



COUNTY OF SAN MATEO
Parks Department



DATE: September 28, 2015

COMMISSION MEETING DATE: October 1, 2015

TO: Parks and Recreation Commission
FROM: Eduardo Castillo, Management Analyst
SUBJECT: Budget Activities

RECOMMENDATION:

Review and accept report.

BACKGROUND:

This report covers budget activities since the Commission's August 6, 2015 meeting.

DISCUSSION:

September budget revisions were submitted to the Board and were approved as follows:

- 1) Fund Balance Adjustments: An additional \$1,075,246 was added to Fund Balance for FY2015-16 as reimbursement for the loss in revenues from the closure of Memorial Park due to drought conditions and depreciation allowance for Coyote Point Marina previously not taken for FY2011-12. Total Fund Balance is now \$4,627,543 with projected reserves remaining at the end of FY2015-16 of \$2,365,919.
- 2) Garbage Truck: \$421,000 was re-appropriated from SMC Saves funds for the purchase of a new front loading garbage truck and trash bins.
- 3) Maps Scanning Project: \$15,022 was re-appropriated from SMC Saves funds for the scanning of Parks Maps.
- 4) Reservation System: We received \$21,492 in additional on-going Net County Cost allocation for the upgrade to a new Parks Reservation System. Staff training is scheduled for October 6 and 7 with a go-live date of November 2, 2015.

- 5) Special Department Expense Funds: We received \$100,000 in additional on-going Net County Cost allocation needed for unexpected costs for infrastructure and maintenance needs.
- 6) Restoration of San Vicente Creek: Increased grant revenues in the amount of \$233,368 and appropriated the same in Other Professional Contract Services for the restoration of San Vicente Creek.
- 7) Old Haul Road Sediment Bridge Repair Project: Moved Measure A revenue and expenditures from the Department of Public Works to the Parks budget in the amount of \$57,000 for FY2015-16 and \$200,000 for FY2016-17. We are also asking for an additional \$200,000 for FY2015-16 for additional planning and engineering costs.
- 8) Measure A Carryover: Re-appropriated \$402,807 in FY2015-16 in Measure A Funds carried over from the prior year to complete Parks maintenance projects.
- 9) Midcoast Multimodal Trail: Increased revenue and expenditures in Parks Acquisition and Development in the amount of \$200,000 for planning, design, biological monitoring, permits and engineering.
- 10) Memorial Park Water Storage Project: Moved revenue and expenditures from the Department of Public Works to Parks Acquisitions and Development budget in the amount of \$500,000. The project is being managed by the Resource Conservation District (RCD).
- 11) Purchase and Sale of Fuel at Coyote Point Marina: Increased Other Sales revenue in the amount of \$121,400. Appropriated \$84,400 for the cost of fuel and \$9,070 in sales taxes due to the Board of Equalization. The remainder of \$27,930 which is the expected profits from the purchase and sale of fuel, was included as additional Reserves.

Final Adopted Budget:

REVENUE	FY15-16	FY16-17
<i>GRAND TOTAL REVENUE</i>	10,408,422	6,897,763
Fund Balance	4,627,543	2,337,988
<i>Total Sources</i>	15,035,965	9,235,751
EXPENDITURES	FY15-16	FY16-17
<u>SALARIES & BENEFITS</u>	-	-
Salaries	6,191,107	6,496,093
Benefits	<u>3,433,088</u>	<u>3,689,912</u>
Sub total	9,624,195	10,186,005
<u>OPERATING EXPENSES</u>	-	-
Services & Supplies	9,129,964	6,187,398
Other Charges	2,434,726	2,108,718
Fixed Assets	<u>4,236,672</u>	<u>626,122</u>
Sub total	15,801,362	8,922,238
<i>GROSS APPROPRIATIONS</i>	<i>25,425,557</i>	<i>19,108,243</i>
Other Intrafund Transfer	(2,259,638)	(944,730)
Departmental Reserves	2,365,919	1,955,267
TOTAL REQUIREMENTS	25,531,838	20,118,780
NET COUNTY COST	10,495,873	10,883,029