San Francisco Recreation and Park Department

Financial Review | Management Summary | FY2024–FY2025

Purpose

This analysis reviews publicly available financial data to understand how the San Francisco Recreation and Park Department's spending and revenue changed between FY2024 and FY2025. The goal is to identify important trends and help managers decide what deserves further investigation.

Key Findings

1. Spending increased by $36.83 million (14.55%).
Reported spending rose from $253.13 million in FY2024 to $289.96 million in FY2025. The largest increases came from capital-related programs (facilities and long-term improvements) and operating activities (day-to-day departmental work).
What it means: The department recorded more spending than the previous year. This does not necessarily mean it exceeded its approved budget.

2. Revenue increased by $6.25 million (3.23%).
Reported revenue rose from $193.67 million to $199.92 million. Revenue includes money recorded from fees, government funding, transfers, and other sources.
What it means: Total revenue increased, but changes varied by funding source. Some increases may reflect transfers or one-time funding rather than ongoing income.

3. Budget and spending totals are not directly comparable.
The public budget and spending datasets use different reporting structures. Comparing their totals without additional reconciliation could produce misleading conclusions.
What it means: This analysis does not claim the department overspent, underspent, or operated at a deficit.

Management Recommendations

1. **Review major spending increases:** Examine capital projects and operating activities to determine whether changes reflect planned work, project timing, or additional needs.
2. **Review revenue sources:** Identify which changes represent recurring funding, one-time transactions, or accounting adjustments.

Limitations

This review uses public financial records without internal accounting explanations or all supporting documents. Findings show year-over-year changes, not confirmed budget problems or operational performance.
Tools: Python, pandas, Excel, Jupyter Notebook
Supporting work: Financial dashboard, data validation, and calculation methodology.