

COUNTY OF SAN MATEO
PARKS DEPARTMENT

DATE: October 3, 2019

To: Parks and Recreation Commission

From: Peggy Jensen, Interim Parks Director
Rolando Jorquera, Administrative Services Manager

Subject: Fiscal Year 2019-21 Budget Update

RECOMMENDATION

Accept this staff report regarding the San Mateo County Parks Department's (1) September Revisions, (2) FY 2019-20 Adopted Budget, and (3) FY 2020-21 Preliminary Recommended Budget. No action is required.

BACKGROUND

On June 19, 2019, the Board of Supervisors ("Board") formally approved the County of San Mateo's FY 2019-20 Recommended Budget and FY 2020-21 Preliminary Recommended Budget. As part of the two-year budget process, County departments amended their approved FY 2019-21 budgets to include FY 2018-19 year-end Fund Balance adjustments, the re-appropriation of capital improvement projects and Measure K initiatives, and other adjustments deemed necessary to ensure the effective delivery of services that contribute to achieving County goals. On September 24, 2019, these budget adjustments were included in the County's FY 2019-20 Adopted Budget and FY 2020-21 Recommended Budget.

DISCUSSION

The Parks Department's ("Department") approved FY 2019-20 Recommended Budget was approximately \$47.3 million, and the FY 2020-21 Preliminary Recommended Budget was approximately \$50.3 million. Both budgets included a total of 75 authorized positions.

With the completion of year-end financial closing activities and the availability of updated information, the Department proposed increasing the FY 2019-20 Approved Recommended Budget by approximately \$13 million (27.5 percent). Two authorized positions, including one Park Ranger II and one Park Ranger III, were also added to this budget. Conversely, the Department proposed decreasing the approved FY 2020-21 Preliminary Recommended Budget by about \$600,000 (1.2 percent). There were no position changes to the FY 2020-21 budget. These adjustments to the Department's approved FY 2019-21 budget result in a \$110 million budget over the next two fiscal years, including 75 authorized positions. The following tables summarize the Department's Total Requirements by fund and budget unit and include FY 2019-21 September Revisions or budget adjustments:

Budget Unit	FY 2019-20 June Recommended	FY 2019-20 September Revisions			FY 2019-20 Adopted
		Measure K	Fund Balance	All Other	
General Fund					
Parks Department (3900B)	22,413,265	4,746,450	795,116	77,216	28,032,047
Total General Fund	22,413,265	4,746,450	795,116	77,216	28,032,047
Non-General Fund					
Fish and Game (3950B)	59,766	-	2,131	-	61,897
Coyote Point Marina (3980B)	2,540,310	-	454,847	-	2,995,157
Parks Acquisition and Development (3970B)	2,477,256	-	(673,510)	(10,000)	1,793,746
Parks Capital Projects (3990B)	19,835,523	5,426,307	-	2,186,327	27,448,157
Total Non-General Fund	24,912,855	5,426,307	(216,532)	2,176,327	32,298,957
Total General Fund and Non-General Fund	47,326,120	10,172,757	578,584	2,253,543	60,331,004

Budget Unit	FY 2020-21 June Recommended	FY 2020-21 September Revisions			FY 2020-21 Adopted
		Measure K	Fund Balance	All Other	
General Fund					
Parks Department (3900B)	22,162,439	44,523		132,374	22,339,336
Total General Fund	22,162,439	44,523	-	132,374	22,339,336
Non-General Fund					
Fish and Game (3950B)	51,766	-	-	2,131	53,897
Coyote Point Marina (3980B)	2,447,757	-	-	202,622	2,650,379
Parks Acquisition and Development (3970B)	2,188,322	-	-	(2,188,322)	-
Parks Capital Projects (3990B)	23,487,684	-	-	1,260,227	24,747,911
Total Non-General Fund	28,175,529	-	-	(723,342)	27,452,187
Total General Fund and Non-General Fund	50,337,968	44,523	-	(590,968)	49,791,523

Key Budget Adjustments

In addition to adding two authorized positions, the Department rolled over approximately \$10.5 million in unspent Measure K funding in FY 2019-20 and removed said funding in FY 2020-21. This includes approximately \$5.9 million for various operations and maintenance projects and \$4.6 million for capital projects. In FY 2019-20, the Department also rolled over approximately \$1 million in unspent Non-Departmental Services funding, including \$300,000 for GIS development and other non-capital projects, and \$700,000 for capital projects. All the Department's September Revisions for FY 2019-21 are included in Attachment A. Additionally, important aspects of the Department's FY 2019-21 budget are graphically depicted in Attachment B.

FISCAL IMPACT

There is no fiscal impact associated with accepting this report.

ATTACHMENTS

Attachment A – FY 2019-21 September Revisions
Attachment B – FY 2019-21 Budget Charts