

COUNTY OF SAN MATEO  
PARKS DEPARTMENT

DATE: October 4, 2018

**TO:** Honorable Parks Commissioners  
**FROM:** Peggy Jensen, Interim Parks Director  
**SUBJECT:** Fiscal Year 2017-18 Year-End Close

**BUDGET:**

The Administrative and Fiscal Services Unit (“Unit”) recently closed out Fiscal Year 2017-18. A summary of the Department’s budgets and actuals for FY 2017-18 can be found below.

The summary is divided into three tables and sections which highlight what percentage of the FY 2017-18 Adopted Budget the Department realized or spent. The tables shown below include three different budgets (i.e., General Fund, Non-General Fund, and Measure K). When combined, these individual budgets form the Parks Department’s entire budget.

The Parks Administration and Operations and Maintenance Programs are included in the General Fund budget, which funds ongoing costs, including costs associated with operating each of our beautiful parks.

The Fish and Game; Parks Acquisition and Development; and the Coyote Point Marina Funds are all defined as Non-General Fund budgets because they do not receive ongoing and additional support from the General Fund. Funds in the Fish and Game budget are expended for the protection, conservation, propagation, and preservation of fish and wildlife. Funds in the Parks Acquisition and Development Fund are expended for acquisitions, the development of park facilities, and capital projects. The Coyote Point Marina is operated in a manner like private business enterprises, where the costs of providing goods or services to the public is financed primarily through user charges on a continuing basis.

For the purposes of this summary, Measure K was separated to accurately depict budget to actuals for FY 2017-18. Measure K has been instrumental in reducing fire fuel; improving park facilities; and providing much needed resources to programs like the Parks Interpretive and Volunteer Programs.

**Table 1. Total Requirements**

<b>Parks (3900D)</b>	<b>FY 2017-18 Budget</b>	<b>FY 2017-18 Actuals</b>	<b>% of Budget</b>
Budgets	Total Requirements		
General Fund	17,518,227	15,193,904	87%
Non-General Fund	8,081,562	6,326,788	78%
Measure K	15,817,617	2,090,568	13%
<b>Total</b>	<b>41,417,406</b>	<b>23,611,260</b>	<b>57%</b>

In FY 2017-18, the Department generated savings due to deferred Measure K funded projects, including the Sanchez Adobe Restoration project, Wunderlich Carriage House Restroom ADA Improvements, and several paving and road maintenance projects. The Department has committed to prioritizing these projects in FY 2018-19. The Department also recognized Salaries and Benefits savings due to several vacancies that occurred during the fiscal year, including the director, assistant director, capital projects manager, and various ranger classifications. The Department has filled the assistant director position and is working to fill the remaining vacancies in FY 2018-19.

**Table 2. Total Sources**

<b>Parks (3900D)</b>	<b>FY 2017-18 Budget</b>	<b>FY 2017-18 Actuals</b>	<b>% of Budget</b>
Budgets	Total Sources		
General Fund	5,084,807	5,276,473	104%
Non-General Fund	8,081,562	6,326,788	78%
Measure K	15,817,617	2,090,568	13%
<b>Total</b>	<b>28,983,986</b>	<b>13,693,829</b>	<b>47%</b>

Due to increased patrols at certain parks, higher than anticipated revenue was generated from fines imposed for parking and other violations. A surge in parks visitors and the installation of Ventek machines contributed to higher than anticipated revenue from reservations, vehicle entries, and special event fees. The weather, economy, and various programs and events hosted by the Department are also believed to have contributed to the increase in parks visitors.

**Table 3. Net County Cost**

<b>Parks (3900B)</b>	<b>FY 2017-18 Budget</b>	<b>FY 2017-18 Actuals</b>	<b>% of Budget</b>
Budget	Net County Cost		
General Fund	12,433,420	9,917,431	80%
<b>Total</b>	<b>12,433,420</b>	<b>9,917,431</b>	<b>80%</b>

Overall, the County’s additional contribution to Parks’ General Fund budget was approximately \$9.9 million. Higher than anticipated revenue and unspent appropriations in Salaries and Benefits and Services and Supplies led to a reduced Net County Cost.

Information from the fiscal year-end helped develop the Department’s final changes to the FY 2018-19 budget. These adjustments, also known as September Revisions, were approved by the Board of Supervisors on September 25, 2018.

**PERFORMANCE:**

The Department’s FY 2017-18 year-end performance update has also been completed. The Department is pleased to announce that the number of parks visitors increased to over 2.9 million in FY 2017-18; an increase of over 180,000 visitors from the prior fiscal year. Additionally, the number of annual volunteer hours increased to over 35,000 hours, which equates to over \$1 million based on the independent sector’s hourly volunteer rate of \$29.09. Parks also scored well on its customer satisfaction survey, with 94 percent of survey respondents rating parks’ services as “good” or “better,” exceeding the County’s standard target of 90 percent.

The Department presented on its performance highlights, challenges, and goals to the Board of Supervisors on October 2, 2018. To view more performance measures and results, please visit <https://performance.smcgov.org/>.