



Description

The Parks and Recreation Department plays a key role in the quality of life for San Diego residents and visitors alike. The Department manages three major service areas: Parks and Open Space, Recreational Facilities, and Recreational Programs.

While the City's current park system has resulted in many beautiful and enjoyable parks, it has also resulted in corresponding disinvestments for many, which results in an inequitable park system. The Parks Master Plan, which was adopted in August 2021, provides recommendations to address these inequities so that everyone has equal access to safe, clean, and thriving park spaces. The initiative helps to frame a new park system for all that prioritizes the greatest needs and allows the Department to plan holistically for the future.

Parks and Open Space:

There are over 42,000 acres of park assets, which includes almost 27,000 acres of open space and aquatic areas. The Department provides a wide variety of opportunities with over 400 parks, including Balboa Park and Mission Bay Park and 27 miles of waterfront, which include 13 miles of oceanfront shoreline and 14 miles of Bayfront shoreline. Open space areas conserve and protect a rich variety of sensitive habitat and cultural history and provide educational opportunities in a natural setting. There are approximately 227 miles of multi-use trails throughout the open space park system ranging from easy to difficult.

Recreational Facilities:

The Department operates and maintains recreational facilities including recreation centers, playgrounds, athletic fields, pools, campgrounds, nature/visitors' centers, gymnasiums, skate parks, boat launch ramps, piers, dog off-leash areas, golf complexes, and more.

Recreational Programs:

Recreational programs and activities build self-esteem, confidence, social harmony, independent thinking, and self-discipline while improving overall health. Programs include ceramics, learn-to-

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swim, karate, gymnastics, dance, organized sports, golf, day camps, holiday events, senior and teen activities, tiny tot classes, therapeutic recreation activities, nature programs and much more.

The vision is:

To connect all to the City's diverse, world-class park system.

The mission is:

To provide healthy, sustainable, and enriching environments for all.

Goals and Objectives

Goal 1: Provide access to clean, safe, and well-maintained parks.

- Provide well-maintained parks.
- Provide clean parks.
- Provide safe and enjoyable access to parks.

Goal 2: Ensure access to enjoyable, fulfilling recreational opportunities to all.

- Serve areas in and around Climate Equity Index communities of concern ("service area") by reducing impediments to program participation.
- Serve areas in and around Climate Equity Index communities of concern ("service area") by marketing programs to San Diegans.
- Serve areas in and around Climate Equity Index communities of concern ("service area") by identifying and closing gaps in services between various recreation facilities.
- Connect all San Diegans with their local park by understanding and offering desired community recreation activities, programs, and events.
- Expand digital equity by providing Wi-Fi (wireless Internet) in communities.

Goal 3: Foster employee-centric sustainable growth and development.

- Compensate employees at rates at or above average for various governmental agencies within San Diego County.
- Create innovative ways to recognize and reward exceptional performance and special projects.
- Improve recruitment and retention efforts, and create a desirable and attainable workforce.

Goal 4: Cultivate a diverse, equitable, and inclusive environment for our employees and the public.

- Strategize environmental scans to our facilities to ensure that they are culturally inclusive and free of insensitive or racist materials.
- Cultivate a culture of respect in our facilities by following the principles of respect, equity, and inclusion.

Goal 5: Implement Climate Action Plan goals including fossil fuel use reduction, natural resource management, preservation, restoration, and tree planting.

- Reduce fossil fuel usage in buildings by electrification, appliance swaps, and use of new emerging technologies in accordance with Climate Action Plan objectives.
- Expand natural resource management plans to identify sensitive habitats, establish resource needs and proper management techniques, and restore and protect valuable open space areas.
- Build the urban shade canopy by planting trees in parks and replacing dead/dying trees.

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- The Department continues to support communities of concern through the Opportunity Fund in FY25 by allocating \$375K to 11 recreation center funds: Azalea, Bay Terraces, Cesar Solis, Stockton, Willie Henderson, Mountain View, Colina del Sol, Park de la Cruz, Skyline Hills, Southcrest and City Heights.
- Therapeutic Recreation Services and the Golf Division will host the third annual Adaptive Golf Tournament on May 8, 2025, providing an inclusive tournament at a prestigious golf course where the focus is on an individual's ability and not their disability.
- Allocated \$15.9 million in Citywide Park DIF to 19 park projects that included \$8.6 million in Communities of Concern.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of existing or potential disparities?

Yes

The Department recognizes through its Tactical Equity Plan (TEP) that the park system, as previously configured, was inequitable and had numerous systemic flaws that needed to be addressed in terms of access, programming, resources, and cleanliness/safety. In Fiscal Year 2025, the department finalized the restructure of its base budget and restructured Developed Regional Parks (DRP) into three new divisions: (1) Balboa Park/Presidio Park/Permit Center, (2) Mission Bay Park/Shoreline Parks/Beaches, and (3) Park Rangers. The changes that have been done in our restructuring of the department have improved our operations by:

- Improved service delivery
- Increased customer service
- Created pathways for employees to cross-train and promote
- Increased opportunities for in-service training for Park Rangers, expanded Park Ranger roles of interpretation, education, and resource management
- Developed and implemented safety, programs, procedures, and guidelines
- Implemented special events in a safe manner

Budget Adjustment(s)

Do the requests impact existing or potential disparities?

Unsure

In Fiscal Year 2026, significant budget adjustments will address disparities that align with the following TEP goals: Provide access to clean, safe, well-maintained parks, open space, and landscaped areas. Ensure access to enjoyable, fulfilling recreational opportunities to all. Foster employee-centric sustainable growth and development. Cultivate a diverse, equitable, and inclusive environment for employees and the public. Focus on Climate Action Plan including fossil fuel use reduction, natural resource management, preservation, restoration, and tree planting. TEP Goals #1 and #3: The Fiscal Year 2026 Draft Budget includes adjustments that will provide access to clean, and parks with the addition of five (5) new park facilities and two (2) joint use sites. Expansion of park facilities will require additional staffing, increase park acreage, and enhance community access to recreational spaces. The

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Department's Fiscal Year 2026 Draft Budget also includes multiple reduction adjustments that will impact the department's ability to address various TEP Goals. This includes Goal #1, with reductions to the department's security and maintenance budget, which will impact the objective of being able to provide a clean, safe, and well-maintained parks. TEP Goal #2, with the reductions of recreational programming staff, reduction in hours of operations at recreation centers, pools, senior and teen centers, and nature centers, which will impact the department's ability to connect all San Diegans with their local park and desired community recreation activities. Goal #3, with the reductions of various administrative staff, which will decrease span of control within the department, fiscal and accounts payable timelines could be delayed, and customer service response times could be delayed and this would also result in current staffing having to absorb extra duties and limit the ability to foster professional growth impacting recruitment and retention efforts. And lastly, TEP Goal #5, with reductions in brush management and natural resource monitoring which will impact the department's ability to meet Climate Actions Plans with regards to natural resource management, preservation, restoration, and tree plantings.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
Percentage customer satisfaction with park system ¹	This measures the customers who rate satisfaction with parks systems as Excellent or good on our annual summer survey	89.9%	94.4%	90.0%
Percentage of acres of brush management completed	This measures the percentage of acres towards our annual target that we met	93%	94%	95%
Number of park acres decommissioned converted to sustainable landscapes	This represents the number of decommissioned acres that were able to be converted to sustainable landscape in any one year	0.08	0.00	2.37
Number of acres where habitat restoration occurred	This represents the number of acres in Open Space areas that had habitat restoration done in a year	18.48	20.00	5.00
Percentage of increase with on-line registration participation	This represents the percentage increase in registrations from the previous fiscal year to current year	27.85%	15.00%	1.00%
Percentage customer satisfaction with recreational program activities ¹	This measures the customers who rate satisfaction with park programs as Excellent or good on our annual summer survey	90.2%	92.8%	90.0%

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Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
Number of aquatic users	Total number of aquatic users at all our pool facilities in one Fiscal Year	149,569	201,000	285,000
Number of hours of operation of recreation centers	Total number of hours of operation for our recreation facilities in one Fiscal Year	154,659	165,000	172,432
Number of acres of parks and open spaces per 1,000 population	Based on most recent census and park acres, this represents number of acres per 1,000 people	32.51	31.03	32.49

1. The target is based on a five year average

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Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	1,182.37	1,243.48	1,098.74	(144.74)
Personnel Expenditures	\$ 111,259,868	\$ 120,708,612	\$ 122,283,904	\$ 1,575,292
Non-Personnel Expenditures	121,469,975	136,834,549	112,490,974	(24,343,575)
Total Department Expenditures	\$ 232,729,843	\$ 257,543,161	\$ 234,774,878	\$ (22,768,283)
Total Department Revenue	\$ 126,355,630	\$ 120,872,398	\$ 122,984,010	\$ 2,111,612

General Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Administrative Services	\$ 8,724,800	\$ 8,778,033	\$ 8,824,298	\$ 46,265
Balboa Park Division	-	13,630,096	14,008,193	378,097
Citywide Maintenance Services	20,601,665	20,919,073	19,511,082	(1,407,991)
Citywide Recreation Services	3,922,527	5,395,785	5,468,059	72,274
Community Parks I	34,593,518	36,742,352	34,346,031	(2,396,321)
Community Parks II	57,119,371	55,573,224	51,698,285	(3,874,939)
Developed Regional Parks	38,416,735	-	-	-
Mission Bay Park & Shoreline Parks	-	17,479,908	17,962,840	482,932
Open Space	17,178,944	19,240,839	19,505,081	264,242
Park Ranger Division	-	6,475,872	6,953,922	478,050
Parks & Recreation	-	-	410,991	410,991
Total	\$ 180,557,561	\$ 184,235,182	\$ 178,688,782	\$ (5,546,400)

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Administrative Services	33.75	39.81	36.77	(3.04)
Balboa Park Division	0.00	111.92	90.22	(21.70)
Citywide Maintenance Services	123.00	128.00	106.21	(21.79)
Citywide Recreation Services	35.00	58.64	44.85	(13.79)
Community Parks I	212.17	212.02	175.17	(36.85)
Community Parks II	311.21	308.38	273.92	(34.46)
Developed Regional Parks	263.50	0.00	0.00	0.00
Mission Bay Park & Shoreline Parks	0.00	112.60	105.10	(7.50)
Open Space	81.82	98.84	96.24	(2.60)
Park Ranger Division	0.00	50.35	47.09	(3.26)
Total	1,060.45	1,120.56	975.57	(144.99)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 11,306,127	\$ -
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			

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Significant Budget Adjustments

	FTE	Expenditures	Revenue
Balboa Park Paid Parking Addition of non-personnel expenditures and revenue associated with the implementation of paid parking in Balboa Park.	0.00	1,425,000	11,000,000
New Facility - East Village Green Addition of 9.00 FTE Positions and non-personnel expenditures to support the operations and maintenance of East Village Green.	9.00	970,147	67,137
Employ and Empower Program Support Addition of 4.86 Management Interns - Hourly and 4.14 Student Interns - Hourly associated revenue to support the Employ and Empower Program.	9.00	452,440	452,440
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	0.00	398,874	-
User Fee Study Addition of non-personnel expenditures to support the user fee study for recreation services.	0.00	216,000	-
New Facility - Eastbourne Neighborhood Park Addition of 1.00 Grounds Maintenance Worker 2 and non-personnel expenditures to support the operations and maintenance of the Eastbourne Neighborhood Park.	1.00	159,459	-
General Benefit Contribution Adjustment in State-mandated funding associated with the general benefit contribution for city parks maintained by Maintenance Assessment Districts (MADs).	0.00	112,443	-
New Facility - Rowan Elementary Joint Use Addition of 0.50 Grounds Maintenance Worker 2 and associated non-personnel expenditures to support the operations and maintenance of the Rowan Elementary Joint Use site.	0.50	81,052	-
New Facility- Pacific Beach Elementary Joint Use Addition of 0.50 Grounds Maintenance Worker 2 and non-personnel expenditures to support the operations and maintenance of the Pacific Beach Elementary Joint Use site.	0.50	68,334	-
New Facility-Federal Blvd Pocket Park Addition of 0.50 Grounds Maintenance Worker 2 and associated non-personnel expenditures to support the operations and maintenance of the Federal Blvd Pocket Park containing trails and fitness equipment.	0.50	63,527	-
Reallocation of Positions Reallocation of positions among various Parks and Recreation Funds to align with operational needs.	(1.00)	(83,030)	-
Reduction of Mission Bay Pest Control Services Reduction of non-personnel expenditures associated with pest control services within Mission Bay Park.	0.00	(9,300)	-

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Significant Budget Adjustments

	FTE	Expenditures	Revenue
Reduction of Refuse Disposal Fees Reduction of refuse disposal fees associated with a fee discount to city forces.	0.00	(65,530)	-
Reduction of Cell Phone Services Reduction of non-personnel expenditures associated with cell phone services.	0.00	(91,117)	-
Reduction of Equipment Rentals Reduction in non-personnel expenditures associated with vehicle and equipment rentals.	0.00	(102,174)	-
Reduction of Beach Fire Ring program Reduction of 1.00 Equipment Operator 2 and non-personnel expenditures associated with beach fire ring maintenance.	(1.00)	(135,439)	-
Reduction in Capital Expenditure Reduction of capital expenditures in the Citywide Maintenance Division.	0.00	(170,000)	-
Reduction of Grounds Maintenance Supervisor Reduction of 2.00 Grounds Maintenance Supervisors and associated non-personnel expenditures in the Mira Mesa and Robb Field areas.	(2.00)	(191,370)	-
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	(219,802)	(5,157,662)
Reduction of Engineering Services Reduction of non-personnel expenditures associated with support from Engineering and Capital Projects personnel for Parks and Recreation Department related projects.	0.00	(224,889)	-
Reduction of Contractual Landscape Maintenance Reduction in contracted landscape maintenance at various Community Parks I & II locations.	0.00	(289,868)	-
Reduction of Asset Management Support Reduction of 1.00 Project Officer 2 and 1.00 Program Coordinator in the Asset Management Section within the department.	(2.00)	(338,987)	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	(408,849)	-
Reduction of Irrigation Support Reduction of 5.00 Equipment Technician 1s in the Irrigation Section of Parks and Recreation Department.	(5.00)	(430,355)	-
Reduction of Balboa Park Division Reduction of 5.00 FTE Positions in the Balboa Park Division associated with equipment operations and park maintenance.	(5.00)	(433,270)	-

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Significant Budget Adjustments

	FTE	Expenditures	Revenue
Reduction of Grounds Maintenance Reduction of 5.00 Grounds Maintenance Worker 2s and non-personnel expenditures associated with Joint Use sites, neighborhood parks, playgrounds, recreation centers, and dog parks.	(5.00)	(492,870)	-
Reduction in Maintenance for Trees, Trail Repairs and Irrigation Systems Reduction of non-personnel expenditures associated with maintenance for trees, irrigation systems and trails within Citywide Parks and Open Space areas.	0.00	(897,000)	-
Security Services Reduction of security services throughout the parks system and Joint Use sites.	0.00	(1,001,039)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(42.26)	(1,496,494)	-
Reduction of Portable Restrooms and Comfort Stations Reduction of 13.00 FTE Positions and associated non-personnel expenditures due to portable restroom and various comfort station closures throughout the parks system and Joint Use sites.	(13.00)	(1,681,673)	-
Reduction of Citywide Maintenance Services Division Reduction of 16.00 FTE Positions associated with citywide park and equipment maintenance and landscaping at all community and regional parks.	(16.00)	(1,703,965)	-
Reduction of Community Parks I Division Reduction of 18.50 FTE Positions and non-personnel expenditures associated with maintenance and supervision in Community Parks I Division.	(18.50)	(1,956,564)	-
Reduction of Animal Services Contract Reduction of non-personnel expenditures associated with the San Diego Humane Society Animal Services contract.	0.00	(3,500,000)	-
Reduction of Recreation Center Hours Reduction of 54.73 FTE Positions and associated non-personnel expenditures and revenue related to reducing recreation center operations from 60 to 40 hours at 27 sites.	(54.73)	(4,876,218)	(151,081)
Transient Occupancy Tax Reimbursements Adjustment to reflect revised revenue for safety and maintenance of tourism-related facilities from the Transient Occupancy Tax fund.	0.00	-	12,343,221
User Fees Revised Revenue Adjustment to reflect an anticipated increase from the implementation of revised user fee update.	0.00	-	1,742,745
Asset Management Support Adjustment to reflect revised revenue projections for the reimbursement of asset management support for capital improvement projects and plan check reviews.	0.00	-	500,000

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Significant Budget Adjustments

	FTE	Expenditures	Revenue
RV and Boat Dumping Fee	0.00	-	300,000
Increase in revenue for new RV and Boat Dumping Fees in Mission Bay Park.			
Golf Fund Reimbursement	0.00	-	115,306
Adjustment to reflect an anticipated revenue increase for reimbursement of 0.25 of the Assistant Department Director position from the Golf Fund.			
Environmental Growth Fund Reimbursements	0.00	-	(15,598,684)
Adjustment to reflect revised revenue projections for the reimbursement of eligible expenditures from the Environmental Growth Funds (EGF).			
Total	(144.99)	\$ (5,546,400)	\$ 5,613,422

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 61,708,932	\$ 66,049,667	\$ 66,125,777	\$ 76,110
Fringe Benefits	37,683,720	42,024,627	41,826,261	(198,366)
PERSONNEL SUBTOTAL	99,392,652	108,074,294	107,952,038	(122,256)
NON-PERSONNEL				
Supplies	\$ 7,364,260	\$ 6,340,484	\$ 4,933,648	\$ (1,406,836)
Contracts & Services	50,338,656	42,949,258	39,452,912	(3,496,346)
<i>External Contracts & Services</i>	<i>39,081,576</i>	<i>31,659,212</i>	<i>28,300,616</i>	<i>(3,358,596)</i>
<i>Internal Contracts & Services</i>	<i>11,257,080</i>	<i>11,290,046</i>	<i>11,152,296</i>	<i>(137,750)</i>
Information Technology	3,265,763	3,967,535	3,551,103	(416,432)
Energy and Utilities	17,977,759	22,170,049	22,408,639	238,590
Other	93,280	139,505	139,505	-
Transfers Out	547,171	1,183	1,183	-
Capital Expenditures	1,413,616	510,671	249,754	(260,917)
Debt	164,404	82,203	-	(82,203)
NON-PERSONNEL SUBTOTAL	81,164,909	76,160,888	70,736,744	(5,424,144)
Total	\$ 180,557,561	\$ 184,235,182	\$ 178,688,782	\$ (5,546,400)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 52,229,944	\$ 58,666,522	\$ 52,861,273	\$ (5,805,249)
Fines Forfeitures and Penalties	168,530	70,145	70,145	-
Licenses and Permits	226,710	166,865	11,510,845	11,343,980
Other Revenue	248,413	27,739	27,739	-
Rev from Money and Prop	268,886	502,065	576,756	74,691
Rev from Other Agencies	377,656	103,200	103,200	-
Transfers In	789,940	903,000	903,000	-
Total	\$ 54,310,078	\$ 60,439,536	\$ 66,052,958	\$ 5,613,422

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Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000011	Account Clerk	5.00	5.00	5.00	\$ 49,620 - 59,689	\$ 279,797
20000024	Administrative Aide 2	6.00	6.00	5.00	67,180 - 80,983	377,183
21000825	Aging Recreation Specialist	0.00	4.00	4.00	65,760 - 79,017	293,471
21000750	Aquatics Recreation Specialist	0.00	1.00	2.00	67,333 - 80,983	148,316
20000753	Aquatics Technician 1	2.00	2.00	1.00	60,263 - 71,859	71,859
20000749	Aquatics Technician 2	6.00	6.00	5.00	63,330 - 75,418	377,090
20000754	Aquatics Technician Supervisor	1.00	1.00	1.00	69,755 - 83,455	83,455
20000040	Area Manager	26.00	26.00	24.00	83,298 - 100,901	2,341,438
20001140	Assistant Department Director	2.00	3.00	2.00	98,302 - 372,372	487,862
20001202	Assistant Deputy Director	1.75	1.75	1.75	78,886 - 290,057	350,321
20000108	Assistant Recreation Center Director	46.00	46.00	1.00	47,415 - 57,330	55,250
20000143	Associate Engineer-Civil	1.00	1.00	1.00	115,403 - 139,317	139,317
20000119	Associate Management Analyst	6.00	6.00	8.00	85,285 - 103,085	747,134
20000162	Associate Planner	1.00	1.00	1.00	93,825 - 113,371	113,371
20000202	Building Supervisor	1.00	2.00	1.00	56,893 - 68,294	65,562
20000234	Carpenter	2.00	2.00	2.00	67,922 - 81,267	156,439
20000236	Cement Finisher	2.00	2.00	2.00	76,605 - 91,805	179,101
20000539	Clerical Assistant 2	2.00	1.00	0.00	47,174 - 56,871	-
90000539	Clerical Assistant 2	0.05	0.00	0.00	47,174 - 56,871	-
90000352	Custodian 1	2.00	2.00	2.00	39,444 - 47,167	94,335
20000354	Custodian 2	11.50	11.50	12.00	43,115 - 51,286	582,176
20000355	Custodian 3	3.00	3.00	3.00	47,167 - 55,853	162,769
20001168	Deputy Director	6.75	5.75	8.75	78,886 - 290,057	1,943,651
20000395	District Manager	15.00	15.00	14.00	93,694 - 113,000	1,537,334
20000408	Electrician	1.00	1.00	0.00	83,030 - 99,662	-
21000440	Environmental Biologist 2	1.00	1.00	0.00	88,845 - 107,999	-
21000451	Environmental Biologist 3	4.00	6.00	7.00	102,517 - 124,117	806,945
20000426	Equipment Operator 1	13.00	12.00	10.00	56,107 - 67,202	657,112
20000430	Equipment Operator 2	9.00	10.00	10.00	65,869 - 78,777	735,649
20000418	Equipment Technician 1	10.00	9.00	2.00	53,617 - 64,253	127,666
20000423	Equipment Technician 2	9.00	9.00	6.00	58,837 - 70,128	414,106
20000431	Equipment Technician 3	1.00	1.00	1.00	64,603 - 77,161	64,603
21000432	Geographic Info Systems Analyst 2	1.00	2.00	3.00	86,945 - 105,050	274,748
21000436	Geographic Info Systems Technician	1.00	1.00	0.00	68,468 - 82,555	-
20000675	Grounds Maintenance Manager	11.00	12.00	12.00	83,254 - 100,916	1,186,558
20000472	Grounds Maintenance Supervisor	18.00	18.00	16.00	64,293 - 77,276	1,214,165
20000467	Grounds Maintenance Worker 1	5.00	3.00	3.00	48,287 - 57,241	169,433
90000467	Grounds Maintenance Worker 1	21.00	21.50	20.00	48,287 - 57,241	1,006,791

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Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
20000468	Grounds Maintenance Worker 2	311.00	314.00	293.00	53,435 - 63,576	18,205,812
20000470	Grounds Maintenance Worker 3	0.00	0.00	2.00	58,271 - 69,419	127,690
20000502	Heavy Truck Driver 1	6.00	6.00	6.00	53,901 - 64,275	355,217
20000503	Horticulturist	3.00	3.00	3.00	83,735 - 101,228	284,862
20000290	Information Systems Analyst 2	2.00	2.00	2.00	86,945 - 105,050	208,222
20000293	Information Systems Analyst 3	1.00	1.00	1.00	95,463 - 115,381	115,381
20000998	Information Systems Analyst 4	1.00	1.00	1.00	107,322 - 130,079	130,079
20000497	Irrigation Specialist	6.00	7.00	6.00	57,745 - 69,058	414,348
20000589	Laborer	10.00	10.00	3.00	47,928 - 57,062	170,942
20000669	Landscape Designer	8.00	8.00	7.00	118,646 - 143,315	993,173
20000608	Light Equipment Operator	16.00	16.00	17.00	52,940 - 63,118	1,040,973
90001073	Management Intern	2.32	25.06	7.18	38,548 - 49,686	335,759
20000660	Nursery Gardener	5.00	6.00	4.00	54,928 - 65,389	257,305
20000661	Nursery Supervisor	1.00	1.00	1.00	64,248 - 77,187	76,029
20000756	Office Support Specialist	2.00	2.00	2.00	48,747 - 58,684	107,431
20001138	Park and Recreation Director	1.00	1.00	1.00	98,302 - 372,372	275,118
20000666	Park Ranger	55.00	61.00	61.00	71,417 - 86,770	4,962,541
20000680	Payroll Specialist 2	4.75	4.75	4.75	57,330 - 69,255	292,093
20000173	Payroll Supervisor	1.00	1.00	1.00	65,782 - 79,585	65,782
20000676	Pesticide Applicator	8.00	9.00	9.00	63,227 - 75,392	636,285
20000677	Pesticide Supervisor	1.00	1.00	1.00	73,557 - 88,452	73,557
20001015	Pool Guard 2	23.00	23.00	23.00	45,252 - 54,513	1,101,636
90001015	Pool Guard 2	26.81	26.81	26.81	45,252 - 54,513	1,461,484
20001234	Program Coordinator	1.00	2.00	1.00	36,364 - 218,225	127,294
20001222	Program Manager	5.00	5.00	4.00	78,886 - 290,057	746,184
20000763	Project Officer 2	3.00	3.00	3.00	127,936 - 154,642	453,101
20000783	Public Information Clerk	3.00	5.00	6.00	49,620 - 59,689	335,516
90000798	Recreation Aide	6.33	4.63	2.10	35,880 - 41,649	90,520
20000921	Recreation Center Director 1	13.00	13.00	13.00	55,583 - 66,940	783,229
20000802	Recreation Center Director 2	14.00	14.00	13.00	59,754 - 71,875	916,423
20000751	Recreation Center Director 3	35.00	35.00	37.00	64,144 - 77,052	2,754,843
20000569	Recreation Leader 1	33.00	20.00	16.00	35,880 - 42,981	609,590
90000569	Recreation Leader 1	40.16	42.66	40.46	35,880 - 42,981	1,710,611
20000530	Recreation Leader 2	6.00	20.00	16.00	41,147 - 49,577	706,079
20000534	Recreation Leader 2	5.00	5.00	3.00	41,147 - 49,577	140,298
90000530	Recreation Leader 2	0.50	0.00	0.00	41,147 - 49,577	-
20000804	Recreation Specialist	6.00	5.00	7.00	64,166 - 77,117	507,467
20000811	Recreation Specialist	0.00	0.00	2.00	64,166 - 77,117	146,616
20000807	Recreation Specialist (Terminal)	3.00	0.00	0.00	64,166 - 77,117	-
20000817	Recreation Specialist (Terminal)	1.00	0.00	0.00	64,166 - 77,117	-
20000927	Senior Clerk/Typist	2.00	2.00	1.00	55,801 - 67,289	67,289

Parks and Recreation

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
20000015	Senior Management Analyst	7.00	8.00	8.00	93,628 - 113,219	897,260
20000844	Senior Park Ranger	15.00	13.00	14.00	89,500 - 108,436	1,436,422
20000918	Senior Planner	5.00	5.00	4.00	108,064 - 130,669	500,071
20001046	Senior Utility Supervisor	1.00	0.00	0.00	74,881 - 90,663	-
20000928	Senior Zoning Investigator	1.00	1.00	1.00	83,036 - 100,508	96,990
20000194	Seven-Gang Mower Operator	10.00	10.00	7.00	56,107 - 67,202	456,967
90001146	Student Intern	0.00	19.52	4.14	35,880 - 42,522	176,043
21000826	Supervising Aging Recreation Specialist	0.00	0.00	1.00	75,566 - 91,641	87,394
21000778	Supervising Aquatic Recreation Specialist	1.00	4.00	4.00	77,466 - 93,846	354,247
20000988	Supervising Custodian	1.00	1.00	1.00	50,861 - 61,472	60,243
20000970	Supervising Management Analyst	4.00	4.00	4.00	100,377 - 121,605	443,964
20001007	Supervising Recreation Specialist	6.00	4.00	3.00	73,754 - 89,369	252,492
21000835	Supervising Safety Ranger	0.00	4.00	5.00	102,954 - 124,706	595,327
21000404	Supervising Therap Recreation Specialist	2.00	2.00	2.00	75,566 - 91,641	183,282
20000959	Swimming Pool Manager 1	15.00	15.00	15.00	52,001 - 62,528	824,804
90000959	Swimming Pool Manager 1	6.70	6.70	6.70	52,001 - 62,528	418,937
20000960	Swimming Pool Manager 2	5.00	5.00	4.00	60,824 - 73,470	279,929
20000961	Swimming Pool Manager 3	10.00	10.00	10.00	66,961 - 80,852	798,234
21000407	Therap Recreatn Leader	5.00	2.00	2.00	44,292 - 53,399	97,642
91000407	Therap Recreatn Leader	4.83	4.83	4.83	44,292 - 53,399	213,928
21000406	Therap Recreatn Spec	5.00	5.00	5.00	65,760 - 79,017	379,135
21000177	Trainer	1.00	1.00	1.00	83,254 - 100,603	100,603
20001038	Tree Maintenance Crewleader	1.00	1.00	1.00	55,779 - 66,481	66,205
20001039	Tree Trimmer	3.00	3.00	2.00	53,333 - 63,511	120,989
20001044	Utility Supervisor	4.00	4.00	4.00	70,337 - 84,127	333,311
20001045	Utility Supervisor	6.00	6.00	5.00	70,337 - 84,127	401,718
20001051	Utility Worker 1	4.00	4.00	3.00	48,891 - 58,159	174,477
20001053	Utility Worker 2	11.00	11.00	10.00	53,413 - 63,554	613,304
90001067	Work Service Aide	0.00	0.10	0.10	35,880 - 41,649	4,165
	Bilingual - Regular					157,248
	Budgeted Personnel					(5,482,897)
	Expenditure Savings					
	Infrastructure Registration Pay					22,291
	Landscape Architect Lic					175,374
	Night Shift Pay					11,096
	Other Certification Pays					18,328
	Overtime Budgeted					421,809
	Reg Pay For Engineers					20,898
	Sick Leave - Hourly					77,806
	Special Assignment Pay					126,462
	Termination Pay Annual Leave					239,115
	Vacation Pay In Lieu					938,378

Parks and Recreation

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages Subtotal		1,060.45	1,120.56	975.57		\$ 66,125,777

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 140,238	\$ 150,676	\$ 146,494	\$ (4,182)
Flexible Benefits	9,184,912	11,101,491	9,716,723	(1,384,768)
Insurance	1,594	-	-	-
Long-Term Disability	240,529	239,543	324,019	84,476
Medicare	915,075	978,662	954,401	(24,261)
Other	2,068	-	-	-
Other Post-Employment Benefits	3,485,249	3,774,887	3,196,250	(578,637)
Retiree Medical Trust	76,375	92,813	95,582	2,769
Retirement 401 Plan	296,078	361,700	377,190	15,490
Retirement ADC	18,457,451	20,118,827	21,868,969	1,750,142
Retirement DROP	102,064	116,395	82,889	(33,506)
Risk Management Administration	1,038,923	1,264,370	1,291,593	27,223
Supplemental Pension Savings Plan	1,728,833	1,667,845	1,475,993	(191,852)
Unemployment Insurance	66,033	68,189	60,659	(7,530)
Workers' Compensation	1,948,298	2,089,229	2,235,499	146,270
Fringe Benefits Subtotal	\$ 37,683,720	\$ 42,024,627	\$ 41,826,261	\$ (198,366)
Total Personnel Expenditures			\$ 107,952,038	

Environmental Growth 1/3 Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Developed Regional Parks	\$ 156	\$ -	\$ -	-
Environmental Growth 1/3	2,199,130	13,996,449	10,045,634	(3,950,815)
Environmental Growth 2/3	6,791,528	-	-	-
Total	\$ 8,990,814	\$ 13,996,449	\$ 10,045,634	\$ (3,950,815)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
General Benefit Contribution	0.00	\$ 28,041	\$ -
Adjustment in State-mandated funding associated with the general benefit contribution for city parks maintained by Maintenance Assessment Districts (MADs).			
Non-Discretionary Adjustment	0.00	6,144	-
Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.			

Parks and Recreation

Significant Budget Adjustments

	FTE	Expenditures	Revenue
One-Time Additions and Annualizations	0.00	(655,000)	(166,667)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Reimbursements for Eligible Expenditures	0.00	(3,330,000)	-
Adjustment to reflect a decrease in reimbursement to the General Fund.			
Revised SDG&E Minimum Bid Payment	0.00	-	228,234
Adjustment to reflect revised SDG&E minimum bid payment projection.			
Revised Franchise Fee Revenue	0.00	-	(1,878,838)
Adjustment to reflect revised franchise fee revenue projections.			
Total	0.00	\$ (3,950,815)	\$ (1,817,271)

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Supplies	\$ -	\$ 78,123	\$ 78,123	-
Contracts & Services	7,046,770	908,306	239,437	(668,869)
<i>External Contracts & Services</i>	254,976	866,036	211,036	(655,000)
<i>Internal Contracts & Services</i>	6,791,794	42,270	28,401	(13,869)
Energy and Utilities	1,834,044	2,047,356	2,067,369	20,013
Transfers Out	110,000	10,962,664	7,660,705	(3,301,959)
NON-PERSONNEL SUBTOTAL	8,990,814	13,996,449	10,045,634	(3,950,815)
Total	\$ 8,990,814	\$ 13,996,449	\$ 10,045,634	\$ (3,950,815)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Other Local Taxes	\$ 10,348,070	\$ 10,541,173	\$ 8,723,902	(1,817,271)
Rev from Money and Prop	272,767	9,000	9,000	-
Total	\$ 10,620,838	\$ 10,550,173	\$ 8,732,902	\$ (1,817,271)

Environmental Growth 2/3 Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Environmental Growth 1/3	\$ 17,541,093	\$ -	\$ -	-
Environmental Growth 2/3	-	30,915,910	15,151,775	(15,764,135)
Total	\$ 17,541,093	\$ 30,915,910	\$ 15,151,775	\$ (15,764,135)

Parks and Recreation

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Reimbursements for Eligible Expenditures	0.00	\$ (5,666,743)	\$ -
Adjustment to reflect an increase in reimbursements to the General Fund.			
One-Time Additions and Annualizations	0.00	(10,097,392)	(333,333)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Revised SDG&E Minimum Bid Payment	0.00	-	456,471
Adjustment to reflect revised SDG&E minimum bid payment projections.			
Revised Franchise Fee Revenue	0.00	-	(3,757,677)
Adjustment to reflect revised franchise fee revenue projections.			
Total	0.00	\$ (15,764,135)	\$ (3,634,539)

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Contracts & Services	\$ 17,541,093	\$ 6,177,000	\$ 7,000,000	\$ 823,000
<i>External Contracts & Services</i>	-	6,177,000	7,000,000	823,000
<i>Internal Contracts & Services</i>	17,541,093	-	-	-
Transfers Out	-	24,738,910	8,151,775	(16,587,135)
NON-PERSONNEL SUBTOTAL	17,541,093	30,915,910	15,151,775	(15,764,135)
Total	\$ 17,541,093	\$ 30,915,910	\$ 15,151,775	\$ (15,764,135)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Other Local Taxes	\$ 21,196,450	\$ 21,082,342	\$ 17,447,803	\$ (3,634,539)
Rev from Money and Prop	470,248	25,000	25,000	-
Total	\$ 21,666,698	\$ 21,107,342	\$ 17,472,803	\$ (3,634,539)

Golf Course Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Golf Operations	\$ 25,312,525	\$ 28,375,471	\$ 30,848,105	\$ 2,472,634
Parks & Recreation	-	-	25,457	25,457
Total	\$ 25,312,525	\$ 28,375,471	\$ 30,873,562	\$ 2,498,091

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Golf Operations	119.92	122.92	123.17	0.25
Total	119.92	122.92	123.17	0.25

Parks and Recreation

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	0.00 \$	1,269,815 \$	-
Land Use Fee Addition of non-personnel expenditures to increase the Land Use fee payment to the General Fund.	0.00	502,202	-
Credit Card Processing Fees Addition of non-personnel expenditures to align budget with anticipated expenses related to credit card processing fees.	0.00	390,457	-
Overtime Budget Addition of personnel expenditures to align budget with anticipated overtime expenses related to general and special salary increases and increased interest in overtime opportunities.	0.00	282,735	-
Building Maintenance Supervisor Addition of 1.00 Building Maintenance Supervisor and associated non-personnel expenditures to manage aging infrastructure needs and address future CIP requirements related to new buildings and structures.	1.00	262,995	-
Mission Bay Golf Course Lighting Repair Addition of non-personnel expenditures for lighting repair at Mission Bay Golf Course.	0.00	150,000	-
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	0.00	207,265	-
Assistant Director Reimbursement to General Fund Addition of non-personnel expenditures for partial reimbursement of Assistant Director position expenses.	0.00	115,306	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	0.00	82,153	-
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	0.00	25,457	-
Supplemental Cost of Living Adjustment Adjustment to reflect revised non-personnel expenditures for the funding of the Supplemental Cost of Living Adjustment.	0.00	1,000	-
Reallocation of Positions Reallocation of positions among various Parks and Recreation Funds to align with operational needs.	0.25	20,760	-

Parks and Recreation

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	(18,987)	-
Reduction of Seven Gang Mower Operator Reduction of 1.00 Seven Gang Mower Operator and associated non-personnel expenditures in the Golf Division.	(1.00)	(148,367)	-
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	(644,700)	-
User Fees Revised Revenue Adjustment to reflect an anticipated increase from the implementation of revised user fee charges.	0.00	-	1,950,000
Total	0.25	\$ 2,498,091	\$ 1,950,000

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 7,068,807	\$ 7,791,189	\$ 8,982,890	\$ 1,191,701
Fringe Benefits	4,488,557	4,843,129	5,348,976	505,847
PERSONNEL SUBTOTAL	11,557,364	12,634,318	14,331,866	1,697,548
NON-PERSONNEL				
Supplies	\$ 2,001,850	\$ 2,270,939	\$ 2,181,893	\$ (89,046)
Contracts & Services	8,882,833	9,563,599	10,290,626	727,027
<i>External Contracts & Services</i>	<i>6,838,224</i>	<i>7,351,359</i>	<i>7,944,024</i>	<i>592,665</i>
<i>Internal Contracts & Services</i>	<i>2,044,609</i>	<i>2,212,240</i>	<i>2,346,602</i>	<i>134,362</i>
Information Technology	335,153	473,636	454,649	(18,987)
Energy and Utilities	2,440,681	3,310,544	3,395,093	84,549
Other	14,088	33,697	34,697	1,000
Transfers Out	-	66,088	66,088	-
Capital Expenditures	80,557	22,650	118,650	96,000
NON-PERSONNEL SUBTOTAL	13,755,161	15,741,153	16,541,696	800,543
Total	\$ 25,312,525	\$ 28,375,471	\$ 30,873,562	\$ 2,498,091

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 34,804,952	\$ 25,778,987	\$ 27,728,987	\$ 1,950,000
Other Revenue	486,131	332,560	332,560	-
Rev from Money and Prop	4,145,480	2,627,800	2,627,800	-
Total	\$ 39,436,562	\$ 28,739,347	\$ 30,689,347	\$ 1,950,000

Parks and Recreation

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000011	Account Clerk	2.00	2.00	2.00	\$ 49,620 - 59,689	\$ 119,378
20000024	Administrative Aide 2	1.00	1.00	1.00	67,180 - 80,983	73,557
20001202	Assistant Deputy Director	1.25	1.25	1.25	78,886 - 290,057	250,219
20000482	Asst Golf Course Superintendent	6.00	6.00	6.00	74,635 - 89,723	523,250
20000201	Building Maintenance Supervisor	0.00	0.00	1.00	102,277 - 123,724	123,724
20000539	Clerical Assistant 2	1.00	1.00	1.00	47,174 - 56,871	54,881
20001168	Deputy Director	1.00	1.00	1.00	78,886 - 290,057	222,768
20000408	Electrician	0.00	0.00	0.25	83,030 - 99,662	20,760
20000426	Equipment Operator 1	5.00	5.00	5.00	56,107 - 67,202	336,010
20000423	Equipment Technician 2	3.00	3.00	3.00	58,837 - 70,128	199,093
20000431	Equipment Technician 3	2.00	2.00	2.00	64,603 - 77,161	154,322
20000481	Golf Course Greenskeeper	30.00	31.00	31.00	53,028 - 62,987	1,884,467
20000819	Golf Course Manager	2.00	2.00	2.00	85,110 - 102,670	205,340
20000498	Golf Course Superintendent	2.00	2.00	2.00	81,731 - 98,812	197,624
20000479	Golf Operations Assistant	20.50	20.50	20.50	50,771 - 61,203	1,221,202
90000479	Golf Operations Assistant	5.36	5.36	5.36	50,771 - 61,203	323,042
20000480	Golf Operations Supervisor	2.00	4.00	4.00	58,718 - 70,494	271,533
20000467	Grounds Maintenance Worker 1	9.00	9.00	9.00	48,287 - 57,241	505,356
20000497	Irrigation Specialist	4.00	4.00	4.00	57,745 - 69,058	274,160
20000608	Light Equipment Operator	5.00	5.00	5.00	52,940 - 63,118	315,590
20000680	Payroll Specialist 2	1.00	1.00	1.00	57,330 - 69,255	57,330
20000676	Pesticide Applicator	5.00	5.00	5.00	63,227 - 75,392	374,717
20001222	Program Manager	2.00	2.00	2.00	78,886 - 290,057	377,770
90000798	Recreation Aide	1.81	1.81	1.81	35,880 - 41,649	110,778
20000818	Recreation Specialist	4.00	4.00	4.00	64,166 - 77,117	306,859
20000015	Senior Management Analyst	1.00	1.00	1.00	93,628 - 113,219	113,219
20000194	Seven-Gang Mower Operator	2.00	2.00	1.00	56,107 - 67,202	56,107
20000970	Supervising Management Analyst	1.00	1.00	1.00	100,377 - 121,605	121,605
	Bilingual - Regular					2,912
	Budgeted Personnel					(513,916)
	Expenditure Savings					
	Overtime Budgeted					559,258
	Sick Leave - Hourly					5,486
	Standby Pay					13,812
	Termination Pay Annual					12,283
	Leave					
	Vacation Pay In Lieu					108,394
FTE, Salaries, and Wages Subtotal		119.92	122.92	123.17	\$	8,982,890

Parks and Recreation

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 16,623	\$ 19,160	\$ 20,960	\$ 1,800
Flexible Benefits	1,176,570	1,321,384	1,352,990	31,606
Long-Term Disability	26,222	27,015	41,973	14,958
Medicare	104,627	107,814	119,500	11,686
Other Post-Employment Benefits	453,557	456,212	452,350	(3,862)
Retiree Medical Trust	11,308	11,829	13,908	2,079
Retirement 401 Plan	42,702	45,693	53,849	8,156
Retirement ADC	2,092,033	2,253,369	2,632,977	379,608
Retirement DROP	8,401	11,189	7,588	(3,601)
Risk Management Administration	135,005	152,809	182,789	29,980
Supplemental Pension Savings Plan	153,924	169,129	170,300	1,171
Unemployment Insurance	7,158	7,683	7,865	182
Workers' Compensation	260,426	259,843	291,927	32,084
Fringe Benefits Subtotal	\$ 4,488,557	\$ 4,843,129	\$ 5,348,976	\$ 505,847
Total Personnel Expenditures		\$ 14,331,866		

Los Peñasquitos Canyon Preserve Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Los Peñasquitos Reserve	\$ 327,850	\$ 20,149	\$ 15,125	\$ (5,024)
Total	\$ 327,850	\$ 20,149	\$ 15,125	\$ (5,024)

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Los Peñasquitos Reserve	2.00	0.00	0.00	0.00
Total	2.00	0.00	0.00	0.00

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment	0.00	\$ (1,040)	\$ -
Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.			
Support for Information Technology	0.00	(3,984)	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Total	0.00	\$ (5,024)	\$ -

Parks and Recreation

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 168,124	\$ -	\$ -	-
Fringe Benefits	141,728	-	-	-
PERSONNEL SUBTOTAL	309,852	-	-	-
NON-PERSONNEL				
Supplies	\$ 948	\$ 4,125	\$ 4,125	-
Contracts & Services	12,324	12,040	11,000	(1,040)
<i>External Contracts & Services</i>	10,376	11,000	11,000	-
<i>Internal Contracts & Services</i>	1,948	1,040	-	(1,040)
Information Technology	4,726	3,984	-	(3,984)
NON-PERSONNEL SUBTOTAL	17,998	20,149	15,125	(5,024)
Total	\$ 327,850	\$ 20,149	\$ 15,125	\$ (5,024)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Rev from Money and Prop	\$ 27,500	\$ 36,000	\$ 36,000	-
Transfers In	293,953	-	-	-
Total	\$ 321,453	\$ 36,000	\$ 36,000	-

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000666	Park Ranger	1.00	0.00	0.00	\$ 71,417 - 86,770	\$ -
20000844	Senior Park Ranger	1.00	0.00	0.00	89,500 - 108,436	-
FTE, Salaries, and Wages Subtotal		2.00	0.00	0.00		\$ -

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 950	\$ -	\$ -	-
Flexible Benefits	29,157	-	-	-
Long-Term Disability	644	-	-	-
Medicare	2,477	-	-	-
Other Post-Employment Benefits	8,651	-	-	-
Retiree Medical Trust	142	-	-	-
Retirement 401 Plan	567	-	-	-
Retirement ADC	90,769	-	-	-
Retirement DROP	87	-	-	-
Risk Management Administration	2,571	-	-	-
Supplemental Pension Savings Plan	3,092	-	-	-
Unemployment Insurance	175	-	-	-
Workers' Compensation	2,445	-	-	-
Fringe Benefits Subtotal	\$ 141,728	\$ -	\$ -	-
Total Personnel Expenditures		\$ -	\$ -	

Parks and Recreation

Revenue and Expense Statement (Non-General Fund)

Environmental Growth 1/3 Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 6,308,280	\$ 4,793,304	\$ 3,309,546
Continuing Appropriation - CIP	195,572	160,839	150,839
Continuing Appropriation - Operating	7,873	1,962,519	-
TOTAL BALANCE AND RESERVES	\$ 6,511,725	\$ 6,916,662	\$ 3,460,386
REVENUE			
Other Local Taxes	\$ 10,348,070	\$ 10,541,173	\$ 8,723,902
Revenue from Use of Money and Property	272,767	9,000	9,000
TOTAL REVENUE	\$ 10,620,838	\$ 10,550,173	\$ 8,732,902
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 17,132,562	\$ 17,466,835	\$ 12,193,288
OPERATING EXPENSE			
Supplies	\$ -	\$ 78,123	\$ 78,123
Contracts & Services	8,237,124	908,306	239,437
Energy and Utilities	1,834,044	2,047,356	2,067,369
Transfers Out	110,000	10,962,664	7,660,705
TOTAL OPERATING EXPENSE	\$ 10,181,168	\$ 13,996,449	\$ 10,045,634
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 34,733	\$ -	\$ 20,000
Operating Expenditures	-	1,962,519	-
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 34,733	\$ 1,962,519	\$ 20,000
TOTAL EXPENSE	\$ 10,215,901	\$ 13,996,449	\$ 10,065,634
RESERVES			
Continuing Appropriation - CIP	\$ 160,839	\$ 160,839	\$ 130,839
Continuing Appropriation - Operating	1,962,519	-	-
TOTAL RESERVES	\$ 2,123,358	\$ 160,839	\$ 130,839
BALANCE	\$ 4,793,304	\$ 3,309,547	\$ 1,996,815
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 17,132,562	\$ 17,466,835	\$ 12,193,288

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** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

Parks and Recreation

Revenue and Expense Statement (Non-General Fund)

Environmental Growth 2/3 Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 7,373,121	\$ 11,498,726	\$ 1,690,159
Continuing Appropriation - CIP	368,768	178,497	138,497
TOTAL BALANCE AND RESERVES	\$ 7,741,889	\$ 11,677,223	\$ 1,828,656
REVENUE			
Other Local Taxes	\$ 21,196,450	\$ 21,082,342	\$ 17,447,803
Revenue from Use of Money and Property	470,248	25,000	25,000
TOTAL REVENUE	\$ 21,666,698	\$ 21,107,342	\$ 17,472,803
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 29,408,587	\$ 32,784,565	\$ 19,301,459
OPERATING EXPENSE			
Contracts & Services	\$ 17,541,093	\$ 6,177,000	\$ 7,000,000
Transfers Out	-	24,738,910	8,151,775
TOTAL OPERATING EXPENSE	\$ 17,541,093	\$ 30,915,910	\$ 15,151,775
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 190,271	-	\$ 50,000
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 190,271	\$ -	\$ 50,000
TOTAL EXPENSE	\$ 17,731,365	\$ 30,915,910	\$ 15,201,775
RESERVES			
Continuing Appropriation - CIP	\$ 178,497	\$ 178,497	\$ 88,497
TOTAL RESERVES	\$ 178,497	\$ 178,497	\$ 88,497
BALANCE	\$ 11,498,726	\$ 1,690,158	\$ 4,011,187
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 29,408,587	\$ 32,784,565	\$ 19,301,459

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** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

Parks and Recreation

Revenue and Expense Statement (Non-General Fund)

Golf Course Fund		FY2024 Actual		FY2025* Budget		FY2026** Draft
BEGINNING BALANCE AND RESERVES						
Balance from Prior Year	\$	32,326,701	\$	38,100,738	\$	45,517,528
Continuing Appropriation - CIP		6,239,504		12,417,162		13,917,162
Operating Reserve		3,297,320		3,297,320		3,983,520
TOTAL BALANCE AND RESERVES	\$	41,863,525	\$	53,815,220	\$	63,418,209
REVENUE						
Charges for Services	\$	34,804,952	\$	25,778,987	\$	27,728,987
Other Revenue		486,131		332,560		332,560
Revenue from Use of Money and Property		4,145,480		2,627,800		2,627,800
TOTAL REVENUE	\$	39,436,562	\$	28,739,347	\$	30,689,347
TOTAL BALANCE, RESERVES, AND REVENUE	\$	81,300,087	\$	82,554,567	\$	94,107,556
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE						
CIP Expenditures	\$	1,763,512	\$	2,000,000	\$	-
TOTAL CIP EXPENSE	\$	1,763,512	\$	2,000,000	\$	-
OPERATING EXPENSE						
Personnel Expenses	\$	7,068,807	\$	7,791,189	\$	8,982,890
Fringe Benefits		4,488,557		4,843,129		5,348,976
Supplies		2,001,850		2,270,939		2,181,893
Contracts & Services		8,882,833		9,563,599		10,290,626
Information Technology		335,153		473,636		454,649
Energy and Utilities		2,440,681		3,310,544		3,395,093
Other Expenses		14,088		33,697		34,697
Transfers Out		-		66,088		66,088
Capital Expenditures		80,557		22,650		118,650
TOTAL OPERATING EXPENSE	\$	25,312,525	\$	28,375,471	\$	30,873,562
EXPENDITURE OF PRIOR YEAR FUNDS						
CIP Expenditures	\$	408,830	\$	-	\$	2,000,000
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$	408,830	\$	-	\$	2,000,000
TOTAL EXPENSE	\$	27,484,867	\$	30,375,471	\$	32,873,562
RESERVES						
Continuing Appropriation - CIP	\$	12,417,162	\$	12,417,162	\$	11,917,162
Operating Reserve		3,297,320		3,297,320		3,983,520
TOTAL RESERVES	\$	15,714,482	\$	15,714,482	\$	15,900,682
BALANCE	\$	38,100,738	\$	36,464,614	\$	45,333,312
TOTAL BALANCE, RESERVES, AND EXPENSE	\$	81,300,087	\$	82,554,567	\$	94,107,556

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** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

Parks and Recreation

Revenue and Expense Statement (Non-General Fund)

Los Peñasquitos Canyon Preserve Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 1,185	\$ (5,212)	\$ 45,091
TOTAL BALANCE AND RESERVES	\$ 1,185	\$ (5,212)	\$ 45,091
REVENUE			
Revenue from Use of Money and Property	\$ 27,500	\$ 36,000	\$ 36,000
Transfers In	293,953	-	-
TOTAL REVENUE	\$ 321,453	\$ 36,000	\$ 36,000
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 322,638	\$ 30,788	\$ 81,091
OPERATING EXPENSE			
Personnel Expenses	\$ 168,124	\$ -	\$ -
Fringe Benefits	141,728	-	-
Supplies	948	4,125	4,125
Contracts & Services	12,324	12,040	11,000
Information Technology	4,726	3,984	-
TOTAL OPERATING EXPENSE	\$ 327,850	\$ 20,149	\$ 15,125
TOTAL EXPENSE	\$ 327,850	\$ 20,149	\$ 15,125
BALANCE	\$ (5,212)	\$ 10,639	\$ 65,966
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 322,638	\$ 30,788	\$ 81,091

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** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.