



PROGRAM SUMMARY

FY23-24 BUDGET

| | Business Services | Interpretive | Natural Resources | Regional Parks | CIP | ARPA | GRAND TOTAL |
|-------------------------------|----------------------|------------------|----------------------|----------------------|------------------|-------------------|-------------------|
| <i>FUND</i> | <i>25400 / 25510</i> | <i>25400</i> | <i>25430 / 255xx</i> | <i>25400 / 25620</i> | <i>331xx</i> | | |
| Budgeted Revenues: | | | | | | | |
| Taxes | 7,853,000 | - | - | - | - | - | 7,853,000 |
| Fee | 1,611,622 | 306,000 | 2,264,096 | 7,200,000 | - | - | 11,381,718 |
| Grants | - | 90,000 | - | - | 6,789,900 | 18,800,000 | 25,679,900 |
| Other | 1,706,690 | 45,100 | 940,000 | - | 2,600,202 | - | 5,291,992 |
| | | | | | | | - |
| Budgeted REVENUES | 11,171,312 | 441,100 | 3,204,096 | 7,200,000 | 9,390,102 | 18,800,000 | 50,206,610 |
| Budgeted Expenditures: | | | | | | | |
| Salaries & Benefits | 6,281,428 | 863,822 | 2,003,610 | 2,758,517 | - | - | 11,907,377 |
| Supplies & Services | 3,184,079 | 536,080 | 1,160,359 | 3,673,090 | 114,141 | 1,000,000 | 9,667,749 |
| Other/Interfund Charges | 392,317 | 3,000 | 44,777 | 280,732 | 2,600,202 | 4,900,000 | 8,221,028 |
| Capital Assets | 127,606 | - | 344,691 | 100,000 | 6,778,644 | 12,900,000 | 20,250,941 |
| Contributions & Transfers | 400,000 | - | 90,000 | - | - | - | 490,000 |
| Budgeted EXPENDITURES | 10,385,430 | 1,402,902 | 3,643,437 | 6,812,339 | 9,492,987 | 18,800,000 | 50,537,095 |
| NET GAIN/(LOSS) | 785,882 | (961,802) | (439,341) | 387,661 | (102,885) | - | (330,485) |

FY23-24 ACTUALS

| | Business Services | Interpretive | Natural Resources | Regional Parks | CIP | ARPA | GRAND TOTAL |
|-----------------------------|-------------------|------------------|-------------------|------------------|--------------------|----------------|-------------------|
| Actual Revenues: | | | | | | | |
| Taxes | 5,353,047 | - | - | - | - | - | 5,353,047 |
| % of budget | 68% | | | | | | 68% |
| Fee | 571,623 | 119,703 | 667,864 | 4,119,009 | - | - | 5,478,199 |
| % of budget | 35% | 39% | 29% | 57% | | | 48% |
| Grants | - | 2,946 | - | 105 | (540,912) | 190,800 | (347,061) |
| % of budget | | 3% | | | -8% | 1% | -1% |
| Other | 477,166 | 804 | 843,233 | 66,245 | 244,169 | - | 1,631,617 |
| % of budget | 28% | 2% | 90% | | 9% | | 31% |
| | | | | | | | - |
| ACTUAL REVENUES | 6,401,836 | 123,453 | 1,511,097 | 4,185,358 | (296,743) | 190,800 | 12,115,801 |
| % of budget | 57% | 28% | 47% | 58% | -3% | 1% | 24% |
| Actual Expenditures: | | | | | | | |
| Salaries & Benefits | 3,301,316 | 462,244 | 984,088 | 1,311,701 | - | - | 6,059,349 |
| % of budget | 53% | 54% | 49% | 48% | | | 51% |
| Supplies & Services | 1,538,481 | 194,245 | 374,592 | 1,761,454 | 25,407 | 105,823 | 4,000,003 |
| % of budget | 48% | 36% | 32% | 48% | 22% | 11% | 41% |
| Other/Interfund Charges | 303,745 | 2,145 | 14,840 | 11,395 | 38,567 | 17,176 | 387,868 |
| % of budget | 77% | 72% | 33% | 4% | 1% | 0% | 5% |
| Capital Assets | 27,199 | - | 134,691 | - | 1,095,848 | - | 1,257,737 |
| % of budget | 21% | | 39% | 0% | 16% | | 6% |
| Contributions & Transfers | 400,000 | - | 90,000 | - | - | - | 490,000 |
| % of budget | 100% | | 100% | | | | 100% |
| Actual EXPENDITURES | 5,570,741 | 658,634 | 1,598,212 | 3,084,549 | 1,159,822 | 122,998 | 12,194,957 |
| % of budget | 54% | 47% | 44% | 45% | 12% | 1% | 24% |
| NET GAIN/(LOSS) | 831,095 | (535,181) | (87,115) | 1,100,809 | (1,456,565) | 67,802 | (79,156) |



BUDGET ADJUSTMENTS

FY23-24 ADOPTED BUDGET

| | Business Services | Interpretive | Natural Resources | Regional Parks | CIP | ARPA | GRAND TOTAL |
|-------------------------------|-------------------|------------------|-------------------|------------------|------------------|-------------------|-------------------|
| Budgeted Revenues: | | | | | | | |
| Taxes | 7,853,000 | - | - | - | - | - | 7,853,000 |
| Fee | 1,501,622 | 306,000 | 2,077,096 | 7,200,000 | - | - | 11,084,718 |
| Grants | - | 90,000 | - | - | 6,789,900 | 11,300,000 | 18,179,900 |
| Other | 1,706,690 | 45,100 | 940,000 | - | 2,600,202 | - | 5,291,992 |
| Budgeted REVENUES | 11,061,312 | 441,100 | 3,017,096 | 7,200,000 | 9,390,102 | 11,300,000 | 42,409,610 |
| Budgeted Expenditures: | | | | | | | |
| Salaries & Benefits | 6,281,428 | 863,822 | 2,003,610 | 2,758,517 | - | - | 11,907,377 |
| Supplies & Services | 2,776,830 | 536,080 | 941,710 | 3,449,111 | 100,000 | 10,000,000 | 17,803,731 |
| Other/Interfund Charges | 392,317 | 3,000 | 44,777 | 280,732 | 2,600,202 | - | 3,321,028 |
| Capital Assets | 100,000 | - | 150,000 | 100,000 | 6,689,900 | - | 7,039,900 |
| Contributions & Transfers | 400,000 | - | 90,000 | - | - | - | 490,000 |
| Budgeted EXPENDITURES | 9,950,575 | 1,402,902 | 3,230,097 | 6,588,360 | 9,390,102 | 10,000,000 | 40,562,036 |
| NET GAIN/(LOSS) | 1,110,737 | (961,802) | (213,001) | 611,640 | - | 1,300,000 | 1,847,574 |

FY23-24 BUDGET ADJUSTMENTS

| | Business Services | Interpretive | Natural Resources | Regional Parks | CIP | ARPA | GRAND TOTAL |
|-------------------------------|-------------------|--------------|-------------------|------------------|------------------|--------------------|--------------------|
| Budgeted Revenues: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Fee | 110,000 | - | 187,000 | - | - | - | 297,000 |
| Grants | - | - | - | - | - | 7,500,000 | 7,500,000 |
| Other | - | - | - | - | - | - | - |
| Budgeted REVENUES | 110,000 | - | 187,000 | - | - | 7,500,000 | 7,797,000 |
| Budgeted Expenditures: | | | | | | | |
| Salaries & Benefits | - | - | - | - | - | - | - |
| Supplies & Services | 407,249 | - | 218,649 | 223,979 | 14,141 | (9,000,000) | (8,135,982) |
| Other/Interfund Charges | - | - | - | - | - | 4,900,000 | 4,900,000 |
| Capital Assets | 27,606 | - | 194,691 | - | 88,744 | 12,900,000 | 13,211,041 |
| Contributions & Transfers | - | - | - | - | - | - | - |
| Budgeted EXPENDITURES | 434,855 | - | 413,340 | 223,979 | 102,885 | 8,800,000 | 9,975,059 |
| NET GAIN/(LOSS) | (324,855) | - | (226,340) | (223,979) | (102,885) | (1,300,000) | (2,178,059) |

FY23-24 CURRENT BUDGET

| | Business Services | Interpretive | Natural Resources | Regional Parks | CIP | ARPA | GRAND TOTAL |
|-------------------------------|-------------------|------------------|-------------------|------------------|------------------|-------------------|-------------------|
| Budgeted Revenues: | | | | | | | |
| Taxes | 7,853,000 | - | - | - | - | - | 7,853,000 |
| Fee | 1,611,622 | 306,000 | 2,264,096 | 7,200,000 | - | - | 11,381,718 |
| Grants | - | 90,000 | - | - | 6,789,900 | 18,800,000 | 25,679,900 |
| Other | 1,706,690 | 45,100 | 940,000 | - | 2,600,202 | - | 5,291,992 |
| Budgeted REVENUES | 11,171,312 | 441,100 | 3,204,096 | 7,200,000 | 9,390,102 | 18,800,000 | 50,206,610 |
| Budgeted Expenditures: | | | | | | | |
| Salaries & Benefits | 6,281,428 | 863,822 | 2,003,610 | 2,758,517 | - | - | 11,907,377 |
| Supplies & Services | 3,184,079 | 536,080 | 1,160,359 | 3,673,090 | 114,141 | 1,000,000 | 9,667,749 |
| Other/Interfund Charges | 392,317 | 3,000 | 44,777 | 280,732 | 2,600,202 | 4,900,000 | 8,221,028 |
| Capital Assets | 127,606 | - | 344,691 | 100,000 | 6,778,644 | 12,900,000 | 20,250,941 |
| Contributions & Transfers | 400,000 | - | 90,000 | - | - | - | 490,000 |
| Budgeted EXPENDITURES | 10,385,430 | 1,402,902 | 3,643,437 | 6,812,339 | 9,492,987 | 18,800,000 | 50,537,095 |
| NET GAIN/(LOSS) | 785,882 | (961,802) | (439,341) | 387,661 | (102,885) | - | (330,485) |



PRIOR YEAR ACTUALS COMPARATIVE

FY23 JANUARY

| | Business Services | Interpretive | Natural Resources | Regional Parks | CORE PROGRAMS SUBTOTAL | CIP | GRAND TOTAL |
|------------------------------|-------------------|------------------|-------------------|------------------|------------------------|--------------------|-------------------|
| Actual Revenues: | | | | | | | |
| Taxes | 4,742,258 | - | - | - | 4,742,258 | - | 4,742,258 |
| Fee | 639,231 | 85,373 | 532,847 | 3,929,800 | 5,187,250 | - | 5,187,250 |
| Grants | - | 184 | - | 133 | 317 | (818,842) | (818,525) |
| Other | 223,679 | 573 | 926,650 | 41,383 | 1,192,285 | 796,169 | 1,988,454 |
| Actuals REVENUE | 5,605,168 | 86,130 | 1,459,496 | 3,971,316 | 11,122,110 | (22,673) | 11,099,437 |
| USE OF FUND BALANCE | | | | | - | | - |
| Actuals Expenditures: | | | | | | | |
| Salaries & Benefits | 2,770,092 | 405,113 | 1,001,014 | 1,326,346 | 5,502,565 | - | 5,502,565 |
| Supplies & Services | 2,240,688 | 168,842 | 307,572 | 1,375,171 | 4,092,272 | 68,828 | 4,161,100 |
| Other/Interfund Charges | 184,118 | 1,019 | 8,449 | 10,593 | 204,179 | 7,503 | 211,682 |
| Capital Assets | 10,529 | - | - | 32,794 | 43,323 | 1,458,463 | 1,501,786 |
| Contributions & Transfers | 490,000 | - | 90,000 | - | 580,000 | - | 580,000 |
| EXPENDITURES | 5,695,428 | 574,974 | 1,407,034 | 2,744,904 | 10,422,339 | 1,534,794 | 11,957,133 |
| NET GAIN/(LOSS) | (90,260) | (488,844) | 52,462 | 1,226,412 | 699,771 | (1,557,466) | (857,696) |

FY24 JANUARY

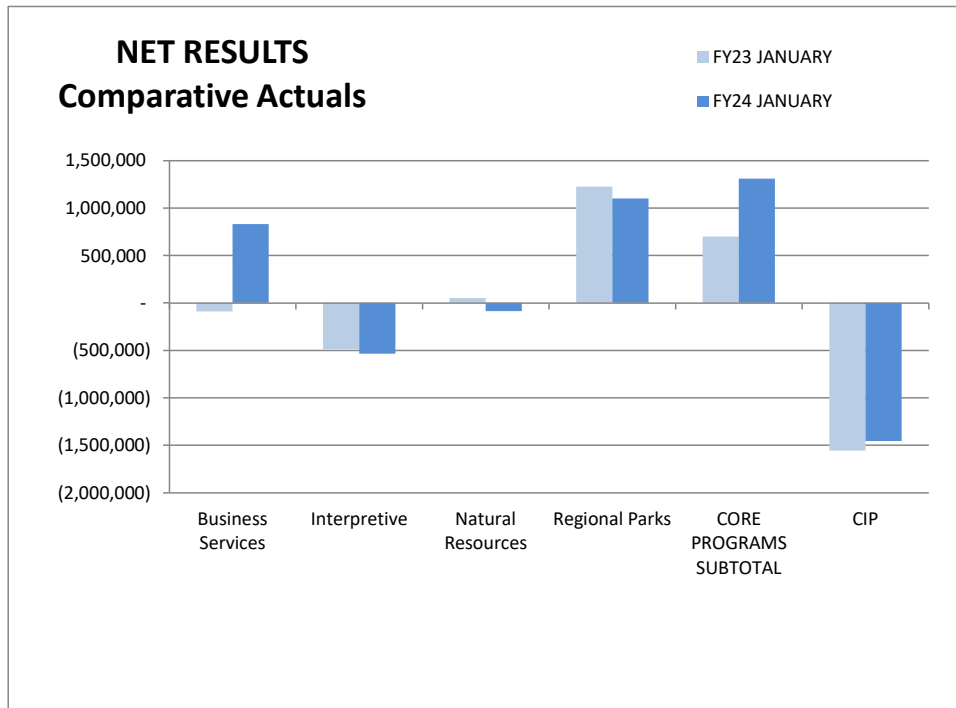
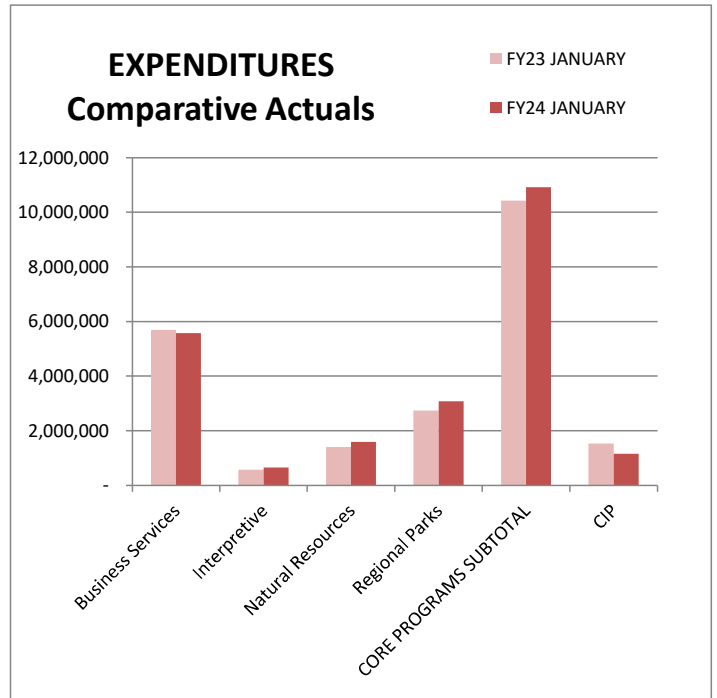
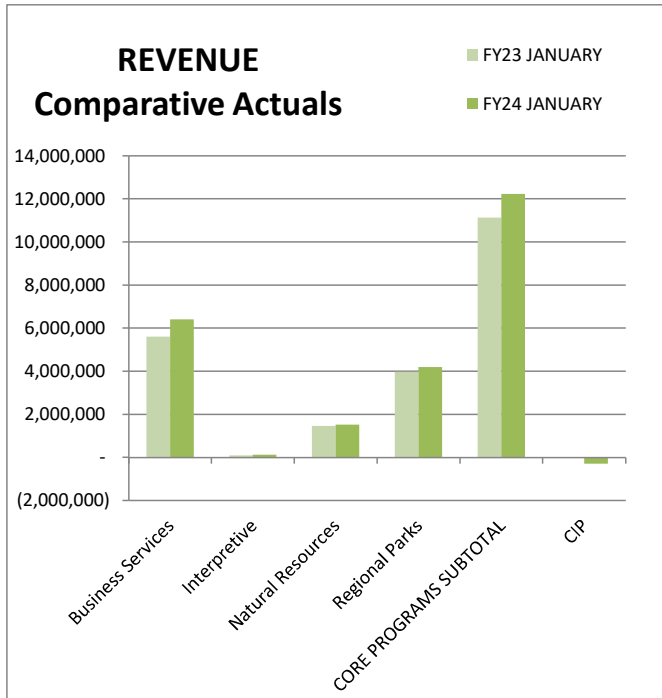
| | Business Services | Interpretive | Natural Resources | Regional Parks | CORE PROGRAMS SUBTOTAL | Planning & Construction | GRAND TOTAL |
|------------------------------|-------------------|------------------|-------------------|------------------|------------------------|-------------------------|-------------------|
| Actual Revenues: | | | | | | | |
| Taxes | 5,353,047 | - | - | - | 5,353,047 | - | 5,353,047 |
| Fee | 571,623 | 119,703 | 667,864 | 4,119,009 | 5,478,199 | - | 5,478,199 |
| Grants | - | 2,946 | - | 105 | 3,051 | (540,912) | (537,861) |
| Other | 477,166 | 804 | 843,233 | 66,245 | 1,387,448 | 244,169 | 1,631,617 |
| Actuals REVENUE | 6,401,836 | 123,453 | 1,511,097 | 4,185,358 | 12,221,744 | (296,743) | 11,925,001 |
| USE OF FUND BALANCE | | | | | - | | - |
| Actuals Expenditures: | | | | | | | |
| Salaries & Benefits | 3,301,316 | 462,244 | 984,088 | 1,311,701 | 6,059,349 | - | 6,059,349 |
| Supplies & Services | 1,538,481 | 194,245 | 374,592 | 1,761,454 | 3,868,773 | 25,407 | 3,894,180 |
| Other/Interfund Charges | 303,745 | 2,145 | 14,840 | 11,395 | 332,125 | 38,567 | 370,693 |
| Capital Assets | 27,199 | - | 134,691 | - | 161,890 | 1,095,848 | 1,257,737 |
| Contributions & Transfers | 400,000 | - | 90,000 | - | 490,000 | - | 490,000 |
| EXPENDITURES | 5,570,741 | 658,634 | 1,598,212 | 3,084,549 | 10,912,136 | 1,159,822 | 12,071,959 |
| NET GAIN/(LOSS) | 831,095 | (535,181) | (87,115) | 1,100,809 | 1,309,608 | (1,456,565) | (146,957) |

FY23-24 DIFFERENCE TO PRIOR FY

| | | | | | | | |
|----------------|-----------------|-----------------|------------------|------------------|----------------|-----------------|----------------|
| Rev Diff | 796,668 | 37,323 | 51,601 | 214,043 | 1,099,635 | (274,070) | 825,564 |
| * Exp Diff | (124,686) | 83,661 | 191,178 | 339,645 | 489,797 | (374,971) | 114,826 |
| Net Diff | 921,354 | (46,338) | (139,577) | (125,602) | 609,837 | 100,901 | 710,738 |
| Approp1 diff | 531,224 | 57,131 | (16,925) | (14,645) | 556,784 | - | 556,784 |
| Approp2 diff | (702,206) | 25,403 | 67,021 | 386,283 | (223,499) | (43,421) | (266,920) |
| Approp3 diff | 119,626 | 1,127 | 6,392 | 802 | 127,946 | 31,065 | 159,011 |
| Approp4 diff | 16,670 | - | 134,691 | (32,794) | 118,567 | (362,615) | (244,049) |
| Approp5/7 diff | (90,000) | - | - | - | (90,000) | - | (90,000) |
| * | (124,686) | 83,661 | 191,178 | 339,645 | 489,797 | (374,971) | 114,826 |
| | -108.59% | 72.86% | 166.49% | 295.79% | 426.56% | -326.56% | 100.00% |



REGIONAL PARK & OPEN-SPACE DISTRICT





COUNTY OF RIVERSIDE
REGIONAL PARK & OPEN-SPACE DISTRICT
 PROJECTED CASH FLOW REPORT - FUND 25400
 FISCAL YEAR 2023-2024

| | Actual PERIOD 1 Jul | Actual PERIOD 2 Aug | Actual PERIOD 3 Sep | Actual PERIOD 4 Oct | Actual PERIOD 5 Nov | Actual PERIOD 6 Dec | Actual PERIOD 7 Jan | Projected PERIOD 8 Feb | Projected PERIOD 9 Mar | Projected PERIOD 10 Apr | Projected PERIOD 11 May | Projected PERIOD 12 Jun | FY 2023-24 TOTAL | FY 2023-24 BUDGET |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|-------------------------------|---------------------|----------------------|
| Cash | 12,684,326 | 12,109,154 | 11,353,323 | 10,722,142 | 10,129,641 | 9,558,314 | 11,497,701 | 13,607,007 | 13,642,817 | 13,678,627 | 13,714,436 | 13,768,151 | | |
| Imprest Cash | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | |
| Cash With Fiscal Agent | 7,519 | | | | | | | | | | | | | |
| Fair Market Value-GASB31 (CAFR) | | 259,978 | | | | | | | | | | | | |
| BEGINNING BALANCE | 12,701,845 | 12,379,132 | 11,363,323 | 10,732,142 | 10,139,641 | 9,568,314 | 11,507,701 | 13,617,007 | 13,652,817 | 13,688,627 | 13,724,436 | 13,778,151 | | |
| RECEIPTS: | | | | | | | | | | | | | | |
| Taxes | - | - | - | 321,485 | - | 2,062,656 | 1,844,765 | 426,563 | 426,563 | 426,563 | 639,844 | 426,563 | 6,575,000 | 6,575,000 |
| Other | - | - | - | - | 52,178 | 26,535 | 547,870 | - | - | - | - | - | 626,583 | 625,000 |
| Revenue Fr Use of Money & Property | 150,173 | 289,716 | 178,429 | 97,037 | 50,186 | 151,014 | 73,354 | 55,780 | 55,780 | 55,780 | 83,670 | 55,780 | 1,296,700 | 1,296,700 |
| State | 1,750 | - | - | - | - | 7,679 | 2,310 | 23,866 | 23,866 | 23,866 | 35,798 | 23,866 | 143,000 | 143,000 |
| Charges for Current Services | 879,233 | 225,521 | 245,071 | 264,158 | 319,615 | 201,100 | 400,102 | 325,222 | 325,222 | 325,222 | 487,833 | 325,222 | 4,323,522 | 4,323,522 |
| Miscellaneous Revenue | 7,274 | 6,831 | 6,366 | 22,673 | 18,911 | 17,074 | 506,129 | 44,953 | 44,953 | 44,953 | 67,430 | 44,953 | 832,500 | 832,500 |
| Other Financing Sources | 7,200 | - | - | - | - | 82,532 | - | 292,776 | 292,776 | 292,776 | 439,164 | 292,776 | 1,700,000 | 1,700,000 |
| Federal | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Receipts | 1,045,630 | 522,068 | 429,866 | 705,352 | 440,890 | 2,548,590 | 3,374,530 | 1,169,160 | 1,169,160 | 1,169,160 | 1,753,740 | 1,169,160 | 15,497,305 | 15,495,722 |
| DISBURSEMENTS: | | | | | | | | | | | | | | |
| CalPERS UAL, OPEB UAL, WC INS (Appr 1) | 1,203,513 | | | | | | | | | | | | 1,203,513 | 1,846,897 |
| Salaries & Benefits (Appr 1) | 45,879 | 563,971 | 481,415 | 545,968 | 727,110 | 498,867 | 603,190 | 666,209 | 666,209 | 666,209 | 999,314 | 666,209 | 7,130,553 | 7,130,553 |
| Services & Supplies (Appr 2) | 116,374 | 572,548 | 540,432 | 561,816 | 280,747 | 95,774 | 585,769 | 433,788 | 433,788 | 433,788 | 650,682 | 433,788 | 5,139,293 | 5,139,293 |
| Other Charges (Appr 3) | 2,577 | 1,358 | 39,200 | 190,069 | 4,359 | (3,042) | 76,265 | 18,372 | 18,372 | 18,372 | 27,558 | 18,372 | 411,830 | 411,830 |
| Fixed Assets & Capital Outlay (Appr 4) | | | | - | - | 17,606 | - | 14,981 | 14,981 | 14,981 | 22,471 | 14,981 | 100,000 | 100,000 |
| Other Financing Uses (Appr 5) | | 400,000 | | - | - | - | - | - | - | - | - | - | 400,000 | 400,000 |
| Intrafund Transfer Repayments (Appr 7) | | | | - | - | - | - | - | - | - | - | - | - | - |
| Total Disbursements | 1,368,344 | 1,537,877 | 1,061,047 | 1,297,853 | 1,012,216 | 609,204 | 1,265,224 | 1,133,350 | 1,133,350 | 1,133,350 | 1,700,025 | 1,133,350 | 14,385,189 | 13,181,676 |
| NET CHANGE IN CASH | (322,714) | (1,015,809) | (631,181) | (592,501) | (571,326) | 1,939,386 | 2,109,306 | 35,810 | 35,810 | 35,810 | 53,715 | 35,810 | | |
| BEGINNING BALANCE | 12,701,845 | 12,379,132 | 11,363,323 | 10,732,142 | 10,139,641 | 9,568,314 | 11,507,701 | 13,617,007 | 13,652,817 | 13,688,627 | 13,724,436 | 13,778,151 | | |
| ENDING BALANCE | 12,379,132 | 11,363,323 | 10,732,142 | 10,139,641 | 9,568,314 | 11,507,701 | 13,617,007 | 13,652,817 | 13,688,627 | 13,724,436 | 13,778,151 | 13,813,961 | | |

CASH FLOW NOTES

| | | | | | | | | | | | | | |
|---------------------------|---|---|---|---|---|---|---|---|---|---|---|---|----|
| Pay Periods in the month: | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 26 |
|---------------------------|---|---|---|---|---|---|---|---|---|---|---|---|----|



ENDING FUND BALANCE AND RESERVE ANALYSIS, FY23-24

| FUND | | DESCRIPTION | FY23-24 Beginning Fund Balance | FY23-24 Revenues ACTUALS | FY23-24 Expenditures ACTUALS | FY23-24 Net Gain/(Loss) Projected | Fund Balance Adjustments | Ending Fund Balance @ 6/30/2024 (Projected) |
|--------------------|-------|---------------------------------|--------------------------------------|--------------------------------|------------------------------------|---|-----------------------------|--|
| CORE PROGRAMS | 25400 | Operating Fund (GF) | 11,465,879 | 9,066,123 | (8,139,012) | 927,111 | | 12,392,990 |
| | 25420 | Recreation Fund (GF) | 125,235 | 3,701 | - | 3,701 | | 128,936 |
| | 25430 | Habitat & Open Space Mgmt (GF) | (98,542) | 774,078 | (654,273) | 119,805 | | 21,263 |
| | 25510 | Park Residence Maintenance (GF) | 373,680 | 47,574 | (37,695) | 9,879 | | 383,559 |
| | 25550 | Santa Ana River Mitigation Bank | 3,546,632 | 108,390 | (31,429) | 76,961 | | 3,623,593 |
| CONTRACTS | 25540 | Multi-Species Reserve | 526,507 | 93,186 | (168,689) | (75,503) | | 451,004 |
| | 25590 | MSHCP Reserve Management | 215,674 | 441,024 | (653,820) | (212,797) | | 2,877 |
| | 25620 | Lake Skinner Park | 1,776,792 | 1,590,828 | (1,137,153) | 453,675 | | 2,230,467 |
| CIP | 33100 | District-Funded CIP | 2,626,484 | (302,821) | (1,159,822) | (1,462,643) | | 1,163,841 |
| | 33110 | Grant-Funded CIP | 3,400,020 | 5,988 | - | 5,988 | | 3,406,008 |
| | 33120 | DIF-Funded CIP | 512,589 | 90 | - | 90 | | 512,679 |
| TRUSTS | 25401 | Historical Commission (GF) | 26,283 | 804 | (66) | 738 | | 27,021 |
| | 25440 | Off-Hwy Vehicle Commission | 343,501 | 94,419 | (90,000) | 4,419 | | 347,920 |
| | 25500 | Fish&Game Commission | 17,892 | 1,618 | - | 1,618 | | 19,510 |
| GRAND TOTAL | | | 24,858,626 | 11,925,001 | (12,071,959) | (146,957) | - | 24,711,669 |

| | |
|---------------------------------------|-------------------|
| OPERATING EXPENDITURES | |
| Total Operating Expenditures | 15,557,382 |
| <i>Less One-time Exp:</i> | |
| Operational Expenditures | 15,557,382 |
| GENERAL RESERVE ~ Target @ 30% | |
| 25% unassigned fund balance | 3,889,346 |
| 3% leave liability | 466,721 |
| 2% Disaster relief | 311,148 |
| Minimum Required Fund Balance | 4,667,215 |
| 25400 FUND BALANCE | 12,392,990 |
| Over/(Under) Reserved | 7,725,775 |
| % of operational expenditures | 79.7% |

| | |
|--|------------------|
| CIP RESERVE ~ Target @ 16% | |
| 5% Capital Asset Maintenance Projects | 777,869 |
| 1% Energy Conservation Projects | 155,574 |
| 10% Future Acquisitions and Land Purchases | 1,555,738 |
| Minimum Required Fund Balance | 2,489,181 |
| 33100 FUND BALANCE | 1,163,841 |
| Over/(Under) Reserved | (1,325,340) |
| % of operational expenditures | 7.5% |

| | |
|--------------------------------------|-------------------|
| TOTAL RESERVES ~ Target @ 46% | |
| ENDING FUND BALANCE | 13,556,831 |
| Over/(Under) Reserved | 6,400,435 |
| % of operational expenditures | 87.1% |



BUSINESS SERVICES PROGRAM SUMMARY

FY23-24 BUDGET

| | Business Operations | Executive | Fish & Game Commission | Finance | Marketing | Human Resources | Park Residences | Guest Services & Events | SARB Management | Grand Total |
|------------------------------|---------------------|--------------------|------------------------|------------------|------------------|------------------|-----------------|-------------------------|------------------|-------------------|
| DEPTID | 931235 | 931220 | 931103 | 931240 | 931260 | 931250 | 931108 | 931205 | 931270 | |
| Budgeted REVENUES | | | | | | | | | | |
| Taxes | 7,853,000 | - | - | - | - | - | - | - | - | 7,853,000 |
| Fee | 725,622 | - | 2,000 | - | - | - | 64,000 | 710,000 | 110,000 | 1,611,622 |
| Grants | - | - | - | - | - | - | - | - | - | - |
| Other | 140 | - | 50 | - | - | - | 500 | 6,000 | 1,700,000 | 1,706,690 |
| TOTAL REVENUES | 8,578,762 | - | 2,050 | - | - | - | 64,500 | 716,000 | 1,810,000 | 11,171,312 |
| Budgeted EXPENDITURES | | | | | | | | | | |
| Salaries & Benefits | 2,769,268 | 1,013,721 | - | 650,561 | 187,795 | 271,897 | - | 463,653 | 924,533 | 6,281,428 |
| Supplies & Services | 2,526,454 | 48,300 | 2,050 | 38,500 | 38,550 | - | 54,500 | 106,225 | 369,500 | 3,184,079 |
| Other/Interfund Charges | 198,637 | 2,500 | - | 175,000 | 1,080 | - | - | 3,100 | 12,000 | 392,317 |
| Capital Assets | 17,606 | - | - | - | - | - | 10,000 | - | 100,000 | 127,606 |
| Contributions & Transfers | 400,000 | - | - | - | - | - | - | - | - | 400,000 |
| TOTAL EXPENDITURES | 5,911,965 | 1,064,521 | 2,050 | 864,061 | 227,425 | 271,897 | 64,500 | 572,978 | 1,406,033 | 10,385,430 |
| NET GAIN/(LOSS) | 2,666,797 | (1,064,521) | - | (864,061) | (227,425) | (271,897) | - | 143,022 | 403,967 | 785,882 |

FY23-24 ACTUALS

| | Business Operations | Executive | Fish & Game Commission | Finance | Marketing | Human Resources | Park Residences | Events | SARB Management | Grand Total |
|----------------------------|---------------------|------------------|------------------------|------------------|-----------------|-----------------|-----------------|----------------|------------------|------------------|
| Actual REVENUES | | | | | | | | | | |
| Taxes | 5,353,047 | - | - | - | - | - | - | - | - | 5,353,047 |
| Fee | 73,246 | - | 1,069 | - | - | - | 35,856 | 383,276 | 78,175 | 571,623 |
| Grants | - | - | - | - | - | - | - | - | - | - |
| Other | 462,529 | - | 549 | - | - | - | 11,717 | 2,372 | - | 477,166 |
| TOTAL REVENUES | 5,888,822 | - | 1,618 | - | - | - | 47,574 | 385,648 | 78,175 | 6,401,836 |
| % of Budget | 69% | 0% | 79% | 0% | 0% | 0% | 74% | 54% | 4% | 57% |
| Actual EXPENDITURES | | | | | | | | | | |
| Salaries & Benefits | 1,849,120 | 547,059 | - | 307,612 | 80,600 | - | - | 248,376 | 268,548 | 3,301,316 |
| % of Budget | 67% | 54% | - | 47% | 43% | 0% | - | 54% | 29% | 53% |
| Supplies & Services | 1,329,804 | 33,685 | - | 22,290 | 13,420 | - | 28,102 | 37,341 | 73,839 | 1,538,481 |
| % of Budget | 53% | 70% | 0% | 58% | 35% | - | 52% | 35% | 20% | 48% |
| Other/Interfund Charges | 262,115 | 1,350 | - | 38,897 | 133 | - | - | 572 | 678 | 303,745 |
| % of Budget | 132% | 54% | - | 22% | 12% | - | - | 18% | 6% | 77% |
| Capital Assets | 17,606 | - | - | - | - | - | 9,593 | - | - | 27,199 |
| % of Budget | 100% | - | - | - | - | - | 96% | - | 0% | 21% |
| Contributions & Transfers | 400,000 | - | - | - | - | - | - | - | - | 400,000 |
| % of Budget | 100% | - | - | - | - | - | - | - | - | 100% |
| TOTAL EXPENDITURES | 3,858,645 | 582,093 | - | 368,799 | 94,154 | - | 37,695 | 286,289 | 343,066 | 5,570,741 |
| % of Budget | 65% | 55% | 0% | 43% | 41% | 0% | 58% | 50% | 24% | 54% |
| NET GAIN/(LOSS) | 2,030,177 | (582,093) | 1,618 | (368,799) | (94,154) | - | 9,879 | 99,358 | (264,891) | 831,095 |



INTERPRETIVE PROGRAM SUMMARY

FY23-24 BUDGET

| | Historic Preservation | Historical Commission | Gilman Ranch | Idyllwild Nature Center | Jensen-Alvarado Ranch | San Timoteo Schoolhouse | Santa Rosa Plateau Nature Center | Hidden Valley Nature Center | Grand Total |
|------------------------------|-----------------------|-----------------------|------------------|-------------------------|-----------------------|-------------------------|----------------------------------|-----------------------------|------------------|
| DEPTID | 931301 | 931111 | 931302 | 931306 | 931303 | 931304 | 931307 | 931305 | |
| Budgeted REVENUES | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | - |
| Fee | - | - | 14,500 | 105,000 | 44,500 | - | 100,000 | 42,000 | 306,000 |
| Grants | - | - | - | - | - | - | - | 90,000 | 90,000 |
| Other | - | 100 | - | - | - | - | 45,000 | - | 45,100 |
| TOTAL REVENUES | - | 100 | 14,500 | 105,000 | 44,500 | - | 145,000 | 132,000 | 441,100 |
| Budgeted EXPENDITURES | | | | | | | | | |
| Salaries & Benefits | 109,211 | - | 70,717 | 115,341 | 151,176 | - | 196,352 | 221,025 | 863,822 |
| Supplies & Services | 29,130 | 100 | 80,500 | 91,850 | 129,625 | 22,150 | 94,575 | 88,150 | 536,080 |
| Other/Interfund Charges | 350 | - | 200 | 500 | 800 | - | 500 | 650 | 3,000 |
| Capital Assets | - | - | - | - | - | - | - | - | - |
| Contributions & Transfers | - | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | 138,691 | 100 | 151,417 | 207,691 | 281,601 | 22,150 | 291,427 | 309,825 | 1,402,902 |
| NET GAIN/(LOSS) | (138,691) | - | (136,917) | (102,691) | (237,101) | (22,150) | (146,427) | (177,825) | (961,802) |

FY23-24 ACTUALS

| | Historic Preservation | Historical Commission | Gilman Ranch | Idyllwild Nature Center | Jensen-Alvarado Ranch | San Timoteo Schoolhouse | Santa Rosa Plateau Nature Center | Hidden Valley Nature Center | Grand Total |
|----------------------------|-----------------------|-----------------------|-----------------|-------------------------|-----------------------|-------------------------|----------------------------------|-----------------------------|------------------|
| Actual REVENUES | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | - |
| Fee | - | - | 3,675 | 61,056 | 31,063 | 45 | 16,530 | 7,334 | 119,703 |
| Grants | - | - | 450 | - | 1,754 | - | 142 | 600 | 2,946 |
| Other | - | 804 | - | - | - | - | - | - | 804 |
| TOTAL REVENUES | - | 804 | 4,125 | 61,056 | 32,817 | 45 | 16,672 | 7,934 | 123,453 |
| % of Budget | 0% | 804% | 28% | 58% | 74% | 0% | 11% | 6% | 28% |
| Actual EXPENDITURES | | | | | | | | | |
| Salaries & Benefits | 57,326 | - | 40,006 | 69,240 | 85,619 | 124 | 115,116 | 94,814 | 462,244 |
| % of Budget | 52% | | 57% | 60% | 57% | | 59% | 43% | 54% |
| Supplies & Services | 5,925 | 66 | 23,806 | 52,736 | 55,457 | 4,440 | 34,693 | 17,123 | 194,245 |
| % of Budget | 20% | 66% | 30% | 57% | 43% | 20% | 37% | 19% | 36% |
| Other/Interfund Charges | 511 | - | 80 | 170 | 528 | - | 220 | 635 | 2,145 |
| % of Budget | 146% | | 40% | 34% | 66% | | 44% | 98% | 72% |
| Capital Assets | - | - | - | - | - | - | - | - | - |
| % of Budget | | | | | | | | | |
| Contributions & Transfers | - | - | - | - | - | - | - | - | - |
| % of Budget | | | | | | | | | |
| TOTAL EXPENDITURES | 63,762 | 66 | 63,892 | 122,146 | 141,604 | 4,564 | 150,029 | 112,572 | 658,634 |
| % of Budget | 46% | 66% | 42% | 59% | 50% | 21% | 51% | 36% | 47% |
| NET GAIN/(LOSS) | (63,762) | 738 | (59,767) | (61,090) | (108,787) | (4,519) | (133,357) | (104,638) | (535,181) |



NATURAL RESOURCES PROGRAM SUMMARY

FY23-24 BUDGET

| | Habitat & Open Space Management | Off-Highway Vehicle Management | Santa Ana River Mitigation Bank | MSHCP Reserve Management | Multi-Species Reserve | Grand Total |
|------------------------------|---------------------------------|--------------------------------|---------------------------------|--------------------------|-----------------------|------------------|
| DEPTID | 931170 | 931160 | 931101 | 931150 | 931116 | |
| Budgeted REVENUES | | | | | | |
| Taxes | - | - | - | - | - | - |
| Fee | 8,000 | - | - | 1,746,244 | 509,852 | 2,264,096 |
| Grants | - | - | - | - | - | - |
| Other | 850,000 | 90,000 | - | - | - | 940,000 |
| TOTAL REVENUES | 858,000 | 90,000 | - | 1,746,244 | 509,852 | 3,204,096 |
| Budgeted EXPENDITURES | | | | | | |
| Salaries & Benefits | 676,315 | - | 66,921 | 967,923 | 292,451 | 2,003,610 |
| Supplies & Services | 331,825 | - | 118,459 | 504,242 | 205,833 | 1,160,359 |
| Other/Interfund Charges | 16,259 | - | 8,396 | 8,554 | 11,568 | 44,777 |
| Capital Assets | 194,691 | - | 150,000 | - | - | 344,691 |
| Contributions & Transfers | - | 90,000 | - | - | - | 90,000 |
| TOTAL EXPENDITURES | 1,219,090 | 90,000 | 343,776 | 1,480,719 | 509,852 | 3,643,437 |
| NET GAIN/(LOSS) | (361,090) | - | (343,776) | 265,525 | - | (439,341) |

FY23-24 ACTUALS

| | Habitat & Open Space Management | Off-Highway Vehicle Management | Santa Ana River Mitigation Bank | MSHCP Reserve Management | Multi-Species Reserve | Grand Total |
|----------------------------|---------------------------------|--------------------------------|---------------------------------|--------------------------|-----------------------|------------------|
| Actual REVENUES | | | | | | |
| Taxes | - | - | - | - | - | - |
| Fee | 153,037 | - | - | 434,947 | 79,881 | 667,864 |
| Grants | - | - | - | - | - | - |
| Other | 621,041 | 94,419 | 108,390 | 6,077 | 13,306 | 843,233 |
| TOTAL REVENUES | 774,078 | 94,419 | 108,390 | 441,024 | 93,186 | 1,511,097 |
| % of Budget | 90% | 105% | 0% | 25% | 18% | 47% |
| Actual EXPENDITURES | | | | | | |
| Salaries & Benefits | 396,526 | - | 2,094 | 461,513 | 123,956 | 984,088 |
| % of Budget | 59% | | 3% | 48% | 42% | 49% |
| Supplies & Services | 116,116 | - | 29,335 | 185,923 | 43,218 | 374,592 |
| % of Budget | 35% | | 25% | 37% | 21% | 32% |
| Other/Interfund Charges | 6,941 | - | - | 6,385 | 1,515 | 14,840 |
| % of Budget | 43% | | 0% | 75% | 13% | 33% |
| Capital Assets | 134,691 | - | - | - | - | 134,691 |
| % of Budget | 69% | | 0% | | | 39% |
| Contributions & Transfers | - | 90,000 | - | - | - | 90,000 |
| % of Budget | | 100% | | | | 100% |
| TOTAL EXPENDITURES | 654,273 | 90,000 | 31,429 | 653,820 | 168,689 | 1,598,212 |
| % of Budget | 54% | 100% | 9% | 44% | 33% | 44% |
| NET GAIN/(LOSS) | 119,805 | 4,419 | 76,961 | (212,797) | (75,503) | (87,115) |



REGIONAL PARKS PROGRAM SUMMARY

FY23-24 BUDGET

| | Regional Parks General Admin | Rancho Jurupa | Hurkey Creek | Idyllwild | McCall | Lawler Lodge & Alpine Cabins | Lake Cahuilla | Kabian | Blythe Parks | Mayflower | Reg Parks Subtotal (Ops Fund) | Lake Skinner | Grand Total |
|------------------------------|---------------------------------|------------------|-----------------|-----------------|-----------------|---------------------------------|-----------------|-----------------|----------------|------------------|-------------------------------------|------------------|------------------|
| <i>DEPTID</i> | <i>931400</i> | <i>931409</i> | <i>931402</i> | <i>931403</i> | <i>931408</i> | <i>931406</i> | <i>931405</i> | <i>931404</i> | <i>931420</i> | <i>931421</i> | | <i>931750</i> | |
| Budgeted REVENUES | | | | | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fee | 75,500 | 2,155,000 | 407,000 | 334,000 | 8,000 | 50,500 | 616,500 | - | 150,000 | 263,500 | 4,060,000 | 3,140,000 | 7,200,000 |
| Grants | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL REVENUES | 75,500 | 2,155,000 | 407,000 | 334,000 | 8,000 | 50,500 | 616,500 | - | 150,000 | 263,500 | 4,060,000 | 3,140,000 | 7,200,000 |
| Budgeted EXPENDITURES | | | | | | | | | | | | | |
| Salaries & Benefits | 175,847 | 578,740 | 296,158 | 228,164 | 70,088 | 850 | 247,181 | - | - | 235,172 | 1,832,200 | 926,317 | 2,758,517 |
| Supplies & Services | 55,468 | 907,470 | 153,900 | 128,075 | 28,355 | 43,630 | 397,587 | 32,925 | 12,000 | 227,477 | 1,986,887 | 1,686,203 | 3,673,090 |
| Other/Interfund Charges | - | 4,700 | 1,200 | 1,000 | 1,000 | 850 | 1,000 | - | 403 | 6,500 | 16,653 | 264,079 | 280,732 |
| Capital Assets | - | - | - | - | - | - | - | - | - | - | - | 100,000 | 100,000 |
| Contributions & Transfers | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | 231,315 | 1,490,910 | 451,258 | 357,239 | 99,443 | 45,330 | 645,768 | 32,925 | 12,403 | 469,149 | 3,835,740 | 2,976,599 | 6,812,339 |
| NET GAIN/(LOSS) | (155,815) | 664,090 | (44,258) | (23,239) | (91,443) | 5,170 | (29,268) | (32,925) | 137,597 | (205,649) | 224,260 | 163,401 | 611,921 |

FY23-24 ACTUALS

| | Regional Parks General Admin | Rancho Jurupa | Hurkey Creek | Idyllwild | McCall | Lawler Lodge & Alpine Cabins | Lake Cahuilla | Kabian | Blythe Parks | Mayflower | Reg Parks Subtotal (Ops Fund) | Lake Skinner | Grand Total |
|----------------------------|---------------------------------|------------------|----------------|----------------|-----------------|---------------------------------|----------------|-----------------|---------------|------------------|-------------------------------------|------------------|------------------|
| Actual REVENUES | | | | | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fee | 60,599 | 1,367,955 | 316,193 | 243,997 | 2,649 | 48,267 | 355,462 | 308 | 68,171 | 130,825 | 2,594,426 | 1,524,583 | 4,119,009 |
| Grants | - | - | - | - | - | - | 105 | - | - | - | 105 | - | 105 |
| Other | - | - | - | - | - | - | - | - | - | - | - | 66,245 | 66,245 |
| TOTAL REVENUES | 60,599 | 1,367,955 | 316,193 | 243,997 | 2,649 | 48,267 | 355,567 | 308 | 68,171 | 130,825 | 2,594,531 | 1,590,828 | 4,185,358 |
| % of Budget | 80% | 63% | 78% | 73% | 33% | 96% | 58% | 0% | 45% | 50% | 64% | 51% | 58% |
| Actual EXPENDITURES | | | | | | | | | | | | | |
| Salaries & Benefits | 100,819 | 305,289 | 89,995 | 141,286 | 1,012 | 1,770 | 140,957 | 6,206 | - | 93,425 | 880,760 | 430,940 | 1,311,701 |
| % of Budget | 57% | 53% | 30% | 62% | 1% | 208% | 57% | | | 40% | | 47% | 48% |
| Supplies & Services | 4,801 | 533,127 | 89,956 | 64,962 | 15,548 | 18,196 | 167,300 | 12,907 | - | 154,944 | 1,061,741 | 699,713 | 1,761,454 |
| % of Budget | 9% | 59% | 58% | 51% | 55% | 42% | 42% | 39% | 0% | 68% | | 41% | 48% |
| Other/Interfund Charges | 281 | 1,281 | 160 | 588 | - | - | 250 | - | - | 2,334 | 4,895 | 6,500 | 11,395 |
| % of Budget | | 27% | 13% | 59% | 0% | 0% | 25% | | 0% | 36% | | 2% | 4% |
| Capital Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| % of Budget | | | | | | | | | | | | 0% | 0% |
| Contributions & Transfers | - | - | - | - | - | - | - | - | - | - | - | - | - |
| % of Budget | | | | | | | | | | | | | |
| TOTAL EXPENDITURES | 105,901 | 839,698 | 180,112 | 206,836 | 16,561 | 19,966 | 308,508 | 19,113 | - | 250,703 | 1,947,397 | 1,137,153 | 3,084,549 |
| % of Budget | 46% | 56% | 40% | 58% | 17% | 44% | 48% | 58% | 0% | 53% | 51% | 38% | 45% |
| NET GAIN/(LOSS) | (45,302) | 528,257 | 136,081 | 37,161 | (13,912) | 28,301 | 47,060 | (18,805) | 68,171 | (119,878) | 647,134 | 453,675 | 1,100,809 |



PLANNING & CONSTRUCTION PROGRAM SUMMARY

FY23-24 BUDGET

| | Park Acq & Dev, District | Park Acq & Dev, Grants | Park Acq & Dev, DIF | ARPA Projects | Grand Total |
|------------------------------|--------------------------|------------------------|---------------------|---------------------|-------------------|
| DEPTID | 931105 | 931121 | 931800 | 931105 (FUND 21735) | |
| Budgeted REVENUES | | | | | |
| Taxes | - | - | - | - | - |
| Fee | - | - | - | - | - |
| Grants | 6,789,900 | - | - | 18,800,000 | 25,589,900 |
| Other | 2,600,000 | - | 202 | - | 2,600,202 |
| TOTAL REVENUES | 9,389,900 | - | 202 | 18,800,000 | 28,190,102 |
| Budgeted EXPENDITURES | | | | | |
| Salaries & Benefits | - | - | - | - | - |
| Supplies & Services | 114,141 | - | - | 1,000,000 | 1,114,141 |
| Other/Interfund Charges | 2,600,000 | - | 202 | 4,900,000 | 7,500,202 |
| Capital Assets | 6,778,644 | - | - | 12,900,000 | 19,678,644 |
| Contributions & Transfers | - | - | - | - | - |
| TOTAL EXPENDITURES | 9,492,785 | - | 202 | 18,800,000 | 28,292,987 |
| NET GAIN/(LOSS) | (102,885) | - | - | - | (102,885) |

FY23-24 ACTUALS

| | Park Acq & Dev, District | Park Acq & Dev, Grants | Park Acq & Dev, DIF | ARPA Projects | Grand Total |
|----------------------------|--------------------------|------------------------|---------------------|----------------|--------------------|
| Actual REVENUES | | | | | |
| Taxes | - | - | - | - | - |
| Fee | - | - | - | - | - |
| Grants | (540,912) | - | - | 190,800 | (350,113) |
| Other | 238,092 | 5,988 | 90 | - | 244,169 |
| TOTAL REVENUES | (302,821) | 5,988 | 90 | 190,800 | (105,943) |
| % of Budget | -3% | 0% | 44% | 1% | 0% |
| Actual EXPENDITURES | | | | | |
| Salaries & Benefits | - | - | - | - | - |
| % of Budget | | | | | |
| Supplies & Services | 25,407 | - | - | 105,823 | 131,230 |
| % of Budget | 22% | | | 11% | 12% |
| Other/Interfund Charges | 38,567 | - | - | 17,176 | 55,743 |
| % of Budget | 1% | | 0% | 0% | 1% |
| Capital Assets | 1,095,848 | - | - | - | 1,095,848 |
| % of Budget | 16% | | | 0% | 6% |
| Contributions & Transfers | - | - | - | - | - |
| % of Budget | | | | | |
| TOTAL EXPENDITURES | 1,159,822 | - | - | 122,998 | 1,282,821 |
| % of Budget | 12% | | 0% | 1% | 5% |
| NET GAIN/(LOSS) | (1,462,643) | 5,988 | 90 | 67,802 | (1,388,764) |