

East Bay Regional Park District  
**GENERAL FUND QUARTERLY FINANCIAL REPORT**  
For the Period Ending December 31, 2023

	Amended Budget 2023	Current YTD <sup>^</sup> Actuals 2023	Actual vs. Budget	% of Budget Complete	Prior YTD <sup>^</sup> Actuals 2022	% Budget 12/31/2022	
<b>REVENUE</b>							
Property Taxes	185,000,000	193,605,234	(8,605,234)	104.7%	178,371,597	103.7%	
Charges for Services	10,785,066	9,117,217	1,667,849	84.5%	10,223,281	98.9%	1
Property Usage	1,965,518	2,083,532	(118,014)	106.0%	1,837,226	93.8%	
Investment Earnings and Other	2,005,348	14,781,006	(12,775,658)	737.1%	(3,219,283)	-90.3%	2
Transfers In	290,539	290,539	0	100.0%	793,702	100.0%	
<b>Total Revenue and Transfers In</b>	<b>200,046,471</b>	<b>219,877,528</b>	<b>(19,831,057)</b>	<b>109.9%</b>	<b>188,006,523</b>	<b>103.6%</b>	
<b>EXPENDITURES</b>							
Salary & Benefits	126,808,631	118,350,085	8,458,546	93.3%	117,350,731	93.4%	
Supplies	9,577,869	8,335,621	1,242,248	87.0%	8,724,527	79.9%	3
Services	26,166,595	21,482,324	4,684,271	82.1%	20,453,240	87.3%	4
Capital Outlay	1,803,955	612,561	1,191,395	34.0%	1,668,677	46.7%	5
Other Expense	232,000	245,382	(13,382)	105.8%	238,042	102.6%	
Interfund Charges	27,772,606	27,772,598	8	100.0%	17,721,054	100.0%	
Transfers Out	35,117,241	35,117,241	0	100.0%	13,442,129	100.0%	
<b>Total Expenditures and Transfers Out</b>	<b>227,478,897</b>	<b>211,915,812</b>	<b>15,563,085</b>	<b>93.2%</b>	<b>179,598,400</b>	<b>92.1%</b>	
<b>NET REVENUE OVER / (UNDER)</b>	<b>(27,432,426)</b>	<b>7,961,716</b>	<b>\$ (35,394,142)</b>		<b>\$ 8,408,124</b>		
<b>EXPENDITURES BY DIVISION</b>							
Board of Directors	367,627	223,183	144,444	60.7%	916,671	253.2%	6
General Manager	4,623,893	4,031,235	592,658	87.2%	3,930,455	83.1%	7
Clerk of the Board	539,025	592,135	(53,110)	109.9%	602,933	99.4%	
<b>Total Executive &amp; Legislative</b>	<b>5,530,545</b>	<b>4,846,552</b>	<b>683,992</b>	<b>87.6%</b>	<b>5,450,059</b>	<b>95.6%</b>	
Human Resources	5,471,222	4,702,557	768,664	86.0%	3,999,271	86.8%	8
Legal Division	4,093,851	3,762,145	331,706	91.9%	3,657,662	97.0%	
Finance and Management Services	16,721,133	15,151,522	1,569,611	90.6%	13,722,000	98.8%	
Public Affairs	7,013,736	6,120,674	893,063	87.3%	5,975,766	89.2%	9
<b>Total District-Wide Support</b>	<b>33,299,942</b>	<b>29,736,898</b>	<b>3,563,044</b>	<b>89.3%</b>	<b>27,354,699</b>	<b>94.4%</b>	
Operations Admin & Business Services	11,674,994	11,572,447	102,547	99.1%	11,065,030	97.7%	
Park Operations	54,514,370	51,476,562	3,037,809	94.4%	44,264,996	96.5%	
Interpretive and Recreation Services	15,300,577	14,391,916	908,661	94.1%	13,421,863	92.2%	
Maintenance and Skilled Trades	13,518,938	10,780,476	2,738,461	79.7%	17,384,638	82.3%	10
<b>Total Operations</b>	<b>95,008,879</b>	<b>88,221,401</b>	<b>6,787,478</b>	<b>92.9%</b>	<b>86,136,527</b>	<b>92.7%</b>	
Administration, Design & Construction	2,986,721	2,419,871	566,850	81.0%	1,900,190	87.9%	11
Planning/Trails/GIS & Land Acquisition	5,635,855	5,473,422	162,433	97.1%	5,344,047	98.0%	
Stewardship Department	8,251,522	8,019,139	232,383	97.2%	7,228,266	99.8%	
<b>Total Acquisition, Stewardship &amp; Developmt</b>	<b>16,874,098</b>	<b>15,912,431</b>	<b>961,666</b>	<b>94.3%</b>	<b>14,472,504</b>	<b>97.4%</b>	
Public Safety Administration	15,009,780	13,491,936	1,517,844	89.9%	11,058,590	87.1%	12
Police Department	17,662,848	15,378,978	2,283,870	87.1%	13,247,007	76.5%	13
Fire Department	8,975,565	9,210,375	(234,810)	102.6%	8,436,886	92.4%	
<b>Total Public Safety</b>	<b>41,648,193</b>	<b>38,081,288</b>	<b>3,566,904</b>	<b>91.4%</b>	<b>32,742,482</b>	<b>83.7%</b>	
<b>Non-departmental</b>				0.0%		0.0%	
<b>Transfers Out</b>	<b>35,117,241</b>	<b>35,117,241</b>	<b>-</b>	<b>100.0%</b>	<b>13,442,129</b>	<b>100.0%</b>	
<b>Total Expenditures and Transfers Out</b>	<b>227,478,897</b>	<b>211,915,812</b>	<b>\$ 15,563,085</b>	<b>93.2%</b>	<b>\$ 179,598,400</b>	<b>92.1%</b>	

<sup>^</sup> 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.

- Charges for services are less than the prior year due to winter storms and related park closures.
- Investment earnings are not budgeted due to volatility, however, there is earned income of \$5.4M and unrealized gains of \$6.8M.
- Supplies are \$578k below budget or at 94% of budget when encumbrances are included.
- Services expenditures are \$3.4M below budget or at 87.1% of budget when encumbrances are included; primarily due to unexpended repairs & maintenance, and other services.
- Capital outlay is under budget by \$1.2M; however \$610K has been encumbered for vehicles ordered in 2023 that will be delivered in 2024.
- Board expenditures are low in supplies & services primarily due to contingency funds that were not fully spent.
- GM expenditures are low in supplies & services, however, when encumbrances are included expenditures are within target.
- Human Resources salary & benefits are lower than expected due to staff vacancies.
- Public Affairs expenditures are low in supplies & services, however, when encumbrances are included expenditures are within target.
- MAST expenditures are under budget by \$2.7M, of which \$436K is encumbered, \$1.6M is in unexpended salaries & benefits due to vacant positions, and \$433K in unexpended capital outlay.
- ASD Admin, Design & Construction expenditures had salary savings of \$247K and \$297K in services.
- Public Safety Administration has \$1.3M in salary savings caused by vacancies.
- Police department has \$1.9M of their salary & benefits budget remaining due to vacant positions.