

**COUNTY OF SAN MATEO**  
Parks Department



**DATE:** July 21, 2016

**COMMISSION MEETING DATE:** August 6, 2015

**TO:** Parks and Recreation Commission  
**FROM:** Eduardo Castillo, Management Analyst  
**SUBJECT:** FY2014-15 Year-end and FY2015-17 Budget

**RECOMMENDATION:**

Review and accept report.

**BACKGROUND:**

This report covers budget activities since the Commission's June 4, 2015 meeting.

**DISCUSSION:**

Although the Year-end process has yet to be completed as revenue accruals and final adjustments are still being processed by the Controller's Office, these adjustments have been accounted for in the final Year-end numbers. Final Year-end figures for FY2014-15 are displayed in **Table 1** on the following page.

**FY2014-15 Summary**

**Salary and Benefits**

Savings of \$576,500 are a result from vacancies during the fiscal year.

**Services and Supplies**

Savings derived from deferred Measure A funded Parks facility maintenance projects, contracts, and equipment purchases.

**Other Charges**

Savings stem from the purchase of the new garbage collection truck that will be purchased in fiscal year 2015-16.

**Fixed Assets**

Savings are derived from deferred purchase of equipment for the maintenance of Devil's Slide Trail which will be bought in FY2015-16 and Capital projects that are expected to be completed in FY2015-16.

Other Intrafund Transfers

These are one-time reimbursements from the County Manager’s Office for specific and agreed upon expenditures during the fiscal year. The full amount of Intrafund Transfers was not realized due to savings in fuel reduction contracts, Moss Beach Playground being under budget and the purchase of the garbage truck collector that will be purchased in FY2015-16.

**Table 1. FY2014-15 Year-end Budget**

REVENUE	Budget	Actuals	%	Difference
<i>TOTAL REVENUE</i>	<i>11,250,977</i>	<i>11,118,161</i>	<i>99%</i>	<i>132,816</i>
<b>EXPENDITURES</b>				
	Budget	Actuals	%	Difference
<u>SALARIES &amp; BENEFITS</u>				
Salaries & Benefits	8,628,814	8,052,314	93%	576,500
<u>OPERATING EXPENSES</u>				
Services & Supplies	5,035,380	3,020,066	60%	2,015,314
Other Charges	2,188,551	1,807,593	83%	380,958
Fixed Assets	<u>2,860,567</u>	<u>2,465,588</u>	<u>87%</u>	<u>394,979</u>
Sub total	10,084,498	7,293,247	73%	2,791,251
<b>GROSS APPROPRIATIONS</b>	<b>18,713,312</b>	<b>15,345,561</b>	<b>82%</b>	<b>3,367,751</b>
Other Intrafund Transfer	(1,136,934)	(316,792)		(820,142)
Departmental Reserves	1,872,981	0		1,872,981
<b>TOTAL REQUIREMENTS</b>	<b>19,449,359</b>	<b>15,028,769</b>	<b>77%</b>	<b>4,420,590</b>
<b>NET COUNTY COST</b>	<b>8,198,382</b>	<b>3,910,608</b>	<b>48%</b>	<b>4,287,774</b>

FY2015-17 Budget

The following table, **Table 2**, is a summary table of FY2015-17 Recommended Budget.

**Table 2.** FY2015-17 Recommended Budget

REVENUE	FY15-16	FY16-17
<i>GRAND TOTAL REVENUE</i>	8,893,847	6,576,363
Fund Balance	3,552,297	1,262,743
<i>Total Sources</i>	12,446,144	7,839,106
EXPENDITURES	FY15-16	FY16-17
<u>SALARIES &amp; BENEFITS</u>	-	-
Salaries	6,190,722	6,532,276
Benefits	<u>3,433,473</u>	<u>3,664,021</u>
Sub total	9,624,195	10,196,297
<u>OPERATING EXPENSES</u>	-	-
Services & Supplies	8,443,882	5,781,106
Other Charges	2,075,656	2,099,649
Fixed Assets	<u>3,252,263</u>	<u>626,122</u>
Sub total	13,771,801	8,506,877
<i>GROSS APPROPRIATIONS</i>	<u>23,395,998</u>	<u>18,703,173</u>
Other Intrafund Transfer	(1,838,616)	(944,730)
Departmental Reserves	1,262,743	852,092
<b>TOTAL REQUIREMENTS</b>	<b>22,820,125</b>	<b>18,610,535</b>
<b>NET COUNTY COST</b>	<b>10,373,981</b>	<b>10,771,429</b>

FY2015-17 Budget Highlights

Recommended fund balance is subject to change after September revisions. Recent estimates place the fund balance for FY2015-16 closer to \$4 million.

Increase in salary and benefit costs are due to cost of living adjustments and the addition of five full-time positions. These positions include:

- Natural Resource Specialist
- Park Ranger II - Interpretive Specialist
- Two Park Ranger IVs
- Park Ranger II (Starting in FY2016-17)

Measure A

The Department will receive \$10 million in Measure A funds for FY2015-17. Of the total amount, \$2.6 million are for projects managed by other agencies (e.g., the Student Conservation Association, City of Pacifica, Coastside Land Trust, MidPeninsula Regional Open Space District and the Pacifica Land Trust).

Parks Capital Projects

The Department will receive over \$1.6 million for projects, which were previously managed by Public Works, but are now being handled in-house by Parks.

Capital Projects

There are twenty-six (26) projects scheduled for this fiscal year. Most projects are expected to be completed in Year-1 of the Two-year budget.