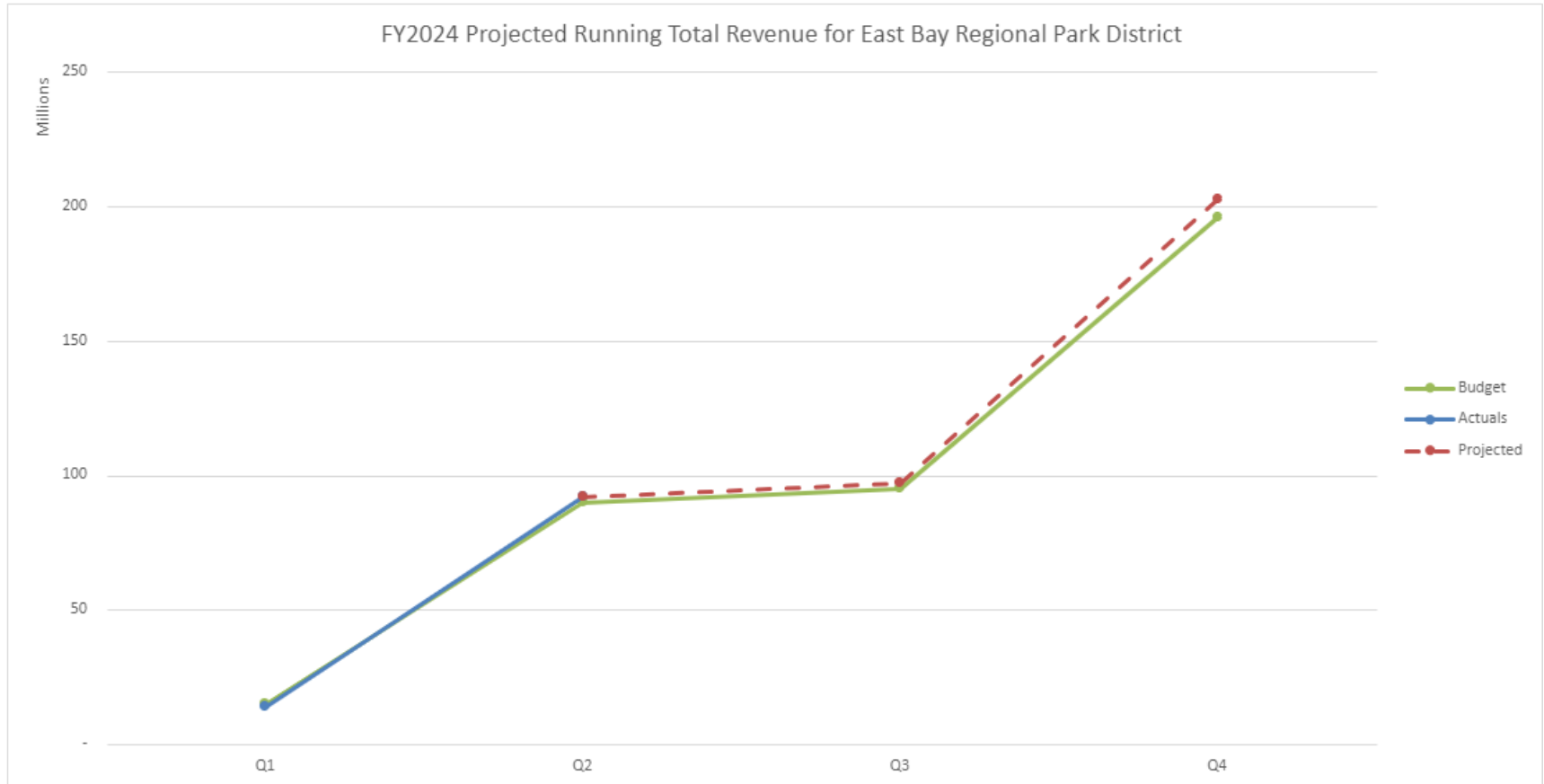
- ❑ **Special Revenue Funds** – Include Measure FF, LLD funds, Zones of Benefit, and Measure WW local grants
- ❑ **Project Funds** – Variance in projects funds are primarily due to timing since projects are budgeted for longer periods
- ❑ **Debt Service Funds** – Expenditures related to scheduled debt service payments for Measure WW bonds
- ❑ **Internal Service Funds** – Includes Workers Comp, General Liability, Employee Benefits, MIF and MER



Option #1 Property Tax Chart



Option #2 Property Tax Chart



Recommendation

Direct staff to submit the Second Quarter 2024 General Fund and Other Governmental Funds Financial Report to the Board of Directors for Favorable Consideration

