

**COUNTY OF SAN MATEO**  
Parks Department



**DATE:** September 22, 2014

**COMMISSION MEETING DATE:** October 2, 2014

**TO:** Parks and Recreation Commission

**FROM:** Eduardo Castillo, Management Analyst

**SUBJECT:** FY2014-15 (Year-2) Budget Update and Year-to-Date Revenue and Expenditures

**RECOMMENDATION:**

Review and accept report.

**BACKGROUND:**

This report covers budget activities since the Commission's August 7, 2014 meeting.

**DISCUSSION:**

Prior to the September Revision Process, the Department was able to secure \$1,375,500 in additional funding from the County General Fund. Please refer to Attachment A for details.

The following is a summary of the results of the September Revision Process for Parks FY2014-15 budget:

- Rollover of unspent FY2013-14 Measure A funds for small maintenance projects to be used in FY2014-15 in the amount of \$959,139
- Transfer of Surfer's Beach project and its corresponding budget from Parks to County Planning in the amount of \$450,000
- Increase in Net County Cost of \$12,975 for the Cost of Living Adjustment to the Historical Society for the operation and maintenance of the County Historical Museum
- Increase in Net County Cost of \$3,203 for payment of CMO – 10% Facility Surcharge
- Increase in Net County Cost of \$33,199 for payment of additional Worker's Comp Insurance

- Reduction of \$100,000 in Fund Balance due to the case of Rowe v Memorial Park (Claim# G12-001). The \$100,000 represents the Department's portion of the insurance deductible
- Reduction of \$1,334 in Fund Balance to pay for annual banking fees collected by the County Treasurer's Office
- \$77,540 increase in Fund Balance to reimburse the Department for the loss in revenue as a result of the closure of Memorial Park campground due to drought
- \$55,267 increase in Fund Balance for Retiree Terminal Pay

Parks Department FY2014-015 Budget and Year-to-Date Revenue and Expenditures are as follows:

REVENUE	Budget	Year to Date	%	Difference
<i>TOTAL REVENUE</i>	<i>8,255,889</i>	<i>481,305</i>	<i>6%</i>	<i>7,774,584</i>
<b>EXPENDITURES</b>				
	<b>Budget</b>	<b>Total</b>	<b>%</b>	<b>Difference</b>
<u>SALARIES &amp; BENEFITS</u>	-	-	-	-
Salaries	5,088,727	1,038,601	20%	4,050,126
Benefits	<u>3,020,933</u>	<u>561,741</u>	<u>19%</u>	<u>2,459,192</u>
Sub total	8,109,660	1,600,342	20%	6,509,318
<u>OPERATING EXPENSES</u>	-	-	-	-
Services & Supplies	5,040,537	402,569	8%	4,637,968
Other Charges	1,883,551	191,340	10%	1,692,211
Fixed Assets	<u>2,667,916</u>	<u>195,598</u>	<u>7%</u>	<u>2,472,318</u>
Sub total	9,592,004	789,506	8%	8,802,498
<i>TOTAL EXPENDITURES</i>	<i>17,701,664</i>	<i>2,389,849</i>	<i>14%</i>	<i>15,311,815</i>

The beginning Fund Balance for FY2014-15 is \$2,995,088.

## ATTACHMENT A

## PARKS' BUDGET ADD-ONS FY14/15

## 3900B

<u>Org</u>	<u>Subaccount</u>	<u>Name</u>	<u>Amount</u>	<u>Description</u>
39110	4161	RLB	\$ 15,000	Extra Help hours - (NRM/GIS Intern)
39110	4161	RLB	\$ 50,000	Extra Help hours
39110	5969	RLB	\$ 5,000	GIS license fee
39110	5858	RLB	\$ 75,000	Project Coordinator
39110	5858	RLB	\$ 20,000	Natural resource management database development
		Administration	\$ 165,000	(NCC)
39322	5123	CLB	\$ 15,000	Uniform allowance (\$750/Ranger, \$400/Park Aid) (NCC)
39322	5124	CLB	\$ 10,000	Safety equipment (NCC)
39322	5731	CLB	\$ 10,000	Staff training (NCC)
39322	5858	CLB	\$ 20,000	Small emergency contracts (NCC)
39322	5459	CLB	\$ 40,000	Wicklow, Loma Mar and Butano Crest East additions (Trail signs, fuel reduction, hazard trees) (O/T)
39322	5969	RLB	\$ 256,000	Moss Beach playground (Gone by end of July) (O/T)
39322	5969	CLB	\$ 8,000	Contract to develop visitor count methodology (O/T)
39322	6734	RLB	\$ 200,000	We are behind in vehicle replacement (ongoing add-on) NCC
		Parks O&M Expenses	\$ 559,000	
39327	5459	RLB	\$ 48,500	Miscellaneous maintenance In-House (yearly-ongoing) Devil's Slide Trails (NCC)
39327	5858	RLB	\$ 255,000	Annual Contracted Maintenance Costs (NCC)
39327	5858	RLB	\$ 20,000	Water quality monitoring and BMPs (NCC)
39327	5858	RLB	\$ 100,000	Devil's Slide Connector Trails - Planning (O/T)
		San Pedro Valley Park	\$ 423,500	
		CLB		
39328	5635	San Bruno Mountain	\$ 8,000	Water service (O/T)
39335	4161	CLB	\$ 17,000	Extra Help hours - Reg Pay (Friendship Park)
39335	5459	CLB	\$ 3,000	Maintenance expense (Friendship Park)
39335	5635	CLB	\$ 10,000	Water service ( Friendship Park)
		Flood park	\$ 30,000	(NCC)
39341	5191	CLB	\$ 21,000	Park brochures and cartography
39341	5191	CLB	\$ 2,000	Kiosk design and production
39341	5191	CLB	\$ 5,000	Interpretive signs
39341	5191	CLB	\$ 2,000	Community outreach - Banners, Software
		Volunteers	\$ 30,000	(NCC)
3900B		TOTAL	\$ 1,215,500	(General Fund Add-Ons)

## 3970B

39700	5858	CLB	\$ 10,000	Land surveys for park boundaries and trail easements
39700	7311	RLB	\$ 150,000	Equipment - Fixed assets (Tractors, mowers, parts, etc.)
			\$ 160,000	

Total \$ 1,375,500