

DUE DECEMBER 31 Pursuant to Public Resources Code § 6306

Fiscal/Calendar Year: FY24-25

Grantee Name: San Francisco Recreation and Park Department

Contact Person: Antonio Guerra, Director of Administration and Finance

Mailing Address: McLaren Lodge, 501 Stanyan Street, SF CA 94117

1. Funds

a. Is a separate fund maintained for trust assets, liabilities, revenues and expenditures?

YES NO

If “Yes”, please list the name(s) of the fund(s).

Community Facility District Mission Bay Parks Fund (Authority 22486).

If “No”, under what fund are they accounted for?

b. Are separate financial statements prepared for the trust?

YES NO

If “Yes,” describe the organization of the separate financial statement.

If “No,” in which financial statements are they included? (Name of the document(s) and the applicable page number(s)).

Included in Special Revenue Funds on page 3 of the Financial Report for Recreation and Park Commission, City and County of San Francisco.
Financial data for Mission Bay Parks is tracked separately in Recreation and Park’s budget and is published in ACFR from SF Controller’s Office.

2. Revenue

a. What was the gross revenue received or generated from trust land or trust assets during the past fiscal year?

Total Revenue \$2,764,907 for Community Facility District (shown in Special Revenue Fund section on page 3 of the Financial Report).

b. Please list all sources of revenue and the amount of revenue generated from each source (e.g., permits, rentals, percentage of lease, etc.).

San Francisco Office of Community Investment & Infrastructure (OCII).

GRANTED PUBLIC TRUST LANDS STANDARDIZED REPORTING FORM

SLC 150 (formerly Form 12.26)

3. Expenses

- a. What was the total expenditure of funds received or generated from trust land or assets during the past fiscal year?

Total Expenditures \$2,764,907 (incorporated into Continuing and Other Funds section on page 1 of the Financial Report).

- b. What expenses were allocated or charged directly to the trust? Please list the source of the expenditure and the amount expended.

Salaries and Fringes \$2,289,978; Materials and Supplies \$44,678; Non-Personnel Services \$138,519; Services of Other Depts \$291,732.

- c. Have there been any capital improvements over \$250,000 within the current fiscal year? Are any capital improvements over \$250,000 expected in the next fiscal year?

None.

- d. Describe any other disposition of trust funds or assets or any other disposition of the trust lands or trust assets themselves. Include any internal funds that were transferred to other grantees, to the management of entity or under the management of another political subdivision of the grantee under an agreement, settlement, or memorandum of understanding.

None.

4. Beginning and Ending Balance

Please list the beginning and ending balances for the tidelands trust fund(s) for this past fiscal year.

Beginning balance is \$0, and Ending balance is \$0.

All funds in Mission Bay Parks public trust lands are administered by San Francisco Office of Community Investment & Infrastructure (OCII). Recreation and Park only receives revenue reimbursement on actual expenditures to Mission Bay Parks public trust lands.

RECREATION AND PARK DEPARTMENT FINANCIAL REPORT

Fiscal Year 2024-2025 Year-End Report (Final)
Fiscal Year ending June 30, 2025

Prepared by:
Recreation and Parks Department, Finance Division
October 7, 2025

REPORT INCLUDES
Expenditure Summary
Revenue Summary
Revenue Details

**RECREATION AND PARK DEPARTMENT
EXPENDITURE SUMMARY REPORT
YTD Fiscal Period Ending June 30, 2025¹**

	FY24-25 Revised Budget ²	Actual	Encumbrances / Pre-Encumbrances & Carryforward	Balance	% Expended
GENERAL FUND - ANNUAL					
SALARIES	48,752,656	50,508,860		(1,756,204)	104%
MANDATORY FRINGE BENEFITS	19,287,376	19,032,865		254,511	99%
OVERHEAD	30,248,304	30,251,612		(3,308)	100%
NON PERSONNEL SERVICES	7,604,762	6,578,775	1,345,173	(319,186)	104%
CITY GRANT PROGRAMS	2,555,624	2,128,402	259,986	167,236	93%
MATERIALS & SUPPLIES	4,397,154	4,686,126	607,747	(896,718)	120%
CAPITAL OUTLAY ³	-	459	74,395	(74,854)	
PROGRAMATIC PROJECTS ³	4,007,374	-	312,161	3,695,213	8%
FACILITIES MAINTENANCE ³	828,753	-		828,753	0%
SERVICES OF OTHER DEPTS	2,238,115	1,102,167	966,379	169,569	92%
Total:	119,920,117	114,289,265	3,565,841	2,065,012	
OVERHEAD FUND					
SALARIES	16,335,918	18,366,857		(2,030,939)	112%
MANDATORY FRINGE BENEFITS	5,944,175	7,246,735		(1,302,560)	122%
NON PERSONNEL SERVICES	5,116,931	4,555,998	625,237	(64,304)	101%
MATERIALS & SUPPLIES	1,044,180	837,225	133,932	73,023	93%
CAPITAL OUTLAY ³	7,622	12,804	2,770	(7,952)	204%
SERVICES OF OTHER DEPTS	33,226,765	31,859,093	1,190,189	177,483	99%
PROGRAMATIC PROJECTS ³	15,000	-	15,000	-	100%
Subtotal:	61,690,591	62,878,712	1,967,128	(3,155,249)	105%
OVERHEAD	(58,208,008)	(61,594,712)	-	3,386,704	
Total:	3,482,583	1,283,999	1,967,128	231,455	
OPEN SPACE FUND					
SALARIES	28,461,337	28,877,229	(3,265,161)	2,849,269	90%
MANDATORY FRINGE BENEFITS	12,350,099	12,651,655	(1,591,424)	1,289,868	90%
OVERHEAD	16,361,166	24,006,307	(7,645,141)	-	100%
NON PERSONNEL SERVICES	4,329,226	5,870,371	(1,591,029)	49,884	99%
MATERIALS & SUPPLIES	733,654	829,784	(139,750)	43,621	94%
SERVICES OF OTHER DEPTS	382,513	255,144	127,369	-	100%
CAPITAL OUTLAY ³	40,410,671	6,942,204	33,468,467	-	100%
PROGRAMATIC PROJECTS ³	7,168,745	-	7,168,745	-	100%
CARRYFORWARD BUDGET ONLY ³	1,821,654	-	1,821,654	-	100%
Total:	112,019,064	79,432,694	28,353,728	4,232,642	
GOLF FUND					
SALARIES	4,393,753	5,088,011	(510,477)	(183,782)	104%
MANDATORY FRINGE BENEFITS	1,843,746	1,987,180	(138,085)	(5,348)	100%
OVERHEAD	2,607,835	2,690,194	(82,358)	0	100%
NON PERSONNEL SERVICES	6,756,792	7,862,168	(1,302,375)	196,999	97%
MATERIALS & SUPPLIES	733,252	665,414	75,707	(7,869)	101%
SERVICES OF OTHER DEPTS	3,624,169	3,623,553	616	(0)	100%
PROGRAMATIC PROJECTS ³	5,729,774	-	5,729,774	-	100%
CAPITAL OUTLAY ³	3,006,951	-	3,006,951	-	100%
CARRYFORWARD BUDGET ONLY ³	(367,653)	-	(367,653)	-	100%
Total:	28,328,618	21,916,519	6,412,099	0	
MARINA YACHT HARBOR FUND					
SALARIES	2,291,981	1,246,939	949,646	95,396	96%
MANDATORY FRINGE BENEFITS	510,515	637,459	(161,299)	34,356	93%
OVERHEAD	174,891	843,579	(668,687)	-	100%
NON PERSONNEL SERVICES	5,078,718	2,203,455	2,806,742	68,522	99%
MATERIALS & SUPPLIES	146,063	111,766	26,803	7,495	95%
DEBT SERVICE	1,458,020	1,458,020		-	100%
SERVICES OF OTHER DEPTS	354,900	140,054	214,846	-	100%
CAPITAL OUTLAY ³	12,834,381	-	12,834,381	-	100%
CARRYFORWARD BUDGET ONLY ³	249,566	-	249,566	-	100%
FACILITIES MAINTENANCE ³	2,627,719	-	2,627,719	-	100%
Total:	25,726,755	6,641,271	18,879,716	205,769	
Grand Total:	289,477,137	223,563,748	59,178,512	6,734,877	
CONTINUING AND OTHER FUNDS					
	255,430,092	51,459,013	203,971,080	-	
DEPARTMENT TOTAL					
	544,907,229	275,022,761	263,149,592	6,734,877	

¹Source: PeopleSoft Reports & Analytics - Year End Budget Overview at Activity, report run date 10/07/2025.

²Includes Carryforwards and Adjustments.

³Some Programmatic Projects, Capital Outlay, Carryforward and Facilities Maintenance show budget only. Actual expenditures are recorded in other accounts (i.e., Salaries, MFB, M&S, NPS, etc.).

**RECREATION AND PARKS DEPARTMENT
REVENUE SUMMARY REPORT
YTD Fiscal Period Ending June 30, 2025¹**

	<u>FY 24-25 Original Budget</u>	<u>FY 24-25 Revised Budget²</u>	<u>FY 24-25 Actuals</u>	<u>Revised Budget vs Actuals Variance</u>
County Fair Building Rental	160,000	160,000	159,115	(885)
Concessions	2,203,400	2,203,400	2,314,547	111,147
Tea Garden, Botanical, Carousel, Admissions	7,123,414	7,123,414	6,981,991	(141,423)
Golden Gate Park	9,486,814	9,486,814	9,455,653	(31,161)
Kezar and Music Concourse Parking	1,000,000	2,500,000	2,376,091	(123,909)
Various Garages	6,250,000	6,250,000	6,111,879	(138,121)
Garages & Paid Parking	7,250,000	8,750,000	8,487,970	(262,030)
Facilities Rentals	1,786,000	1,786,000	1,614,726	(171,274)
Athletic Field Reservations	3,800,000	3,800,000	4,369,590	569,590
Permits & Reservations	8,300,000	9,700,015	8,609,102	(1,090,913)
Discounts	-	-	(257,320)	(257,320)
Permits & Facilities Rentals	13,886,000	15,286,015	14,336,099	(949,916)
Aquatics	1,270,000	1,271,131	1,327,133	56,001
Recreation Programs	3,274,000	3,298,905	3,108,361	(190,544)
Program Fees	4,544,000	4,570,036	4,435,494	(134,542)
Coit Tower Admission	927,000	927,000	593,906	(333,094)
Camp Mather	2,184,967	2,184,967	2,363,669	178,702
Other Facilities	3,111,967	3,111,967	2,957,575	(154,392)
Citywide Concessions	1,966,500	1,966,500	2,068,527	102,027
Misc Other	-	12,441	153,532	141,092
Other Revenues	1,966,500	1,978,941	2,222,059	243,118
Total Department Generated	40,245,281	43,183,773	41,894,850	(1,288,923)
Recreation and Park Baseline	84,101,364	84,101,364	84,101,364	-
GF above Baseline Support	3,134,245	3,134,245	3,134,245	-
Total General Fund Support	87,235,609	87,235,609	87,235,609	-
Work Order Fund	4,499,262	5,493,439	4,321,361	(1,172,078)
TOTAL GENERAL FUND	131,980,152	135,912,821	133,451,820	(2,461,000)
Concession Miscellaneous	4,826,338	4,826,338	5,151,715	325,377
Golf Fees	10,311,500	10,152,342	10,709,485	557,143
Fund Balance (Beg/Others)	1,000,000	1,000,000	1,000,000	-
Golf Interest Earned	-	197,522	472,174	274,651
TOTAL GOLF FUND	16,137,838	16,176,202	17,333,374	1,157,171
Concessions	586,000	586,000	566,012	(19,988)
Dredging	569,250	560,448	560,448	-
Berth & Mooring Fees	4,189,400	4,189,400	3,886,821	(302,579)
Marina PG&E Settlements	-	16,657,484	706,606	(15,950,878)
Marina Interest Earned	(2,473)	221,769	221,769	-
Misc Other	-	-	142,481	142,481
TOTAL MARINA YACHT HARBOR FUND	5,342,177	22,215,100	6,084,137	(16,130,964)
Property Taxes	79,475,000	79,475,000	77,559,650	(1,915,350)
Fund Balance (Beg/Others)	8,939,405	8,939,405	8,939,405	-

Open Space Interest Earned	(64,079)	45,995	2,476,701	2,430,707
Misc Other	-	-	18,854	18,854
TOTAL OPEN SPACE FUND	88,350,326	88,460,400	88,994,610	534,210
Development Fees	1,753,066	30,693,842	749,854	(29,943,988)
Community Facility District	3,584,059	5,578,070	2,764,907	(2,813,163)
Maintenance Agreements	3,228,048	1,762,905	1,762,905	-
Certificate of Participation	-	20,458,442	20,451,325	(7,117)
Special Revenue Interest Earned	697,050	8,407,649	8,407,649	-
TOTAL SPECIAL REVENUE FUNDS	9,262,223	66,900,908	34,136,640	(32,764,268)
Bequests	-	72,323	560,536	488,213
Gifts	781,310	1,659,744	376,488	(1,283,256)
Grants	3,019,085	158,000,634	18,102,120	(139,898,514)
Grant and Gift Interest Earned	-	(28,809)	(28,809)	-
TOTAL GRANTS, GIFTS AND BEQUESTS	3,800,395	159,703,891	19,010,334	(140,693,557)
TOTAL DEPARTMENT REVENUE⁴	254,873,111	489,369,322	299,010,915	(190,358,407)

¹Source: PeopleSoft Reports & Analytics - Budget vs Actuals by Activity, report run date 09/25/2025.

²Includes Carryforward Budget, and Transfer & Other Budget.

Net Neutral Transfers Between Funds *

General Fund to Golf Fund	6,790,704
Golf Fund to Open Space	1,180,000

* Transfers are net neutral shifts of revenue from one fund to another. Intrafund transfers (i.e. between General Fund subfunds) not shown nor balancing transfers between General Fund and Open Space.

DEPARTMENT REVENUE DETAILED REPORT
YTD Fiscal Period Ending June 30, 2025

	FY 24-25 Original Budget	FY 24-25 Revised Budget*	FY 24-25 Actuals	Revised Budget vs Actuals Variance	Percentage of YTD Actuals to Revised Budget
County Fair Building Rental	160,000	160,000	159,115	(885)	99%
Japanese Tea Garden	850,000	850,000	914,358	64,358	108%
Carousel	25,000	25,000	56,476	31,476	226%
Beach Chalet	669,500	669,500	579,971	(89,529)	87%
Food Concession	133,900	133,900	197,414	63,514	147%
Stow Lake	300,000	300,000	296,127	(3,873)	99%
Bike Rentals	55,000	55,000	54,987	(13)	100%
Misc (small leases, irregular payment)	170,000	170,000	215,215	45,215	127%
Golden Gate Park Concession	2,203,400	2,203,400	2,314,547	111,147	105%
The Gardens of GGP	7,063,414	7,063,414	6,898,132	(165,283)	98%
Carousel	60,000	60,000	83,859	23,859	140%
Tea Garden, Botanical, Carousel, Admissions	7,123,414	7,123,414	6,981,991	(141,423)	98%
Golden Gate Park	9,486,814	9,486,814	9,455,653	(31,161)	100%
Kezar Parking	900,000	900,000	1,189,673	289,673	132%
Music Concourse	100,000	1,600,000	1,186,419	(413,581)	74%
Kezar and Music Concourse Parking	1,000,000	2,500,000	2,376,091	(123,909)	95%
Civic Center	3,400,000	3,400,000	3,532,047	132,047	104%
St. Mary's	850,000	850,000	903,000	53,000	106%
Union Square	1,000,000	1,000,000	589,149	(410,851)	59%
Portsmouth	1,000,000	1,000,000	1,087,683	87,683	109%
Various Garages	6,250,000	6,250,000	6,111,879	(138,121)	98%
Garages & Paid Parking	7,250,000	8,750,000	8,487,970	(262,030)	97%
Balboa Stadium	51,500	51,500	28,825	(22,675)	56%
Kezar Stadium	52,000	52,000	61,333	9,333	118%
Kezar Pavilion	150,000	150,000	157,548	7,548	105%
Stern Grove	80,000	80,000	19,283	(60,718)	24%
Rec Center	772,500	772,500	600,491	(172,010)	78%
Goldman Tennis Center (court rentals)	-	-	56,084	56,084	
Clubhouse - Long-term	680,000	680,000	691,164	11,164	102%
Facilities Rentals	1,786,000	1,786,000	1,614,726	(171,274)	90%
Athletic Field Reservations	3,800,000	3,800,000	4,369,590	569,590	115%
Outside Lands and Polo Fields	5,400,000	5,400,000	4,876,818	(523,182)	90%
Special Events	2,800,000	4,200,015	3,600,546	(599,469)	86%
Film/Video/Photo	100,000	100,000	131,737	31,737	132%
Permits & Reservations	8,300,000	9,700,015	8,609,102	(1,090,913)	89%
Discounts	-	-	(257,320)		
Permits & Facilities Rentals	13,886,000	15,286,015	14,336,099	(949,916)	94%
Rentals	150,000	151,131	159,673	8,541	106%
Admissions	850,000	850,000	920,583	70,583	108%
Aquatics - Lessons	270,000	270,000	246,877	(23,123)	91%
Aquatics	1,270,000	1,271,131	1,327,133	56,001	104%
Sharon Arts	240,000	240,000	321,372	81,372	134%
Community Services	875,000	899,545	905,872	6,327	101%
Cultural Art Services	532,000	532,000	552,792	20,792	104%
Sports and Athletics	1,570,000	1,570,000	1,259,739	(310,261)	80%
Randall Museum	57,000	57,360	68,588	11,228	120%
Recreation Programs	3,274,000	3,298,905	3,108,361	(190,544)	94%
Program Fees	4,544,000	4,570,036	4,435,494	(134,542)	97%
Coit Tower Admission	927,000	927,000	593,906	(333,094)	64%
Camp Mather	2,184,967	2,184,967	2,363,669	178,702	108%
Other Facilities	3,111,967	3,111,967	2,957,575	(154,392)	95%
Coit Tower	75,000	75,000	75,024	24	100%
Lake Merced Boat Storage	51,500	51,500	49,516	(1,984)	96%
Palace of Fine Arts	618,000	618,000	640,716	22,716	104%
Palace of Fine Arts Theater	175,000	175,000	187,548	12,548	107%
Dolphin Club	90,000	90,000	132,639	42,639	147%
Southend Rowing Club	90,000	90,000	143,327	53,327	159%
Cell Towers	302,000	302,000	289,360	(12,640)	96%
Union Square Café	50,000	50,000	3,974	(46,026)	8%
Misc (small, outside GGP)	103,000	103,000	192,983	89,983	187%
Ice skating	412,000	412,000	353,441	(58,559)	86%
Citywide Concessions	1,966,500	1,966,500	2,068,527	102,027	105%
Misc Other	-	12,441	153,532	141,092	1234%
Other Revenues	1,966,500	1,978,941	2,222,059	243,118	112%
Total Department Generated	40,245,281	43,183,773	41,894,850	(1,288,923)	97%
Recreation and Park Baseline	84,101,364	84,101,364	84,101,364	-	100%

GF above Baseline Support	3,134,245	3,134,245	3,134,245	-	100%
Total General Fund Support	87,235,609	87,235,609	87,235,609	-	100%
Work Order Fund	4,499,262	5,493,439	4,321,361	(1,172,078)	79%
TOTAL GENERAL FUND	131,980,152	135,912,821	133,451,820	(2,461,000)	98%
Harding	4,138,638	4,138,638	4,051,170	(87,468)	98%
Lincoln	80,000	80,000	86,686	6,686	108%
Sharp	51,500	51,500	130,983	79,483	254%
Golden Gate	20,600	20,600	61,135	40,535	297%
Golf Card	535,600	535,600	821,742	286,142	153%
Golf Concessions	4,826,338	4,826,338	5,151,715	325,377	107%
Harding	5,459,000	5,459,000	5,252,457	(206,543)	96%
Fleming	1,500,000	1,500,000	1,667,436	167,436	111%
Lincoln	1,100,000	1,100,000	1,195,425	95,425	109%
Sharp	1,030,000	1,030,000	1,397,968	367,968	136%
Golden Gate	450,000	450,000	582,857	132,857	130%
Golf Maintenance Fee	772,500	613,342	613,342	-	100%
Golf Fees	10,311,500	10,152,342	10,709,485	557,143	105%
Fund Balance (Beg/Others)	1,000,000	1,000,000	1,000,000	-	100%
Golf Interest Earned	-	197,522	472,174	274,651	239%
TOTAL GOLF FUND	16,137,838	16,176,202	17,333,374	1,157,171	107%
Golden Gate Yacht Club	82,400	82,400	91,489	9,089	111%
Gas House Cove	30,000	30,000	20,847	(9,153)	69%
St. Francis Club House	350,000	350,000	327,371	(22,629)	94%
Marina Green	123,600	123,600	126,305	2,705	102%
Marina Concessions	586,000	586,000	566,012	(19,988)	97%
West Yacht Harbor Dredging	569,250	560,448	560,448	-	100%
Marina - Special Events	200,000	200,000	538,777	338,777	269%
East Yacht Harbor	735,750	735,750	502,867	(232,883)	68%
West Yacht Harbor	3,253,650	3,253,650	2,845,177	(408,473)	87%
Marina Fees	3,989,400	3,989,400	3,348,044	(641,356)	84%
Berth & Mooring Fees	4,189,400	4,189,400	3,886,821	(302,579)	93%
Marina PG&E Settlements	-	16,657,484	706,606	(15,950,878)	4%
Marina Interest Earned	(2,473)	221,769	221,769	-	100%
Misc Other	-	-	142,481	142,481	-
TOTAL MARINA YACHT HARBOR FUND	5,342,177	22,215,100	6,084,137	(16,130,964)	27%
Property Taxes	79,475,000	79,475,000	77,559,650	(1,915,350)	98%
Fund Balance (Beg/Others)	8,939,405	8,939,405	8,939,405	-	100%
Open Space Interest Earned	(64,079)	45,995	2,476,701	2,430,707	5385%
Misc Other	-	-	18,854	18,854	-
TOTAL OPEN SPACE FUND	88,350,326	88,460,400	88,994,610	534,210	101%
Development Fees	1,753,066	30,693,842	749,854	(29,943,988)	2%
Mission Bay Parks - OCII Operating	2,473,591	2,974,260	2,619,244	(355,016)	88%
Mission Bay Parks - OCII Capital	-	508,551	63,889	(444,662)	13%
Mission Bay Parks Permits Revenue	-	81,774	81,774	-	100%
Shipyards	1,110,468	2,013,485	-	(2,013,485)	0%
Community Facility District	3,584,059	5,578,070	2,764,907	(2,813,163)	50%
Gardens of GGP	2,478,048	901,804	901,804	-	100%
GGP Pagoda	300,000	283,830	283,830	-	100%
GGP Tennis Center Maint. Fund	135,000	150,354	150,354	-	100%
GGP Tennis Center TLC Fund	115,000	159,678	159,678	-	100%
11th Street and Natoma Park	200,000	176,960	176,960	-	100%
Carousel Maintenance	-	24,767	24,767	-	100%
240 6th Street	-	65,513	65,513	-	100%
Maintenance Agreements	3,228,048	1,762,905	1,762,905	-	100%
Certificate of Participation	-	20,458,442	20,451,325	(7,117)	100%
Special Revenue Interest Earned	697,050	8,407,649	8,407,649	-	100%
TOTAL SPECIAL REVENUE FUNDS	9,262,223	66,900,908	34,136,640	(32,764,268)	51%
Bequests	-	72,323	560,536	488,213	775%
Gifts	781,310	1,659,744	376,488	(1,283,256)	23%
Grants	3,019,085	158,000,634	18,102,120	(139,898,514)	11%
Grant and Gift Interest Earned	-	(28,809)	(28,809)	-	100%
TOTAL GRANTS, GIFTS AND BEQUESTS	3,800,395	159,703,891	19,010,334	(140,693,557)	12%
TOTAL DEPARTMENT REVENUE	254,873,111	489,369,322	299,010,915	(190,358,407)	61%

*See footnote for FY 24-25 Revised Budget in Revenue Summary Report