

City of San Diego
Parks and Recreation Department

Recreation Services Budget Training

*Recreation Center Fund Budget Development/Management and
Purchasing Procedures Overview*

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RCF Budget Development

Recreation Center Fund (RCF) & Opportunity Fund (OF) Defined:

- Recreation Center Fund (RCF)
 - Special Revenue Fund - One fund for each rec center
 - Fund revenue is collected from program fees and permit fees
 - Funds are available to be spent on recreation and aquatic programs, supplies, events, minor maintenance and equipment based on approved budget
- Opportunity Fund (OF)
 - Special Revenue Fund – only one fund
 - Fund revenue is generated by permit fees
 - Fund budget is allocated annually via CP700-48 for rec centers with low RCF budgets

RCF Budget Development

Fiscal Year 2026 +1 month (July 1, 2025 – July 31, 2026)
Budget Proposal



- Timeline
 - Prepare a draft budget starting from prior year programs, events and projects
 - Include pool manager (if applicable) and Area Manager in developing draft
 - Hold Meetings with Community Recreation Group or Public Workshops
 - Sep/Oct 2024 – Begin Draft
 - Nov/Dec 2024 – Finalize Draft
- Deadline to Submit to Budget Analyst:
 - Draft – 1st week of November (Analyst will review and provide feedback)
 - Final – 1st week of January (CRG voted & Management approved)

RCF Budget Development

Recreation Programs

- Reoccurring programs
- New Programs

Special Events

- Egg Hunt, Winter Festival, Halloween Carnival, Movies in the Park, etc

Enhanced Maintenance

- Turf Renovation, Gym Floor Refinishing, Electric Backboard Service, etc

Other Miscellaneous Expenses/Contingency

- Equipment Purchases, Opportunity Fund Donation, etc.

Budget Summary

RCF Budget Development

Spend Down Plan: Utilization of Fund Balance

Are there any repairs or opportunities to use Fund Balance?
Discuss with your CRG and/or conduct a public workshop.

- Minor building repairs or special projects
- Field repairs or special projects
- Donate to Opportunity Fund or other Citywide program
 - Mud Day
 - December Nights
 - Come Play Outside

RCF Budget Monitoring

Budget to Actuals Reports (aka Monthly Financial Reports)

1. Glossary of Terms
2. Budget to Actuals Narrative
3. Understanding Reporting Periods “Months”
4. Negatives amounts on report equals positives amounts and vice versa



"Commitment Item describes the type of revenue or the type of expense"

BUDGET TO ACTUALS REPORT
 (A) As of 7/12/18
 (B) Fiscal Year 2018

Date report created and Budget Year

Name of fund and fund number

BALBOA PARK ACTIVITY CENTER - 200743

Revenue						
Cmmt Item	Commitment Item	Current Budget	Encumbrance	Actuals	Available Budget	% Util
Revenue from Use of Money and Property						
418001	Interest on Pooled Investments			-\$17	\$17	
	Total Revenue from Use of Money and Property:			-\$17	\$17	0%
Charges for Current Services						
422200	Other Fees-P&R	-\$30,297	\$0	-\$25,039	-\$5,258	
	Total Charges for Current Services:	-\$30,297	\$0	-\$25,039	-\$5,258	82.65%
	Total Revenue:	-\$30,297	\$0	-\$25,057	-\$5,240	82.7%

(C) (D) (E) (F)

BALBOA PARK ACTIVITY CENTER -200743

Expense						
Cmmt Item	Commitment Item	Current Budget	Encumbrance	Actuals	Available Budget	% Util
Contracts						
512059	Miscellaneous Professional/Technical Ser	\$30,297	\$661	\$242	\$29,394	
512070	Training-In Town		\$5,301	\$1,743	-\$7,044	
	Total Contracts:	\$30,297	\$5,962	\$1,985	\$22,350	6.55%
	Total Expense:	\$30,297	\$5,962	\$1,985	\$22,350	6.55%

(G) (H) (I) (J) (K)

Balance for 200743 BALBOA PARK ACTIVITY CENTER

\$0 \$5,962 **-\$23,072** \$17,110

"Encumbrance" is created when a purchase order is issued. Purchase orders secure funds to pay vendors. Funds for on-going services are often encumbered for the entire budget year.

Revenue "actuals" show funds deposited into the fund. Expense "actuals" shows expenses paid out of the fund.

Available Budget = Current Budget minus Encumbrance and Actuals

Balance for fund = Total Revenue + Total Expenses
 Incoming revenue posts as a negative number in the City's SAP accounting system.

Negative number in the Balance row under Actuals shows that year to date revenue collected exceeds year to date expenses.

Opportunity Fund (OF) Proposals

- Council Policy 700-48
- Review OF Budget Proposal Form
 - Programs
 - Special Events
 - Enhanced Maintenance
- Community Input
- Opportunity Fund Award Process/Timeline
 - OF Proposals due with RCF Budget submittal
 - Sep/Oct 2024 – Begin Draft
 - Nov/Dec 2024 – Finalize Draft
 - OF Evaluation Committee Formed/Trained on Council Policy and Procedure
 - February/March 2025
 - OF Evaluation Committee submits OF award recommendations
 - March/April 2025
 - RCF & OF Budgets Presented to Area Committee, Park Board, Community & Neighborhood Services and City Council
 - May/June 2025



