
## 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 major service areas: Beaches, Parks, Regional Parks/ Open Space, Recreational Facilities, Recreational Programs, and Special Events and Filming.

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 43,400 acres of park assets, which include almost 28,000 acres of open space and aquatic areas. The Department provides a wide variety of opportunities with over 443 parks and 110 Joint Use Sites, including Balboa Park and Mission Bay Park and 33 miles of waterfront, which include 14 miles of oceanfront shoreline and 19 miles of Bayfront shoreline. Open space areas conserve and protect a rich variety of sensitive habitats and cultural history and provide educational opportunities in a natural setting. There are approximately 237 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-toswim, 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.

Special Events and Filming:

The Special Events and Filming Office has merged with the Department of Parks and Recreation as part of an executive reorganization. Special Events and Filming provides a portfolio of services designed to support San Diego’s neighborhoods, as well as the City’s special event, filming, business, and tourism industries in order to generate local jobs, hundreds of millions of dollars in economic impact, and extensive worldwide media exposure for the San Diego region each year.

***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.***

- Meet or exceed the Department’s maintenance standards, especially for parks located in communities of concern.
- Ensure parks are consistently clean, sanitary, and visitor-ready.
- Enhance safety and accessibility in parks, especially in communities of concern.

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

- Reduce impediments to program participation in Climate Equity Index communities of concern.
- Market programs to San Diegans in and around CEI communities of concern.
- Identify and close gaps in service between various recreation facilities in and around CEI communities of concern.
- Offer recreation activities, programs, and events that are desired by the community.
- Provide Wi-Fi (wireless Internet) in communities to expand digital equity.

***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.

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

- Ensure facilities are culturally inclusive.

- Cultivate a culture of respect in our facilities by following the principles of respect, equity, and inclusion.

***Goal 5: Support Climate Action Plan goals through fossil fuel use reduction, natural resource management, habitat preservation and 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.
- Maintain and extend the urban shade canopy by planting trees in parks and replacing dead/dying trees.

***Goal 6: Attract and promote major special events and high quality film productions that enhance San Diego's global reputation, drive regional tourism, and deliver broad economic benefits, while strengthening a unified regional commitment to film and improving the Special Events & Filming through more user friendly, efficient permitting processes that support all communities across San Diego.***

- Expand equitable access to event and filming opportunities by educating organizers and industry partners (especially small, local, and historically excluded groups) on requirements, resources, and permitting pathways.
- Enhance the customer's permitting experience by improving platform functionality, resolving technical barriers, and streamlining support with City staff to efficiently and easily navigate the special events and film application process.
- Strengthen regional film coordination and visibility by advancing multi-jurisdictional cooperation and increasing the representation of under-represented areas in San Diego through public and private listings in the online location gallery.

# 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 Fiscal Year 2026 by allocating $400K to 11 recreation center funds: Azalea, Bay Terraces, , Cesar Solis, Colina del Sol, East Village Green, Mountain View, Park de la Cruz, Penn Athletic Field, Skyline Hills, Stockton, and Willie Henderson to support recreation programming, enhance special events and minor maintenance needs.
- The Department launched a new Equity in Parks and Recreation webpage that highlights the impact of investments in addressing longstanding inequities in the City's park and recreation system. Unveiled as part of the 2025 Parks and Recreation Equity Report, the webpage highlights new and ongoing programs and initiatives that aim to improve park access, facilities, and programs across San Diego's diverse communities. Over the past five years, the City has focused on advancing equity through intentional planning, inclusive engagement, and ensuring that funding is directed to all neighborhoods.

## Budget Equity Lens Summary

**Ongoing Operations**

*Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of identified disparities, gaps, and deficiencies?*

**YES**

Yes. The Department is adjusting ongoing operations in alignment with its Tactical Equity Plan (TEP).

TEP Goal 2 (Objectives 1, 3, and 4): Adjusting ongoing budget to conduct the Community Recreation Needs Assessment to gather detailed information on recreational, communication, and financial barriers faced by diverse communities citywide. This assessment will help identify service gaps and participation inequities and may result in operational shifts in future fiscal years.

**Budget Adjustment(s)**

*Do the adjustments impact any department disparities, gaps, and deficiencies?*

**YES**

Yes. The FY27 budget includes reductions and additions that directly affect disparities identified in the department's TEP. Impacts and mitigation strategies are summarized below.

Budget Reductions

TEP Goals 1 and 2: Reductions to recreation center hours in Council Districts 2, 5, 6, and 7 will limit access to programs and facilities; however, the avoidance of any facility closures in neighborhoods with fewer recreational alternatives prevents more significant inequitable impacts.

TEP Goal 1 (Objective 1), TEP 5 (Objectives 2): Reductions to landscape services in Mission Bay, Balboa Park, and Open spaces will impact park, open spaces, and beach cleanliness and habitat restoration efforts.

TEP Goal 1 (Objectives 1, 2, and 3): Reductions to landscape designers, and Grounds Maintenance Workers will affect park/beach quality and maintenance, attendance, and health and safety of parks, comfort stations, and beaches. Reductions of a carpenter, and turf and landscape maintenance will affect the maintenance of Beaches and Shorelines, and curtail the departments' ability to provide communities consistent and well-maintained and parks, beaches and shorelines. Reductions in custodial staff and comfort stations/restrooms at Balboa Park, Fiesta Island and Mission Bay Park will limit restroom access and affect health and safety. Reductions to Park Rangers and security services will decrease community use and safety to parks, beaches, shorelines, and open spaces.

TEP Goal 2 (Objectives 1, 2, 3, 4, and 5): The extended pool closures to thirteen weeks will significantly impact equitable access to affordable recreation, aquatics programming, and water safety education, particularly in: historically disadvantaged communities where drowning rates are higher; seniors; and students.

TEP Goal 3 (Objectives 1, 2, and 3): Reductions in unclassified and various positions will decrease employee morale, retention, and overall staff satisfaction.

TEP Goal 5 (Objective 2): Brush management maintenance worker reductions in the Very High Fire Hazard Zone will hinder the department's ability to maintain brush and potentially expose various open spaces to fire.

Budget Additions:

TEP Goal 1, 2,3,5: The additions associated with opening new facilities, lease payments, and business planning consulting will improve access to clean, safe, and enjoyable and well maintained parks and golf courses. These investments support facility quality, recreational access, and climate aligned operations across citywide neighborhoods.

## Key Performance Indicators

| Performance Indicator | Definition | Baseline | FY2026 Performance | Goal |
|---|---|---|---|---|
| Accessible Permit Application Tutorials[1] | Percentage of planned online/prerecorded permit process explanation videos or shorts developed to assist event organizers in navigating the regulatory permit application process. | N/A | 0.00% | 100.00% |
| Bilingual Event and Film Planning Tools Availability[2] | Percent change in the number of bilingual event and film planning tools to help promote permit application submitted. | N/A | 0.00% | N/A |
| Improved Permit Options | Percentage of applications submitted that are of the new permit type | 0.00% | 0.00% | 100.00% |
| Number of acres of brush management completed[3] | This measures the total number of acres of brush management completed in one fiscal year | 462.50 | 418.67 | 462.50 |
| 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 | 31.31 | 32.49 |

# Key Performance Indicators

| Performance Indicator | Definition | Baseline | FY2026 Performance | Goal |
|---|---|---|---|---|
| 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 | 10.50 | 31.00 | 5.00 |
| Number of aquatic users | Total number of aquatic users at all our pool facilities in one Fiscal Year | 218,213 | 259,132 | 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 | 164,513 | 172,432 |
| Percentage customer satisfaction with park system[4] | This measures the customers who rate satisfaction with parks systems as Excellent or good on our annual summer survey | 89.90% | 83.00% | 90.00% |
| Percentage customer satisfaction with recreational program activities | This measures the customers who rate satisfaction with park programs as Excellent or good on our annual summer survey | 90.20% | 83.00% | 90.00% |
| Regional Filming MOU | Percentage of eligible jurisdictions participating in development of MOU | 22.00% | 0.00% | 100.00% |

1 This is a new KPI for FY27. Currently anticipating 20% completion for FY27. This KPI will take multiple years to baseline and determine effectiveness.

2 This is a new KPI for FY27. This KPI depends on the FY27 Budget guidance as this office will need support from City Comms to complete translation work and creation of tutorial videos.

3 The total acreage that open space aims to complete 462.5 acres annually; the department's goal is to brush or manage half of the open space acreage of 925.

4 Target is based on a five-year average.

# Department Summary

| | FY2025 Actual | FY2026 Budget | FY2027 Adopted | FY2026-2027 Change |
|---|---|---|---|---|
| FTE Positions (Budgeted) | 1,274.73 | 1,193.94 | 1,133.65 | (60.29) |
| Personnel Expenditures | $125,353,951 | $133,576,699 | $132,312,204 | ($1,264,495) |
| Non-Personnel Expenditures | 161,526,883 | 151,869,697 | 173,904,434 | 22,034,737 |
| **Total Department Expenditures** | **$286,880,834** | **$285,446,396** | **$306,216,638** | **$20,770,242** |
| **Total Department Revenue** | **$152,477,791** | **$155,918,092** | **$156,701,724** | **$783,632** |

# General Fund

## Department Expenditures

| | FY2025 Actual | FY2026 Budget | FY2027 Adopted | FY2026-2027 Change |
|---|---|---|---|---|
| Administrative Services | $9,023,545 | $8,820,071 | $7,888,731 | ($931,340) |
| Balboa Park Division | 12,958,267 | 15,533,771 | 18,050,079 | 2,516,308 |
| Citywide Maintenance Services | 19,801,563 | 19,681,220 | 18,210,270 | (1,470,950) |
| Citywide Recreation Services | 4,864,690 | 5,487,117 | 5,441,965 | (45,152) |
| Community Parks I | 38,117,574 | 36,138,864 | 38,606,185 | 2,467,321 |
| Community Parks II | 61,670,803 | 56,724,437 | 59,924,176 | 3,199,739 |
| Mission Bay Park and Shoreline Parks | 18,534,454 | 18,817,401 | 19,223,023 | 405,622 |
| Open Space | 18,474,963 | 19,437,339 | 22,222,042 | 2,784,703 |
| Park Ranger Division | 7,139,028 | 6,967,891 | 5,828,906 | (1,138,985) |
| Parks & Recreation | - | 1,146,197 | 369,537 | (776,660) |
| **Total** | **$190,584,886** | **$188,754,308** | **$195,764,914** | **$7,010,606** |

## Department Personnel

| | FY2025 Budget | FY2026 Budget | FY2027 Adopted | FY2026-2027 Change |
|---|---|---|---|---|
| Administrative Services | 39.81 | 36.77 | 40.25 | 3.48 |
| Balboa Park Division | 111.92 | 101.72 | 106.40 | 4.68 |
| Citywide Maintenance Services | 128.00 | 107.21 | 95.00 | (12.21) |
| Citywide Recreation Services | 58.64 | 44.85 | 39.83 | (5.02) |
| Community Parks I | 212.02 | 202.67 | 190.49 | (12.18) |
| Community Parks II | 308.38 | 293.62 | 278.22 | (15.40) |
| Mission Bay Park and Shoreline Parks | 112.60 | 113.60 | 100.92 | (12.68) |
| Open Space | 98.84 | 92.24 | 89.07 | (3.17) |
| Park Ranger Division | 50.35 | 47.09 | 38.00 | (9.09) |
| **Total** | **1,120.56** | **1,039.77** | **978.18** | **(61.59)** |

## Budget Adjustments

| | FTE | Expenditures | Revenue |
|---|---|---|---|
| **Non-Discretionary Adjustment**<br>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. | - | $6,578,922 | $ - |
| **Salary and Benefit Adjustments**[1]<br>Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations. | (0.25) | 5,944,492 | - |
| **Brush Management Consolidation**<br>Transfer of non-personnel expenditures from the Transportation Department to consolidate brush management responsibilities on City-owned lands. | - | 1,000,000 | - |
| **Balboa Park Operations**<br>Adjustment to reflect revised non-personnel expenditures and revenue projections associated with operations within Balboa Park. | - | 869,330 | (6,912,431) |
| **New Facility - Mira Mesa Aquatic Center**<br>Addition of 8.00 FTE positions, non-personnel expenditures, and revenue associated with opening the Mira Mesa Aquatic Center. | 8.00 | 745,822 | 62,500 |
| **Mandatory General Benefit Contribution**<br>Adjustment in State-mandated funding associated with the general benefit contribution for city parks maintained by Maintenance Assessment Districts (MADs). | - | 676,581 | - |
| **Animal Services Contract**<br>Addition of non-personnel expenditures associated with services provided by the San Diego Humane Society. | - | 633,485 | - |
| **Employ and Empower Program Support**<br>Addition of 9.00 Intern - Hourly and associated revenue to support the Employ and Empower Program. | 9.00 | 406,458 | 406,523 |
| **Naval Training Center Building Remediation**<br>Addition of one-time non-personnel expenditures associated with the demolition and remediation of a fire-damaged building. | - | 400,000 | - |
| **Support for Information Technology**<br>Adjustment to expenditure allocations according to an annual review of information technology funding requirements. | - | 387,817 | - |
| **New Facility - Mira Mesa Community Park**<br>Addition of 1.00 Grounds Maintenance Worker 2 and non-personnel expenditures associated with opening Mira Mesa Community Park. | 1.00 | 249,298 | - |

## Budget Adjustments

| | FTE | Expenditures | Revenue |
|---|---|---|---|
| **Median Maintenance**<br>Addition of non-personnel expenditures associated with an increase in square feet that will be maintained in Fiscal Year 2027. | - | 198,574 | - |
| **New Facility - Beyer Neighborhood Park**<br>Addition of 1.00 Grounds Maintenance Worker 2 and non-personnel expenditures associated with opening Beyer Neighborhood Park. | 1.00 | 166,766 | - |
| **Brush Management Compliance Support**<br>Addition of 1.00 Biologist 2 supporting compliance with audit recommendations and improving operational efficiency. | 1.00 | 101,746 | - |
| **New Facility - Rowan Elementary School Joint Use**<br>Addition of 1.00 Grounds Maintenance Worker 2 and non-personnel expenditures associated with opening the Rowan Elementary Joint Use Site. | 1.00 | 95,551 | - |
| **New Facility - Perry Elementary School Joint Use**<br>Addition of 1.00 Grounds Maintenance Worker 2 and non-personnel expenditures associated with opening the Perry Elementary Joint Use Site. | 1.00 | 90,726 | - |
| **Revised Environmental Growth Fund Reimbursements**<br>Adjustment to reflect revised revenue projections for the reimbursement of eligible expenditures from the Environmental Growth Funds (EGF). | - | - | 2,691,941 |
| **Transient Occupancy Tax Transfer**<br>Adjustment to reflect revised revenue for safety and maintenance of tourism-related facilities from the Transient Occupancy Tax Fund. | - | - | 714,260 |
| **Revised User Fee Revenue**<br>Adjustment to reflect revised user fee projections associated with the Consumer Price Index increase. | - | - | 219,500 |
| **Revised Land Use Fee Revenue**<br>Adjustment to reflect revised revenues associated with Golf Course Fund use of City land. | - | - | 215,131 |
| **Revised Reimbursement Revenue**<br>Adjustment to reflect revised revenues associated with reimbursements for costs associated with the Otay Valley Regional Park. | - | - | 210,000 |
| **Revised Parking Citation Revenue**<br>Adjustment to reflect revised parking citation revenue to align the budget with current trends. | - | - | 152,330 |
| **Revised Charges for Services Revenue**<br>Adjustment to reflect revised revenues from services provided to the Golf Operations Fund due to management restructure. | - | - | (115,306) |

## Budget Adjustments

| | FTE | Expenditures | Revenue |
|---|---|---|---|
| **Writing Assistant Licenses**<br>Reduction of non-personnel expenditures associated with a decrease in Grammarly licenses. | - | (4,998) | - |
| **Support for Information Technology**<br>Adjustment to expenditure allocations according to an annual review of information technology funding requirements. | - | (12,576) | - |
| **Fiesta Island Portable Restrooms**<br>Reduction of non-personnel expenditures associated with the elimination of half of the restrooms on Fiesta Island. | - | (17,640) | - |
| **Non-Standard Hour Personnel Funding**<br>Funding allocated according to a zero-based annual review of hourly funding requirements. | (9.00) | (48,530) | - |
| **Security Services**<br>Reduction of non-personnel expenditures associated with reduced access control measures at six open space parks. | - | (51,514) | - |
| **Capital Improvements Program (CIP) Support**<br>Reduction of 1.00 Senior Management Analyst supporting the management of the department's active CIP projects. | (1.00) | (117,102) | - |
| **Tree Maintenance Support**<br>Reduction of 1.00 Tree Maintenance Crew Leader supporting the oversight of routine and emergency tree services. | (1.00) | (119,888) | - |
| **Mission Bay & Shoreline Park Maintenance**<br>Reduction of 1.00 Carpenter and non-personnel expenditures supporting as-needed repairs and routine maintenance functions. | (1.00) | (135,636) | - |
| **Administrative Support**<br>Reduction of 1.00 Senior Management Analyst supporting budget deliverables, invoice processing, and the procurement process. | (1.00) | (153,410) | - |
| **Playground Maintenance Support**<br>Reduction of 1.00 Equipment Technician 2 supporting the inspection and maintenance of playground equipment and fixtures. | (1.00) | (164,578) | - |
| **Turf Maintenance Support**<br>Reduction of 2.00 Equipment Operator 1s supporting annual turf maintenance, renovation, fertilization, and aerification efforts. | (2.00) | (176,038) | - |
| **Brush Management Support**<br>Reduction of one Grounds Maintenance Worker 2 and one Grounds Maintenance Worker 3 positions that maintain defensible space within Very High Fire Hazard Severity Zones. | (2.00) | (246,197) | - |

## Budget Adjustments

| | FTE | Expenditures | Revenue |
|---|---|---|---|
| **Information Systems Support**<br>Reduction of 1.00 Information System Analyst 3 supporting and maintaining the department's software applications. | (1.00) | (261,719) | - |
| **Recreation Services Support**<br>Reduction of 3.00 FTE positions supporting senior, adaptive, and equitable recreation programs throughout the City. | (3.00) | (276,822) | - |
| **Asset Management Support**<br>Reduction of 2.00 Landscape Designers supporting condition assessments and maintenance of the park asset inventory. | (2.00) | (442,766) | - |
| **External Contracts & Services**<br>Reduction of non-personnel expenditures associated with landscape services and the maintenance and operation of the City's parks and open spaces. | - | (452,053) | - |
| **Position Conversions**<br>Adjustment to reflect savings associated with converting 14.00 FTE positions from benefitted to hourly status to improve hiring options. | - | (510,030) | - |
| **Park Ranger Program**<br>Reduction of 5.00 Park Rangers providing patrol coverage and enforcement within community parks, shoreline areas, and open space preserves. | (5.00) | (518,405) | - |
| **Mission Bay Restrooms**<br>Reduction of 5.68 FTE positions and non-personnel expenditures associated with the closure of 13 restrooms at Mission Bay. | (5.68) | (546,817) | - |
| **Balboa Park Maintenance**<br>Reduction of 6.50 FTE positions supporting janitorial, custodial, and maintenance functions within the park. | (6.50) | (604,083) | - |
| **Beach Maintenance Support**<br>Reduction of 6.00 FTE positions and non-personnel expenditures supporting maintenance at beaches and shorelines. | (6.00) | (721,605) | - |
| **Tree Maintenance Consolidation**<br>Transfer of 8.00 FTE positions and non-personnel expenditures associated with the consolidation of tree maintenance efforts on City-owned lands within the Transportation Department. | (8.00) | (882,564) | - |
| **Pool Closures**<br>Reduction of 11.16 FTE positions and related revenue associated with increasing the length of closures for pool maintenance efforts at many City pools. | (11.16) | (956,908) | (131,556) |
| **Department Management**<br>Reduction of 3.00 FTE positions providing guidance, leadership, and mentorship to staff. | (3.00) | (1,055,130) | - |

## Budget Adjustments

| | FTE | Expenditures | Revenue |
|---|---|---|---|
| **One-time Additions and Annualizations** | - | (1,478,330) | (553,456) |
| Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year. | | | |
| **Recreation Center Operating Hours** | (14.00) | (1,579,623) | (112,642) |
| Reduction of 14.00 FTE positions and non-personnel expenditures associated with decreased operational hours at 24 recreation centers. | | | |
| **Total** | **(61.59)** | **$7,010,606** | **($3,153,206)** |

1. This budget adjustment includes the transfer of 0.25 FTE Assistant Director to the Golf Course Fund.

## Expenditures by Category

| | FY2025 Actual | FY2026 Budget | FY2027 Adopted | FY2026-2027 Change |
|---|---|---|---|---|
| **PERSONNEL EXPENDITURES** | | | | |
| Personnel Cost | 67,797,030 | 69,985,846 | 66,860,114 | (3,125,732) |
| Fringe Benefits | 38,914,541 | 43,395,352 | 43,821,619 | 426,267 |
| **PERSONNEL SUBTOTAL** | **106,711,571** | **113,381,198** | **110,681,733** | **(2,699,465)** |
| **NON-PERSONNEL EXPENDITURES** | | | | |
| Supplies | 6,450,680 | 4,951,187 | 4,907,287 | (43,900) |
| Contracts & Services | 49,996,509 | 44,044,118 | 48,240,111 | 4,195,993 |
| *External Contracts & Services* | *37,482,343* | *32,989,898* | *35,867,773* | *2,877,875* |
| *Internal Contracts & Services* | *12,514,167* | *11,054,220* | *12,372,338* | *1,318,118* |
| Information Technology | 4,056,144 | 3,649,313 | 4,024,554 | 375,241 |
| Energy and Utilities | 23,105,646 | 22,338,050 | 27,706,561 | 5,368,511 |
| Other Expenses | 75,559 | 139,505 | 139,505 | - |
| Transfers Out | - | 1,183 | 1,183 | - |
| Capital Expenses | 106,574 | 249,754 | 63,980 | (185,774) |
| Debt Expenses | 82,202 | - | - | - |
| **NON-PERSONNEL SUBTOTAL** | **83,873,315** | **75,373,110** | **85,083,181** | **9,710,071** |
| **Total** | **$190,584,886** | **$188,754,308** | **$195,764,914** | **$7,010,606** |

## Revenues by Category

| | FY2025 Actual | FY2026 Budget | FY2027 Adopted | FY2026-2027 Change |
|---|---|---|---|---|
| Charges for Current Services | $52,262,871 | $51,012,044 | $55,686,723 | $4,674,679 |
| Fines Forfeitures and Penalties | 171,122 | 70,145 | 222,475 | 152,330 |
| Licenses and Permits | 274,228 | 16,010,845 | 7,890,499 | (8,120,346) |
| Other Revenue | 480,452 | 27,739 | 27,739 | - |

## Revenues by Category

| | FY2025 Actual | FY2026 Budget | FY2027 Adopted | FY2026-2027 Change |
|---|---|---|---|---|
| Revenue from Other Agencies | 521,633 | 238,200 | 313,200 | 75,000 |
| Revenue from Use of Money and Property | 320,696 | 576,756 | 791,887 | 215,131 |
| Transfers In | 795,943 | 903,000 | 753,000 | (150,000) |
| **Total** | **$54,826,944** | **$68,838,729** | **$65,685,523** | **($3,153,206)** |

## Personnel Expenditures

| Job Number | Job Title/Wages | FY2025 Budget | FY2026 Budget | FY2027 Adopted | Salary Range | Total |
|---|---|---|---|---|---|---|
| **FTE, Salaries and Wages** | | | | | | |
| 20000011 | Account Clerk | 5.00 | 5.00 | 5.00 | 49,629 - 59,696 | $298,480 |
| 20000024 | Administrative Aide 2 | 6.00 | 5.00 | 5.00 | 67,184 - 80,974 | 388,242 |
| 21000825 | Aging Recreation Specialist | 4.00 | 4.00 | 4.00 | 65,770 - 79,019 | 305,437 |
| 21000750 | Aquatics Recreation Specialist | 1.00 | 2.00 | 2.00 | 67,330 - 80,974 | 134,660 |
| 20000753 | Aquatics Technician 1 | 2.00 | 1.00 | 1.00 | 61,734 - 73,632 | 73,632 |
| 20000749 | Aquatics Technician 2 | 6.00 | 5.00 | 5.00 | 64,875 - 77,251 | 386,255 |
| 20000754 | Aquatics Technician Supervisor | 1.00 | 1.00 | 1.00 | 71,469 - 85,488 | 85,488 |
| 20000040 | Area Manager | 26.00 | 26.00 | 25.00 | 83,304 - 100,901 | 2,440,630 |
| 20001140 | Assistant Department Director | 3.00 | 2.00 | 0.75 | 99,237 - 375,918 | 182,941 |
| 20001202 | Assistant Deputy Director | 1.75 | 1.75 | 1.75 | 79,643 - 292,822 | 350,313 |
| 20000041 | Assistant Management Analyst | 0.00 | 0.00 | 1.00 | 70,179 - 85,280 | 70,179 |
| 20000108 | Assistant Recreation Center Director | 46.00 | 46.00 | 33.00 | 47,424 - 57,325 | 1,758,345 |
| 20000143 | Associate Engineer-Civil | 1.00 | 1.00 | 1.00 | 115,398 - 139,318 | 139,318 |
| 20000119 | Associate Management Analyst | 6.00 | 7.00 | 6.00 | 85,280 - 103,085 | 590,512 |
| 20000162 | Associate Planner | 1.00 | 1.00 | 1.00 | 93,829 - 113,381 | 113,381 |
| 20000202 | Building Supervisor | 2.00 | 1.00 | 1.00 | 56,888 - 68,286 | 68,286 |
| 20000234 | Carpenter | 2.00 | 2.00 | 1.00 | 67,933 - 81,266 | 81,266 |
| 20000236 | Cement Finisher | 2.00 | 2.00 | 2.00 | 78,478 - 94,037 | 172,159 |
| 20000539 | Clerical Assistant 2 | 1.00 | 0.00 | 0.00 | 47,174 - 56,867 | - |
| 90000352 | Custodian 1 - Hourly | 2.00 | 2.00 | 2.00 | 40,414 - 48,318 | 96,637 |
| 20000354 | Custodian 2 | 11.50 | 12.50 | 12.00 | 44,158 - 52,541 | 609,440 |
| 20000355 | Custodian 3 | 3.00 | 3.00 | 2.00 | 48,318 - 57,221 | 114,326 |
| 20001168 | Deputy Director | 5.75 | 7.75 | 6.75 | 79,643 - 292,822 | 1,498,110 |
| 20000395 | District Manager | 15.00 | 14.00 | 16.00 | 93,704 - 113,006 | 1,776,560 |
| 20000408 | Electrician | 1.00 | 1.00 | 1.00 | 85,051 - 102,107 | 102,107 |

## Personnel Expenditures

| Job Number | Job Title/Wages | FY2025 Budget | FY2026 Budget | FY2027 Adopted | Salary Range | Total |
|---|---|---|---|---|---|---|
| 21000440 | Environmental Biologist 2 | 1.00 | 0.00 | 1.00 | 88,837 - 107,994 | 88,837 |
| 21000451 | Environmental Biologist 3 | 6.00 | 6.00 | 6.00 | 102,523 - 124,114 | 721,999 |
| 20000426 | Equipment Operator 1 | 12.00 | 10.00 | 8.00 | 56,098 - 67,205 | 525,477 |
| 20000430 | Equipment Operator 2 | 10.00 | 11.00 | 8.00 | 65,874 - 78,770 | 613,208 |
| 20000418 | Equipment Technician 1 | 9.00 | 2.00 | 2.00 | 53,622 - 64,251 | 128,502 |
| 20000423 | Equipment Technician 2 | 9.00 | 6.00 | 5.00 | 58,843 - 70,138 | 350,690 |
| 20000431 | Equipment Technician 3 | 1.00 | 1.00 | 1.00 | 64,605 - 77,168 | 77,168 |
| 21000432 | Geographic Info Systems Analyst 2 | 2.00 | 3.00 | 2.00 | 86,944 - 105,061 | 206,672 |
| 21000433 | Geographic Info Systems Analyst 3 | 0.00 | 0.00 | 1.00 | 95,472 - 115,378 | 115,378 |
| 21000436 | Geographic Info Systems Technician | 1.00 | 0.00 | 0.00 | 68,474 - 82,555 | - |
| 20000675 | Grounds Maintenance Manager | 12.00 | 12.00 | 13.00 | 85,280 - 103,376 | 1,304,062 |
| 20000472 | Grounds Maintenance Supervisor | 18.00 | 16.00 | 16.00 | 65,874 - 79,165 | 1,225,132 |
| 20000467 | Grounds Maintenance Worker 1 | 3.00 | 3.00 | 2.00 | 49,462 - 58,635 | 98,924 |
| 90000467 | Grounds Maintenance Worker 1 - Hourly | 21.50 | 23.50 | 20.82 | 49,462 - 58,635 | 1,245,367 |
| 20000468 | Grounds Maintenance Worker 2 | 314.00 | 300.50 | 272.50 | 54,725 - 65,125 | 17,440,416 |
| 20000470 | Grounds Maintenance Worker 3 | 0.00 | 2.00 | 25.00 | 59,696 - 71,115 | 1,766,653 |
| 20000502 | Heavy Truck Driver 1 | 6.00 | 6.00 | 4.00 | 53,893 - 64,272 | 256,763 |
| 20000503 | Horticulturist | 3.00 | 3.00 | 2.00 | 83,741 - 101,234 | 197,499 |
| 20000290 | Information Systems Analyst 2 | 2.00 | 2.00 | 2.00 | 86,944 - 105,061 | 210,122 |
| 20000293 | Information Systems Analyst 3 | 1.00 | 1.00 | 0.00 | 95,472 - 115,378 | - |
| 20000998 | Information Systems Analyst 4 | 1.00 | 1.00 | 1.00 | 107,328 - 130,083 | 130,083 |
| 91001000 | Intern - Hourly | 0.00 | 0.00 | 11.32 | 36,920 - 47,320 | 475,620 |
| 20000497 | Irrigation Specialist | 7.00 | 6.00 | 6.00 | 57,741 - 69,056 | 403,021 |
| 20000589 | Laborer | 10.00 | 3.00 | 0.00 | 49,088 - 58,448 | - |
| 20000669 | Landscape Designer | 8.00 | 7.00 | 5.00 | 121,534 - 146,806 | 734,030 |
| 20000608 | Light Equipment Operator | 16.00 | 17.00 | 17.00 | 52,936 - 63,128 | 1,052,792 |
| 90001073 | Management Intern - Hourly | 25.06 | 11.32 | 0.00 | 36,920 - 47,320 | - |
| 20000660 | Nursery Gardener | 6.00 | 4.00 | 4.00 | 54,933 - 65,395 | 261,580 |
| 20000661 | Nursery Supervisor | 1.00 | 1.00 | 1.00 | 65,832 - 79,061 | 79,061 |

## Personnel Expenditures

| Job Number | Job Title/Wages | FY2025 Budget | FY2026 Budget | FY2027 Adopted | Salary Range | Total |
|---|---|---|---|---|---|---|
| 20000756 | Office Support Specialist | 2.00 | 2.00 | 2.00 | 48,755 - 58,677 | 105,851 |
| 20001138 | Park and Recreation Director | 1.00 | 1.00 | 1.00 | 99,237 - 375,918 | 275,122 |
| 20000666 | Park Ranger | 61.00 | 60.00 | 55.00 | 71,427 - 86,778 | 4,670,956 |
| 20000680 | Payroll Specialist 2 | 4.75 | 4.75 | 4.75 | 57,325 - 69,264 | 289,760 |
| 20000173 | Payroll Supervisor | 1.00 | 1.00 | 1.00 | 65,790 - 79,581 | 79,581 |
| 20000676 | Pesticide Applicator | 9.00 | 9.00 | 9.00 | 63,232 - 75,400 | 653,799 |
| 20000677 | Pesticide Supervisor | 1.00 | 1.00 | 1.00 | 73,549 - 88,462 | 83,800 |
| 20001015 | Pool Guard 2 | 23.00 | 23.00 | 18.00 | 45,261 - 54,517 | 877,599 |
| 90001015 | Pool Guard 2 - Hourly | 26.81 | 26.81 | 26.45 | 45,261 - 54,517 | 1,446,611 |
| 20001234 | Program Coordinator | 2.00 | 0.00 | 0.00 | 36,920 - 220,314 | - |
| 20001222 | Program Manager | 5.00 | 4.00 | 3.00 | 79,643 - 292,822 | 561,975 |
| 20000763 | Project Officer 2 | 3.00 | 4.00 | 4.00 | 131,061 - 158,413 | 633,652 |
| 20000783 | Public Information Clerk | 5.00 | 6.00 | 6.00 | 49,629 - 59,696 | 331,004 |
| 90000798 | Recreation Aide - Hourly | 4.63 | 2.10 | 2.10 | 36,920 - 41,642 | 87,447 |
| 20000921 | Recreation Center Director 1 | 13.00 | 13.00 | 13.00 | 55,578 - 66,934 | 814,865 |
| 20000802 | Recreation Center Director 2 | 14.00 | 13.00 | 6.00 | 59,758 - 71,885 | 406,531 |
| 20000751 | Recreation Center Director 3 | 35.00 | 37.00 | 42.00 | 64,147 - 77,043 | 3,136,074 |
| 20000569 | Recreation Leader 1 | 20.00 | 20.00 | 12.00 | 36,920 - 42,973 | 470,274 |
| 90000569 | Recreation Leader 1 - Hourly | 42.66 | 43.16 | 51.16 | 36,920 - 42,973 | 2,150,066 |
| 20000530 | Recreation Leader 2 | 20.00 | 18.00 | 13.00 | 41,142 - 49,587 | 598,161 |
| 20000534 | Recreation Leader 2 | 5.00 | 3.00 | 2.00 | 41,142 - 49,587 | 99,176 |
| 90000530 | Recreation Leader 2 - Hourly | 0.00 | 0.00 | 5.00 | 41,142 - 49,587 | 205,712 |
| 90000534 | Recreation Leader 2 - Hourly | 0.00 | 0.00 | 1.00 | 41,142 - 49,587 | 41,142 |
| 20000804 | Recreation Specialist | 5.00 | 7.00 | 6.00 | 64,168 - 77,126 | 446,914 |
| 20000811 | Recreation Specialist | 0.00 | 2.00 | 2.00 | 64,168 - 77,126 | 153,436 |
| 20000927 | Senior Clerk/Typist | 2.00 | 1.00 | 1.00 | 55,806 - 67,288 | 67,288 |
| 20000015 | Senior Management Analyst | 8.00 | 7.00 | 5.00 | 93,621 - 113,214 | 566,070 |
| 20000844 | Senior Park Ranger | 13.00 | 14.00 | 14.00 | 89,502 - 108,430 | 1,477,710 |
| 20000918 | Senior Planner | 5.00 | 4.00 | 4.00 | 108,056 - 130,666 | 500,054 |
| 20000928 | Senior Zoning Investigator | 1.00 | 1.00 | 1.00 | 83,034 - 100,506 | 100,506 |
| 20000194 | Seven-Gang Mower Operator | 10.00 | 7.00 | 7.00 | 56,098 - 67,205 | 470,435 |
| 90001146 | Student Intern - Hourly | 19.52 | 0.00 | 0.00 | 36,920 - 47,320 | - |

## Personnel Expenditures

| Job Number | Job Title/Wages | FY2025 Budget | FY2026 Budget | FY2027 Adopted | Salary Range | Total |
|---|---|---|---|---|---|---|
| 21000826 | Supervising Aging Recreation Specialist | 0.00 | 1.00 | 1.00 | 75,566 - 91,645 | 91,645 |
| 21000778 | Supervising Aquatic Recreation Specialist | 4.00 | 4.00 | 5.00 | 77,459 - 93,850 | 452,859 |
| 20000988 | Supervising Custodian | 1.00 | 1.00 | 1.00 | 52,104 - 62,962 | 62,962 |
| 20000970 | Supervising Management Analyst | 4.00 | 4.00 | 4.00 | 100,381 - 121,597 | 462,922 |
| 20001007 | Supervising Recreation Specialist | 4.00 | 3.00 | 3.00 | 73,757 - 89,378 | 265,217 |
| 21000835 | Supervising Safety Ranger | 4.00 | 5.00 | 5.00 | 102,960 - 124,717 | 623,585 |
| 21000404 | Supervising Therap Recreation Specialist | 2.00 | 2.00 | 2.00 | 75,566 - 91,645 | 183,290 |
| 20000959 | Swimming Pool Manager 1 | 15.00 | 15.00 | 14.00 | 52,000 - 62,525 | 794,393 |
| 90000959 | Swimming Pool Manager 1 - Hourly | 6.70 | 6.70 | 6.90 | 52,000 - 62,525 | 433,137 |
| 20000960 | Swimming Pool Manager 2 | 5.00 | 4.00 | 4.00 | 60,819 - 73,466 | 284,928 |
| 20000961 | Swimming Pool Manager 3 | 10.00 | 10.00 | 11.00 | 66,955 - 80,850 | 866,111 |
| 21000407 | Therap Recreatn Leader | 2.00 | 2.00 | 1.00 | 44,283 - 53,394 | 48,246 |
| 91000407 | Therap Recreatn Leader - Hourly | 4.83 | 4.83 | 4.83 | 44,283 - 53,394 | 257,891 |
| 21000406 | Therap Recreatn Spec | 5.00 | 5.00 | 5.00 | 65,770 - 79,019 | 388,023 |
| 21000177 | Trainer | 1.00 | 1.00 | 1.00 | 85,280 - 103,064 | 98,131 |
| 20001038 | Tree Maintenance Crewleader | 1.00 | 1.00 | 0.00 | 55,786 - 66,477 | - |
| 20001039 | Tree Trimmer | 3.00 | 2.00 | 0.00 | 53,331 - 63,502 | - |
| 20001044 | Utility Supervisor | 4.00 | 4.00 | 3.00 | 72,051 - 86,174 | 244,399 |
| 20001045 | Utility Supervisor | 6.00 | 5.00 | 5.00 | 72,051 - 86,174 | 414,140 |
| 20001051 | Utility Worker 1 | 4.00 | 3.00 | 0.00 | 50,086 - 59,571 | - |
| 20001053 | Utility Worker 2 | 11.00 | 10.00 | 10.00 | 54,704 - 65,104 | 630,240 |
| 90001067 | Work Service Aide - Hourly | 0.10 | 0.10 | 0.10 | 36,920 - 41,642 | 4,164 |
| | Adjust Budget To Approved Levels | | | | | (134,650) |
| | Architect License Pay | | | | | 23,762 |
| | Bilingual - Regular | | | | | 186,368 |
| | Budgeted Personnel Expenditure Savings | | | | | (4,797,698) |
| | Electrician Cert Pay | | | | | 5,105 |
| | Infrastructure Registration Pay | | | | | 22,291 |
| | Landscape Architect Lic | | | | | 135,608 |

## Personnel Expenditures

| Job Number | Job Title/Wages | FY2025 Budget | FY2026 Budget | FY2027 Adopted | Salary Range | Total |
|---|---|---|---|---|---|---|
| | Night Shift Pay | | | | | 16,323 |
| | Nursery Gardener Pay | | | | | 3,270 |
| | Other Certification Pays | | | | | 42,589 |
| | Overtime Budgeted | | | | | 421,809 |
| | Reg Pay For Engineers | | | | | 20,898 |
| | Salary Savings | | | | | (422,492) |
| | Sick Leave - Hourly | | | | | 77,806 |
| | Special Assignment Pay | | | | | 152,520 |
| | Termination Pay Annual Leave | | | | | 214,613 |
| | Vacation Pay In Lieu | | | | | 938,378 |
| **FTE, Salaries and Wages Subtotal** | | **1,120.56** | **1,039.77** | **978.18** | | **$66,860,114** |

| | FY2025 Actual | FY2026 Budget | FY2027 Adopted | FY2026-2027 Change |
|---|---|---|---|---|
| **Fringe Benefits** | | | | |
| Employee Offset Savings | 145,306 | 139,811 | 129,142 | (10,669) |
| Flexible Benefits | 9,628,568 | 10,419,793 | 9,716,534 | (703,259) |
| Insurance | 1,744 | - | - | - |
| Long-Term Disability | 233,516 | 341,715 | 283,660 | (58,055) |
| Medicare | 989,385 | 1,004,053 | 974,377 | (29,676) |
| Other | 475 | - | - | - |
| Other Post-Employment Benefits | 3,374,771 | 3,432,690 | 2,469,517 | (963,173) |
| Retiree Medical Trust | 91,753 | 104,063 | 99,252 | (4,811) |
| Retirement 401 Plan | 351,930 | 411,123 | 391,457 | (19,666) |
| Retirement ADC | 19,454,078 | 22,163,565 | 23,384,022 | 1,220,457 |
| Retirement DROP | 82,460 | 84,828 | 84,026 | (802) |
| Risk Management Administration | 1,110,458 | 1,404,433 | 1,239,438 | (164,995) |
| Supplemental Pension Savings Plan | 1,749,885 | 1,480,044 | 1,456,468 | (23,576) |
| Unemployment Insurance | 5,008 | 63,960 | 56,637 | (7,323) |
| Workers' Compensation | 1,695,206 | 2,345,274 | 3,537,089 | 1,191,815 |
| **Fringe Benefits Subtotal** | **$38,914,541** | **$43,395,352** | **$43,821,619** | **$426,267** |
| **Total Personnel Expenditures** | | | **$110,681,733** | |

# Environmental Growth 1/3 Fund

## Department Expenditures

| | FY2025 Actual | FY2026 Budget | FY2027 Adopted | FY2026-2027 Change |
|---|---|---|---|---|
| Balboa Park Division | $633 | $ - | $ - | $ - |
| Developed Regional Parks | - | - | 155 | 155 |
| Environmental Growth 1/3 | 5,625,251 | 10,044,967 | 7,582,772 | (2,462,195) |
| Environmental Growth 2/3 | 6,402,630 | - | - | - |
| **Total** | **$12,028,514** | **$10,044,967** | **$7,582,927** | **($2,462,040)** |

## Budget Adjustments

| | FTE | Expenditures | Revenue |
|---|---|---|---|
| **Non-Discretionary Adjustment**<br>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. | - | $703,014 | $ - |
| **Mandatory General Benefit Contribution**<br>Adjustment in State-mandated funding associated with the general benefit contribution for city parks maintained by Maintenance Assessment Districts (MADs). | - | 99,608 | - |
| **Revised Franchise Fee Revenue**<br>Adjustment to reflect revised franchise fee revenue projections. | - | - | 447,835 |
| **One-time Additions and Annualizations**<br>Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year. | - | - | (365,327) |
| **Revised SDG&E Minimum Bid Payment**<br>Adjustment to reflect revised SDG&E Minimum Bid Payment projections. | - | - | (934,850) |
| **Reimbursements for Eligible Expenditures**<br>Adjustment to reflect a decrease in reimbursements to the General Fund. | - | (3,264,662) | - |
| **Total** | **0.00** | **($2,462,040)** | **($852,342)** |

## Expenditures by Category

| | FY2025 Actual | FY2026 Budget | FY2027 Adopted | FY2026-2027 Change |
|---|---|---|---|---|
| **NON-PERSONNEL EXPENDITURES** | | | | |
| Supplies | - | 78,123 | 78,123 | - |
| Contracts & Services | 8,051,521 | 238,770 | 213,916 | (24,854) |
| *External Contracts & Services* | *1,606,621* | *211,036* | *211,036* | - |
| *Internal Contracts & Services* | *6,444,900* | *27,734* | *2,880* | *(24,854)* |

## Expenditures by Category

| | FY2025 Actual | FY2026 Budget | FY2027 Adopted | FY2026-2027 Change |
|---|---|---|---|---|
| Energy and Utilities | 3,976,993 | 2,067,369 | 2,795,237 | 727,868 |
| Transfers Out | - | 7,660,705 | 4,495,651 | (3,165,054) |
| **NON-PERSONNEL SUBTOTAL** | **12,028,514** | **10,044,967** | **7,582,927** | **(2,462,040)** |
| **Total** | **$12,028,514** | **$10,044,967** | **$7,582,927** | **($2,462,040)** |

## Revenues by Category

| | FY2025 Actual | FY2026 Budget | FY2027 Adopted | FY2026-2027 Change |
|---|---|---|---|---|
| Other Local Taxes | $7,610,979 | $8,723,902 | $7,871,560 | ($852,342) |
| Revenue from Use of Money and Property | 270,802 | 9,000 | 9,000 | - |
| **Total** | **$7,881,781** | **$8,732,902** | **$7,880,560** | **($852,342)** |

# Environmental Growth 2/3 Fund

## Department Expenditures

| | FY2025 Actual | FY2026 Budget | FY2027 Adopted | FY2026-2027 Change |
|---|---|---|---|---|
| Environmental Growth 1/3 | $22,788,019 | $ - | $ - | $ - |
| Environmental Growth 2/3 | 1,636,904 | 15,151,775 | 21,491,437 | 6,339,662 |
| Open Space | 20,685 | - | - | - |
| **Total** | **$24,445,607** | **$15,151,775** | **$21,491,437** | **$6,339,662** |

## Budget Adjustments

| | FTE | Expenditures | Revenue |
|---|---|---|---|
| **Reimbursements for Eligible Expenditures**<br>Adjustment to reflect an increase in reimbursements to the General Fund. | - | $6,339,662 | $ - |
| **Revised Franchise Fee Revenue**<br>Adjustment to reflect revised franchise fee revenue projections. | - | - | 895,670 |
| **One-time Additions and Annualizations**<br>Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year. | - | - | (730,653) |
| **Revised SDG&E Minimum Bid Payment**<br>Adjustment to reflect revised SDG&E Minimum Bid Payment projections. | - | - | (1,869,700) |
| **Total** | **0.00** | **$6,339,662** | **($1,704,683)** |

## Expenditures by Category

| | FY2025 Actual | FY2026 Budget | FY2027 Adopted | FY2026-2027 Change |
|---|---|---|---|---|
| **NON-PERSONNEL EXPENDITURES** | | | | |
| Contracts & Services | 24,445,607 | 7,000,000 | 7,175,000 | 175,000 |
| *External Contracts & Services* | *1,657,588* | *7,000,000* | *7,175,000* | *175,000* |
| *Internal Contracts & Services* | *22,788,019* | - | - | - |
| Transfers Out | - | 8,151,775 | 14,316,437 | 6,164,662 |
| **NON-PERSONNEL SUBTOTAL** | **24,445,607** | **15,151,775** | **21,491,437** | **6,339,662** |
| **Total** | **$24,445,607** | **$15,151,775** | **$21,491,437** | **$6,339,662** |

## Revenues by Category

| | FY2025 Actual | FY2026 Budget | FY2027 Adopted | FY2026-2027 Change |
|---|---|---|---|---|
| Other Local Taxes | $15,721,958 | $17,447,803 | $15,743,120 | ($1,704,683) |
| Revenue from Use of Money and Property | 705,091 | 25,000 | 25,000 | - |
| **Total** | **$16,427,049** | **$17,472,803** | **$15,768,120** | **($1,704,683)** |

# Golf Course Fund

## Department Expenditures

| | FY2025 Actual | FY2026 Budget | FY2027 Adopted | FY2026-2027 Change |
|---|---|---|---|---|
| Golf Operations | $28,193,604 | $31,013,552 | $38,010,467 | $6,996,915 |
| Parks & Recreation | - | 25,457 | 72,954 | 47,497 |
| **Total** | **$28,193,604** | **$31,039,009** | **$38,083,421** | **$7,044,412** |

## Department Personnel

| | FY2025 Budget | FY2026 Budget | FY2027 Adopted | FY2026-2027 Change |
|---|---|---|---|---|
| Golf Operations | 122.92 | 123.17 | 123.42 | 0.25 |
| Parks & Recreation | - | - | 0.05 | 0.05 |
| **Total** | **122.92** | **123.17** | **123.47** | **0.30** |

## Budget Adjustments

| | FTE | Expenditures | Revenue |
|---|---|---|---|
| **Revised Land Use Fee**<br>Addition of non-personnel expenditures to increase the Land Use fee payment to the General Fund | - | $4,353,547 | $ - |
| **Salary and Benefit Adjustments**[1]<br>Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations. | 0.25 | 976,996 | - |
| **Tecolote Canyon Golf Course Maintenance**<br>Addition of non-personnel expenditures to maintain Tecolote Canyon Golf Course on a temporary basis until a new operator is secured. | - | 651,550 | - |
| **Non-Discretionary Adjustment**<br>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. | - | 600,809 | - |
| **Equipment Lease Agreement**<br>Addition of non-personnel expenditures to reflect the scheduled payment obligations for the remainder of the lease term. | - | 500,083 | - |
| **Mission Bay Golf Course Lighting**<br>Addition of one-time non-personnel expenditures to address repairs that will improve the night time golfing experience. | - | 250,000 | - |
| **Business Plan Development**<br>Addition of one-time non-personnel expenditures for consulting services required to develop a new business plan for golf operations. | - | 150,000 | - |
| **Golf Cart Leases**<br>Addition of non-personnel expenditures associated with contractual increases related to higher supply and technology costs. | - | 140,000 | - |
| **Chief Officers Support**<br>Addition of 2.00 Chief Officers across multiple funds to support day-to-day operations and implement the Mayor's initiatives. | 0.05 | 36,895 | - |
| **Support for Information Technology**<br>Adjustment to expenditure allocations according to an annual review of information technology funding requirements. | - | 2,735 | - |
| **Revised Green Fee Revenue**<br>Adjustment to reflect revised green fee revenue associated with rate increases and to align the budget with recent trends. | - | - | 1,885,000 |

## Budget Adjustments

| | FTE | Expenditures | Revenue |
|---|---|---|---|
| **Revised Interest Revenue**<br>Adjustment to reflect revised interest revenue projections to align the budget with recent trends. | - | - | 1,240,000 |
| **Revised Rents & Concessions Revenue**<br>Adjustment to reflect revised rents and concessions revenue projections to align the budget with recent trends. | - | - | 360,000 |
| **Supplemental Cost of Living Adjustment**<br>Adjustment to reflect revised non-personnel expenditures for the Supplemental Cost of Living Adjustment. | - | (1,000) | - |
| **Non-Standard Hour Personnel Funding**<br>Funding allocated according to a zero-based annual review of hourly funding requirements. | - | (3,897) | - |
| **Restructure Department Management**<br>Reduction of non-personnel expenditures associated with the restructuring of a portion of the Assistant Director to post directly to the Golf Course Fund. | - | (115,306) | - |
| **One-time Additions and Annualizations**<br>Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year. | - | (248,000) | - |
| **Balboa Park Golf Course Irrigation Valve Replacement**<br>Reduction of non-personnel expenditures associated with an increased scope requiring the creation of a capital project. | - | (250,000) | - |
| **Total** | **0.30** | **$7,044,412** | **$3,485,000** |

1. This budget adjustment includes the transfer of 0.25 FTE Assistant Director from the General Fund.

## Expenditures by Category

| | FY2025 Actual | FY2026 Budget | FY2027 Adopted | FY2026-2027 Change |
|---|---|---|---|---|
| **PERSONNEL EXPENDITURES** | | | | |
| Personnel Cost | 8,395,772 | 8,982,890 | 9,488,039 | 505,149 |
| Fringe Benefits | 4,837,955 | 5,350,550 | 5,855,395 | 504,845 |
| **PERSONNEL SUBTOTAL** | **13,233,726** | **14,333,440** | **15,343,434** | **1,009,994** |
| **NON-PERSONNEL EXPENDITURES** | | | | |
| Supplies | 2,270,615 | 2,181,893 | 2,189,559 | 7,666 |
| Contracts & Services | 9,109,350 | 10,445,033 | 16,057,645 | 5,612,612 |
| *External Contracts & Services* | *6,769,602* | *8,122,654* | *13,453,079* | *5,330,425* |
| *Internal Contracts & Services* | *2,339,748* | *2,322,379* | *2,604,566* | *282,187* |
| Information Technology | 440,592 | 464,115 | 466,850 | 2,735 |
| Energy and Utilities | 2,906,221 | 3,395,093 | 3,903,498 | 508,405 |
| Other Expenses | 12,742 | 34,697 | 33,697 | (1,000) |

## Expenditures by Category

| | FY2025 Actual | FY2026 Budget | FY2027 Adopted | FY2026-2027 Change |
|---|---|---|---|---|
| Transfers Out | - | 66,088 | 66,088 | - |
| Capital Expenses | 220,359 | 118,650 | 22,650 | (96,000) |
| **NON-PERSONNEL SUBTOTAL** | **14,959,878** | **16,705,569** | **22,739,987** | **6,034,418** |
| **Total** | **$28,193,604** | **$31,039,009** | **$38,083,421** | **$7,044,412** |

## Revenues by Category

| | FY2025 Actual | FY2026 Budget | FY2027 Adopted | FY2026-2027 Change |
|---|---|---|---|---|
| Charges for Current Services | $36,312,968 | $27,928,987 | $29,813,987 | $1,885,000 |
| Other Revenue | 572,802 | 332,560 | 332,560 | - |
| Revenue from Use of Money and Property | 5,411,909 | 2,627,800 | 4,227,800 | 1,600,000 |
| **Total** | **$42,297,680** | **$30,889,347** | **$34,374,347** | **$3,485,000** |

## Personnel Expenditures

| Job Number | Job Title/Wages | FY2025 Budget | FY2026 Budget | FY2027 Adopted | Salary Range | Total |
|---|---|---|---|---|---|---|
| **FTE, Salaries and Wages** | | | | | | |
| 20000011 | Account Clerk | 2.00 | 2.00 | 2.00 | 49,629 - 59,696 | $119,392 |
| 20000024 | Administrative Aide 2 | 1.00 | 1.00 | 0.00 | 67,184 - 80,974 | - |
| 20001140 | Assistant Department Director | 0.00 | 0.00 | 0.25 | 99,237 - 375,918 | 60,980 |
| 20001202 | Assistant Deputy Director | 1.25 | 1.25 | 1.25 | 79,643 - 292,822 | 250,224 |
| 20000482 | Asst Golf Course Superintendent | 6.00 | 6.00 | 6.00 | 76,461 - 91,894 | 549,314 |
| 20000201 | Building Maintenance Supervisor | 0.00 | 1.00 | 1.00 | 102,274 - 123,718 | 102,274 |
| 20001118 | Chief Officer | 0.00 | 0.00 | 0.05 | 99,237 - 375,918 | 17,402 |
| 20000539 | Clerical Assistant 2 | 1.00 | 1.00 | 1.00 | 47,174 - 56,867 | 56,867 |
| 20001168 | Deputy Director | 1.00 | 1.00 | 1.00 | 79,643 - 292,822 | 222,768 |
| 20000408 | Electrician | 0.00 | 0.25 | 0.25 | 85,051 - 102,107 | 21,263 |
| 20000426 | Equipment Operator 1 | 5.00 | 5.00 | 5.00 | 56,098 - 67,205 | 336,025 |
| 20000423 | Equipment Technician 2 | 3.00 | 3.00 | 3.00 | 58,843 - 70,138 | 208,051 |
| 20000431 | Equipment Technician 3 | 2.00 | 2.00 | 2.00 | 64,605 - 77,168 | 154,336 |
| 20000481 | Golf Course Greenskeeper | 31.00 | 31.00 | 31.00 | 53,019 - 62,982 | 1,924,867 |
| 20000819 | Golf Course Manager | 2.00 | 2.00 | 2.00 | 85,114 - 102,669 | 205,338 |
| 20000498 | Golf Course Superintendent | 2.00 | 2.00 | 2.00 | 83,741 - 101,234 | 202,468 |
| 20000479 | Golf Operations Assistant | 20.50 | 20.50 | 20.50 | 52,000 - 62,712 | 1,272,229 |

## Personnel Expenditures

| Job Number | Job Title/Wages | FY2025 Budget | FY2026 Budget | FY2027 Adopted | Salary Range | Total |
|---|---|---|---|---|---|---|
| 90000479 | Golf Operations Assistant - Hourly | 5.36 | 5.36 | 7.17 | 52,000 - 62,712 | 434,780 |
| 20000480 | Golf Operations Supervisor | 4.00 | 4.00 | 4.00 | 60,154 - 72,197 | 281,158 |
| 20000467 | Grounds Maintenance Worker 1 | 9.00 | 9.00 | 9.00 | 49,462 - 58,635 | 518,542 |
| 20000497 | Irrigation Specialist | 4.00 | 4.00 | 4.00 | 57,741 - 69,056 | 276,224 |
| 20000608 | Light Equipment Operator | 5.00 | 5.00 | 5.00 | 52,936 - 63,128 | 315,640 |
| 20000680 | Payroll Specialist 2 | 1.00 | 1.00 | 1.00 | 57,325 - 69,264 | 69,015 |
| 20000676 | Pesticide Applicator | 5.00 | 5.00 | 5.00 | 63,232 - 75,400 | 377,000 |
| 20001222 | Program Manager | 2.00 | 2.00 | 2.00 | 79,643 - 292,822 | 377,770 |
| 90000798 | Recreation Aide - Hourly | 1.81 | 1.81 | 0.00 | 36,920 - 41,642 | - |
| 20000818 | Recreation Specialist | 4.00 | 4.00 | 4.00 | 64,168 - 77,126 | 308,504 |
| 20000015 | Senior Management Analyst | 1.00 | 1.00 | 2.00 | 93,621 - 113,214 | 225,118 |
| 20000194 | Seven-Gang Mower Operator | 2.00 | 1.00 | 1.00 | 56,098 - 67,205 | 67,205 |
| 20000970 | Supervising Management Analyst | 1.00 | 1.00 | 1.00 | 100,381 - 121,597 | 121,597 |
| | Bilingual - Regular | | | | | 2,912 |
| | Budgeted Personnel Expenditure Savings | | | | | (256,755) |
| | Overtime Budgeted | | | | | 559,258 |
| | Salary Savings | | | | | (21,419) |
| | Sick Leave - Hourly | | | | | 5,486 |
| | Standby Pay | | | | | 13,812 |
| | Vacation Pay In Lieu | | | | | 108,394 |
| **FTE, Salaries and Wages Subtotal** | | **122.92** | **123.17** | **123.47** | | **$9,488,039** |

| | FY2025 Actual | FY2026 Budget | FY2027 Adopted | FY2026-2027 Change |
|---|---|---|---|---|
| **Fringe Benefits** | | | | |
| Employee Offset Savings | 19,607 | 20,960 | 22,876 | 1,916 |
| Flexible Benefits | 1,269,778 | 1,352,991 | 1,460,721 | 107,730 |
| Long-Term Disability | 26,589 | 41,973 | 38,362 | (3,611) |
| Medicare | 124,344 | 119,500 | 137,581 | 18,081 |
| Other Post-Employment Benefits | 450,398 | 448,941 | 362,996 | (85,945) |
| Retiree Medical Trust | 13,992 | 13,909 | 14,962 | 1,053 |
| Retirement 401 Plan | 52,922 | 53,851 | 58,627 | 4,776 |
| Retirement ADC | 2,295,257 | 2,637,593 | 3,125,104 | 487,511 |
| Retirement DROP | 7,311 | 7,588 | 7,289 | (299) |

| | FY2025 Actual | FY2026 Budget | FY2027 Adopted | FY2026-2027 Change |
|---|---|---|---|---|
| Risk Management Administration | 148,044 | 183,679 | 182,188 | (1,491) |
| Supplemental Pension Savings Plan | 171,032 | 170,300 | 169,451 | (849) |
| Unemployment Insurance | 11 | 7,865 | 7,657 | (208) |
| Workers' Compensation | 258,670 | 291,400 | 267,581 | (23,819) |
| **Fringe Benefits Subtotal** | **$4,837,955** | **$5,350,550** | **$5,855,395** | **$504,845** |
| **Total Personnel Expenditures** | | | **$15,343,434** | |

# Maintenance Assessment District (MAD) Funds

## Department Expenditures

| | FY2025 Actual | FY2026 Budget | FY2027 Adopted | FY2026-2027 Change |
|---|---|---|---|---|
| Open Space | $30,126,618 | $38,931,127 | $41,631,762 | $2,700,635 |
| Parks & Recreation | - | 17,635 | 27,782 | 10,147 |
| **Total** | **$30,126,618** | **$38,948,762** | **$41,659,544** | **$2,710,782** |

## Department Personnel

| | FY2025 Budget | FY2026 Budget | FY2027 Adopted | FY2026-2027 Change |
|---|---|---|---|---|
| Open Space | 24.50 | 25.25 | 25.25 | - |
| **Total** | **24.50** | **25.25** | **25.25** | **-** |

## Budget Adjustments

| | FTE | Expenditures | Revenue |
|---|---|---|---|
| **Revised Operating Projections**<br>Adjustment to reflect revised revenue and expenditure projections within the Maintenance Assessment Districts. | - | $1,451,379 | $3,006,282 |
| **Non-Discretionary Adjustment**<br>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. | - | 1,055,530 | - |
| **Salary and Benefit Adjustments**<br>Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations. | - | 326,819 | - |
| **Support for Information Technology**<br>Adjustment to expenditure allocations according to an annual review of information technology funding requirements. | - | (122,946) | - |
| **Total** | **-** | **$2,710,782** | **$3,006,282** |

## Expenditures by Category

| | FY2025 Actual | FY2026 Budget | FY2027 Adopted | FY2026-2027 Change |
|---|---|---|---|---|
| **PERSONNEL EXPENDITURES** | | | | |
| Personnel Cost | 2,423,631 | 2,640,065 | 2,764,838 | 124,773 |
| Fringe Benefits | 1,663,380 | 1,917,629 | 2,119,675 | 202,046 |
| **PERSONNEL SUBTOTAL** | **4,087,011** | **4,557,694** | **4,884,513** | **326,819** |
| **NON-PERSONNEL EXPENDITURES** | | | | |
| Supplies | 81,464 | 385,750 | 331,850 | (53,900) |
| Contracts & Services | 16,665,794 | 23,707,312 | 24,534,357 | 827,045 |
| *External Contracts & Services* | *16,221,813* | *23,301,605* | *23,882,020* | *580,415* |
| *Internal Contracts & Services* | *443,982* | *405,707* | *652,337* | *246,630* |
| Information Technology | 96,074 | 239,019 | 116,073 | (122,946) |
| Energy and Utilities | 4,989,257 | 5,103,792 | 6,116,324 | 1,012,532 |
| Other Expenses | 4,207,017 | 4,955,195 | 5,676,427 | 721,232 |
| **NON-PERSONNEL SUBTOTAL** | **26,039,607** | **34,391,068** | **36,775,131** | **2,384,063** |
| **Total** | **$30,126,618** | **$38,948,762** | **$41,659,544** | **$2,710,782** |

## Revenues by Category

| | FY2025 Actual | FY2026 Budget | FY2027 Adopted | FY2026-2027 Change |
|---|---|---|---|---|
| Charges for Current Services | $4,690,171 | $4,467,669 | $5,440,198 | $972,529 |
| Other Revenue | 12,390 | - | - | - |
| Property Taxes | 18,898,348 | 20,381,249 | 21,573,238 | 1,191,989 |
| Revenue from Use of Money and Property | 1,157,518 | 133,207 | 142,707 | 9,500 |
| Special Assessments | 936,367 | - | - | - |
| Transfers In | 5,132,766 | 4,838,163 | 5,670,427 | 832,264 |
| **Total** | **$30,827,559** | **$29,820,288** | **$32,826,570** | **$3,006,282** |

## Personnel Expenditures

| Job Number | Job Title/Wages | FY2025 Budget | FY2026 Budget | FY2027 Adopted | Salary Range | Total |
|---|---|---|---|---|---|---|
| **FTE, Salaries and Wages** | | | | | | |
| 20000011 | Account Clerk | 1.00 | 1.00 | 1.00 | 49,629 - 59,696 | $59,696 |
| 20000024 | Administrative Aide 2 | 0.00 | 0.00 | 0.00 | 67,184 - 80,974 | - |
| 20001202 | Assistant Deputy Director | 1.00 | 1.00 | 1.00 | 79,643 - 292,822 | 200,179 |
| 20000119 | Associate Management Analyst | 2.00 | 2.00 | 2.00 | 85,280 - 103,085 | 196,706 |
| 20001168 | Deputy Director | 0.25 | 0.25 | 0.25 | 79,643 - 292,822 | 55,692 |
| 20000395 | District Manager | 2.00 | 2.00 | 2.00 | 93,704 - 113,006 | 226,012 |
| 20000408 | Electrician | 0.00 | 0.75 | 0.75 | 85,051 - 102,107 | 63,788 |
| 20000675 | Grounds Maintenance Manager | 16.00 | 16.00 | 16.00 | 85,280 - 103,376 | 1,641,766 |

## Personnel Expenditures

| Job Number | Job Title/Wages | FY2025 Budget | FY2026 Budget | FY2027 Adopted | Salary Range | Total |
|---|---|---|---|---|---|---|
| 20000680 | Payroll Specialist 2 | 0.25 | 0.25 | 0.25 | 57,325 - 69,264 | 16,479 |
| 20000015 | Senior Management Analyst | 1.00 | 1.00 | 1.00 | 93,621 - 113,214 | 113,214 |
| 20000970 | Supervising Management Analyst | 1.00 | 1.00 | 1.00 | 100,381 - 121,597 | 121,597 |
| | Bilingual - Regular | | | | | 11,648 |
| | Overtime Budgeted | | | | | 7,565 |
| | Salary Savings | | | | | (14,635) |
| | Sick Leave - Hourly | | | | | 182 |
| | Vacation Pay In Lieu | | | | | 64,949 |
| **FTE, Salaries and Wages Subtotal** | | **24.50** | **25.25** | **25.25** | | **$2,764,838** |

| | FY2025 Actual | FY2026 Budget | FY2027 Adopted | FY2026-2027 Change |
|---|---|---|---|---|
| **Fringe Benefits** | | | | |
| Employee Offset Savings | 8,450 | 9,772 | 6,856 | (2,916) |
| Flexible Benefits | 361,429 | 384,484 | 402,421 | 17,937 |
| Long-Term Disability | 8,306 | 12,943 | 11,690 | (1,253) |
| Medicare | 36,146 | 37,220 | 39,038 | 1,818 |
| Other Post-Employment Benefits | 100,327 | 98,749 | 79,839 | (18,910) |
| Retiree Medical Trust | 2,091 | 2,129 | 2,886 | 757 |
| Retirement 401 Plan | 7,373 | 7,516 | 10,515 | 2,999 |
| Retirement ADC | 977,603 | 1,168,286 | 1,375,438 | 207,152 |
| Retirement DROP | 13,433 | 16,479 | 10,309 | (6,170) |
| Risk Management Administration | 32,993 | 40,403 | 40,072 | (331) |
| Supplemental Pension Savings Plan | 99,349 | 111,954 | 99,881 | (12,073) |
| Unemployment Insurance | 15 | 2,422 | 2,331 | (91) |
| Workers' Compensation | 15,866 | 25,272 | 38,399 | 13,127 |
| **Fringe Benefits Subtotal** | **$1,663,380** | **$1,917,629** | **$2,119,675** | **$202,046** |

# Transient Occupancy Tax Fund

## Department Expenditures

| | FY2025 Actual | FY2026 Budget | FY2027 Adopted | FY2026-2027 Change |
|---|---|---|---|---|
| Special Events & Filming | $1,501,604 | $1,507,575 | $1,634,294 | $126,719 |
| **Total** | **$1,501,604** | **$1,507,575** | **$1,634,294** | **$126,719** |

## Department Personnel

| | FY2025 Budget | FY2026 Budget | FY2027 Adopted | FY2026-2027 Change |
|---|---|---|---|---|
| Special Events & Filming | 6.75 | 5.75 | 6.75 | 1.00 |
| **Total** | **6.75** | **5.75** | **6.75** | **1.00** |

## Budget Adjustments

| | FTE | Expenditures | Revenue |
|---|---|---|---|
| **Film Production Support**<br>Addition of 1.00 Administrative Aide 2 associated with film permit processing and attracting and supporting film production. | 1.00 | $106,272 | $ - |
| **One-time Additions and Annualizations**<br>Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year. | - | 36,000 | (31,395) |
| **Employ and Empower Program Support**<br>Addition of 0.75 Intern - Hourly and associated revenue to support the Employ and Empower Program. | 0.75 | 33,871 | 33,876 |
| **Support for Information Technology**<br>Adjustment to expenditure allocations according to an annual review of information technology funding requirements. | - | 6,309 | - |
| **Salary and Benefit Adjustments**<br>Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations. | - | (10,609) | - |
| **Non-Discretionary Adjustment**<br>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. | - | (13,747) | - |
| **Non-Standard Hour Personnel Funding**<br>Funding allocated according to a zero-based annual review of hourly funding requirements. | (0.75) | (31,377) | - |
| **Total** | **1.00** | **$126,719** | **$2,481** |

## Expenditures by Category

| | FY2025 Actual | FY2026 Budget | FY2027 Adopted | FY2026-2027 Change |
|---|---|---|---|---|
| **PERSONNEL EXPENDITURES** | | | | |
| Personnel Cost | 902,232 | 879,309 | 918,973 | 39,664 |
| Fringe Benefits | 419,410 | 425,058 | 483,551 | 58,493 |
| **PERSONNEL SUBTOTAL** | **1,321,642** | **1,304,367** | **1,402,524** | **98,157** |
| **NON-PERSONNEL EXPENDITURES** | | | | |

## Expenditures by Category

| | FY2025 Actual | FY2026 Budget | FY2027 Adopted | FY2026-2027 Change |
|---|---|---|---|---|
| Supplies | 876 | 1,155 | 1,155 | - |
| Contracts & Services | 83,162 | 89,092 | 75,345 | (13,747) |
| *External Contracts & Services* | *68,323* | *64,254* | *58,409* | *(5,845)* |
| *Internal Contracts & Services* | *14,840* | *24,838* | *16,936* | *(7,902)* |
| Information Technology | 88,413 | 109,361 | 151,670 | 42,309 |
| Energy and Utilities | 3,291 | 3,600 | 3,600 | - |
| Other Expenses | 4,220 | - | - | - |
| **NON-PERSONNEL SUBTOTAL** | **179,962** | **203,208** | **231,770** | **28,562** |
| **Total** | **$1,501,604** | **$1,507,575** | **$1,634,294** | **$126,719** |

## Revenues by Category

| | FY2025 Actual | FY2026 Budget | FY2027 Adopted | FY2026-2027 Change |
|---|---|---|---|---|
| Charges for Current Services | $20,780 | $31,395 | $33,876 | $2,481 |
| Fines Forfeitures and Penalties | 25,972 | 6,000 | 6,000 | - |
| Licenses and Permits | 110,210 | 126,628 | 126,628 | - |
| Other Revenue | 59,815 | - | - | - |
| **Total** | **$216,778** | **$164,023** | **$166,504** | **$2,481** |

## Personnel Expenditures

| Job Number | Job Title/Wages | FY2025 Budget | FY2026 Budget | FY2027 Adopted | Salary Range | Total |
|---|---|---|---|---|---|---|
| **FTE, Salaries and Wages** | | | | | | |
| 20000024 | Administrative Aide 2 | 1.00 | 0.00 | 1.00 | 67,184 - 80,974 | $73,549 |
| 20001220 | Executive Director | 1.00 | 1.00 | 1.00 | 79,643 - 292,822 | 207,813 |
| 91001000 | Intern - Hourly | 0.00 | 0.00 | 0.75 | 36,920 - 47,320 | 31,512 |
| 90001073 | Management Intern - Hourly | 0.75 | 0.75 | 0.00 | 36,920 - 47,320 | - |
| 20001234 | Program Coordinator | 1.00 | 1.00 | 1.00 | 36,920 - 220,314 | 138,008 |
| 20001222 | Program Manager | 2.00 | 2.00 | 2.00 | 79,643 - 292,822 | 334,006 |
| 20000970 | Supervising Management Analyst | 1.00 | 1.00 | 1.00 | 100,381 - 121,597 | 121,597 |
| | Vacation Pay In Lieu | | | | | 12,488 |
| **FTE, Salaries and Wages Subtotal** | | **6.75** | **5.75** | **6.75** | | **$918,973** |

| | FY2025 Actual | FY2026 Budget | FY2027 Adopted | FY2026-2027 Change |
|---|---|---|---|---|
| **Fringe Benefits** | | | | |
| Employee Offset Savings | 13,296 | 14,022 | 14,022 | - |
| Flexible Benefits | 82,366 | 74,305 | 86,760 | 12,455 |
| Insurance | 106 | - | - | - |

| | FY2025 Actual | FY2026 Budget | FY2027 Adopted | FY2026-2027 Change |
|---|---|---|---|---|
| Long-Term Disability | 3,234 | 4,211 | 3,952 | (259) |
| Medicare | 13,036 | 12,040 | 13,144 | 1,104 |
| Other Post-Employment Benefits | 25,902 | 20,360 | 18,972 | (1,388) |
| Retiree Medical Trust | 1,332 | 1,179 | 1,365 | 186 |
| Retirement 401 Plan | 4,840 | 4,720 | 5,455 | 735 |
| Retirement ADC | 236,868 | 256,164 | 297,701 | 41,537 |
| Retirement DROP | 3,511 | 3,709 | 3,709 | - |
| Risk Management Administration | 8,512 | 8,330 | 9,522 | 1,192 |
| Supplemental Pension Savings Plan | 20,063 | 21,013 | 21,111 | 98 |
| Unemployment Insurance | - | 789 | 788 | (1) |
| Workers' Compensation | 6,344 | 4,216 | 7,050 | 2,834 |
| **Fringe Benefits Subtotal** | **$419,410** | **$425,058** | **$483,551** | **$58,493** |
| **Total Personnel Expenditures** | | | **$1,402,524** | |

## Revenue and Expense Statement (Non-General Fund)

| Environmental Growth 1/3 Fund | FY 2025 ACTUAL | FY 2026* BUDGET | FY 2027** ADOPTED |
|---|---|---|---|
| **BEGINNING BALANCE AND RESERVES** | | | |
| Balance from Prior Year | $ 4,801,176 | $ 1,350,581 | $ - |
| Continuing Appropriation - CIP | 160,839 | 160,533 | 160,533 |
| Continuing Appropriation - Operating | 1,954,646 | 1,258,508 | - |
| **TOTAL BALANCE AND RESERVES** | **$ 6,916,662** | **$ 2,769,622** | **$ 160,533** |
| **REVENUE** | | | |
| Other Local Taxes | $ 7,610,979 | $ 8,723,902 | $ 7,871,560 |
| Revenue from Use of Money and Property | 270,802 | 9,000 | 9,000 |
| **TOTAL REVENUE** | **$ 7,881,781** | **$ 8,732,902** | **$ 7,880,560** |
| **TOTAL BALANCE, RESERVES, AND REVENUE** | **$ 14,798,443** | **$ 11,502,524** | **$ 8,041,093** |
| **OPERATING EXPENSE** | | | |
| Supplies | $ - | $ 78,123 | $ 78,123 |
| Contracts & Services | 7,355,383 | 238,770 | 213,916 |
| Energy and Utilities | 3,976,993 | 2,067,369 | 2,795,237 |
| Transfers Out | - | 7,660,705 | 4,495,651 |
| **TOTAL OPERATING EXPENSE** | **$ 11,332,376** | **$ 10,044,967** | **$ 7,582,927** |
| **EXPENDITURE OF PRIOR YEAR FUNDS** | | | |
| CIP Expenditures | $ 306 | $ - | $ 100,000 |
| Operating Expenditures | 696,138 | 1,258,508 | - |
| **TOTAL EXPENDITURE OF PRIOR YEAR FUNDS** | **$ 696,444** | **$ 1,258,508** | **$ 100,000** |
| **TOTAL EXPENSE** | **$ 12,028,820** | **$ 11,303,475** | **$ 7,682,927** |
| **RESERVES** | | | |
| Continuing Appropriation - CIP | $ 160,533 | $ 160,533 | $ 60,533 |
| Continuing Appropriation - Operating | 1,258,508 | - | - |
| **TOTAL RESERVES** | **$ 1,419,041** | **$ 160,533** | **$ 60,533** |
| **BALANCE** | **$ 1,350,581** | **$ 38,516** | **$ 297,633** |
| **TOTAL BALANCE, RESERVES, AND EXPENSE** | **$ 14,798,443** | **$ 11,502,524** | **$ 8,041,093** |

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

## Revenue and Expense Statement (Non-General Fund)

| Environmental Growth 2/3 Fund | FY 2025 ACTUAL | FY 2026* BUDGET | FY 2027** ADOPTED |
|---|---|---|---|
| **BEGINNING BALANCE AND RESERVES** | | | |
| Balance from Prior Year | $ 11,498,726 | $ 3,480,167 | $ 909,499 |
| Continuing Appropriation - CIP | 178,497 | 118,506 | 91,175 |
| Continuing Appropriation - Operating | - | - | 6,621,924 |
| **TOTAL BALANCE AND RESERVES** | **$ 11,677,223** | **$ 3,598,673** | **$ 7,622,598** |
| **REVENUE** | | | |
| Other Local Taxes | $ 15,721,958 | $ 17,447,803 | $ 15,743,120 |
| Revenue from Use of Money and Property | 705,091 | 25,000 | 25,000 |
| **TOTAL REVENUE** | **$ 16,427,049** | **$ 17,472,803** | **$ 15,768,120** |
| **TOTAL BALANCE, RESERVES, AND REVENUE** | **$ 28,104,272** | **$ 21,071,476** | **$ 23,390,718** |
| **CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE** | | | |
| CIP Expenditures | $ 11,585 | $ - | $ - |
| **TOTAL CIP EXPENSE** | **$ 11,585** | **$ -** | **$ -** |
| **OPERATING EXPENSE** | | | |
| Contracts & Services | $ 24,445,607 | $ 7,000,000 | $ 7,175,000 |
| Transfers Out | - | 8,151,775 | 14,316,437 |
| **TOTAL OPERATING EXPENSE** | **$ 24,445,607** | **$ 15,151,775** | **$ 21,491,437** |
| **EXPENDITURE OF PRIOR YEAR FUNDS** | | | |
| CIP Expenditures | $ 48,406 | $ - | $ 45,000 |
| Operating Expenditures | - | $ 4,540,096 | - |
| **TOTAL EXPENDITURE OF PRIOR YEAR FUNDS** | **$ 48,406** | **$ 4,540,096** | **$ 45,000** |
| **TOTAL EXPENSE** | **$ 24,505,598** | **$ 19,691,871** | **$ 21,536,437** |
| **RESERVES** | | | |
| Continuing Appropriation - CIP | $ 118,506 | $ 118,506 | $ 46,175 |
| **TOTAL RESERVES** | **$ 118,506** | **$ 118,506** | **$ 46,175** |
| **BALANCE** | **$ 3,480,167** | **$ 1,261,099** | **$ 1,808,106** |
| **TOTAL BALANCE, RESERVES, AND EXPENSE** | **$ 28,104,272** | **$ 21,071,476** | **$ 23,390,718** |

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**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

## Revenue and Expense Statement (Non-General Fund)

| Golf Course Fund | FY 2025 ACTUAL | FY 2026* BUDGET | FY 2027** ADOPTED |
|---|---|---|---|
| **BEGINNING BALANCE AND RESERVES** | | | |
| Balance from Prior Year | $ 35,649,418 | $ 51,374,688 | $ 61,066,230 |
| Continuing Appropriation - CIP | 12,417,162 | 11,822,018 | 8,455,323 |
| Operating Reserve | 3,748,640 | 3,748,640 | 4,236,280 |
| **TOTAL BALANCE AND RESERVES** | **$ 51,815,220** | **$ 66,945,346** | **$ 73,757,833** |
| **REVENUE** | | | |
| Charges for Services | $ 36,312,968 | $ 27,928,987 | $ 29,813,987 |
| Other Revenue | 572,802 | 332,560 | 332,560 |
| Revenue from Use of Money and Property | 5,411,909 | 2,627,800 | 4,227,800 |
| **TOTAL REVENUE** | **$ 42,297,680** | **$ 30,889,347** | **$ 34,374,347** |
| **TOTAL BALANCE, RESERVES, AND REVENUE** | **$ 94,112,899** | **$ 97,834,693** | **$ 108,132,180** |
| **CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE** | | | |
| CIP Expenditures | $ 76,473 | $ - | $ - |
| **TOTAL CIP EXPENSE** | **$ 76,473** | **$ -** | **$ -** |
| **OPERATING EXPENSE** | | | |
| Personnel Expenses | $ 8,395,772 | $ 8,982,890 | $ 9,488,039 |
| Fringe Benefits | 4,837,955 | 5,350,550 | 5,855,395 |
| Supplies | 2,270,615 | 2,181,893 | 2,189,559 |
| Contracts & Services | 9,109,350 | 10,445,033 | 16,057,645 |
| Information Technology | 440,592 | 464,115 | 466,850 |
| Energy and Utilities | 2,906,221 | 3,395,093 | 3,903,498 |
| Other Expenses | 12,742 | 34,697 | 33,697 |
| Transfers Out | - | 66,088 | 66,088 |
| Capital Expenditures | 220,359 | 118,650 | 22,650 |
| **TOTAL OPERATING EXPENSE** | **$ 28,193,604** | **$ 31,039,009** | **$ 38,083,421** |
| **EXPENDITURE OF PRIOR YEAR FUNDS** | | | |
| CIP Expenditures | $ 897,477 | $ - | $ 4,200,000 |
| **TOTAL EXPENDITURE OF PRIOR YEAR FUNDS** | **$ 897,477** | **$ -** | **$ 4,200,000** |
| **TOTAL EXPENSE** | **$ 29,167,554** | **$ 31,039,009** | **$ 42,283,421** |
| **RESERVES** | | | |
| Continuing Appropriation - CIP | $ 9,822,018 | $ 11,822,018 | $ 4,255,323 |
| Operating Reserve | 3,748,640 | 3,983,520 | 4,355,662 |
| **TOTAL RESERVES** | **$ 13,570,658** | **$ 15,805,538** | **$ 8,610,985** |
| **BALANCE** | **$ 51,374,688** | **$ 50,990,146** | **$ 57,237,773** |
| **TOTAL BALANCE, RESERVES, AND EXPENSE** | **$ 94,112,899** | **$ 97,834,693** | **$ 108,132,180** |

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## Revenue and Expense Statement (Non-General Fund)

| Maintenance Assessment District Funds | FY 2025 ACTUAL | FY 2026* BUDGET | FY 2027** ADOPTED |
|---|---|---|---|
| **BEGINNING BALANCE AND RESERVES** | | | |
| Balance from Prior Year | $ 25,773,753 | $ 26,583,664 | $ 19,572,990 |
| Continuing Appropriation - CIP | 129,461 | 17,404 | - |
| **TOTAL BALANCE AND RESERVES** | **$ 25,903,215** | **$ 26,601,068** | **$ 19,572,990** |
| **REVENUE** | | | |
| Charges for Services | $ 4,690,171 | $ 4,467,669 | $ 5,440,198 |
| Other Revenue | 12,390 | - | - |
| Property Taxes | 18,898,348 | 20,381,249 | 21,573,238 |
| Revenue from Use of Money and Property | 1,157,518 | 133,207 | 142,707 |
| Special Assessments | 936,367 | - | - |
| Transfers In | 5,132,766 | 4,838,163 | 5,670,427 |
| **TOTAL REVENUE** | **$ 30,827,559** | **$ 29,820,288** | **$ 32,826,570** |
| **TOTAL BALANCE, RESERVES, AND REVENUE** | **$ 56,730,774** | **$ 56,421,356** | **$ 52,399,560** |
| **OPERATING EXPENSE** | | | |
| Personnel Expenses | $ 2,423,631 | $ 2,640,065 | $ 2,764,838 |
| Fringe Benefits | 1,663,380 | 1,917,629 | 2,119,675 |
| Supplies | 81,464 | 385,750 | 331,850 |
| Contracts & Services | 16,665,794 | 23,707,312 | 24,534,357 |
| Information Technology | 96,074 | 239,019 | 116,073 |
| Energy and Utilities | 4,989,257 | 5,103,792 | 6,116,324 |
| Other Expenses | 4,207,017 | 4,955,195 | 5,676,427 |
| **TOTAL OPERATING EXPENSE** | **$ 30,126,618** | **$ 38,948,762** | **$ 41,659,544** |
| **EXPENDITURE OF PRIOR YEAR FUNDS** | | | |
| CIP Expenditures | $ 3,087 | $ - | $ - |
| **TOTAL EXPENDITURE OF PRIOR YEAR FUNDS** | **$ 3,087** | **$ -** | **$ -** |
| **TOTAL EXPENSE** | **$ 30,129,706** | **$ 38,948,762** | **$ 41,659,544** |
| **RESERVES** | | | |
| Continuing Appropriation - CIP | $ 17,404 | $ 17,404 | $ - |
| **TOTAL RESERVES** | **$ 17,404** | **$ 17,404** | **$ -** |
| **BALANCE** | **$ 26,583,664** | **$ 17,455,190** | **$ 10,740,016** |
| **TOTAL BALANCE, RESERVES, AND EXPENSE** | **$ 56,730,774** | **$ 56,421,356** | **$ 52,399,560** |

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**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.