

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

	Amended Budget 2023	Current YTD ^A Actuals 2023	Actual vs. Budget	% of Budget Complete	Prior YTD ^A Actuals 2022	% Budget 12/31/2022	
REVENUE							
Property Taxes	185,000,000	193,605,234	(8,605,234)	104.7%	178,371,597	103.7%	1
Charges for Services	10,785,066	9,117,217	1,667,849	84.5%	10,223,281	98.9%	
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%	
Total Revenue and Transfers In	200,046,471	219,877,528	(19,831,057)	109.9%	188,006,523	103.6%	
EXPENDITURES							
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%	
Total Expenditures and Transfers Out	227,478,897	211,915,812	15,563,085	93.2%	179,598,400	92.1%	
NET REVENUE OVER / (UNDER)	(27,432,426)	7,961,716	\$ (35,394,142)		\$ 8,408,124		
EXPENDITURES BY DIVISION							
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%	
Total Executive & Legislative	5,530,545	4,846,552	683,992	87.6%	5,450,059	95.6%	
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
Total District-Wide Support	33,299,942	29,736,898	3,563,044	89.3%	27,354,699	94.4%	
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
Total Operations	95,008,879	88,221,401	6,787,478	92.9%	86,136,527	92.7%	
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%	
Total Acquisition, Stewardship & Developmt	16,874,098	15,912,431	961,666	94.3%	14,472,504	97.4%	
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%	
Total Public Safety	41,648,193	38,081,288	3,566,904	91.4%	32,742,482	83.7%	
Non-departmental		-	-	0.0%	-	0.0%	
Transfers Out	35,117,241	35,117,241	-	100.0%	13,442,129	100.0%	
Total Expenditures and Transfers Out	227,478,897	211,915,812	\$ 15,563,085	93.2%	\$ 179,598,400	92.1%	

^A 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.