

Parks and Recreation



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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, addresses 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 210 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 center, 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-swim,

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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: Protect and enhance natural and developed assets

- Protect and preserve existing assets
- Enhance existing assets

Goal 2: Develop and offer innovative recreational opportunities to meet the diverse needs of our communities

- Provide innovative program ideas
- Solicit feedback from customers and staff

Goal 3: Foster growth and development of our employees

- Create mentor/mentee relationships
- Expand training opportunities
- Share and celebrate successes

Key Performance Indicators

Performance Indicator	FY2021 Target	FY2021 Actual	FY2022 Target	FY2022 Actual	FY2023 Target
Percentage customer satisfaction with park system ¹	90.0 %	0.0 %	90.0 %	90.8 %	90.0 %
Percentage of acres of brush management completed	95%	91%	95%	97%	95%
Number of park acres decommissioned converted to sustainable landscapes	2.37	0.25	2.37	0.00	2.37
Number of acres where habitat restoration occurred	5.00	8.95	5.00	32.90	5.00
Percentage of increase with on-line registration participation	-20.0 %	-23.3 %	1.0 %	29.8 %	1.0 %
Percentage customer satisfaction with recreational program activities ¹	90.0 %	0.0 %	90.0 %	90.4 %	90.0 %
Number of aquatic users ²	285,000	28,006	285,000	141,005	285,000
Number of hours of operation of recreation centers ²	172,432	0	172,432	136,499	172,432

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Key Performance Indicators

Performance Indicator	FY2021 Target	FY2021 Actual	FY2022 Target	FY2022 Actual	FY2023 Target
Number of acres of parks and open spaces per 1,000 population	32.48	32.47	32.49	32.50	32.49

1. The target is based on a five-year average
2. FY22 Actuals are lower than anticipated due to reduced operational hours affected by limited staffing

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Department Summary

	FY2021 Actual	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
FTE Positions (Budgeted)	1,012.54	1,031.57	1,152.30	120.73
Personnel Expenditures	\$ 78,937,583	\$ 90,437,966	\$ 99,797,805	\$ 9,359,839
Non-Personnel Expenditures	76,189,205	81,728,524	105,628,439	23,899,915
Total Department Expenditures	\$ 155,126,788	\$ 172,166,490	\$ 205,426,244	\$ 33,259,754
Total Department Revenue	\$ 69,480,070	\$ 66,139,352	\$ 101,467,639	\$ 35,328,287

General Fund

Department Expenditures

	FY2021 Actual	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
Administrative Services	\$ 4,480,259	\$ 5,193,631	\$ 7,642,208	\$ 2,448,577
Community Parks I	29,330,637	34,089,172	34,963,930	874,758
Community Parks II	27,161,604	33,286,851	52,172,200	18,885,349
Developed Regional Parks	42,281,527	46,402,930	51,877,089	5,474,159
Open Space	13,498,855	14,886,709	15,279,502	392,793
Total	\$ 116,752,883	\$ 133,859,293	\$ 161,934,929	\$ 28,075,636

Department Personnel

	FY2021 Budget	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
Administrative Services	23.75	23.75	42.75	19.00
Community Parks I	213.51	214.64	221.61	6.97
Community Parks II	269.40	274.80	313.03	38.23
Developed Regional Parks	326.23	334.23	385.55	51.32
Open Space	72.82	76.32	74.94	(1.38)
Total	905.71	923.74	1,037.88	114.14

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Transfer of the Animal Services Program Transfer of non-personnel expenditures from the Purchasing and Contracting Department to the Parks and Recreation Department to support the Animal Services Program.	0.00	\$ 14,874,000	\$ -
Sidewalk Vending Ordinance Addition of 27.00 FTE positions and non-personnel expenditures associated with supporting the Sidewalk Vending Ordinance.	27.00	2,456,932	-
Supplemental Positions Addition of 19.00 FTE positions and associated non-personnel expenditure to support supplemental positions added in Fiscal Year 2022.	19.00	2,375,521	-

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Significant Budget Adjustments

	FTE	Expenditures	Revenue
New Facilities and Play All Day Sites Maintenance Addition of 10.00 FTE positions and associated non-personnel expenditures to support the expansion, maintenance, and operations of parks.	10.00	1,753,191	-
Increased Trash Collection Addition of 16.00 FTE positions and associated non-personnel expenditures to support increased trash collection throughout Regional and Neighborhood Parks.	16.00	1,570,997	-
Parks Master Plan Support Addition of 6.00 FTE positions and associated non-personnel expenditures to support the implementation of the Parks Master Plan.	6.00	711,785	-
Back to Work SD Addition of 7.50 FTE positions to support recreation contractual program equity and the San Diego Back to Work initiative.	7.50	664,009	-
Recreation Programming Audit Recommendations Addition of 5.00 FTE positions and associated non-personnel expenditure to support recreation programming equity throughout the parks system.	5.00	564,882	-
Conversion of Hourly Staff to Full-Time Conversion of hourly recreational staffing to standard hour positions to enhance employee retention and meet department needs for consistent staffing.	5.10	536,047	-
Balboa Park Maintenance Restoration Addition of 4.00 FTE positions and non-personnel expenditures to support the Balboa Park Maintenance Special Projects Unit.	4.00	481,975	-
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.	3.00	452,447	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(2.86)	379,965	-
Aquatic Staffing Needs Reduction of 3.45 FTE hourly positions and the addition of 9.00 FTE positions converted to full-time benefited positions to support all aquatics programs, enhance employee retention, and meet department needs for consistent staffing.	5.55	374,756	-
School District Joint Use Agreement Addition of non-personnel expenditures to support turf maintenance reimbursement at Joint Use Facilities.	0.00	352,508	-
Staffing Needs for Span of Control Addition of 3.00 FTE positions to support capacity needs within the department for administrative and field staffing.	3.00	350,096	-

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Significant Budget Adjustments

	FTE	Expenditures	Revenue
San Diego Humane Society Dedicated Park Patrol Addition of non-personnel expenditures to support the San Diego Humane Society dedicated park patrol throughout parks citywide.	0.00	350,000	-
Dusty Rhodes Neighborhood Park Maintenance Addition of 1.00 Grounds Maintenance Worker 2, 1.00 Grounds Maintenance Supervisor, 1.00 Irrigation Specialist and associated non-personnel expenditures to maintain Dusty Rhodes Neighborhood Park and Dog Park.	3.00	342,812	-
Park Restroom Security Addition of non-personnel expenditures associated with roving security at 20 parks and recreation facilities.	0.00	310,000	-
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	239,386	-
Graffiti Removal At Chicano Park Addition of one-time non-personnel expenditures to support graffiti removal at the Chicano Park public restroom.	0.00	150,000	-
Program Coordinator for Animal Services Program Addition of 1.00 Program Coordinator to support the Animal Services Program.	1.00	143,851	-
New Facility – Salk Neighborhood Park Addition of 0.34 Grounds Maintenance Worker 2 and associated non-personnel expenditures to support the maintenance and operations of the Salk Middle School Joint Use.	0.34	112,137	-
Park Security and Safety Enhancements. Addition of one-time non-personnel expenditures to install gates and bollards at the Senior Resource Center and Paradise Hills Recreation Center.	0.00	100,000	-
New Facility – Emerson Elementary School Joint Use Addition of 0.50 Grounds Maintenance Worker 2 and associated non-personnel expenditures to support the maintenance and operations of the Emerson Elementary School Joint Use.	0.50	91,468	-
New Facility – Taft Middle School Joint Use Addition of 0.29 Grounds Maintenance Worker 2 and associated non-personnel expenditures to support the maintenance and operations of the Taft Middle School Joint Use.	0.29	87,520	-
New Facility – Wagenheim Middle School Joint Use Addition of 0.22 Grounds Maintenance Worker 2 and associated non-personnel expenditures to support the maintenance and operations of the Wagenheim Middle School Joint Use.	0.22	80,298	-

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Significant Budget Adjustments

	FTE	Expenditures	Revenue
Mission Bay Park Security Services Addition of non-personnel expenditures to support security services at Mission Bay Park.	0.00	78,000	-
New Facility - Mission Bay High School Joint Use Tennis Courts Addition of 0.50 Grounds Maintenance Worker 2 and associated non-personnel expenditures to support the maintenance and operations of the Mission Bay Tennis Court Joint Use.	0.50	74,333	-
Security at Clay Park Restrooms Addition of one-time security services to monitor Clay Park restrooms.	0.00	42,000	-
Mandatory General Benefit Contribution Adjustment in State-mandated funding for the general benefit contribution for city parks maintained by Maintenance Assessment Districts.	0.00	33,408	-
Support for Information Technology Adjustment to expenditure allocations according to a zero-based annual review of information technology funding requirements.	0.00	(335,153)	-
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2022.	0.00	(1,723,535)	(614,318)
Transient Occupancy Tax Transfer Adjustment to reflect revised revenue for safety and maintenance of tourism-related facilities from the Transient Occupancy Tax Fund.	0.00	-	22,955,000
Revised Environmental Growth Fund Reimbursements Adjustment to reflect revised revenue projections for the reimbursement of eligible expenditures from the Environmental Growth Funds (EGF).	0.00	-	4,139,012
Revised User Fee Revenue from New/Revised User Fees Adjustment to reflect anticipated User Fee revenue decrease from the implementation of new and/or revised user fees.	0.00	-	(30,000)
Total	114.14	\$ 28,075,636	\$ 26,449,694

Expenditures by Category

	FY2021 Actual	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
PERSONNEL				
Personnel Cost	\$ 37,790,958	\$ 43,801,103	\$ 52,045,967	\$ 8,244,864
Fringe Benefits	32,307,252	37,040,877	37,646,066	605,189
PERSONNEL SUBTOTAL	70,098,210	80,841,980	89,692,033	8,850,053
NON-PERSONNEL				
Supplies	\$ 4,545,775	\$ 5,295,623	\$ 6,136,423	\$ 840,800
Contracts & Services	21,593,485	22,800,250	41,741,384	18,941,134

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Expenditures by Category

	FY2021 Actual	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
Information Technology	2,205,003	3,467,753	3,141,600	(326,153)
Energy and Utilities	17,863,071	19,348,897	19,094,251	(254,646)
Other	86,968	134,505	134,505	-
Transfers Out	-	1,282,876	1,222,324	(60,552)
Capital Expenditures	120,113	523,004	608,004	85,000
Debt	240,258	164,405	164,405	-
NON-PERSONNEL SUBTOTAL	46,654,673	53,017,313	72,242,896	19,225,583
Total	\$ 116,752,883	\$ 133,859,293	\$ 161,934,929	\$ 28,075,636

Revenues by Category

	FY2021 Actual	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
Charges for Services	\$ 18,352,453	\$ 26,770,039	\$ 53,249,733	\$ 26,479,694
Fines Forfeitures and Penalties	29,251	70,145	70,145	-
Licenses and Permits	12,430	166,865	166,865	-
Other Revenue	347,050	57,739	27,739	(30,000)
Rev from Money and Prop	211,283	502,065	502,065	-
Rev from Other Agencies	214,944	103,200	103,200	-
Transfers In	3,711,245	753,000	753,000	-
Total	\$ 22,878,655	\$ 28,423,053	\$ 54,872,747	\$ 26,449,694

Personnel Expenditures

Job Number	Job Title / Wages	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Salary Range	Total
FTE, Salaries, and Wages						
20000011	Account Clerk	5.00	5.00	5.00	\$ 36,705 - 44,178	\$ 208,934
20000012	Administrative Aide 1	1.00	0.00	0.00	45,269 - 54,528	-
20000024	Administrative Aide 2	4.00	5.00	7.00	52,142 - 62,833	405,764
20000753	Aquatics Technician 1	2.00	2.00	2.00	45,602 - 54,353	99,955
20000749	Aquatics Technician 2	5.00	6.00	6.00	47,897 - 57,076	333,277
20000754	Aquatics Technician Supervisor	1.00	1.00	1.00	52,786 - 63,121	59,544
20000040	Area Manager 2	26.00	26.00	26.00	66,160 - 80,169	2,000,563
20001140	Assistant Department Director	1.00	1.00	2.00	71,693 - 271,584	341,047
20001202	Assistant Deputy Director	0.00	0.00	1.00	56,929 - 209,339	159,440
20000108	Assistant Recreation Center Director	45.00	45.00	46.00	36,776 - 44,455	1,913,803
20000143	Associate Engineer-Civil	1.00	1.00	1.00	89,669 - 108,295	108,295
20000119	Associate Management Analyst	5.00	5.00	6.00	66,197 - 79,990	437,999
20000162	Associate Planner	1.00	1.00	1.00	76,386 - 92,308	92,308
20000202	Building Supervisor	1.00	1.00	1.00	46,336 - 55,626	55,626
20000234	Carpenter	1.00	1.00	2.00	53,970 - 64,599	114,714
20000236	Cement Finisher	1.00	1.00	2.00	57,975 - 69,472	132,869
20000539	Clerical Assistant 2	2.00	2.00	3.00	36,630 - 44,147	117,407
90000539	Clerical Assistant 2	0.05	0.05	0.05	36,630 - 44,147	2,018
20000352	Custodian 1	1.00	0.00	0.00	34,296 - 35,050	-
90000352	Custodian 1	2.94	2.00	2.00	34,296 - 35,050	69,346
20000354	Custodian 2	11.50	12.50	12.50	34,296 - 38,117	462,964
20000355	Custodian 3	3.00	3.00	3.00	35,050 - 41,446	121,022

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Personnel Expenditures

Job Number	Job Title / Wages	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Salary Range	Total
20001168	Deputy Director	3.75	3.75	4.75	56,929 - 209,339	819,823
20000395	District Manager	14.00	14.00	15.00	76,294 - 92,034	1,331,360
20000408	Electrician	0.00	0.00	1.00	60,621 - 72,790	66,216
21000440	Environmental Biologist 2	1.00	1.00	1.00	72,343 - 87,970	84,891
21000451	Environmental Biologist 3	4.00	4.00	4.00	83,472 - 101,098	400,348
20000426	Equipment Operator 1	11.00	11.00	13.00	45,155 - 54,051	678,453
20000430	Equipment Operator 2	9.00	9.00	9.00	52,122 - 62,315	540,436
20000418	Equipment Technician 1	10.00	10.00	10.00	43,124 - 51,669	516,690
20000423	Equipment Technician 2	7.00	8.00	9.00	47,326 - 56,409	476,704
20000431	Equipment Technician 3	1.00	1.00	1.00	51,949 - 62,059	59,577
20000924	Executive Assistant	1.00	1.00	0.00	52,792 - 63,852	-
21000433	Geographic Info Systems Analyst 3	0.00	0.00	1.00	73,375 - 88,725	73,375
21000436	Geographic Info Systems Technician	0.00	0.00	1.00	52,652 - 63,447	52,652
20000675	Grounds Maintenance Manager	10.00	10.00	10.00	62,231 - 75,408	725,864
20000472	Grounds Maintenance Supervisor	11.00	11.00	16.00	48,017 - 57,769	846,658
20000467	Grounds Maintenance Worker 1	5.00	5.00	5.00	34,368 - 42,755	210,569
90000467	Grounds Maintenance Worker 1	18.10	18.01	24.00	34,368 - 42,755	887,214
20000468	Grounds Maintenance Worker 2	274.92	280.42	301.85	39,936 - 47,511	13,773,663
20000502	Heavy Truck Driver 1	6.00	6.00	6.00	43,381 - 51,692	283,493
20000503	Horticulturist	4.00	4.00	3.00	64,956 - 78,535	219,670
20000290	Information Systems Analyst 2	1.00	1.00	2.00	66,845 - 80,773	139,091
20000293	Information Systems Analyst 3	1.00	1.00	1.00	73,375 - 88,725	88,725
20000998	Information Systems Analyst 4	1.00	1.00	1.00	82,532 - 100,002	100,002
20000497	Irrigation Specialist	3.00	3.00	5.00	46,130 - 55,214	266,796
20000589	Laborer	10.00	10.00	10.00	35,597 - 42,397	388,019
20000608	Light Equipment Operator	12.00	14.00	16.00	42,326 - 50,458	778,826
90001073	Management Intern	2.32	2.32	8.08	31,200 - 34,070	252,096
20000660	Nursery Gardener	5.00	5.00	5.00	39,685 - 47,263	228,772
20000661	Nursery Supervisor	1.00	1.00	1.00	47,424 - 57,056	47,424
20001138	Park and Recreation Director	1.00	1.00	1.00	71,693 - 271,584	216,716
20000669	Park Designer	4.00	5.00	8.00	86,638 - 104,624	783,034
20000666	Park Ranger	34.00	35.00	53.00	54,121 - 65,762	3,190,360
20000680	Payroll Specialist 2	4.75	4.75	4.75	46,697 - 56,380	248,884
20000173	Payroll Supervisor	0.00	0.00	1.00	53,542 - 64,822	58,788
20000676	Pesticide Applicator	8.00	8.00	8.00	48,152 - 57,401	436,788
20000677	Pesticide Supervisor	1.00	1.00	1.00	56,033 - 67,364	56,033
20001015	Pool Guard 2	0.00	0.00	5.50	35,090 - 42,266	192,984
90001015	Pool Guard 2	37.09	39.61	36.16	35,090 - 42,266	1,458,375
20001234	Program Coordinator	0.75	0.75	1.75	34,070 - 167,127	206,567
20001222	Program Manager	2.00	3.00	5.00	56,929 - 209,339	638,527
20000761	Project Officer 1	1.00	0.00	0.00	82,740 - 99,927	-

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Personnel Expenditures

Job Number	Job Title / Wages	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Salary Range	Total
20000763	Project Officer 2	2.00	2.00	3.00	95,376 - 115,298	324,243
20000783	Public Information Clerk	3.00	3.00	3.00	36,705 - 44,178	124,398
90000798	Recreation Aide	6.42	6.42	6.42	32,760 - 32,760	210,319
20000921	Recreation Center Director	10.67	11.00	12.00	45,242 - 54,496	613,400
	1					
20000802	Recreation Center Director	14.00	14.00	14.00	48,653 - 58,502	792,602
	2					
20000751	Recreation Center Director	34.00	34.00	34.00	52,182 - 62,747	2,022,413
	3					
20000569	Recreation Leader 1	0.50	0.50	15.50	32,760 - 35,002	509,180
90000569	Recreation Leader 1	87.95	89.81	76.16	32,760 - 35,002	2,625,112
20000530	Recreation Leader 2	1.00	1.00	3.50	33,480 - 40,362	117,180
20000534	Recreation Leader 2	0.00	0.00	1.25	33,480 - 40,362	49,245
90000530	Recreation Leader 2	8.61	8.61	6.58	33,480 - 40,362	264,719
90000534	Recreation Leader 2	3.87	4.25	2.91	33,480 - 40,362	115,177
20000804	Recreation Specialist	1.00	1.00	5.00	50,948 - 61,263	265,055
20000807	Recreation Specialist	1.00	1.00	1.00	50,948 - 61,263	53,227
20000817	Recreation Specialist	0.00	0.00	1.00	50,948 - 61,263	50,948
20000927	Senior Clerk/Typist	2.00	2.00	1.00	43,718 - 52,745	49,760
20000015	Senior Management Analyst	4.00	4.00	6.00	72,664 - 87,865	479,388
20000844	Senior Park Ranger	9.00	10.00	11.00	67,844 - 82,209	867,263
20000918	Senior Planner	3.00	3.00	5.00	87,992 - 106,391	488,111
20001046	Senior Utility Supervisor	1.00	1.00	1.00	56,256 - 68,102	67,080
20000928	Senior Zoning Investigator	1.00	1.00	1.00	67,596 - 81,837	81,837
20000194	Seven-Gang Mower Operator	10.00	10.00	10.00	45,155 - 54,051	520,826
20000970	Supervising Management Analyst	3.00	3.00	4.00	79,751 - 96,633	377,637
20001007	Supervising Recreation Specialist	5.00	5.00	6.00	58,608 - 71,019	413,703
21000404	Supervising Therap Recreation Specialist	2.00	2.00	2.00	60,075 - 72,835	142,181
20000959	Swimming Pool Manager 1	0.00	0.00	3.50	40,317 - 48,494	141,106
90000959	Swimming Pool Manager 1	5.20	6.08	6.08	40,317 - 48,494	281,031
20000960	Swimming Pool Manager 2	6.00	6.58	6.00	47,176 - 56,988	329,176
20000961	Swimming Pool Manager 3	7.00	7.00	8.00	51,923 - 62,690	494,946
21000407	Therap Recreatn Leader	0.00	0.00	1.25	35,207 - 42,402	45,100
91000407	Therap Recreatn Leader	4.83	4.83	4.83	35,207 - 42,402	204,802
21000406	Therap Recreatn Spec	5.00	5.00	5.00	52,228 - 62,800	301,833
21000177	Trainer	0.00	0.00	1.00	63,008 - 76,136	76,136
20001038	Tree Maintenance Crewleader	1.00	1.00	1.00	44,609 - 53,145	44,609
20001039	Tree Trimmer	3.00	3.00	3.00	42,635 - 50,767	147,731
20001044	Utility Supervisor	4.00	4.00	4.00	52,567 - 62,844	230,822
20001045	Utility Supervisor	4.00	4.00	6.00	52,567 - 62,844	355,945
20001051	Utility Worker 1	4.00	4.00	4.00	36,563 - 43,474	165,908
20001053	Utility Worker 2	5.00	5.00	11.00	39,925 - 47,513	466,646
20000756	Word Processing Operator	1.00	1.00	1.00	38,188 - 45,963	45,963
90001067	Work Service Aide Bilingual - Regular	0.50	0.50	0.50	32,448 - 32,448	16,224

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Personnel Expenditures

Job Number	Job Title / Wages	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Salary Range	Total
	Budgeted Personnel					(3,354,138)
	Expenditure Savings					
	Infrastructure Registration Pay					17,327
	Landscape Architect Lic					101,764
	Night Shift Pay					8,738
	Overtime Budgeted					421,809
	Reg Pay For Engineers					16,244
	Sick Leave - Hourly					77,806
	Standby Pay					3,142
	Termination Pay Annual Leave					91,967
	Vacation Pay In Lieu					584,744
FTE, Salaries, and Wages Subtotal		905.71	923.74	1,037.88		\$ 52,045,967

	FY2021 Actual	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
Fringe Benefits				
Employee Offset Savings	\$ 96,892	\$ 100,291	\$ 100,678	\$ 387
Flexible Benefits	8,408,008	9,149,697	9,594,959	445,262
Insurance	1,146	-	-	-
Long-Term Disability	168,027	172,414	182,532	10,118
Medicare	571,515	612,076	749,000	136,924
Other	946	-	-	-
Other Post-Employment Benefits	4,314,616	4,412,783	4,689,718	276,935
Retiree Medical Trust	34,667	40,574	63,588	23,014
Retirement 401 Plan	28,677	30,526	132,989	102,463
Retirement ADC	14,340,268	17,141,184	16,511,069	(630,115)
Retirement DROP	98,795	109,009	114,130	5,121
Risk Management Administration	711,073	763,658	960,646	196,988
Supplemental Pension Savings Plan	2,317,586	2,718,489	2,612,801	(105,688)
Unemployment Insurance	56,636	62,803	66,152	3,349
Workers' Compensation	1,158,401	1,727,373	1,867,804	140,431
Fringe Benefits Subtotal	\$ 32,307,252	\$ 37,040,877	\$ 37,646,066	\$ 605,189
Total Personnel Expenditures			\$ 89,692,033	

Environmental Growth 1/3 Fund

Department Expenditures

	FY2021 Actual	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
Environmental Growth 1/3	\$ 6,090,424	\$ 5,525,864	\$ 6,388,368	\$ 862,504
Open Space	-	-	570,287	570,287
Total	\$ 6,090,424	\$ 5,525,864	\$ 6,958,655	\$ 1,432,791

Parks and Recreation

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Reimbursements for Eligible Expenditures Adjustment to reflect an increase in reimbursements to the General Fund.	0.00 \$	1,474,863 \$	-
Los Peñasquitos Canyon Preserve Fund Support Addition of one-time non-personnel expenditures to support operations in the Los Peñasquitos Canyon Preserve Fund.	0.00	10,000	-
Mandatory General Benefit Contribution Adjustment in State-mandated funding for the general benefit contribution for City parks maintained by Maintenance Assessment Districts.	0.00	(3,724)	-
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	(48,348)	-
Revised Franchise Fee Revenue Adjustment to reflect revised Franchise Fee revenue projections.	0.00	-	1,210,076
SDG&E Minimum Bid Payment Adjustment to reflect revised revenue related to the SDG&E minimum bid payment.	0.00	-	904,576
Total	0.00 \$	1,432,791 \$	2,114,652

Expenditures by Category

	FY2021 Actual	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
NON-PERSONNEL				
Supplies	\$ -	\$ 78,123	\$ 78,123	-
Contracts & Services	3,697,701	211,036	211,036	-
Energy and Utilities	2,392,723	2,713,565	2,665,217	(48,348)
Transfers Out	-	2,523,140	4,004,279	1,481,139
NON-PERSONNEL SUBTOTAL	6,090,424	5,525,864	6,958,655	1,432,791
Total	\$ 6,090,424	\$ 5,525,864	\$ 6,958,655	\$ 1,432,791

Revenues by Category

	FY2021 Actual	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
Other Local Taxes	\$ 5,384,299	\$ 5,516,864	\$ 7,631,516	2,114,652
Rev from Money and Prop	44,581	9,000	9,000	-
Total	\$ 5,428,880	\$ 5,525,864	\$ 7,640,516	\$ 2,114,652

Environmental Growth 2/3 Fund

Parks and Recreation

Department Expenditures

	FY2021 Actual	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
Environmental Growth 2/3	\$ 12,000,000	\$ 11,673,046	\$ 14,243,625	\$ 2,570,579
Total	\$ 12,000,000	\$ 11,673,046	\$ 14,243,625	\$ 2,570,579

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Reimbursements for Eligible Expenditures Adjustment to reflect an increase in reimbursements to the General Fund.	0.00	\$ 2,664,897	\$ -
Transfer to Energy Independence Fund Addition of non-personnel expenditures for the transfer to the Energy Independence Fund to provide the City with a mechanism for reducing and potentially eliminating its reliance on investor-owned utilities for gas and electric utility services.	0.00	520,000	-
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2022.	0.00	(614,318)	-
Revised Franchise Fee Revenue Adjustment to reflect revised Franchise Fee revenue projections.	0.00	-	2,420,152
SDG&E Minimum Bid Payment Adjustment to reflect revised revenue related to the SDG&E minimum bid payment.	0.00	-	1,809,149
Total	0.00	\$ 2,570,579	\$ 4,229,301

Expenditures by Category

	FY2021 Actual	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
NON-PERSONNEL				
Contracts & Services	\$ 12,000,000	\$ -	\$ -	-
Transfers Out	-	11,673,046	14,243,625	2,570,579
NON-PERSONNEL SUBTOTAL	12,000,000	11,673,046	14,243,625	2,570,579
Total	\$ 12,000,000	\$ 11,673,046	\$ 14,243,625	\$ 2,570,579

Revenues by Category

	FY2021 Actual	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
Other Local Taxes	\$ 10,769,017	\$ 11,033,728	\$ 15,263,029	\$ 4,229,301
Rev from Money and Prop	119,817	25,000	25,000	-
Total	\$ 10,888,834	\$ 11,058,728	\$ 15,288,029	\$ 4,229,301

Parks and Recreation

Golf Course Fund

Department Expenditures

	FY2021 Actual	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
Administrative Services	\$ 14,322	\$ -	\$ -	-
Golf Operations	20,009,609	20,830,312	21,988,760	1,158,448
Total	\$ 20,023,930	\$ 20,830,312	\$ 21,988,760	\$ 1,158,448

Department Personnel

	FY2021 Budget	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
Golf Operations	104.83	105.83	112.42	6.59
Total	104.83	105.83	112.42	6.59

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Turf Maintenance Addition of 6.00 FTE positions to support the demands for turf maintenance with the increased activity on the golf courses.	6.00	\$ 420,934	\$ -
Golf Operations Assistant Addition of 1.00 Golf Operations Assistant associated with the conversion of hourly staff to benefitted position.	1.00	67,780	-
Proposition B Transition Costs Addition of one-time non-personnel expenditures associated with the transition costs of post-Proposition B employees into the Pension System.	0.00	318,679	-
Non-Personnel Expenditure Cost Increases Addition of non-personnel expenditures associated with cost increases.	0.00	217,500	-
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	85,837	-
Email Access for All Staff Addition of non-personnel expenditures to allow department employees to have access to email via City issued phone or data/voice stipend.	0.00	81,608	-
Mission Bay Golf Course Lighting Addition of non-personnel expenditures associated with repairs and maintenance of lighting units at the Mission Bay Golf Course.	0.00	25,000	-
Support for Information Technology Adjustment to expenditure allocations according to a zero-based annual review of information technology funding requirements.	0.00	(10,956)	-

Parks and Recreation

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	(15,557)	-
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
One-Time Additions and Annualizations	0.00	(44,051)	-
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2022.			
Non-Standard Hour Personnel Funding	(0.41)	11,674	-
Funding allocated according to a zero-based annual review of hourly funding requirements.			
Revised Revenue	0.00	-	2,600,000
Adjustment to reflect revised revenue projections.			
Total	6.59 \$	1,158,448 \$	2,600,000

Expenditures by Category

	FY2021 Actual	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
PERSONNEL				
Personnel Cost	\$ 4,990,548	\$ 5,347,215	\$ 5,861,596	\$ 514,381
Fringe Benefits	3,607,307	3,995,384	3,965,834	(29,550)
PERSONNEL SUBTOTAL	8,597,856	9,342,599	9,827,430	484,831
NON-PERSONNEL				
Supplies	\$ 1,518,310	\$ 1,830,946	\$ 1,975,236	\$ 144,290
Contracts & Services	7,385,852	6,755,977	7,191,087	435,110
Information Technology	277,521	415,027	404,071	(10,956)
Energy and Utilities	2,227,890	2,354,205	2,459,378	105,173
Other	16,502	42,820	42,820	-
Transfers Out	-	66,088	66,088	-
Capital Expenditures	-	22,650	22,650	-
NON-PERSONNEL SUBTOTAL	11,426,075	11,487,713	12,161,330	673,617
Total	\$ 20,023,930	\$ 20,830,312	\$ 21,988,760	\$ 1,158,448

Revenues by Category

	FY2021 Actual	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
Charges for Services	\$ 27,776,460	\$ 19,223,047	\$ 21,684,987	\$ 2,461,940
Other Revenue	252,130	179,500	317,560	138,060
Rev from Money and Prop	1,856,080	1,467,800	1,467,800	-
Transfers In	46,232	-	-	-
Total	\$ 29,930,902	\$ 20,870,347	\$ 23,470,347	\$ 2,600,000

Personnel Expenditures

Job Number	Job Title / Wages	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Salary Range	Total
FTE, Salaries, and Wages						
20000011	Account Clerk	2.00	2.00	2.00	\$ 36,705 - 44,178	\$ 87,693
20001202	Assistant Deputy Director	1.00	1.00	1.00	56,929 - 209,339	160,517

Parks and Recreation

Personnel Expenditures

Job Number	Job Title / Wages	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Salary Range	Total
20000119	Associate Management Analyst	1.00	1.00	1.00	66,197 - 79,990	79,990
20000539	Clerical Assistant 2	1.00	1.00	1.00	36,630 - 44,147	36,630
20001168	Deputy Director	1.00	1.00	1.00	56,929 - 209,339	169,012
20000426	Equipment Operator 1	3.00	3.00	3.00	45,155 - 54,051	160,385
20000418	Equipment Technician 1	1.00	1.00	1.00	43,124 - 51,669	50,894
20000423	Equipment Technician 2	3.00	3.00	3.00	47,326 - 56,409	160,144
20000431	Equipment Technician 3	2.00	2.00	2.00	51,949 - 62,059	113,543
20000819	Golf Course Manager	2.00	2.00	2.00	69,299 - 83,631	149,260
20000498	Golf Course Superintendent	1.00	1.00	2.00	61,826 - 74,750	136,577
20000479	Golf Operations Assistant	15.00	15.00	16.00	37,524 - 45,224	715,884
90000479	Golf Operations Assistant	5.77	5.77	5.36	37,524 - 45,224	238,670
20000480	Golf Operations Supervisor	1.00	1.00	1.00	43,366 - 52,069	52,069
20000481	Greenskeeper	27.00	28.00	30.00	38,465 - 45,735	1,306,991
20000482	Greenskeeper Supervisor	5.00	5.00	6.00	48,109 - 57,880	327,738
20000467	Grounds Maintenance Worker 1	12.00	9.00	9.00	34,368 - 42,755	366,849
20000503	Horticulturist	1.00	1.00	1.00	64,956 - 78,535	64,956
20000497	Irrigation Specialist	3.00	3.00	3.00	46,130 - 55,214	156,558
20000608	Light Equipment Operator	3.00	3.00	5.00	42,326 - 50,458	236,026
20000680	Payroll Specialist 2	1.00	1.00	1.00	46,697 - 56,380	55,534
20000676	Pesticide Applicator	2.00	5.00	5.00	48,152 - 57,401	266,837
20001234	Program Coordinator	0.25	0.25	0.25	34,070 - 167,127	32,113
20001222	Program Manager	2.00	2.00	2.00	56,929 - 209,339	264,173
90000798	Recreation Aide	1.81	1.81	1.81	32,760 - 32,760	59,296
20000818	Recreation Specialist	4.00	4.00	4.00	50,948 - 61,263	203,792
20000194	Seven-Gang Mower Operator	2.00	2.00	2.00	45,155 - 54,051	107,291
20000970	Supervising Management Analyst	1.00	1.00	1.00	79,751 - 96,633	96,633
	Bilingual - Regular					1,456
	Budgeted Personnel					(470,326)
	Expenditure Savings					
	Grds/Greenskpr Eq Op					39,147
	Greenskeeper Pay					82,146
	Overtime Budgeted					276,523
	Sick Leave - Hourly					5,486
	Standby Pay					2,761
	Termination Pay Annual					19,324
	Leave					
	Vacation Pay In Lieu					49,024
FTE, Salaries, and Wages Subtotal		104.83	105.83	112.42		\$ 5,861,596

	FY2021 Actual	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
Fringe Benefits				
Employee Offset Savings	\$ 8,832	\$ 9,300	\$ 10,908	\$ 1,608
Flexible Benefits	1,061,217	1,134,394	1,127,550	(6,844)
Long-Term Disability	20,125	19,551	19,390	(161)
Medicare	79,827	72,543	82,161	9,618

Parks and Recreation

	FY2021 Actual	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
Other	-	-	(80,973)	(80,973)
Other Post-Employment Benefits	578,535	583,981	570,317	(13,664)
Retiree Medical Trust	6,801	6,773	8,614	1,841
Retirement 401 Plan	7,076	6,762	15,712	8,950
Retirement ADC	1,329,186	1,565,649	1,587,518	21,869
Retirement DROP	12,274	14,440	10,772	(3,668)
Risk Management Administration	95,360	101,060	116,788	15,728
Supplemental Pension Savings Plan	308,592	316,758	297,124	(19,634)
Unemployment Insurance	6,778	7,112	7,023	(89)
Workers' Compensation	92,705	157,061	192,930	35,869
Fringe Benefits Subtotal	\$ 3,607,307	\$ 3,995,384	\$ 3,965,834	\$ (29,550)
Total Personnel Expenditures			\$ 9,827,430	

Los Penasquitos Canyon Preserve Fund

Department Expenditures

	FY2021 Actual	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
Administrative Services	\$ 839	\$ -	\$ -	-
Los Penasquitos Reserve	256,554	277,975	300,275	22,300
Open Space	2,159	-	-	-
Total	\$ 259,551	\$ 277,975	\$ 300,275	\$ 22,300

Department Personnel

	FY2021 Budget	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
Los Penasquitos Reserve	2.00	2.00	2.00	0.00
Total	2.00	2.00	2.00	0.00

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	\$ 24,955	\$ -
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	(362)	-
Support for Information Technology Adjustment to expenditure allocations according to a zero-based annual review of information technology funding requirements.	0.00	(2,293)	-

Parks and Recreation

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Environmental Growth Fund Reimbursements	0.00	-	10,000
Addition of one-time revenue to support operations in the Los Peñasquitos Canyon Preserve Fund from the Environmental Growth Fund.			
One-Time Additions and Annualizations	0.00	-	(75,360)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2022.			
Total	0.00	\$ 22,300	\$ (65,360)

Expenditures by Category

	FY2021 Actual	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
PERSONNEL				
Personnel Cost	\$ 120,144	\$ 126,252	\$ 147,971	\$ 21,719
Fringe Benefits	121,374	127,135	130,371	3,236
PERSONNEL SUBTOTAL	241,518	253,387	278,342	24,955
NON-PERSONNEL				
Supplies	\$ 1,957	\$ 4,125	\$ 4,125	-
Contracts & Services	11,067	13,108	12,746	(362)
Information Technology	5,009	7,355	5,062	(2,293)
NON-PERSONNEL SUBTOTAL	18,033	24,588	21,933	(2,655)
Total	\$ 259,551	\$ 277,975	\$ 300,275	\$ 22,300

Revenues by Category

	FY2021 Actual	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
Rev from Money and Prop	\$ 46,988	\$ 36,000	\$ 36,000	-
Transfers In	305,810	225,360	160,000	(65,360)
Total	\$ 352,798	\$ 261,360	\$ 196,000	\$ (65,360)

Personnel Expenditures

Job Number	Job Title / Wages	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Salary Range	Total
FTE, Salaries, and Wages						
20000666	Park Ranger	1.00	1.00	1.00	\$ 54,121 - 65,762	\$ 65,762
20000844	Senior Park Ranger	1.00	1.00	1.00	67,844 - 82,209	82,209
FTE, Salaries, and Wages Subtotal		2.00	2.00	2.00		\$ 147,971

	FY2021 Actual	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
Fringe Benefits				
Employee Offset Savings	\$ 668	\$ 709	\$ 822	\$ 113
Flexible Benefits	30,200	30,000	30,000	-
Long-Term Disability	559	507	518	11
Medicare	1,752	1,831	2,146	315
Other Post-Employment Benefits	13,010	12,262	11,378	(884)
Retirement ADC	59,175	68,973	71,579	2,606
Retirement DROP	1,630	1,731	2,006	275

Parks and Recreation

	FY2021 Actual	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
Risk Management Administration	2,147	2,122	2,330	208
Supplemental Pension Savings Plan	5,226	5,518	6,445	927
Unemployment Insurance	189	184	188	4
Workers' Compensation	6,819	3,298	2,959	(339)
Fringe Benefits Subtotal	\$ 121,374	\$ 127,135	\$ 130,371	\$ 3,236
Total Personnel Expenditures			\$ 278,342	

Parks and Recreation

Revenue and Expense Statement (Non-General Fund)

Environmental Growth 1/3 Fund	FY2021 Actual	FY2022* Budget	FY2023** Adopted
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 2,017,600	\$ 1,356,120	\$ 2,763,609
Continuing Appropriation - CIP	583,559	438,801	311,817
TOTAL BALANCE AND RESERVES	\$ 2,601,158	\$ 1,794,921	\$ 3,075,427
REVENUE			
Other Local Taxes	\$ 5,384,299	\$ 5,516,864	\$ 7,631,516
Revenue from Use of Money and Property	44,581	9,000	9,000
TOTAL REVENUE	\$ 5,428,880	\$ 5,525,864	\$ 7,640,516
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 8,030,038	\$ 7,320,785	\$ 10,715,943
OPERATING EXPENSE			
Supplies	\$ -	\$ 78,123	\$ 78,123
Contracts & Services	3,697,701	211,036	211,036
Energy and Utilities	2,392,723	2,713,565	2,665,217
Transfers Out	-	2,523,140	4,004,279
TOTAL OPERATING EXPENSE	\$ 6,090,424	\$ 5,525,864	\$ 6,958,655
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 144,693	\$ -	\$ -
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 144,693	\$ -	\$ -
TOTAL EXPENSE	\$ 6,235,117	\$ 5,525,864	\$ 6,958,655
RESERVES			
Continuing Appropriation - CIP	\$ 438,801	\$ 438,801	\$ 311,817
TOTAL RESERVES	\$ 438,801	\$ 438,801	\$ 311,817
BALANCE	\$ 1,356,120	\$ 1,356,120	\$ 3,445,471
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 8,030,038	\$ 7,320,785	\$ 10,715,943

* At the time of publication, audited financial statements for Fiscal Year 2022 were not available. Therefore, the Fiscal Year 2022 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2022 Adopted Budget, while the beginning Fiscal Year 2022 balance amount reflects the audited Fiscal Year 2021 ending balance.

** Fiscal Year 2023 Beginning Fund Balance reflect the projected Fiscal Year 2022 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2022.

Parks and Recreation

Revenue and Expense Statement (Non-General Fund)

Environmental Growth 2/3 Fund	FY2021 Actual	FY2022* Budget	FY2023** Adopted
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 3,048,855	\$ 1,967,543	\$ 2,680,370
Continuing Appropriation - CIP	972,344	777,593	496,509
TOTAL BALANCE AND RESERVES	\$ 4,021,199	\$ 2,745,136	\$ 3,176,878
REVENUE			
Other Local Taxes	\$ 10,769,017	\$ 11,033,728	\$ 15,263,029
Revenue from Use of Money and Property	119,817	25,000	25,000
TOTAL REVENUE	\$ 10,888,834	\$ 11,058,728	\$ 15,288,029
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 14,910,033	\$ 13,803,864	\$ 18,464,907
OPERATING EXPENSE			
Contracts & Services	\$ 12,000,000	\$ -	\$ -
Transfers Out	-	11,673,046	14,243,625
TOTAL OPERATING EXPENSE	\$ 12,000,000	\$ 11,673,046	\$ 14,243,625
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 164,898	\$ -	\$ -
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 164,898	\$ -	\$ -
TOTAL EXPENSE	\$ 12,164,898	\$ 11,673,046	\$ 14,243,625
RESERVES			
Continuing Appropriation - CIP	\$ 777,593	\$ 777,593	\$ 496,509
TOTAL RESERVES	\$ 777,593	\$ 777,593	\$ 496,509
BALANCE	\$ 1,967,543	\$ 1,353,225	\$ 3,724,773
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 14,910,033	\$ 13,803,864	\$ 18,464,907

* At the time of publication, audited financial statements for Fiscal Year 2022 were not available. Therefore, the Fiscal Year 2022 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2022 Adopted Budget, while the beginning Fiscal Year 2022 balance amount reflects the audited Fiscal Year 2021 ending balance.

** Fiscal Year 2023 Beginning Fund Balance reflect the projected Fiscal Year 2022 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2022.

Parks and Recreation

Revenue and Expense Statement (Non-General Fund)

Golf Course Fund	FY2021 Actual	FY2022* Budget	FY2023** Adopted
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 7,362,146	\$ 13,782,094	\$ 17,032,922
Continuing Appropriation - CIP	10,389,887	11,643,134	8,330,649
Operating Reserve	2,247,600	2,810,720	2,810,720
Pension Stability Reserve	104,079	104,079	104,079
TOTAL BALANCE AND RESERVES	\$ 20,103,712	\$ 28,340,026	\$ 28,278,370
REVENUE			
Charges for Services	\$ 27,776,460	\$ 19,223,047	\$ 21,684,987
Other Revenue	252,130	179,500	317,560
Revenue from Use of Money and Property	1,856,080	1,467,800	1,467,800
Transfers In	46,232	-	-
TOTAL REVENUE	\$ 29,930,902	\$ 20,870,347	\$ 23,470,347
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 50,034,614	\$ 49,210,373	\$ 51,748,717
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	\$ 412,376	\$ 3,510,000	\$ 2,000,000
TOTAL CIP EXPENSE	\$ 412,376	\$ 3,510,000	\$ 2,000,000
OPERATING EXPENSE			
Personnel Expenses	\$ 4,990,548	\$ 5,347,215	\$ 5,861,596
Fringe Benefits	3,607,307	3,995,384	3,965,834
Supplies	1,518,310	1,830,946	1,975,236
Contracts & Services	7,385,852	6,755,977	7,191,087
Information Technology	277,521	415,027	404,071
Energy and Utilities	2,227,890	2,354,205	2,459,378
Other Expenses	16,502	42,820	42,820
Transfers Out	-	66,088	66,088
Capital Expenditures	-	22,650	22,650
TOTAL OPERATING EXPENSE	\$ 20,023,930	\$ 20,830,312	\$ 21,988,760
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 1,258,281	\$ -	\$ -
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 1,258,281	\$ -	\$ -
TOTAL EXPENSE	\$ 21,694,587	\$ 24,340,312	\$ 23,988,760
RESERVES			
Continuing Appropriation - CIP	\$ 11,643,134	\$ 11,643,134	\$ 8,330,649
Operating Reserve	2,810,720	2,810,720	2,810,720
Pension Stability Reserve	104,079	104,079	-
TOTAL RESERVES	\$ 14,557,933	\$ 14,557,933	\$ 11,141,369
BALANCE	\$ 13,782,093	\$ 10,312,128	\$ 16,618,588
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 50,034,614	\$ 49,210,373	\$ 51,748,717

* At the time of publication, audited financial statements for Fiscal Year 2022 were not available. Therefore, the Fiscal Year 2022 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2022 Adopted Budget, while the beginning Fiscal Year 2022 balance amount reflects the audited Fiscal Year 2021 ending balance.

** Fiscal Year 2023 Beginning Fund Balance reflect the projected Fiscal Year 2022 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2022.

Parks and Recreation

Revenue and Expense Statement (Non-General Fund)

Los Peñasquitos Canyon Preserve Fund	FY2021 Actual	FY2022* Budget	FY2023** Adopted
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 14,539	\$ 107,786	\$ 91,748
TOTAL BALANCE AND RESERVES	\$ 14,539	\$ 107,786	\$ 91,748
REVENUE			
Revenue from Use of Money and Property	\$ 46,988	\$ 36,000	\$ 36,000
Transfers In	305,810	225,360	160,000
TOTAL REVENUE	\$ 352,798	\$ 261,360	\$ 196,000
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 367,337	\$ 369,146	\$ 287,748
OPERATING EXPENSE			
Personnel Expenses	\$ 120,144	\$ 126,252	\$ 147,971
Fringe Benefits	121,374	127,135	130,371
Supplies	1,957	4,125	4,125
Contracts	11,067	13,108	12,746
Information Technology	5,009	7,355	5,062
TOTAL OPERATING EXPENSE	\$ 259,551	\$ 277,975	\$ 300,275
TOTAL EXPENSE	\$ 259,551	\$ 277,975	\$ 300,275
BALANCE	\$ 107,786	\$ 91,171	\$ (12,527)
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 367,337	\$ 369,146	\$ 287,748

* At the time of publication, audited financial statements for Fiscal Year 2022 were not available. Therefore, the Fiscal Year 2022 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2022 Adopted Budget, while the beginning Fiscal Year 2022 balance amount reflects the audited Fiscal Year 2021 ending balance.

** Fiscal Year 2023 Beginning Fund Balance reflect the projected Fiscal Year 2022 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2022.

***The Los Peñasquitos Canyon Preserve Fund results in a negative ending balance/beginning balance and will be monitored throughout Fiscal Year 2023 to address negative balances