YEAR ONE: FY 2024-25

Budget Changes

The Department's $255,926,074 budget for FY 2024-25, as proposed by the Mayor, is $7,174,316 or 2.7% less than the original FY 2023-24 budget of $263,100,390.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 991.53 FTEs, which are 4.71 FTEs more than the 986.82 FTEs in the original FY 2023-24 budget. This represents a 0.5% increase in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of $167,905,310 in FY 2024-25 are $7,251,791 or 4.1% less than FY 2023-24 revenues of $175,157,101.

YEAR TWO: FY 2025-26

Budget Changes

The Department's $255,756,429 budget for FY 2025-26, as proposed by the Mayor, is $169,645 or 0.1% less than the Mayor's proposed FY 2024-25 budget of $255,926,074.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 971.53 FTEs, which are 20.00 FTEs less than the FTEs in the Mayor's proposed FY 2024-25 budget. This represents a 2.0% decrease in FTEs from the Mayor's proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of $165,581,519 in FY 2025-26 are $2,323,791 or 1.4% less than FY 2024-25 estimated revenues of $167,905,310.

RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2024-25 AND FY 2025-26

DEPARTMENT: REC – RECREATION AND PARK COMMISSION

SUMMARY OF 5-YEAR HISTORICAL & PROPOSED BUDGET YEAR EXPENDITURES AND FTE AUTHORITY:

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
Recreation and Park Commission	231,586,029	243,275,382	241,306,994	263,100,390	255,926,074
FTE Count	911.71	925.23	947.26	986.82	991.53

The Department's budget increased by $24,340,045 or 10.5% from the adopted budget in FY 2020-21 to the Mayor's proposed budget in FY 2024-25. The Department's FTE count increased by 79.82 or 8.8% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has decreased by $7,174,316 largely due to holding open vacant positions, decreased interdepartmental spending, and reduced capital project funding.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has decreased by $169,645 largely due to ongoing holding of vacant positions.

DEPARTMENT: REC – RECREATION AND PARK COMMISSION

Advertising Budget

The Department has no budgeted expenditures for advertising in FY 2023-24 or FY 2024-25.

Budget Reductions

The Department reports that the Mayor proposed $1,140,078 in reductions in FY 2024-25, which are summarized in the table attached to this report.

DEPARTMENT: REC – RECREATION AND PARK COMMISSION

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $970,807 in FY 2024-25. Of the $970,807 in recommended reductions, $374,254 are ongoing savings and $596,553 are one-time savings.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $166,218, for total General Fund savings of $1,137,025.

Our policy recommendations total $153,324 in FY 2024-25, all of which are ongoing.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $573,190 in FY 2025-26. Of the $573,190 in recommended reductions, $379,042 are ongoing savings and $194,148 are one-time savings.

Our policy recommendations total $158,413 in FY 2025-26, all of which are ongoing.

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2024-25 and FY 2025-26 Two-Year Budget

REC - Recreation and Parks Commission

Rec #	Account Title	FY 2024-25 FTE From	FY 2024-25 FTE To	FY 2024-25 Amount From	FY 2024-25 Amount To	FY 2024-25 Savings	FY 2024-25 GF	FY 2024-25 1T	FY 2025-26 FTE From	FY 2025-26 FTE To	FY 2025-26 Amount From	FY 2025-26 Amount To	FY 2025-26 Savings	FY 2025-26 GF	FY 2025-26 1T
REC-1		**REC Capital Division**													
	Materials & Supplies-Budget			$40,000	$20,000	$20,000	x				$40,000	$20,000	$20,000	x	
		Reduce Materials & Supplies-Budget by $20,000. The Department spent $19,549 in this area in FY 2022-23 and has spent $15,187 in this area in FY 2023-24. This reduction will still allow for sufficient funds to meet the department's operational needs.							Ongoing savings						
REC-2		**REC Admin Services**													
	Credit Card Processing Fees			$225,000	$0	$225,000	x				$225,000	$0	$225,000	x	
		Eliminate Credit Card Processing Fees. The Department only spent $48,014 in this account in FY 2022-23 and has not made any expenditures to date in FY 2023-24.							Ongoing savings						
REC-3		**REC Operations**													
	Equipment Purchase-Budget										$258,864	$64,716	$194,148	x	x
		FY 2025-26 savings							Deny purchase of three new SUVs. The Department requests a total of four new SUVs in FY 2024-25, and four new SUVs in FY 2025-26. According to the Department, an SUV has exceeded its useful life at 96,000 miles; currently, the Department's fleet of SUVs includes five exceeding 80,000 miles, and these five may need to be replaced sooner. This reduction will still enable the Department to replace these five older SUVs. The park ranger fleet is comprised of SUVs (of which there are currently 16 per the Department's equipment inventory) and light trucks (of which there are currently 111 in the Department's equipment inventory). Aside from the new SUVs, we note that the proposed budget includes 13 other new pieces of equipment, including two new trucks, two new mini trucks, and two new mowers.						
REC-4	Attrition Savings			($1,377,806)	($1,463,450)	$85,644	x	x							
	Mandatory Fringe Benefits			($546,407)	($580,371)	$33,964	x	x							
		Total Savings			*$119,608*										
		Increase attrition savings by $119,608. The Department underspent its salary budget in the GF Annual Account by $3,393,939 in FY 2022-23. In the current year, the Controller's Nine Month Budget Status Report notes an expected budget surplus of $6.8 million for the Department, comprised of a $2 million revenue surplus and a $4.8 million expenditure surplus primarily from salary savings.							One-time savings						
REC-5	Attrition Savings			($394,880)	($414,101)	$19,221	x	x							
	Mandatory Fringe Benefits			($156,583)	($164,205)	$7,622	x	x							
		Total Savings			*$26,843*										
		Increase attrition savings by $26,843. The Department underspent its salary budget in the GF Annual Account by $3,393,939 in FY 2022-23. In the current year, the Controller's Nine Month Budget Status Report notes an expected budget surplus of $6.8 million for the Department, comprised of a $2 million revenue surplus and a $4.8 million expenditure surplus primarily from salary savings.							One-time savings						

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2024-25 and FY 2025-26 Two-Year Budget

REC - Recreation and Parks Commission

Rec #	Account Title	FY 2024-25 FTE From	FY 2024-25 FTE To	FY 2024-25 Amount From	FY 2024-25 Amount To	FY 2024-25 Savings	FY 2024-25 GF	FY 2024-25 1T	FY 2025-26 FTE From	FY 2025-26 FTE To	FY 2025-26 Amount From	FY 2025-26 Amount To	FY 2025-26 Savings	FY 2025-26 GF	FY 2025-26 1T
REC-6	Attrition Savings			($1,760,030)	($1,845,700)	$85,670	x	x							
	Mandatory Fringe Benefits			($698,112)	($732,093)	$33,981	x	x							
		Total Savings			*$119,651*										
		Increase attrition savings by $119,651. The Department underspent its salary budget in the GF Annual Account by $3,393,939 in FY 2022-23. In the current year, the Controller's Nine Month Budget Status Report notes an expected budget surplus of $6.8 million for the Department, comprised of a $2 million revenue surplus and a $4.8 million expenditure surplus primarily from salary savings.							One-time savings						
REC-7	Attrition Savings			($746,645)	($927,633)	$180,988	x	x					$0		
	Mandatory Fringe Benefits			($296,068)	($367,835)	$71,767	x	x							
		Total Savings			*$252,755*										
		Increase attrition savings by $252,755. The Department underspent its salary budget in the GF Annual Account by $3,393,939 in FY 2022-23. In the current year, the Controller's Nine Month Budget Status Report notes an expected budget surplus of $6.8 million for the Department, comprised of a $2 million revenue surplus and a $4.8 million expenditure surplus primarily from salary savings.							One-time savings						
REC-8	Attrition Savings			($544,696)	($576,741)	$32,045	x	x					$0		
	Mandatory Fringe Benefits			($216,078)	($228,790)	$12,712	x	x							
		Total Savings			*$44,757*										
		Increase attrition savings by $44,757. The Department underspent its salary budget in the GF Annual Account by $3,393,939 in FY 2022-23. In the current year, the Controller's Nine Month Budget Status Report notes an expected budget surplus of $6.8 million for the Department, comprised of a $2 million revenue surplus and a $4.8 million expenditure surplus primarily from salary savings.							One-time savings						
REC-9	Attrition Savings			($484,462)	($508,044)	$23,582	x	x							
	Mandatory Fringe Benefits			($192,208)	($201,564)	$9,356	x	x							
		Total Savings			*$32,938*										
		Increase attrition savings by $32,938. The Department underspent its salary budget in the GF Annual Account by $3,393,939 in FY 2022-23. In the current year, the Controller's Nine Month Budget Status Report notes an expected budget surplus of $6.8 million for the Department, comprised of a $2 million revenue surplus and a $4.8 million expenditure surplus primarily from salary savings.							One-time savings						
REC-10	3286 Recreation Coordinator	1.00	0.00	$89,496	$0	$89,496	x		1.00	0.00	$92,670	$0	$92,670	x	
	Mandatory Fringe Benefits			$39,758	$0	$39,758	x				$41,372	$0	$41,372	x	
		Total Savings			*$129,254*						*Total Savings*		*$134,042*		
		Delete 1.00 FTE 3286 Recreation Coordinator position, which has been vacant since Oct. 2021 with exam development still in progress as of May 1, 2024. Elimination of this 1.00 FTE would still enable the Department to retain 68.48 FTE 3286 Recreation Coordinator positions. We note that we are restoring attrition in an amount equal to the salary/fringe associated with this position.							Ongoing savings						

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2024-25 and FY 2025-26 Two-Year Budget

REC - Recreation and Parks Commission

		FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T

FY 2024-25
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$596,553	$374,254	**$970,807**
Non-General Fund	$0	$0	**$0**
Total	**$596,553**	**$374,254**	**$970,807**

FY 2025-26
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$194,148	$379,042	**$573,190**
Non-General Fund	$0	$0	**$0**
Total	**$194,148**	**$379,042**	**$573,190**

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2024-25 and FY 2025-26 Two-Year Budget

REC - Recreation and Parks Commission

Rec #	Account Title	FY 2024-25 FTE From	FY 2024-25 FTE To	FY 2024-25 Amount From	FY 2024-25 Amount To	FY 2024-25 Savings	GF	1T	FY 2025-26 FTE From	FY 2025-26 FTE To	FY 2025-26 Amount From	FY 2025-26 Amount To	FY 2025-26 Savings	GF	1T
								Policy Recommendations							
REC-11		**REC Admin Services**													
	0954 Deputy Director IV	1.00	0.00	$274,812	$0	$274,812	x		1.00	0.00	$284,557	$0	$284,557	x	
	Mandatory Fringe Benefits			$82,569	$0	$82,569	x				$85,412	$0	$85,412	x	
	0953 Deputy Director III	0.00	1.00	$0	$241,457	($241,457)	x		0.00	1.00	$0	$250,020	($250,020)	x	
	Mandatory Fringe Benefits			$0	$76,949	($76,949)	x				$0	$79,761	($79,761)	x	
		Total Savings			*$38,975*				*Total Savings*			$40,188			
		The Department proposes an upward substitution from a 1.0 FTE 0953 Deputy Director III to a 1.0 FTE 0954 Deputy Director IV. According to the Department, the position will develop and implement public policy and legislation and works directly with counterparts at MTA and PUC, whose positions are classified at a similar level. Over the last three years, growth in manager, deputy director, and director positions across the City has outpaced total position growth by more than double (13.4% vs. 5.7%). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. The Board of Supervisors could deny this upward substitution, realizing General Fund savings of $38,975 in FY 2024-25.							Ongoing savings						
REC-12		**REC Operations**													
	0922 Manager I	1.00	0.00	$167,812	$0	$167,812	x		1.00	0.00	$173,763	$0	$173,763	x	
	Mandatory Fringe Benefits			$64,216	$0	$64,216	x				$66,564	$0	$66,564	x	
	2708 Custodian	0.00	1.00	$0	$80,157	($80,157)	x		0.00	1.00	$0	$82,999	($82,999)	x	
	Mandatory Fringe Benefits			$0	$37,522	($37,522)	x				$0	$39,103	($39,103)	x	
		Total Savings			*$114,349*				*Total Savings*			*$118,225*			
		The Department proposes an upward substitution of 1.00 FTE 2708 Custodian to 1.00 FTE 0922 Manager I. The Department reports that this position has been vacant since August 2023. Department-wide, there are a total of 23.79 FTE 0922 Manager I positions, one of which could be reassigned to fulfill the duties proposed related to planning, development, and operations of the newly developed India Basin waterfront park. As noted above for the 0954 Deputy Director IV position, over the last three years, growth in manager, deputy director, and director positions across the City has outpaced total position growth by more than double (13.4% vs. 5.7%). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. The Board of Supervisors could deny this upward substitution, realizing General Fund savings of $114,349 in FY 2024-25.							Ongoing savings						

FY 2024-25
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$153,324	$153,324
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$153,324**	**$153,324**

FY 2025-26
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$158,413	$158,413
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$158,413**	**$158,413**

GF = General Fund
1T = One Time

REC - Recreation and Park Commission

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000065336	2017	262672	10000	000000931	TOWNE FORD SALES	10001742	$7,116
0000079667	2017	150659	10000	000000869	VERSALAR TRNSPTN LLC DBA PRONTO TRNS	10001740	$719
0000082223	2017	262669	10080	000001348	PARTNERS IN COMMUNICATION LLC	10001738	$842
0000082528	2017	150680	10000	000002314	CENTER HARDWARE CO INC	10001737	$255
0000085892	2017	232221	10010	000001149	SAN FRANCISCO ZOOLOGICAL SOCIETY	10024377	$49,999
0000090625	2017	150678	10000	000001100	SIERRA PACIFIC TURF SUPPLY	10001737	$219
0000098228	2017	262676	10020	000001500	MINERVA CONSTRUCTION INC	10013228	$4,269
0000176722	2018	262676	10020	000000311	ROEBUCK CONSTRUCTION INC	10032181	$2,431
0000176722	2018	262676	10020	000000311	ROEBUCK CONSTRUCTION INC	10032181	$2,942
0000190471	2018	262661	10080	000000943	TIMBUK2 DESIGNS INhttps://epufspi-bifroC	10001738	$241
0000190488	2018	262684	10080	000001363	PACIFIC NURSERIES	10001738	$316
0000199329	2018	150689	10010	000001363	PACIFIC NURSERIES	10001737	$235
0000205385	2018	262672	10010	000001746	JOHNSTONE SUPPLY	10001742	$783
0000206000	2018	262672	10010	000001595	MACBEATH HARDWOOD COMPANY	10001742	$783
0000356259	2019	262684	10080	000001508	MICROBIZ SECURITY CO INC	10001738	$4,630
0000369544	2019	262676	10020	000001153	SAN FRANCISCO PARKS ALLIANCE	10032174	$8,927
0000386126	2019	262676	10020	000001508	MICROBIZ SECURITY CO INC	10013668	$1,559
0000393840	2020	232197	10010	000002229	CONTROLCO	10001737	$4,500
0000440613	2020	262684	10080	000000904	U S PURE WATER CORP	10001738	$500
0000450600	2020	262672	10010	000001933	GOW SUPPLY COMPANY	10001742	$206
0000450600	2020	262672	10010	000001933	GOW SUPPLY COMPANY	10001742	$9,329
0000450600	2020	262672	10010	000001933	GOW SUPPLY COMPANY	10001742	$206
0000451968	2020	150723	10010	000000800	XTECH	10001737	$363
0000454616	2020	150706	10010	000002395	BROWN SAND INC	10001737	$3,698
0000530378	2021	262666	10080	000000800	XTECH	10001738	$10,830
0000537415	2021	150693	10010	000001142	SANTORA SALES	10001737	$2,000
0000543102	2021	150685	10010	000000834	WEST COAST CONTRACTORS SERVICES	10001737	$833
0000576042	2021	210656	10020	000000304	TREATY CONSTRUCTION	10038071	$4,621
0000578351	2021	210656	10020	000001822	INTERNATIONAL FIRE INC	10032971	$9,950
0000582429	2021	150659	10010	000002495	AT&T MOBILITY	10001740	$231
0000597358	2022	150670	10010	000000800	XTECH	10034956	$201
0000599004	2022	262672	10010	000001228	RESOURCE SUPPLY LLC	10001742	$4,476
0000599004	2022	262672	10010	000001228	RESOURCE SUPPLY LLC	10001742	$243
0000605974	2022	262684	10080	000001218	RICOH USA INC	10001738	$319
0000614378	2022	150670	10010	000000800	XTECH	10034956	$652
0000614948	2022	232197	10010	000000895	UNITED SITE SERVICES OF CALIFORNIA INC	10016942	$222
0000636381	2022	150723	10010	000001142	SANTORA SALES	10001737	$2,173
0000638921	2022	150659	10010	000001052	STAPLES BUSINESS ADVANTAGE	10001740	$500
0000641472	2022	262676	10020	000000895	UNITED SITE SERVICES OF CALIFORNIA INC	10013173	$1,200
0000641486	2022	232197	10000	000000895	UNITED SITE SERVICES OF CALIFORNIA INC	10001738	$7,343
0000676927	2022	262661	10080	000000895	UNITED SITE SERVICES OF CALIFORNIA INC	10001738	$1,140
0000677456	2022	210656	10020	000001822	INTERNATIONAL FIRE INC	10032971	$4,312
0000677456	2022	210656	10020	000001822	INTERNATIONAL FIRE INC	10032971	$3,513
0000680404	2022	262666	10080	000000800	XTECH	10001738	$3,150
0000680933	2022	150682	10010	000000895	UNITED SITE SERVICES OF CALIFORNIA INC	10001737	$1,424
0000680933	2022	150682	10010	000000895	UNITED SITE SERVICES OF CALIFORNIA INC	10001737	$1,000
0000683151	2022	150649	10010	000001941	GOLDEN GATE PETROLEUM	10001740	$409
0000685283	2022	150678	10010	000001363	PACIFIC NURSERIES	10001737	$209
0000685283	2022	150678	10010	000001363	PACIFIC NURSERIES	10001737	$200
						Total	**$166,218**

REC -Recreation and Park, Department of
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
150705	REC Park Support-General	10020	GF Continuing Authority Ctrl	10034587	RP - Park Stop Program	21673	Park Health and Safety	506070	582,024	728,355	582,024	382,024	Park Stop Program	Restroom Monitors at park restrooms.	To meet General Fund reduction	No service impact. Department will contract in Park Stop Program in partnership with Human Services Agency to reduce costs to maintain service level.
150705	REC Park Support-General	10020	GF Continuing Authority Ctrl	10040402	RP Nature Prg at Stow Lake GGP	19701	RP BOS District Projects	506070	15,000	(15,000)	15,000	0	FY24 Addback - D19	Nature Programming at Stow Lake in Golden Gate park	To meet General Fund reduction	No service impact. The Department will utilize other existing recreation and nature programs to provide nature programming activities.
262684	REC Finance	10080	GF Overhead-Recreation & Parks	10001738	RP Administration	10002	Interdepartmental-Overhead	581625	325,000	150,000	350,000	0	HOT team	Homeless Outreach Team support	To meet General Fund reduction	No service impact. Department will partener with other departments to reduce costs to maintain the appropriate service level.
150709	REC Apprentice Program	10000	GF Annual Account Ctrl	10001737	RP Parks & Open Spaces	10000	Operating	501010	106,551	106,551	109,748	0	3410-Apprentice program	3410 Gardeners Apprenticeship program	To meet General Fund reduction	No service impact nor layoff. Work will be absorb by other exisitng staff within the department.
150647	REC RD-Randall Museum	10000	GF Annual Account Ctrl	10001740	RP Recreation	10000	Operating	501010	117,326	117,326	120,777	0	3370 - Animal Care Attendant	Randall Museum	To meet General Fund reduction	No service impact nor layoff. Work will be absorb by other exisitng staff within the department.
150723	REC GGP General	10000	GF Annual Account Ctrl	10001737	RP Parks & Open Spaces	10000	Operating	501010	99,899	99,899	101,614	0	3302 - Admission Attendant	Admission attendant in GGP	To meet General Fund reduction	No service impact nor layoff. Work will be absorb by other exisitng staff within the department.
150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740	RP Recreation	10000	Operating	501010	124,409	124,409	127,179	0	3286 Recreation Coordinator	Aquatics	To meet General Fund reduction	No service impact nor layoff. Work will be absorb by other exisitng staff within the department.
150685	REC Park Service Area 4	10000	GF Annual Account Ctrl	10001737	RP Parks & Open Spaces	10000	Operating	501010	113,185	113,185	115,760	0	2708 Custodian	Park Service Area 4	To meet General Fund reduction	No service impact nor layoff. Work will be absorb by other exisitng staff within the department.