Department Budget Submission Checklist

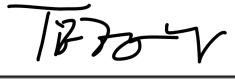
Department Name: Recreation and Park

- ☑ **Summary of Major Changes:** Completed "Form 1A: Summary of Major Changes" explaining major changes submitted in department's budget proposal.
  - ☑ **Proposed GF target reductions**
  - ☑ **Department Budget Summary:** Completed "Form 1B: Department Budget Summary."
- ☑ **Revenue Report:** Completed "Form 2A: Revenue Report."
- ☑ **Fees & Fines:** Completed "Form 2B: Fees & Fines."
- ☑ **Cost Recovery:** Completed "Form 2C: Cost Recovery."
- ☑ **Expenditure Changes:** Completed "Form 3A: Expenditure Changes."
- ☑ **Deappropriations from prior years' budget** – Indicate if these are included in your submitted budget, and please explain in the expenditure changes form "Form 3A: Expenditure Changes."
- ☑ **Position Changes:** Completed "Form 3B: Position Changes."
- ☑ **Equipment & Fleet:** Completed "Form 4A: Equipment Request" and "Form 4B: Fleet Request."
- ☑ **Minimum Compensation Ordinance:** By checking this box, the department confirms that the effects of the MCO in contracting have been considered as part of the budget submission.
- ☑ **Proposition J Description, Summary, City Cost, Contract Cost**: Required for all existing & new Prop Js.
- ☑ **Interdepartmental Services Balancing:** Included Excel download of Department - IDS Form Balancing Report from BFM Reporting.
- ☑ **Organizational Charts:** Submission contains updated position-level organizational charts for your department, with indication if the position is filled (F) or vacant (V). Org charts also reflect any proposed position changes.
- ☐ **New Legislation:**
  - ☐ Accept & Expend (A&E) legislation for new grants included in the department budget submission
  - ☐ Included draft legislation that department would like to submit with the budget; or,
  - ☐ Draft legislation is in progress currently. A description of the proposed changes is included in the "Summary of Major Changes" table.
- ☑ **Other Requests:** Submitted requests for the following items:
  - ☐ COIT
  - ☑ Capital

For Chief Financial Officer/Budget Manager:

I have reviewed the attached budget submission and affirm that all applicable forms checked off above are included in my department's budget submission or have been submitted through the proper online forms.

Full Name: Tiffany Wong

Signature: 

BUDGET FORM 1A: Summary of Major Changes
FY 2026-27 and FY 2027-28

Please run Budget Submission Report under BFM Reporting - 3.3 Budget Submission and include with budget submission. Example Report is shown below.

BUDGET FORM 1A: Summary of Major Changes **FY 2026-27 and FY 2027-28**

DEPARTMENT: REC

	Major Changes	Department Response to Major Changes
Budget Instructions	Did the department follow the Mayor's Budget Instructions? (Yes/No)	Yes
Summary	What major changes is the department proposing? Clearly describe each change, including the fiscal impact of the proposal. In addition, submit a 1-2 page memo inclusive of all program areas with major changes. The memo should address: 1) all programs being wound down (and the timeline) 2) all new programs being stood up (including those stood up in the current fiscal year being annualized in the budget) 3) any programs being sustained but with changes to service levels due to funding changes	RPD's budget proposal includes the following: -Reduced temporary salaries for structural maintenance and recreation. -Reduced personnel budget and restricted hiring for non-Operations divisions. -Placed three apprentices and two rangers into attrition savings. -Reduced funding for the annual capital baseline. -Reduced funding for the Golden Gate Park Shuttle by lowering service levels. -Reduced non-personnel funding, including materials and supplies, for recreation programming and Information Services. -Initiated conversations with the Mayor's Office to determine whether Yacht Harbor operations should remain within the Department or transition to another department. -Increased ongoing earned revenue. -Used one-time Open Space Fund balance over two years. -Substituted one 3410 Gardener Apprentice to one 1839 in FY28 fully funded by PUC work order. -Substituted one Custodian position for one Urban Forestry Inspector position. -Subsituted one 0951 Deputy Director I to 0922 Manager I (cost neutral) in Recreation. -Substituted one 8208 Park Ranger to one 0922 Deputy Chief Park Ranger. -Subsituted 0.5-1823 to 0.5-6130 Safety Analyst. -Shifted 0.5-6335 ADA Disability Access Coordinator to Capital project funding. -Deleted 9 positions in attrition: 1-3210, 1-3283, 1-3286, 3-3410, 3-8208. -Added materials and supplies and non-personnel budget for Park Service Area 9. -Funded the annual equipment budget. -One City Hall Fellow position in FY 2026–27 only. -Assumed management of new and reopened sites at Treasure Island, the Shipyard, Gene Friend Recreation Center, and Sunset Boulevard. -Focused the Golf Fund solely on its highest priority—operation and maintenance of the golf courses—by eliminating funding for lower priorities identified in the code. And use of Golf fund balance over two years to reduce burden of General Fund subsidy.
Fund Balance	For each fund that includes fund balance as a system-loaded revenue source (i.e. showing up in the budget submission), describe the following: 1) What is the total fund balance amount as of December 31, 2025? 2) What is the projected total fund balance that will remain at the end of the current fiscal year? 3) In the department's submission, how much fund balance is proposed for use in the budget fiscal years? 4) What is the proposed use of budgeted fund balance each fiscal year? Is the proposed use a one-time or ongoing cost? 5) If any fund balance will be left unused, please explain how much and why.	Open Space Fund Balance 1) Rec and Park's Open Space fund balance is $29,765,000 and Golf fund balance is $2,300,000. 2) The projected balance at the end of the current fiscal year is $29,800,000 for the Open Space Fund and $2,300,000 for the Golf Fund. 3) The department's budget submission includes the use of $7.3M in Open Space fund balance and $3,600,000 in Golf fund balance in the budget fiscal years. 4) The proposed use of budgeted Open Space and Golf fund balances is to fund ongoing operating cost. 5) No balance is expected to remain in Golf Fund and about $20M remains in the Open Space Fund balance. Since FY 21-22, RPD has used the Open Space fund balance in the budget to offset the loss of earned revenue during the pandemic and ensure operations continued without reductions. Unlike other departments, RPD is more sensitive to economic conditions in the City. Roughly one-third of its revenue comes from earned revenue sources and its Open Space Fund is $0.025 of each $100 of assessed property valuation in San Francisco. RPD is responsible for monitoring its non-General Fund support sources that make up a majority of its operating revenue. Due to earned revenue fall far below budgeted projections during the COVID health orders, this

BUDGET FORM 1A: Summary of Major Changes **FY 2026-27 and FY 2027-28**

DEPARTMENT: REC

	Major Changes	Department Response to Major Changes
	6) Of all revenue sources supporting the fund, what percentage is fund balance?	sources that make up a majority of its operating revenue. Due to earned revenue fell far below budgeted projections during the COVID health orders, this formal rainy day reserve, based on Government Finance Officers Association (GFOA) best practices for the General Fund, acts as insurance for the next crisis or emergency. 6) The use of Open Space and Golf fund balances is about 3% of all revenue sources.
Source Type	What programs is the department proposing to fund with one-time sources? If the programs are proposed to continue after the exhaustion of one-time sources explain how the department will fund them.	The Department proposed to use one-time Golf fund balances over two fiscal years to fund annual operating cost within the Golf fund. After the exhaustion of Golf fund balance, the Department will either reduce operating cost within the Golf fund or use of General Fund to subsidize Golf operating cost.
Investments	Is the department proposing any upfront cost / investments in this budget that will save money over time? Describe how the spending reductions will be realized and on what timeline. (ex: new vehicle purchase that saves money on maintenaince or fuel annually, paying for itself by FY29)	As part of the budget submission, RPD proposes the following targeted investments: 1. Position Substitution – Urban Forestry Inspector: Substitute one Custodian position for one Urban Forestry Inspector to support a critical Urban Forestry public safety initiative establishing a systematic tree inspection and hazard mitigation program. This position will enhance data collection and inspection capacity for the Department's 131,000 trees located on RPD parkland, reducing long-term liability risk and improving preventive maintenance practices. 2. Substitute one Park Ranger to one Deputy Chief Park Ranger to implement an effective supervisory and management span of control and organizational structure in the Ranger division. From FY 18 to FY 25 the Ranger Division has grown by 68%. The current span of management control is high relative to other divisions in the Department, even higher relative to similar sized work units at SFPD. The goal is to reduce span of control and articulate clear supervisory and management functions for the Division. 3. Park Service Area 9 – Materials and Supplies ($0.1M): Provide new materials, supplies, and non-personnel budget to support operations in newly established Park Service Area 9, ensuring adequate maintenance and service levels at additional sites. 4. Annual Equipment Funding: Fund the annual equipment budget to maintain core operations and reduce reliance on aging equipment. Proactive equipment replacement is expected to lower repair costs, minimize downtime, and avoid higher emergency replacement expenses over time. 5. City Hall Fellow (FY 2026–27 only): Fund one City Hall Fellow in FY 2026–27 to support the Department's data working group, process mapping efforts, and workflow analysis. The Fellow will help identify operational efficiencies and develop recommendations that may generate future cost savings and process improvements.
General Fund Target	If the department met the General Fund reduction target assigned in the Mayor's Budget Instructions, what are the ongoing changes made to achieve it? What are the high-level programmatic, operational, or staffing impacts of the proposed reductions? Is the department proposing any increases in revenues to meet target? For Non-General Fund Supported departments, please describe your strategy for absorbing cost increases or revenue reductions without adding new costs to the General Fund.	Since 2016, new interdepartmental service charges ($0.7M), Park Rangers ($2.7M), capital and planning support ($0.4M), Park Stop ($0.4M), the former Requity program (Peace Parks and Pathways) ($2.6M), and Sunset Boulevard operations ($0.5M) have been added by the Mayor and adopted by the Board with funding provided outside of RPD's General Fund baseline. While these programs now total $7.3M in annual costs, the Department's funding above the General Fund baseline to support this work is only $2.6M in the original FY 2026–27 budget. Due to the City's budget deficit, the Mayor's Office has directed the Department to submit a budget balanced to its statutory baseline of $90.5M in FY 2026–27 and $92.5M in FY 2027–28. The Department proposes a combination of target credits and solutions to meet the $2.6M target. Target Credit – $1.2M total 1. Non-departmental services not appropriated or charged in 2016 ($0.7M) a. The General Fund baseline cannot be expended for services that were not charged to Recreation and Park in 2016 and to which the Department does not agree (Charter Section 16.107(c)(4)). 2. Collaboration with DPW at Sunset Boulevard ($0.5M) Target Solutions – $1.4M total 1. Shift half the cost of a Disability Access Coordinator to capital project funding ($0.15M). 2. Deletion of vacant positions and programmatic reductions within services added since 2016, plus additional reductions based on Mayoral direction ($1.35M).

BUDGET FORM 1A: Summary of Major Changes **FY 2026-27 and FY 2027-28**

DEPARTMENT: REC

	Major Changes	Department Response to Major Changes
Positions	What position changes is the department proposing? How do the changes map to programs the department proposes to sustain or modify? For any changes to internal operations/indirect services, explain how they relate to core service delivery. How does the department plan to utilize or eliminate any vacant positions in their budget? Highlight any changes to FTE levels, budgeted attrition, temporary salaries, substitutions, or changes in status, and provide details in form 3B.	RPD requested the following substitutions: 1. Substitute one 3410 Gardener Apprentice to one 1839 Water Conservation Administrator in FY 2027–28, fully funded by a PUC work order, to support recycled water management and improve overall water efficiency across RPD operations. 2. Substitute one Custodian position to one Urban Forestry Inspector to support a critical Urban Forestry public safety initiative establishing a systematic tree inspection and hazard mitigation program. This position will enhance data collection and inspection capacity for the management of RPD's 131,000 trees located on parkland. 3. Substitute one 0951 Deputy Director to one 0922 Manager I (cost neutral) to properly align classification with the duties of community outreach support at India Basin and maintain support within the equity zone. 4. Substitute one 8208 Park Ranger to 0922 Deputy Chief Park Ranger to implement an effective supervisory and management span of control and organizational structure in the Ranger division. From FY 18 to FY 25 the Ranger Division has grown by 68%. The current span of management control is high relative to other divisions in the Department, even higher relative to similar sized work units at SFPD. The goal is to reduce span of control and articulate clear supervisory and management functions for the Division. 5. Substitue 0.5-1823 to 0.5-6130 Safety Analyst to align with actual job duty. 6. Shift 0.5-6335 Disability Access Coordinator to capital project funding. 7. Deleted 9 positions in attrition: 1-3210, 1-3283, 1-3286, 3-3410, 3-8208. RPD proposes to reduce temporary salaries in Recreation and Structural Maintenance to preserve core programming and maintenance services, reduce personnel budgets and restrict hiring in non-Operations divisions, and place three Apprentice positions and two Park Ranger positions into attrition savings. RPD will manage the following new or reopened sites in FY 2026–27: 1. Treasure Island – 15 positions reimbursed through Treasure Island Community Facilities District (CFD) funding included in the base budget. 2. Shipyard – 5 positions reimbursed through Shipyard CFD funding included in the base budget. 3. Gene Friend Recreation Center – Proposed 2 Recreation positions and 1 Custodian position funded with special, development-related revenue included in the base budget. 4. Sunset Boulevard – 3 positions funded with $0.5M in additional General Fund support in FY 2025–26.

BUDGET FORM 1A: Summary of Major Changes **FY 2026-27 and FY 2027-28**

DEPARTMENT: REC

	Major Changes	Department Response to Major Changes
Expenditures	What major spending changes is the department proposing? How has the department evaluated grant allocations, non-personnel expenditures and contractual services for cost-effectiveness and efficiency? Please provide information about any changes that affect core services and functions. Highlight any changes related to major initiatives as noted in the Summary section and provide details in Form 3A.	RPD's budget proposal includes the following spending changes: -Reduced temporary salaries in Structural Maintenance and Recreation. -Reduced personnel budgets and restricted hiring in non-Operations divisions. -Placed three Apprentice positions and two Park Ranger positions into attrition savings. -Reduced funding for the annual capital baseline. -Reduced funding for the Golden Gate Park Shuttle by lowering service levels. -Reduced non-personnel expenditures, including materials and supplies, for recreation programming and Information Services. -Initiated conversations with the Mayor's Office to determine whether Yacht Harbor operations should remain within the Recreation and Park Department or transition to another department. -Substituted one 3410 Gardener Apprentice to one 1839 in FY28 fully funded by PUC work order. -Substituted one Custodian position for one Urban Forestry Inspector position. -Subsituted one 0951 Deputy Director I to 0922 Manager I (cost neutral) in Recreation. -Substituted one 8208 Park Ranger to one 0922 Deputy Chief Park Ranger. -Subsituted 0.5-1823 to 0.5-6130 Safety Analyst. -Shifted 0.5-6335 Disability Access Coordinator to capital project funding. -Deleted 9 positions in attrition: 1-3210, 1-3283, 1-3286, 3-3410, 3-8208. -Added materials, supplies, and non-personnel budget for Park Service Area 9. -Funded the annual equipment budget to support core operations. -Added one City Hall Fellow position in FY 2026–27 only. -Assumed management of new and reopened sites at Treasure Island, the Shipyard, Gene Friend Recreation Center, and Sunset Boulevard. -Focused the Golf Fund solely on its highest priority—operation and maintenance of the golf courses—by eliminating funding for lower priorities identified in the code.
Discretionary Workorders	What changes to discretionary workorders is the department proposing? What effect will those changes have on the department's programs and core service delivery?	RPD proposes to add one City Hall Fellow through a DHR work order to support the Department's data working group, map and analyze internal workflows. The Fellow will help identify operational efficiencies and develop recommendations that may generate future cost savings and process improvements.
Revenues	What revenue changes did the department submit? Please differentiate between General Fund and non-General Fund. This should match an Audit Trail, as shown in Form 2A Revenue Report, as well as, the Expenditure Report in Form 3A.	1. Earned program revenue is projected to increase due to the implementation of Cost Recovery, utility surcharge, and fee increases that were approved last fiscal year. Golden Gate Park parking revenue is projected to begin in January 2027 and will annualize in FY 2027–28. Increased ongoing earned revenue includes Special Events (Outside Lands and Polo Fields concerts), park events and rentals, and golf fees. 2. Use of one-time Open Space Fund balance and Golf Fund balance spread over two fiscal years. 3. Golf Fund Solutions: -Focus the Golf Fund solely on its highest priority, "operation and maintenance of the golf courses," by eliminating funding for lower priorities listed in the code. a. Priority 2: Eliminate the annual capital improvements set-aside ($0.6M). Sufficient funding from maintenance fees will be collected in the annual operating budget. b. Priority 3: Eliminate the annual repayment transfer to the Open Space Fund for the Harding Park renovation ($2.4M). A total of $22.2M has previously been transferred to the Open Space Fund, covering the original loan principal of $18.9M plus accrued interest. 4. Current-year de-appropriation ($3.0M) of the Harding capital improvements set-aside to be used as a budget source, in addition to earned interest revenue ($0.6M).
External Policy Revenue Impacts	What impact / significant changes in programming does the department project due to revenue shocks from the state or federal government? How are these reflected in your submission?	RPD annual operating budget is not impacted, however there are possible revenue impact on grant-related capital projects, but they are not reflected in the budget submission.
Revenue Increase Index	Did the Department increase fees or other revenues above Controller's provided CPI index? If so, please explain what is driving the increase.	The Department increased its fees above the CPI by implementing Cost Recovery model in last year's budget for Recreation Programming to meet cost increases due to labor and other cost increases.

BUDGET FORM 1A: Summary of Major Changes **FY 2026-27 and FY 2027-28**

DEPARTMENT: REC

	Major Changes	Department Response to Major Changes
Legislation	Please itemize any legislation required for budget submission, including: A&Es / recurring grants, fee schedules, etc.	None
Prop J	Identify existing Prop J Analyses that will continue, and if the department's budget proposes any NEW contracting out of work previously done by City workers.	None
Substitutions	Is the department requesting any substitutions of positions? How many substitution requests are for filled positions?	RPD had requested five substitution of filled positions that have been approved by the Mayor's Office for TX and 4 unfilled positions and 0.5 filled position.
Transfer of Function	Is the department requesting any Transfer of Functions of positions between departments? If so, please explain.	None
Interim Exceptions	Is the department requesting any interim exceptions (new positions that are 1.0 FTE rather than 0.79 in BY and .78 in BY +1)? If so, for what reason is the request being made?	None
Budget Equity	Do any changes to the department's budget described above impact the department's ability to implement its racial equity plan? If so please explain.	No

BUDGET FORM 1B: Department Budget Summary **FY 2026-27 and FY 2027-28**

DEPARTMENT: REC Recreation And Park Commissi

GFS Details

Account Lvl 2	Account Lvl 3	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base
EXPENDITURE	SALARIES	78,003,898	76,040,515	(1,963,383)	83,988,285	83,453,699	(534,586)
	MAND_FRING_BEN	32,429,744	31,559,977	(869,767)	35,782,008	35,416,514	(365,494)
	PROG_PROJ	7,523,077	7,067,746	(455,331)	6,641,938	7,204,158	562,220
	OH_ALLOCS	(19,186,153)	(21,097,518)	(1,911,365)	(20,196,880)	(21,620,758)	(1,423,878)
	NON_PERS_SVCS	14,812,745	19,673,958	4,861,213	14,761,331	19,670,165	4,908,834
	CITY_GR_PROG	2,535,934	2,506,137	(29,797)	2,612,012	2,593,852	(18,160)
	MTL_SUPP	6,105,096	6,105,096	0	6,105,096	6,105,096	0
	CAP_OUTLAY	14,704,164	14,704,164	0	0	0	0
	FAC_MNTC	1,365,000	1,365,000	0	0	0	0
	DEBT_SERVICE	1,326,200	1,326,200	0	1,326,200	1,326,200	0
	SVCS_OTHER_DEPTS	41,295,328	41,413,047	117,719	41,295,328	41,347,284	51,956
	OPER_TFR_OUT	2,380,000	3,276,425	896,425	2,380,000	3,491,358	1,111,358
	INTRA_TFR_OUT	640,605	83,704	(556,901)	624,082	85,378	(538,704)
EXPENDITURE		**183,935,638**	**184,024,451**	**88,813**	**175,319,400**	**179,072,946**	**3,753,546**
GFS	**General Fund Support**	**96,490,658**	**91,418,769**	**(5,071,889)**	**88,703,744**	**77,340,736**	**(11,363,008)**

Account Lvl 2	Account Lvl 3	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base
REVENUE	RENTS_CONCESSIONS	28,778,608	29,442,967	664,359	28,778,608	37,109,120	8,330,512
	CHGS_FOR_SERVICES	44,572,932	47,805,081	3,232,149	44,572,932	48,893,365	4,320,433
	EXP_RECOVERY	8,827,400	8,834,289	6,889	8,827,400	9,560,820	733,420
	OPER_TFR_IN	4,625,435	4,639,641	14,206	3,812,634	4,283,527	470,893
	INTRAFD_TFR_IN	640,605	83,704	(556,901)	624,082	85,378	(538,704)
	UNAPP_FD_BAL	0	1,800,000	1,800,000	0	1,800,000	1,800,000
REVENUE		**87,444,980**	**92,605,682**	**5,160,702**	**86,615,656**	**101,732,210**	**15,116,554**
GFS	**General Fund Support**	**96,490,658**	**91,418,769**	**(5,071,889)**	**88,703,744**	**77,340,736**	**(11,363,008)**

GFS Target Status

FY 2026-27 Reduction Targets	FY 2026-27 Baseline Target	FY 2026-27 Dept Submission	FY 2026-27 Amt Over (Under) Target	FY 2027-28 Reduction Targets	FY 2027-28 Baseline Target	FY 2027-28 Dept Submission	FY 2027-28 Amt Over (Under) Target
(5,990,658)	90,500,000	91,418,769	918,769	(5,990,658)	82,713,086	77,340,736	(5,372,350)
			Target Not Met				Target Met

NGFS - Self Supporting

Account Lvl 2	Category	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base
EXPENDITURE	Salaries	34,226,141	34,648,541	422,400	36,661,722	35,610,443	(1,051,279)
	Mandatory Fringe Benefits	16,067,110	16,173,698	106,588	17,679,197	17,167,406	(511,791)
	Programmatic Projects	2,425,000	2,938,608	513,608	2,425,000	2,447,567	22,567
	Overhead and Allocations	18,158,200	18,728,522	570,322	18,158,200	19,016,626	858,426
	Non-Personnel Services	2,783,299	2,604,156	(179,143)	2,783,299	2,604,156	(179,143)
	City Grant Program	83,435	83,435	0	83,435	83,435	0
	Materials & Supplies	829,488	879,488	50,000	829,489	879,489	50,000
	Capital Outlay	76,987,021	76,987,021	0	0	0	0
	Facilities Maintenance	2,821,744	2,821,744	0	0	0	0
	Debt Service	6,000,454	6,000,454	0	6,000,454	6,000,454	0
	Services Of Other Depts	944,976	994,976	50,000	944,976	997,601	52,625
	Transfers Out	4,625,435	1,363,216	(3,262,219)	3,812,634	792,169	(3,020,465)
	Intrafund Transfers Out	11,246,154	11,108,546	(137,608)	10,041,990	11,225,799	1,183,809
EXPENDITURE		**177,198,457**	**175,332,405**	**(1,866,052)**	**99,420,396**	**96,825,145**	**(2,595,251)**
REVENUE	Property Taxes	76,870,000	76,870,000	0	78,300,000	78,300,000	0
	Interest & Investment Income	(57,414)	(57,414)	0	(57,414)	(57,414)	0
	Rents & Concessions	933,409	891,000	(42,409)	933,409	911,160	(22,249)
	Intergovernmental: State	145,000	145,000	0	145,000	145,000	0
	Intergovernmental: Other	3,913,466	4,343,898	430,432	3,729,614	4,243,798	514,184
	Charges for Services	6,631,671	5,724,464	(907,207)	6,620,845	5,811,430	(809,415)
	Other Revenues	71,134,273	75,228,114	4,093,841	1,124,819	1,254,076	129,257
	Transfers In	2,380,000	0	(2,380,000)	2,380,000	0	(2,380,000)
	IntraFund Transfers In	11,246,154	11,108,546	(137,608)	10,041,990	11,225,799	1,183,809
	Unappropriated Fund Balance	2,386,965	3,837,531	1,450,566	0	3,739,369	3,739,369
REVENUE		**175,583,524**	**178,091,139**	**2,507,615**	**103,218,263**	**105,573,218**	**2,354,955**
Non-General Fund Support	**Revenue Surplus(Deficit)**	**(1,614,933)**	**2,758,734**	**4,373,667**	**3,797,867**	**8,748,073**	**4,950,206**

BUDGET FORM 2A: Revenue Report
FY 2026-27 and FY 2027-28

BUDGET FORM 2A: Revenue Report

DEPARTME REC Recreation And Park Department

Total BY Revenue Change: 7,614,415 | Total BY1 Revenue Change: 18,226,539

GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Account	Account Title	TRIO	Agency Use	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base	Budget Justification: Revenue Description and Explanation of Change
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10000	GF Annual Account Ctrl	10001737-0004	RP Parks & Open Spaces	Civic Center Garage	10000	Operating	4350Rent&C	435210	Civic Center Garage			3,445,006	3,445,006	-	3,445,006	3,565,581	120,575	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10000	GF Annual Account Ctrl	10001737-0005	RP Parks & Open Spaces	St. Mary's Garage	10000	Operating	4350Rent&C	435218	St. Mary's Garage			846,321	846,321	-	846,321	875,942	29,621	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10000	GF Annual Account Ctrl	10001737-0006	RP Parks & Open Spaces	Union Square Garage	10000	Operating	4350Rent&C	435219	Union Square Garage			1,030,000	719,000	(311,000)	1,030,000	744,165	(285,835)	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10000	GF Annual Account Ctrl	10001737-0007	RP Parks & Open Spaces	Portsmouth Garage	10000	Operating	4350Rent&C	435222	Portsmouth Garage			1,030,000	1,030,000	-	1,030,000	1,066,050	36,050	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10000	GF Annual Account Ctrl	10001737-0008	RP Parks & Open Spaces	Balboa Stadium	10000	Operating	4350Rent&C	435311	Rentals-Balboa Stadium			30,900	8,000	(22,900)	30,900	8,280	(22,620)	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10000	GF Annual Account Ctrl	10001737-0009	RP Parks & Open Spaces	Kezar Stadium	10000	Operating	4350Rent&C	435342	Rentals-Kezar Stadium			51,500	65,000	13,500	51,500	67,275	15,775	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10000	GF Annual Account Ctrl	10001737-0010	RP Parks & Open Spaces	Kezar Pavilion	10000	Operating	4350Rent&C	435341	Rentals-Kezar Pavilion			180,250	82,000	(98,250)	180,250	84,870	(95,380)	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10000	GF Annual Account Ctrl	10001737-0011	RP Parks & Open Spaces	Other Athletic Fields	10000	Operating	4600C4Svcs	462691	Permits			4,976,000	4,550,000	(426,000)	4,976,000	4,657,500	(318,500)	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10000	GF Annual Account Ctrl	10001737-0014	RP Parks & Open Spaces	Clubhouse	10000	Operating	4350Rent&C	435351	Rentals-Recreation Facilities			721,000	750,000	29,000	721,000	776,250	55,250	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10000	GF Annual Account Ctrl	10001737-0021	RP Parks & Open Spaces	Photo Center	10000	Operating	4600C4Svcs	462681	Photo Center Fees			45,732	96,000	50,268	45,732	99,360	53,628	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10000	GF Annual Account Ctrl	10001737-0031	RP Parks & Open Spaces	Coit Tower Admissions	10000	Operating	4600C4Svcs	462611	Admission-Recreation Facilts			721,000	760,000	39,000	721,000	765,900	44,900	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10000	GF Annual Account Ctrl	10001737-0041	RP Parks & Open Spaces	Lake Merced Boat Storage	10000	Operating	4350Rent&C	435499	Concession-Miscellaneous			51,500	68,000	16,500	51,500	70,380	18,880	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10000	GF Annual Account Ctrl	10001737-0042	RP Parks & Open Spaces	Palace of Fine Arts Theater	10000	Operating	4350Rent&C	435499	Concession-Miscellaneous			180,250	190,000	9,750	180,250	196,650	16,400	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10000	GF Annual Account Ctrl	10001737-0044	RP Parks & Open Spaces	Dolphin Club	10000	Operating	4350Rent&C	435499	Concession-Miscellaneous			97,850	98,000	150	97,850	101,430	3,580	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10000	GF Annual Account Ctrl	10001737-0045	RP Parks & Open Spaces	Southend Rowing Club	10000	Operating	4350Rent&C	435499	Concession-Miscellaneous			133,900	134,000	100	133,900	138,690	4,790	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10000	GF Annual Account Ctrl	10001737-0047	RP Parks & Open Spaces	Union Square Café	10000	Operating	4350Rent&C	435499	Concession-Miscellaneous			0	35,000	35,000	0	36,225	36,225	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10000	GF Annual Account Ctrl	10001737-0049	RP Parks & Open Spaces	Misc (small, outside GGP)	10000	Operating	4350Rent&C	435499	Concession-Miscellaneous			113,300	260,000	146,700	113,300	269,100	155,800	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10000	GF Annual Account Ctrl	10001737-0050	RP Parks & Open Spaces	Ice Skating	10000	Operating	4350Rent&C	435499	Concession-Miscellaneous			412,000	414,000	2,000	412,000	428,490	16,490	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10000	GF Annual Account Ctrl	10001737-0063	RP Parks & Open Spaces	Coit Tower Concessions	10000	Operating	4350Rent&C	435499	Concession-Miscellaneous			79,310	82,000	2,690	79,310	84,870	5,560	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10000	GF Annual Account Ctrl	10001737-0064	RP Parks & Open Spaces	Palace of Fine Arts	10000	Operating	4350Rent&C	435499	Concession-Miscellaneous			515,000	580,000	65,000	515,000	600,300	85,300	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10000	GF Annual Account Ctrl	10001737-0073	RP Parks & Open Spaces	Cell Sites	10000	Operating	4350Rent&C	435499	Concession-Miscellaneous			329,600	460,000	130,400	329,600	476,100	146,500	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033305-0001	RP WO DPH	Laguna Gardening - Labor	10002	Interdepartmental-Overhead	4860ExpRec	486390	Exp Rec Fr Laguna Honda AAO			15,694	0	(15,694)	15,694	0	(15,694)	Reallocation for operational need.
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033306-0001	RP WO HSS	Wellness Classes - Labor	10002	Interdepartmental-Overhead	4860ExpRec	486410	Exp Rec Fr Hss (AAO)			34,522	48,522	14,000	34,522	49,522	15,000	Per SF-HSS request, an increase for additional exercise classes with AIR plus facility fee only in FY26-27.
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033307-0001	RP WO LIB	Gardening - Labor	10002	Interdepartmental-Overhead	4860ExpRec	486430	Exp Rec Fr Public Library AAO			734,091	734,091	-	734,091	746,173	12,082	Increase due to labor COLA.
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033307-0002	RP WO LIB	Teen Programming - Labor	10002	Interdepartmental-Overhead	4860ExpRec	486430	Exp Rec Fr Public Library AAO			65,000	0	(65,000)	65,000	0	(65,000)	This service is no longer needed.
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033310-0003	RP WO PUC	Lake Merced - Labor	10002	Interdepartmental-Overhead	4860ExpRec	486760	Exp Rec Fr Water Dept (AAO)			1,396,354	1,396,354	-	1,396,354	1,639,074	242,720	Increase due to labor COLA.
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10038309-0001	RP WO HSA Apprentice	Gardener Apprenticeship	10002	Interdepartmental-Overhead	4860ExpRec	486690	Exp Rec Fr Human Services AAO			865,574	923,368	57,794	865,574	997,248	131,674	Increase due to labor COLA.
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	4860ExpRec	486030	Exp Rec Fr Admin Svcs (AAO)			3,538,952	0	(3,538,952)	3,538,952	0	(3,538,952)	Shift to new REC dept code 210956.
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150646	REC RD-Cultural Arts Genera	10000	GF Annual Account Ctrl	10001740-0240	RP Recreation	Cultural Art Services	10000	Operating	4600C4Svcs	462699	Other Recreational Svc Chgs			560,835	560,000	(835)	560,835	579,600	18,765	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150647	REC RD-Randall Museum	10000	GF Annual Account Ctrl	10001740-0251	RP Recreation	Randall Museum	10000	Operating	4600C4Svcs	462699	Other Recreational Svc Chgs			64,581	75,000	10,419	64,581	77,625	13,044	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150649	REC RD-Camp Mather	10000	GF Annual Account Ctrl	10001740-0249	RP Recreation	Camp Mather	10000	Operating	4600C4Svcs	462621	Camp Mather Fees			2,475,568	2,800,000	324,432	2,475,568	2,898,000	422,432	Based on current revenue projections for FY26-27 and FY27-28.

GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Account	Account Title	TRIO	Agency Use	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base	Revenue Description and Explanation of Change
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150650	REC RD-Sharon Arts	10000	GF Annual Account Ctrl	10001740-0250	RP Recreation	Sharon Arts	10000	Operating	4600C4Svcs	462699	Other Recreational Svc Chgs			271,920	350,000	78,080	271,920	310,500	38,580	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	10000	GF Annual Account Ctrl	10001740-0239	RP Recreation	Community Services	10000	Operating	4600C4Svcs	462699	Other Recreational Svc Chgs			991,375	1,155,000	163,625	991,375	1,195,425	204,050	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0237	RP Recreation	Aquatics Rentals	10000	Operating	4600C4Svcs	462651	Swim Pool Fees			169,950	136,000	(33,950)	169,950	140,760	(29,190)	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0244	RP Recreation	Aquatics - Lessons	10000	Operating	4600C4Svcs	462652	Swim Lessons			305,910	370,000	64,090	305,910	382,950	77,040	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0248	RP Recreation	Aquatics Admissions	10000	Operating	4600C4Svcs	462653	Swim Admissions			919,275	935,000	15,725	919,275	967,725	48,450	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150666	REC RD-Sports & Athletics	10000	GF Annual Account Ctrl	10001740-0242	RP Recreation	Sports and Athletics	10000	Operating	4600C4Svcs	462699	Other Recreational Svc Chgs			2,873,699	1,590,000	(1,283,699)	2,873,699	1,645,650	(1,228,049)	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	210881	REC RD-Outdoor Rec	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	4600C4Svcs	462699	Other Recreational Svc Chgs			0	303,000	303,000	0	313,605	313,605	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	4950_ITI	495001	ITI Fr 1G-General Fund	102012		71,441	83,704	12,263	71,441	85,378	13,937	General Fund transfer between Annual and Continuing Funds.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150697	REC Golf General	12350	SR Golf Fund -Continuing	10013347-0001	RP Golf Capital	Golf Program	14812	RP Golf Program	4950_ITI	495009	ITI Fr 2S/GOL-Golf Fund	102161		569,164	0	(569,164)	552,641	0	(552,641)	Redirect golf capital project to operation of golf courses per budget reduction plan.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150697	REC Golf General	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	4600C4Svcs	462631	Golf Fees			1,100,000	0	(1,100,000)	1,100,000	0	(1,100,000)	Shifted to new Utility Surcharge activity code.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150697	REC Golf General	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	4910_OTI	493001	OTI Fr 1G-General Fund	103265		0	3,014,835	3,014,835	0	3,491,358	3,491,358	General Fund transfer into Golf Fund.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150697	REC Golf General	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	49990BegFB	499999	Beg Fund Balance - Budget Only			0	1,800,000	1,800,000	0	1,800,000	1,800,000	Use of Golf fund balance.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150697	REC Golf General	12360	SR Golf Fund Annual	10001737-0054	RP Parks & Open Spaces	Golf Card	10000	Operating	4350Rent&C	435490	Golf Resident Card Fees			648,900	755,000	106,100	648,900	780,000	131,100	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150697	REC Golf General	12360	SR Golf Fund Annual	10001737-0087	RP Parks & Open Spaces	Utility Surcharge	10000	Operating	4600C4Svcs	462631	Golf Fees			0	220,000	220,000	0	227,700	227,700	New cost recovery for PUC Surcharge.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150698	REC Golf - Golden Gate	12360	SR Golf Fund Annual	10001737-0026	RP Parks & Open Spaces	Golden Gate Golf Fees	10000	Operating	4600C4Svcs	462631	Golf Fees			479,723	470,000	(9,723)	479,723	486,450	6,727	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150698	REC Golf - Golden Gate	12360	SR Golf Fund Annual	10001737-0080	RP Parks & Open Spaces	Golden Gate Concession	10000	Operating	4350Rent&C	435499	Concession-Miscellaneous			0	122,000	122,000	0	126,000	126,000	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150698	REC Golf - Golden Gate	12360	SR Golf Fund Annual	10001737-0087	RP Parks & Open Spaces	Utility Surcharge	10000	Operating	4600C4Svcs	462631	Golf Fees			0	220,000	220,000	0	227,700	227,700	New cost recovery for PUC Surcharge.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150699	REC Golf - Harding Park	12360	SR Golf Fund Annual	10001737-0022	RP Parks & Open Spaces	Harding Golf Fees	10000	Operating	4600C4Svcs	462631	Golf Fees			5,819,567	5,900,000	80,433	5,819,567	6,106,500	286,933	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150699	REC Golf - Harding Park	12360	SR Golf Fund Annual	10001737-0023	RP Parks & Open Spaces	Fleming Golf Fees	10000	Operating	4600C4Svcs	462631	Golf Fees			1,545,000	2,100,000	555,000	1,545,000	2,173,500	628,500	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150699	REC Golf - Harding Park	12360	SR Golf Fund Annual	10001737-0051	RP Parks & Open Spaces	Harding Concessions	10000	Operating	4350Rent&C	435499	Concession-Miscellaneous			4,411,995	4,100,000	(311,995)	4,411,995	4,240,000	(171,995)	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150699	REC Golf - Harding Park	12360	SR Golf Fund Annual	10001737-0087	RP Parks & Open Spaces	Utility Surcharge	10000	Operating	4600C4Svcs	462631	Golf Fees			0	220,000	220,000	0	227,700	227,700	New cost recovery for PUC Surcharge.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150700	REC Golf - Lincoln Park	12360	SR Golf Fund Annual	10001737-0024	RP Parks & Open Spaces	Lincoln Golf Fees	10000	Operating	4600C4Svcs	462631	Golf Fees			1,184,500	1,880,000	695,500	1,184,500	1,880,000	695,500	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150700	REC Golf - Lincoln Park	12360	SR Golf Fund Annual	10001737-0052	RP Parks & Open Spaces	Lincoln Concessions	10000	Operating	4350Rent&C	435499	Concession-Miscellaneous			85,284	88,000	2,716	85,284	91,000	5,716	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150700	REC Golf - Lincoln Park	12360	SR Golf Fund Annual	10001737-0087	RP Parks & Open Spaces	Utility Surcharge	10000	Operating	4600C4Svcs	462631	Golf Fees			0	220,000	220,000	0	227,700	227,700	New cost recovery for PUC Surcharge.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150701	REC Golf - Sharp Park	12360	SR Golf Fund Annual	10001737-0025	RP Parks & Open Spaces	Sharp Golf Fees	10000	Operating	4600C4Svcs	462631	Golf Fees			1,184,500	1,880,000	695,500	1,184,500	1,880,000	695,500	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150701	REC Golf - Sharp Park	12360	SR Golf Fund Annual	10001737-0053	RP Parks & Open Spaces	Sharp Concessions	10000	Operating	4350Rent&C	435499	Concession-Miscellaneous			72,100	145,000	72,900	72,100	150,000	77,900	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150701	REC Golf - Sharp Park	12360	SR Golf Fund Annual	10001737-0087	RP Parks & Open Spaces	Utility Surcharge	10000	Operating	4600C4Svcs	462631	Golf Fees			0	220,000	220,000	0	227,700	227,700	New cost recovery for PUC Surcharge.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	4350Rent&C	435225	Prking Fees-VarRec-PrkFacilt			6,366,052	6,800,000	433,948	6,366,052	13,700,000	7,333,948	Estimated new revenue for GGP Paid Parking.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	10000	GF Annual Account Ctrl	10001737-0002	RP Parks & Open Spaces	Kezar Parking	10000	Operating	4350Rent&C	435225	Prking Fees-VarRec-PrkFacilt			1,086,640	1,086,640	-	1,086,640	1,124,672	38,032	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	10000	GF Annual Account Ctrl	10001737-0012	RP Parks & Open Spaces	County Fair Bldg	10000	Operating	4350Rent&C	435351	Rentals-Recreation Facilities			51,500	186,000	134,500	51,500	192,510	141,010	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	10000	GF Annual Account Ctrl	10001737-0034	RP Parks & Open Spaces	Beach Chalet	10000	Operating	4350Rent&C	435499	Concession-Miscellaneous			618,000	600,000	(18,000)	618,000	600,000	(18,000)	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	10000	GF Annual Account Ctrl	10001737-0035	RP Parks & Open Spaces	Food Concession	10000	Operating	4350Rent&C	435499	Concession-Miscellaneous			175,100	175,000	(100)	175,100	181,125	6,025	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	10000	GF Annual Account Ctrl	10001737-0036	RP Parks & Open Spaces	Blue Heron Lake	10000	Operating	4350Rent&C	435499	Concession-Miscellaneous			278,100	270,000	(8,100)	278,100	279,450	1,350	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	10000	GF Annual Account Ctrl	10001737-0037	RP Parks & Open Spaces	Bike Rentals	10000	Operating	4350Rent&C	435499	Concession-Miscellaneous			51,500	63,000	11,500	51,500	65,205	13,705	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	10000	GF Annual Account Ctrl	10001737-0039	RP Parks & Open Spaces	Misc (small leases, irregular)	10000	Operating	4350Rent&C	435499	Concession-Miscellaneous			180,250	420,000	239,750	180,250	434,700	254,450	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	10000	GF Annual Account Ctrl	10001737-0061	RP Parks & Open Spaces	Japanese Tea Garden Con	10000	Operating	4350Rent&C	435499	Concession-Miscellaneous			927,000	830,000	(97,000)	927,000	859,050	(67,950)	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	10000	GF Annual Account Ctrl	10001737-0077	RP Parks & Open Spaces	GGP-Carousel Admission	10000	Operating	4600C4Svcs	462611	Admission-Recreation Facilts			82,400	85,000	2,600	82,400	87,975	5,575	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	10000	GF Annual Account Ctrl	10001737-0078	RP Parks & Open Spaces	GGP-Carousel Concessions	10000	Operating	4350Rent&C	435499	Concession-Miscellaneous			51,500	86,000	34,500	51,500	89,010	37,510	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	10000	GF Annual Account Ctrl	10038559-0001	RP - Gardens of GGP	GGP Gardens - Budget	10000	Operating	4600C4Svcs	462611	Admission-Recreation Facilts			7,739,252	8,024,536	285,284	7,739,252	8,136,785	397,533	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	10000	GF Annual Account Ctrl	10041580-0002	RP Music Concourse Garage Acq	Concourse Parking	10000	Operating	4350Rent&C	435226	Music Concourse-Parking			3,600,000	3,600,000	-	3,600,000	3,726,000	126,000	Based on estimated revenue for GGP Music Concourse Garage.

GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Account	Account Title	TRIO	Agency Use	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base	Revenue Description and Explanation of Change
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	10000	GF Annual Account Ctrl	10042226-0001	RP Court Reservation	Court Reservation	10000	Operating	4600C4Svcs	462699	Other Recreational Svc Chgs			1,000,000	850,000	(150,000)	1,000,000	879,750	(120,250)	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	4860ExpRec	486030	Exp Rec Fr Admin Svcs (AAO)			0	3,554,741	3,554,741	0	3,751,590	3,751,590	Shift to new REC dept code 210956.
GFS	REC	210891	REC Permits & Prop	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10000	GF Annual Account Ctrl	10001737-0013	RP Parks & Open Spaces	Stern Grove	10000	Operating	4350Rent&C	435351	Rentals-Recreation Facilities			154,500	140,000	(14,500)	154,500	144,900	(9,600)	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	210891	REC Permits & Prop	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10000	GF Annual Account Ctrl	10001737-0015	RP Parks & Open Spaces	Outside Lands	10000	Operating	4600C4Svcs	462691	Permits			4,423,000	4,850,000	427,000	4,423,000	5,019,750	596,750	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	210891	REC Permits & Prop	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10000	GF Annual Account Ctrl	10001737-0016	RP Parks & Open Spaces	Park Events	10000	Operating	4600C4Svcs	462691	Permits			3,296,000	3,780,000	484,000	3,296,000	3,829,500	533,500	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	210891	REC Permits & Prop	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10000	GF Annual Account Ctrl	10001737-0017	RP Parks & Open Spaces	Park Rentals	10000	Operating	4600C4Svcs	462691	Permits			0	860,000	860,000	0	890,100	890,100	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	210891	REC Permits & Prop	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10000	GF Annual Account Ctrl	10001737-0018	RP Parks & Open Spaces	Film/Video/Photo	10000	Operating	4600C4Svcs	462691	Permits			123,600	126,000	2,400	123,600	130,410	6,810	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	210891	REC Permits & Prop	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10000	GF Annual Account Ctrl	10001740-0236	RP Recreation	Rec Center	10000	Operating	4350Rent&C	435351	Rentals-Recreation Facilities			772,500	710,000	(62,500)	772,500	734,850	(37,650)	Based on current revenue projections for FY26-27 and FY27-28.
GFS	REC	232199	REC Admin Services	232197	REC Administration	232197	REC Administration	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	4910_OTI	493017	OTI Fr 2S/OSP-Open Spce&F	102875		4,625,435	1,864,283	(2,761,152)	3,812,634	1,174,659	(2,637,975)	Open Space Fund transfer to General Fund.
GFS	REC	262668	REC Capital Division	262676	REC Capital Projects	262676	REC Capital Projects	10060	GF Work Order	10035434-0010	RP WO TIDA Yerba Buena	Planning Review Labor	10002	Interdepartmental-Overhead	4860ExpRec	486030	Exp Rec Fr Admin Svcs (AAO)			100,000	100,000	-	100,000	300,000	200,000	Work Order recovery for TIDA planning review on Capital projects based on operational need.
NGFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	13360	SR Open Space-Continuing	10013710-0005	RP Rec:Revenue Transfers-Sub I	Rec:Revenue Transfer-Sub Fun	15164	RP Rec_revenue Transfer-su	4950_ITI	495012	ITI Fr 2S/OSP-Open Spce&Pr	102281		8,313,781	8,166,981	(146,800)	8,350,801	8,281,381	(69,420)	Open Space Fund transfer between Annual and Continuing Funds.
NGFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	4910_OTI	493012	OTI Fr 2S/GOL-Golf Fund	102160		2,380,000	0	(2,380,000)	2,380,000	0	(2,380,000)	Eliminate the annual repayment transfer to the Open Space Fund for the Harding Park renovation per budget reduction plan.
NGFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	49990BegFB	499999	Beg Fund Balance - Budget Only			1,912,292	4,165,797	2,253,505	0	3,835,437	3,835,437	Use of Open Space fund balance.
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	11870	SR Culture & Rec Grants; C	10037373-0001	RP Francisco Park Conservancy	Francisco Park Maint	10001	Grants	4750OthRev	478201	Private Grants			0	230,867	230,867	0	247,674	247,674	Shift to grant fund code; Increase due to labor COLA.
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	14820	SR ETF-Gift	10037373-0001	RP Francisco Park Conservancy	Francisco Park Maint	10001	Grants	4750OthRev	478101	Gifts And Bequests			229,493	0	(229,493)	229,493	0	(229,493)	Shift to grant fund code.
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	11870	SR Culture & Rec Grants; C	10001169-0001	RP National Aids Mem Grove	National Aids Memorial Grove E	10001	Grants	4750OthRev	478201	Private Grants			0	363,191	363,191	0	237,577	237,577	Shift to grant fund code; Increase due to labor COLA.
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	11895	SR R&P Maintenance Fund	10038453-0001	RP - GGP Tennis Ctr Maint Fund	GGP Tennis Center Maint. Fun	22063	GGP - Tennis Center	4600C4Svcs	462641	Tennis Fees			250,000	60,000	(190,000)	250,000	62,100	(187,900)	Based on current revenue projections for FY26-27 and FY27-28.
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	11895	SR R&P Maintenance Fund	10038559-0001	RP - Gardens of GGP	GGP Gardens - Budget	22134	RP Gardens of GGP Fund	4600C4Svcs	462611	Admission-Recreation Facilts			1,351,671	404,464	(947,207)	1,351,671	587,230	(764,441)	Based on current revenue projections for FY26-27 and FY27-28.
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	11895	SR R&P Maintenance Fund	10039285-0001	RP - GGP Tennis Ctr TLC Fund	GGP Tennis Center TLC Fund	22063	GGP - Tennis Center	4600C4Svcs	462641	Tennis Fees			100,000	60,000	(40,000)	100,000	62,100	(37,900)	Based on current revenue projections for FY26-27 and FY27-28.
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	14820	SR ETF-Gift	10001169-0001	RP National Aids Mem Grove	National Aids Memorial Grove E	10001	Grants	4750OthRev	478101	Gifts And Bequests			145,724	0	(145,724)	145,724	0	(145,724)	Shift to grant fund code.
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	14820	SR ETF-Gift	10001179-0001	RP Hardly Strictly Bluegrass	Hardly Strictly Bluegrass Gift	10001	Grants	4750OthRev	478101	Gifts And Bequests			0	100,000	100,000	0	100,000	100,000	Shift to GGP General dept code.
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150727	REC Marina General	11900	SR R&P-Marina Yacht Harbor	10013710-0005	RP Rec:Revenue Transfers-Sub I	Rec:Revenue Transfer-Sub Fun	15164	RP Rec_revenue Transfer-su	4950_ITI	495005	ITI Fr 2S/CRF-Culture & Rec I	102137		322,328	281,520	(40,808)	281,144	284,373	3,229	Marina Fund transfer between Annual and Continuing Funds.
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150727	REC Marina General	11900	SR R&P-Marina Yacht Harbor	10031044-0001	RP Yacht Harbor-dredging	Marina Dredging	15160	RP Yh Marina Dredging	4600C4Svcs	462673	Berth & Mooring Fees - West			600,000	600,000	-	589,174	600,000	10,826	Based on current revenue projections for FY26-27 and FY27-28.
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150727	REC Marina General	11902	SR R&P-Marina -Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	49990BegFB	499999	Beg Fund Balance - Budget Only			474,673	116,014	(358,659)	0	131,119	131,119	Use of Marina fund balance.
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150727	REC Marina General	11902	SR R&P-Marina -Annual	10001737-0028	RP Parks & Open Spaces	Marina Fees West	10000	Operating	4600C4Svcs	462673	Berth & Mooring Fees - West			0	3,850,000	3,850,000	0	4,000,000	4,000,000	Shift to Marina General dept code. Based on current revenue projections for FY26-27 and FY27-28.
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150727	REC Marina General	11902	SR R&P-Marina -Annual	10001737-0055	RP Parks & Open Spaces	Golden Gate Yacht Club	10000	Operating	4350Rent&C	435499	Concession-Miscellaneous			0	78,000	78,000	0	80,730	80,730	Shift to Marina General dept code. Based on current revenue projections for FY26-27 and FY27-28.
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150727	REC Marina General	11902	SR R&P-Marina -Annual	10001737-0056	RP Parks & Open Spaces	Gas House Cove	10000	Operating	4350Rent&C	435499	Concession-Miscellaneous			0	25,000	25,000	0	25,875	25,875	Shift to Marina General dept code. Based on current revenue projections for FY26-27 and FY27-28.
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150727	REC Marina General	11902	SR R&P-Marina -Annual	10001737-0057	RP Parks & Open Spaces	St. Francis Club House	10000	Operating	4350Rent&C	435499	Concession-Miscellaneous			0	390,000	390,000	0	403,650	403,650	Shift to Marina General dept code. Based on current revenue projections for FY26-27 and FY27-28.
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150727	REC Marina General	11902	SR R&P-Marina -Annual	10001737-0060	RP Parks & Open Spaces	Marina - Park Events W	10000	Operating	4600C4Svcs	462691	Permits			0	200,000	200,000	0	200,000	200,000	Shift to Marina General dept code. Based on current revenue projections for FY26-27 and FY27-28.
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150727	REC Marina General	11902	SR R&P-Marina -Annual	10041110-0001	RP Marina Greens Operation	Marina Greens Operation	10000	Operating	4350Rent&C	435499	Concession-Miscellaneous			0	83,000	83,000	0	85,905	85,905	Shift to Marina General dept code. Based on current revenue projections for FY26-27 and FY27-28.
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150728	REC Marina East	11902	SR R&P-Marina -Annual	10001737-0056	RP Parks & Open Spaces	Gas House Cove	10000	Operating	4350Rent&C	435499	Concession-Miscellaneous			25,875	0	(25,875)	25,875	0	(25,875)	Shift to Marina General dept code.
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150729	REC Marina West	11902	SR R&P-Marina -Annual	10001737-0028	RP Parks & Open Spaces	Marina Fees West	10000	Operating	4600C4Svcs	462673	Berth & Mooring Fees - West			3,830,000	0	(3,830,000)	3,830,000	0	(3,830,000)	Shift to Marina General dept code.
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150729	REC Marina West	11902	SR R&P-Marina -Annual	10001737-0055	RP Parks & Open Spaces	Golden Gate Yacht Club	10000	Operating	4350Rent&C	435499	Concession-Miscellaneous			85,284	0	(85,284)	85,284	0	(85,284)	Shift to Marina General dept code.
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150729	REC Marina West	11902	SR R&P-Marina -Annual	10001737-0057	RP Parks & Open Spaces	St. Francis Club House	10000	Operating	4350Rent&C	435499	Concession-Miscellaneous			362,250	0	(362,250)	362,250	0	(362,250)	Shift to Marina General dept code.
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150729	REC Marina West	11902	SR R&P-Marina -Annual	10001737-0060	RP Parks & Open Spaces	Marina - Park Events W	10000	Operating	4600C4Svcs	462691	Permits			200,000	0	(200,000)	200,000	0	(200,000)	Shift to Marina General dept code.
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150729	REC Marina West	11902	SR R&P-Marina -Annual	10041110-0001	RP Marina Greens Operation	Marina Greens Operation	10000	Operating	4350Rent&C	435499	Concession-Miscellaneous			145,000	0	(145,000)	145,000	0	(145,000)	Shift to Marina General dept code.
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210833	REC Park Service Area 7	11895	SR R&P Maintenance Fund	10038972-0001	RP PSA7 Mission Bay Parks	Mission Bay Parks	22486	Park Service Area 7 Operatin	4490IGROth	449997	City Depts Revenue From OCII			2,743,499	2,758,437	14,938	2,559,647	2,946,635	386,988	Increase due to labor COLA for management of Mission Bay Parks.
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210833	REC Park Service Area 7	11895	SR R&P Maintenance Fund	10040073-0001	RP Shipyard	Shipyard	22496	RP Shipyard	4490IGROth	449997	City Depts Revenue From OCII			1,169,967	1,376,802	206,835	1,169,967	1,442,516	272,549	Increase due to labor COLA for management of Shipyard.

GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Account	Account Title	TRIO	Agency Use	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base	Revenue Description and Explanation of Change
																										Open Space Fund transfer between SR
NGFS	REC	232199	REC Admin Services	232197	REC Administration	232197	REC Administration	13350	Open Space & Park-Annual Pro	10001738-0001	RP Administration	RP Administration	15164	RP Rec_revenue Transfer-su	4950_ITI	495012	ITI Fr 2S/OSP-Open Spce&Pr	103131		2,610,045	2,660,045	50,000	1,410,045	2,660,045	1,250,000	Annual and OSF Annual-Proj Funds.
NGFS	REC	232199	REC Admin Services	232197	REC Administration	232197	REC Administration	14820	SR ETF-Gift	10001179-0001	RP Hardly Strictly Bluegrass	Hardly Strictly Bluegrass Gift	10001	Grants	4750OthRev	478101	Gifts And Bequests			100,000	0	(100,000)	100,000	0	(100,000)	Shift to GGP General dept code.
NGFS	REC	262668	REC Capital Divisior	262676	REC Capital Projects	262676	REC Capital Projects	10660	SR Downtown Park	10013005-0001	RP Downtown Park Fund	Downtown Park Fund	14590	RP Downtown Park Fund	4600C4Svcs	460181	City Planning Commission Fees			0	250,000	250,000	0	0	-	New revenue for Capital project.
NGFS	REC	262668	REC Capital Divisior	262676	REC Capital Projects	262676	REC Capital Projects	11895	SR R&P Maintenance Fund	10013170-0005	RP Gene Friend Rec Center	Budget	17379	Yerba Buena Gardens Projec	4750OthRev	479994	Developer Exactions			325,621	0	(325,621)	316,167	0	(316,167)	Shifted to new activity code.
NGFS	REC	262668	REC Capital Divisior	262676	REC Capital Projects	262676	REC Capital Projects	11895	SR R&P Maintenance Fund	10031217-0001	RP 11th Street And Natoma Park	Budget	17386	RP 11th Street And Natoma F	4350Rent&C	439899	Other City Property Rentals			200,000	0	(200,000)	200,000	0	(200,000)	Shifted to new activity code.
NGFS	REC	262668	REC Capital Divisior	262676	REC Capital Projects	262676	REC Capital Projects	11895	SR R&P Maintenance Fund	10042132-0010	RP 240 6th Street	Lease Revenue	22945	RP 240 6th St Rent	4350Rent&C	439899	Other City Property Rentals			115,000	0	(115,000)	115,000	0	(115,000)	Shifted to new activity code.
NGFS	REC	262668	REC Capital Divisior	262676	REC Capital Projects	262676	REC Capital Projects	11895	SR R&P Maintenance Fund	10043226-0009	RP Soma Open Space	Budget & Reserves	17379	Yerba Buena Gardens Projec	4750OthRev	479994	Developer Exactions			0	325,621	325,621	0	335,390	335,390	Shifted to new activity code.
NGFS	REC	262668	REC Capital Divisior	262676	REC Capital Projects	262676	REC Capital Projects	11895	SR R&P Maintenance Fund	10043227-0009	RP Eastern Neighborhood Rent R	Budget & Reserves	17386	RP 11th Street And Natoma F	4350Rent&C	439899	Other City Property Rentals			0	200,000	200,000	0	200,000	200,000	Shifted to new activity code.
NGFS	REC	262668	REC Capital Divisior	262676	REC Capital Projects	262676	REC Capital Projects	11895	SR R&P Maintenance Fund	10043227-0009	RP Eastern Neighborhood Rent R	Budget & Reserves	22945	RP 240 6th St Rent	4350Rent&C	439899	Other City Property Rentals			0	115,000	115,000	0	115,000	115,000	Shifted to new activity code.
NGFS	REC	262668	REC Capital Divisior	262676	REC Capital Projects	262676	REC Capital Projects	15794	Transbay CFD ST Pay-go Func	10013270-0005	RP Portsmouth Square HR Bond	Transit Center Budget	23234	RP TransitCenter CFD FY27-	4750OthRev	475415	Community ImprovementImpactFee			0	2,000,000	2,000,000	0	0	-	New revenue for Capital project.
NGFS	REC	262668	REC Capital Divisior	262676	REC Capital Projects	262676	REC Capital Projects	15794	Transbay CFD ST Pay-go Func	10042262-0002	RP Embarcadero Plaza Project	Budget	23233	RP TransitCenter CFD FY27-	4750OthRev	475415	Community ImprovementImpactFee			0	1,346,000	1,346,000	0	0	-	New revenue for Capital project.

Budget Form 2B: Schedule of Licenses, Permits, Fines & Service Charges

DEPARTMENT: REC & PARK

Inflation Factor for FY 2025-26 Fee Auto Increase as per Code Section	2.76%
Inflation Factor for FY 2026-27 Fee Auto Increase as per Code Section	2.18% <----will be updated in January
Inflation Factor for FY 2027-28 Fee Auto Increase as per Code Section	3.04% <----will be updated in January

CPI will be updated in January 2026. Call Controller's Budget Office to confirm CPI before submitting.

CONTINUING FEES and MODIFIED FEES

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
		PROGRAM - GOLF																										
1	C	Harding Golf Green Fees	Sec 12.12.1a	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150699	REC Golf - Harding Park	10001737	RP Parks & Open Spaces	0022	Harding Golf Fees	Per Round											
		Weekday (Monday - Thursday)																										
	M	Resident	Sec 12.12.1a	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150699	REC Golf - Harding Park	10001737	RP Parks & Open Spaces	0022	Harding Golf Fees	Per Round	$ 91.00	$ 91.00	30%	$ 92.98	$ 93.00	30%	$ 95.81	$ 96.00	30%	FY25-26	$ 70.73
		Resident - Twilight	Sec 12.12.1a	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150699	REC Golf - Harding Park	10001737	RP Parks & Open Spaces	0022	Harding Golf Fees	Per Round	$ 57.38	$ 57.00	30%	$ 58.63	$ 59.00	30%	$ 60.41	$ 60.00	30%	FY25-26	$ 55.84
		Resident - Junior	Sec 12.12.1a	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150699	REC Golf - Harding Park	10001737	RP Parks & Open Spaces	0022	Harding Golf Fees	Per Round	$ 30.60	$ 31.00	30%	$ 31.27	$ 31.00	30%	$ 32.22	$ 32.00	30%	FY25-26	$ 29.78
		Resident - Senior	Sec 12.12.1a	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150699	REC Golf - Harding Park	10001737	RP Parks & Open Spaces	0022	Harding Golf Fees	Per Round	$ 65.00	$ 65.00	30%	$ 66.42	$ 66.00	30%	$ 68.44	$ 68.00	30%	FY25-26	$ 50.87
		Tournament	Sec 12.12.1a	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150699	REC Golf - Harding Park	10001737	RP Parks & Open Spaces	0022	Harding Golf Fees	Per Round	$ 168.31	$ 168.00	30%	$ 171.98	$ 172.00	30%	$ 177.20	$ 177.00	30%	FY25-26	$ 163.79
		Weekend (Friday - Sunday)																										
	M	Resident	Sec 12.12.1a	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150699	REC Golf - Harding Park	10001737	RP Parks & Open Spaces	0022	Harding Golf Fees	Per Round	$ 109.00	$ 109.00	30%	$ 111.38	$ 111.00	30%	$ 114.76	$ 115.00	30%	FY25-26	$ 88.10
		Resident - Twilight	Sec 12.12.1a	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150699	REC Golf - Harding Park	10001737	RP Parks & Open Spaces	0022	Harding Golf Fees	Per Round	$ 70.13	$ 70.00	30%	$ 71.66	$ 72.00	30%	$ 73.84	$ 74.00	30%	FY25-26	$ 68.24
		Resident - Junior	Sec 12.12.1a	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150699	REC Golf - Harding Park	10001737	RP Parks & Open Spaces	0022	Harding Golf Fees	Per Round	$ 35.70	$ 36.00	30%	$ 36.48	$ 36.00	30%	$ 37.59	$ 38.00	30%	FY25-26	$ 34.74
	M	Resident - Senior	Sec 12.12.1a	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150699	REC Golf - Harding Park	10001737	RP Parks & Open Spaces	0022	Harding Golf Fees	Per Round	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	FY25-26	n/a
		Tournament	Sec 12.12.1a	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150699	REC Golf - Harding Park	10001737	RP Parks & Open Spaces	0022	Harding Golf Fees	Per Round	$ 181.06	$ 181.00	30%	$ 185.00	$ 185.00	30%	$ 190.63	$ 191.00	30%	FY25-26	$ 176.19
		Same-day replay (Residents)																										
2	C	Fleming Golf Green Fees	Sec 12.12.2	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150699	REC Golf - Harding Park	10001737	RP Parks & Open Spaces	0023	Fleming Golf Fees	Per Round											
		Weekday (Monday - Friday noon)																										
	M	Resident	Sec 12.12.2	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150699	REC Golf - Harding Park	10001737	RP Parks & Open Spaces	0023	Fleming Golf Fees	Per Round	$ 38.00	$ 38.00	30%	$ 38.83	$ 39.00	30%	$ 40.01	$ 40.00	30%	FY25-26	$ 32.26
		Resident - Junior	Sec 12.12.2	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150699	REC Golf - Harding Park	10001737	RP Parks & Open Spaces	0023	Fleming Golf Fees	Per Round	$ 17.85	$ 18.00	30%	$ 18.24	$ 18.00	30%	$ 18.79	$ 19.00	30%	FY25-26	$ 17.37
	M	Resident - Senior	Sec 12.12.2	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150699	REC Golf - Harding Park	10001737	RP Parks & Open Spaces	0023	Fleming Golf Fees	Per Round	$ 32.00	$ 32.00	30%	$ 32.70	$ 33.00	30%	$ 33.69	$ 34.00	30%	FY25-26	$ 24.82
		Tournament	Sec 12.12.2	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150699	REC Golf - Harding Park	10001737	RP Parks & Open Spaces	0023	Fleming Golf Fees	Per Round	$ 44.63	$ 45.00	30%	$ 45.60	$ 46.00	30%	$ 46.99	$ 47.00	30%	FY25-26	$ 43.43
		Weekend (Friday noon - Sunday)																										
	M	Resident	Sec 12.12.2	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150699	REC Golf - Harding Park	10001737	RP Parks & Open Spaces	0023	Fleming Golf Fees	Per Round	$ 44.00	$ 44.00	30%	$ 44.96	$ 45.00	30%	$ 46.33	$ 46.00	30%	FY25-26	$ 33.50

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
		Resident - Junior	Sec 12.12.2	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150699	REC Golf - Harding Park	10001737	RP Parks & Open Spaces	0023	Fleming Golf Fees	Per Round	$ 21.68	$ 22.00	30%	$ 22.15	$ 22.00	30%	$ 22.82	$ 23.00	30%	FY25-26	$ 21.09
	M	Resident - Senior	Sec 12.12.2	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150699	REC Golf - Harding Park	10001737	RP Parks & Open Spaces	0023	Fleming Golf Fees	Per Round	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
		Tournament	Sec 12.12.2	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150699	REC Golf - Harding Park	10001737	RP Parks & Open Spaces	0023	Fleming Golf Fees	Per Round	$ 59.93	$ 60.00	30%	$ 61.23	$ 61.00	30%	$ 63.10	$ 63.00	30%	FY25-26	$ 58.32
3	C	Lincoln Golf Green Fees	Sec 12.12.3	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150700	REC Lincoln Park Golf Course	10001737	RP Parks & Open Spaces	0024	Lincoln Golf Fees	Per Round											
		Weekday (Monday - Friday noon)																										
		Resident	Sec 12.12.3	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150700	REC Lincoln Park Golf Course	10001737	RP Parks & Open Spaces	0024	Lincoln Golf Fees	Per Round	$ 35.70	$ 36.00	30%	$ 36.48	$ 36.00	30%	$ 37.59	$ 38.00	30%	FY25-26	$ 34.74
		Resident - Junior	Sec 12.12.3	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150700	REC Lincoln Park Golf Course	10001737	RP Parks & Open Spaces	0024	Lincoln Golf Fees	Per Round	$ 17.85	$ 18.00	30%	$ 18.24	$ 18.00	30%	$ 18.79	$ 19.00	30%	FY25-26	$ 17.37
		Resident - Senior	Sec 12.12.3	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150700	REC Lincoln Park Golf Course	10001737	RP Parks & Open Spaces	0024	Lincoln Golf Fees	Per Round	$ 21.68	$ 22.00	30%	$ 22.15	$ 22.00	30%	$ 22.82	$ 23.00	30%	FY25-26	$ 21.09
		Tournament	Sec 12.12.3	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150700	REC Lincoln Park Golf Course	10001737	RP Parks & Open Spaces	0024	Lincoln Golf Fees	Per Round	$ 61.20	$ 61.00	30%	$ 62.54	$ 63.00	30%	$ 64.44	$ 64.00	30%	FY25-26	$ 59.56
		Weekend (Friday noon - Sunday)																										
		Resident	Sec 12.12.3	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150700	REC Lincoln Park Golf Course	10001737	RP Parks & Open Spaces	0024	Lincoln Golf Fees	Per Round	$ 42.08	$ 42.00	30%	$ 42.99	$ 43.00	30%	$ 44.30	$ 44.00	30%	FY25-26	$ 40.95
		Resident - Junior	Sec 12.12.3	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150700	REC Lincoln Park Golf Course	10001737	RP Parks & Open Spaces	0024	Lincoln Golf Fees	Per Round	$ 25.50	$ 26.00	30%	$ 26.06	$ 26.00	30%	$ 26.85	$ 27.00	30%	FY25-26	$ 24.82
	M	Resident - Senior	Sec 12.12.3	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150700	REC Lincoln Park Golf Course	10001737	RP Parks & Open Spaces	0024	Lincoln Golf Fees	Per Round	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	FY25-26	n/a
		Tournament	Sec 12.12.3	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150700	REC Lincoln Park Golf Course	10001737	RP Parks & Open Spaces	0024	Lincoln Golf Fees	Per Round	$ 75.23	$ 75.00	30%	$ 76.87	$ 77.00	30%	$ 79.20	$ 79.00	30%	FY25-26	$ 73.21
4	C	Sharp Park Golf Green Fees	Sec 12.12.4	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150701	REC Sharp Park Golf Course	10001737	RP Parks & Open Spaces	0025	Sharp Golf Fees	Per Round											
		Weekday (Monday - Friday noon)																										

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
	M	Resident	Sec 12.12.4	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150701	REC Sharp Park Golf Course	10001737	RP Parks & Open Spaces	0025	Sharp Golf Fees	Per Round	$ 50.00	$ 50.00	30%	$ 51.09	$ 51.00	30%	$ 52.64	$ 53.00	30%	FY25-26	$ 35.98
		Resident - Junior	Sec 12.12.4	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150701	REC Sharp Park Golf Course	10001737	RP Parks & Open Spaces	0025	Sharp Golf Fees	Per Round	$ 19.13	$ 19.00	30%	$ 19.54	$ 20.00	30%	$ 20.14	$ 20.00	30%	FY25-26	$ 18.61
	M	Resident - Senior	Sec 12.12.4	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150701	REC Sharp Park Golf Course	10001737	RP Parks & Open Spaces	0025	Sharp Golf Fees	Per Round	$ 32.00	$ 32.00	30%	$ 32.70	$ 33.00	30%	$ 33.69	$ 34.00	30%	FY25-26	$ 22.33
	M	Tournament	Sec 12.12.4	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150701	REC Sharp Park Golf Course	10001737	RP Parks & Open Spaces	0025	Sharp Golf Fees	Per Round	$ 70.00	$ 70.00	30%	$ 71.53	$ 72.00	30%	$ 73.70	$ 74.00	30%	FY25-26	$ 64.52
		Weekend (Friday noon - Sunday)																										
	M	Resident	Sec 12.12.4	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150701	REC Sharp Park Golf Course	10001737	RP Parks & Open Spaces	0025	Sharp Golf Fees	Per Round	$ 60.00	$ 60.00	30%	$ 61.31	$ 61.00	30%	$ 63.17	$ 63.00	30%	FY25-26	$ 42.19
		Resident - Junior	Sec 12.12.4	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150701	REC Sharp Park Golf Course	10001737	RP Parks & Open Spaces	0025	Sharp Golf Fees	Per Round	$ 26.78	$ 27.00	30%	$ 27.36	$ 27.00	30%	$ 28.19	$ 28.00	30%	FY25-26	$ 26.06
	M	Resident - Senior	Sec 12.12.4	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150701	REC Sharp Park Golf Course	10001737	RP Parks & Open Spaces	0025	Sharp Golf Fees	Per Round	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	FY25-26	n/a
	M	Tournament	Sec 12.12.4	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150701	REC Sharp Park Golf Course	10001737	RP Parks & Open Spaces	0025	Sharp Golf Fees	Per Round	$ 90.00	$ 90.00	30%	$ 91.96	$ 92.00	30%	$ 94.76	$ 95.00	30%	FY25-26	$ 76.93
5	C	Golden Gate Golf Green Fees	Sec 12.12.5	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150698	REC Golden Gate Golf Course	10001737	RP Parks & Open Spaces	0026	Golden Gate Golf Fees	Per Round											
		Weekday (Monday - Friday noon)																										

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
		Resident	Sec 12.12.5	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150698	REC Golden Gate Golf Course	10001737	RP Parks & Open Spaces	0026	Golden Gate Golf Fees	Per Round	$ 19.13	$ 19.00	30%	$ 19.54	$ 20.00	30%	$ 20.14	$ 20.00	30%	FY25-26	$ 18.61
		Resident - Junior	Sec 12.12.5	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150698	REC Golden Gate Golf Course	10001737	RP Parks & Open Spaces	0026	Golden Gate Golf Fees	Per Round	$ 10.20	$ 10.00	30%	$ 10.42	$ 10.00	30%	$ 10.74	$ 11.00	30%	FY25-26	$ 9.93
		Resident - Senior	Sec 12.12.5	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150698	REC Golden Gate Golf Course	10001737	RP Parks & Open Spaces	0026	Golden Gate Golf Fees	Per Round	$ 15.30	$ 15.00	30%	$ 15.63	$ 16.00	30%	$ 16.11	$ 16.00	30%	FY25-26	$ 14.89
		Tournament	Sec 12.12.5	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150698	REC Golden Gate Golf Course	10001737	RP Parks & Open Spaces	0026	Golden Gate Golf Fees	Per Round	$ 28.05	$ 28.00	30%	$ 28.66	$ 29.00	30%	$ 29.53	$ 30.00	30%	FY25-26	$ 27.30
		Weekend (Friday noon - Sunday)																										
		Resident	Sec 12.12.5	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150698	REC Golden Gate Golf Course	10001737	RP Parks & Open Spaces	0026	Golden Gate Golf Fees	Per Round	$ 21.68	$ 22.00	30%	$ 22.15	$ 22.00	30%	$ 22.82	$ 23.00	30%	FY25-26	$ 21.09
		Resident - Junior	Sec 12.12.5	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150698	REC Golden Gate Golf Course	10001737	RP Parks & Open Spaces	0026	Golden Gate Golf Fees	Per Round	$ 12.75	$ 13.00	30%	$ 13.03	$ 13.00	30%	$ 13.42	$ 13.00	30%	FY25-26	$ 12.41
		Resident - Senior	Sec 12.12.5	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150698	REC Golden Gate Golf Course	10001737	RP Parks & Open Spaces	0026	Golden Gate Golf Fees	Per Round	$ 19.13	$ 19.00	30%	$ 19.54	$ 20.00	30%	$ 20.14	$ 20.00	30%	FY25-26	$ 18.61
	M	Tournament	Sec 12.12.5	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150698	REC Golden Gate Golf Course	10001737	RP Parks & Open Spaces	0026	Golden Gate Golf Fees	Per Round	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	FY25-26	$ 37.22

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
6	C	McLaren Park (Gleneagles) Golf	Sec 12.12.6	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150702	REC Mclaren Park Golf	10001737	RP Parks & Open Spaces	0001	McLaren Park Golf	Per Round											
		Weekday (Monday - Thursday)																										
		Resident - 9 holes	Sec 12.12.6	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150702	REC Mclaren Park Golf	10001737	RP Parks & Open Spaces	0001	McLaren Park Golf	Per Round	$ 30.60	$ 31.00	30%	$ 31.27	$ 31.00	30%	$ 32.22	$ 32.00	30%	FY25-26	$ 29.78
		Resident - 18 holes	Sec 12.12.6	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150702	REC Mclaren Park Golf	10001737	RP Parks & Open Spaces	0001	McLaren Park Golf	Per Round	$ 40.80	$ 41.00	30%	$ 41.69	$ 42.00	30%	$ 42.96	$ 43.00	30%	FY25-26	$ 39.71
		Resident - Junior - 9 holes	Sec 12.12.6	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150702	REC Mclaren Park Golf	10001737	RP Parks & Open Spaces	0001	McLaren Park Golf	Per Round	$ 19.13	$ 19.00	30%	$ 19.54	$ 20.00	30%	$ 20.14	$ 20.00	30%	FY25-26	$ 18.61
		Resident - Senior - 9 holes	Sec 12.12.6	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150702	REC Mclaren Park Golf	10001737	RP Parks & Open Spaces	0001	McLaren Park Golf	Per Round	$ 25.50	$ 26.00	30%	$ 26.06	$ 26.00	30%	$ 26.85	$ 27.00	30%	FY25-26	$ 24.82
		Weekend (Friday - Sunday)																										$ -
		Resident - 9 holes	Sec 12.12.6	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150702	REC Mclaren Park Golf	10001737	RP Parks & Open Spaces	0001	McLaren Park Golf	Per Round	$ 35.70	$ 36.00	30%	$ 36.48	$ 36.00	30%	$ 37.59	$ 38.00	30%	FY25-26	$ 34.74
		Resident - 18 holes	Sec 12.12.6	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150702	REC Mclaren Park Golf	10001737	RP Parks & Open Spaces	0001	McLaren Park Golf	Per Round	$ 51.00	$ 51.00	30%	$ 52.11	$ 52.00	30%	$ 53.70	$ 54.00	30%	FY25-26	$ 49.63
		Resident - Junior - 9 holes	Sec 12.12.6	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150702	REC Mclaren Park Golf	10001737	RP Parks & Open Spaces	0001	McLaren Park Golf	Per Round	N/A			N/A			N/A				N/A
		Resident - Senior - 9 holes	Sec 12.12.6	Yes	462631	Golf Fees	12360	SR Golf Fund Annual	10000	Operating	150702	REC Mclaren Park Golf	10001737	RP Parks & Open Spaces	0001	McLaren Park Golf	Per Round	N/A			N/A			N/A				N/A

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
7	C	Resident Golf Cards	Sec 12.12	Yes	435490	Golf Resident Card Fees	12360	SR Golf Fund Annual	10000	Operating	150697	REC Golf General	10001737	RP Parks & Open Spaces	0054	Golf Card	Per Purchase											
		Resident Golf Card - San Francisco	Sec 12.12	Yes	435490	Golf Resident Card Fees	12360	SR Golf Fund Annual	10000	Operating	150697	REC Golf General	10001737	RP Parks & Open Spaces	0054	Golf Card	Per Purchase	$ 136.43	$ 136.00	30%	$ 139.40	$ 139.00	30%	$ 143.64	$ 144.00	30%	FY25-26	$ 132.77
	M	Resident Golf Card - Pacifica	Sec 12.12	Yes	435490	Golf Resident Card Fees	12360	SR Golf Fund Annual	10000	Operating	150697	REC Golf General	10001737	RP Parks & Open Spaces	0054	Golf Card	Per Purchase	$ 300.00	$ 300.00	30%	$ 306.54	$ 307.00	30%	$ 315.86	$ 316.00	30%	FY25-26	$ 88.10
		Replacement of Resident Golf Cards	Sec 12.12	Yes	435490	Golf Resident Card Fees	12360	SR Golf Fund Annual	10000	Operating	150697	REC Golf General	10001737	RP Parks & Open Spaces	0054	Golf Card	Per Purchase	$ 38.25	$ 38.00	30%	$ 39.09	$ 39.00	30%	$ 40.27	$ 40.00	30%	FY25-26	$ 37.22
		Return of appication for resident golf card for misinformation	Sec 12.12	Yes	435490	Golf Resident Card Fees	12360	SR Golf Fund Annual	10000	Operating	150697	REC Golf General	10001737	RP Parks & Open Spaces	0054	Golf Card	Per Purchase	$ 6.38	$ 6.00	30%	$ 6.51	$ 7.00	30%	$ 6.71	$ 7.00	30%	FY25-26	$ 6.20
8	C	Flexible Pricing	Sec 12.12	Yes	435499	Concession-Miscellaneous	12360	SR Golf Fund Annual	10000	Operating	150699	REC Golf - Harding Park	10001737	RP Parks & Open Spaces	0051	Harding Concessions	Per Rental											
		The Department General Manger or his or her designee may impose a fee or charge for all other golf-related services or items, and may approve temporary increases and/or decreases in those fees and charges from time to time, based on one or more of the following factors: the type of use, fluctuations in customer demand at particular times or on particular days or dates or as among different Golf Courses, rates at comparable courses, and course conditions.																										
		The Department General Manager or his or her designee may also apply the factors identified to approve the following temporary increases and/or decreases to any category of Resident Rates and any category of Tournament Rates:																										
		(1) discounts of up to 50% for Resident Rates																										
		(2) increases of up to 50% for Tournament Rates, and																										
		(3) increases of up to 25% for Resident Rates																										

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
9	C	Reservations	Sec 12.12	Yes	435499	Concession-Miscellaneous	12360	SR Golf Fund Annual	10000	Operating	150699	REC Golf - Harding Park	10001737	RP Parks & Open Spaces	0051	Harding Concessions	Per Rental											
		Reservation fee for any advance reservation made between 8 and 30 days before reserved tee time																$ 19.13	$ 19.00	30%	$ 19.54	$ 20.00	30%	$ 20.14	$ 20.00	30%	FY25-26	$ 18.61
10	C	Special Projects Maintenance Fee	Sec 12.12	Yes																								
		Special Maintenance Fee					12350	SR Golf Fund -Continuing					10034449-0001	Golf Program	0001	Golf special maintenance fund		$ 2.55	$ 3.00	30%	$ 2.61	$ 3.00	30%	$ 2.68	$ 3.00	30%	FY25-26	$ 2.48
		Harding Park, Fleming, Lincoln Park, Sharp Park, Golden Gate Park, non Juniors, per 9 holes																										
	N	Cost Recovery Fee. For the use of the Golf Courses, the Department shall require each play to pay an additional surcharge of $4 per 9 holes to cover operating costs related to Golf Courses	Sec 12.12	Yes	462631	Golf Fees	12350	SR Golf Fund -Continuing	10000	Operating	150699	REC Golf - Harding Park	10001737	RP Parks & Open Spaces	0022	Harding Golf Fees	Per Round	$ 4.00	$ 4.00	70%	$ 4.09	$ 4.00	70%	$ 4.21	$ 4.00	70%	FY25-26	$ -
	N	Cost Recovery Fee. For the use of the Golf Courses, the Department shall require each play to pay an additional surcharge of $4 per 9 holes to cover operating costs related to Golf Courses	Sec 12.12	Yes	462631	Golf Fees	12350	SR Golf Fund -Continuing	10000	Operating	150699	REC Golf - Harding Park	10001737	RP Parks & Open Spaces	0023	Fleming Golf Fees	Per Round	$ 4.00	$ 4.00	70%	$ 4.09	$ 4.00	70%	$ 4.21	$ 4.00	70%	FY25-26	$ -
	N	Cost Recovery Fee. For the use of the Golf Courses, the Department shall require each play to pay an additional surcharge of $4 per 9 holes to cover operating costs related to Golf Courses	Sec 12.12	Yes	462631	Golf Fees	12350	SR Golf Fund -Continuing	10000	Operating	150700	REC Golf - Lincoln Park	10001737	RP Parks & Open Spaces	0024	Lincoln Golf Fees	Per Round	$ 4.00	$ 4.00	70%	$ 4.09	$ 4.00	70%	$ 4.21	$ 4.00	70%	FY25-26	$ -
	N	Cost Recovery Fee. For the use of the Golf Courses, the Department shall require each play to pay an additional surcharge of $4 per 9 holes to cover operating costs related to Golf Courses	Sec 12.12	Yes	462631	Golf Fees	12350	SR Golf Fund -Continuing	10000	Operating	150701	REC Golf - Sharp Park	10001737	RP Parks & Open Spaces	0025	Sharp Golf Fees	Per Round	$ 4.00	$ 4.00	70%	$ 4.09	$ 4.00	70%	$ 4.21	$ 4.00	70%	FY25-26	$ -
	N	Cost Recovery Fee. For the use of the Golf Courses, the Department shall require each play to pay an additional surcharge of $4 per 9 holes to cover operating costs related to Golf Courses	Sec 12.12	Yes	462631	Golf Fees	12350	SR Golf Fund -Continuing	10000	Operating	150698	REC Golf - Golden Gate	10001737	RP Parks & Open Spaces	0026	Golden Gate Golf Fees	Per Round	$ 4.00	$ 4.00	70%	$ 4.09	$ 4.00	70%	$ 4.21	$ 4.00	70%	FY25-26	$ -
		Harding Park, Fleming, Lincoln Park, Sharp Park, Golden Gate Park, non Juniors, per 18 holes																										
	N	Cost Recovery Fee. For the use of the Golf Courses, the Department shall require each play to pay an additional surcharge of $6 per 18 holes to cover operating costs related to Golf Courses	Sec 12.12	Yes	462631	Golf Fees	12350	SR Golf Fund -Continuing	10000	Operating	150699	REC Golf - Harding Park	10001737	RP Parks & Open Spaces	0022	Harding Golf Fees	Per Round	$ 6.00	$ 6.00	70%	$ 6.13	$ 6.00	70%	$ 6.32	$ 6.00	70%	FY25-26	$ -
	N	Cost Recovery Fee. For the use of the Golf Courses, the Department shall require each play to pay an additional surcharge of $6 per 18 holes to cover operating costs related to Golf Courses	Sec 12.12	Yes	462631	Golf Fees	12350	SR Golf Fund -Continuing	10000	Operating	150699	REC Golf - Harding Park	10001737	RP Parks & Open Spaces	0023	Fleming Golf Fees	Per Round	$ 6.00	$ 6.00	70%	$ 6.13	$ 6.00	70%	$ 6.32	$ 6.00	70%	FY25-26	$ -
	N	Cost Recovery Fee. For the use of the Golf Courses, the Department shall require each play to pay an additional surcharge of $6 per 18 holes to cover operating costs related to Golf Courses	Sec 12.12	Yes	462631	Golf Fees	12350	SR Golf Fund -Continuing	10000	Operating	150700	REC Golf - Lincoln Park	10001737	RP Parks & Open Spaces	0024	Lincoln Golf Fees	Per Round	$ 6.00	$ 6.00	70%	$ 6.13	$ 6.00	70%	$ 6.32	$ 6.00	70%	FY25-26	$ -
	N	Cost Recovery Fee. For the use of the Golf Courses, the Department shall require each play to pay an additional surcharge of $6 per 18 holes to cover operating costs related to Golf Courses	Sec 12.12	Yes	462631	Golf Fees	12350	SR Golf Fund -Continuing	10000	Operating	150701	REC Golf - Sharp Park	10001737	RP Parks & Open Spaces	0025	Sharp Golf Fees	Per Round	$ 6.00	$ 6.00	70%	$ 6.13	$ 6.00	70%	$ 6.32	$ 6.00	70%	FY25-26	$ -
	N	Cost Recovery Fee. For the use of the Golf Courses, the Department shall require each play to pay an additional surcharge of $6 per 18 holes to cover operating costs related to Golf Courses	Sec 12.12	Yes	462631	Golf Fees	12350	SR Golf Fund -Continuing	10000	Operating	150698	REC Golf - Golden Gate	10001737	RP Parks & Open Spaces	0026	Golden Gate Golf Fees	Per Round	$ 6.00	$ 6.00	70%	$ 6.13	$ 6.00	70%	$ 6.32	$ 6.00	70%	FY25-26	$ -
		PROGRAM - GOLDEN GATE PARK																										
11	C	Tennis Fees	Sec. 12.41	Yes																								
		Adult Resident Weekdays																$ 10.20	$ 10.00	30%	$ 10.42	$ 10.00	30%	$ 10.74	$ 11.00	30%	FY25-26	$ 9.93
		Adult Non-Resident Weekdays																$ 15.30	$ 15.00	30%	$ 15.63	$ 16.00	30%	$ 16.11	$ 16.00	30%	FY25-26	$ 14.89
		Adult Resident Weekday Evenings																$ 11.48	$ 11.00	30%	$ 11.73	$ 12.00	30%	$ 12.08	$ 12.00	30%	FY25-26	$ 11.17

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
		Adult Non-Resident Weekday Evenings																$ 19.13	$ 19.00	30%	$ 19.54	$ 20.00	30%	$ 20.14	$ 20.00	30%	FY25-26	$ 18.61
		Senior Residents																$ 5.10	$ 5.00	30%	$ 5.21	$ 5.00	30%	$ 5.37	$ 5.00	30%	FY25-26	$ 4.96
		Senior Non-Residents																$ 7.65	$ 8.00	30%	$ 7.82	$ 8.00	30%	$ 8.05	$ 8.00	30%	FY25-26	$ 7.44
		Youth Non-Residents																$ 15.30	$ 15.00	30%	$ 15.63	$ 16.00	30%	$ 16.11	$ 16.00	30%	FY25-26	$ 14.89
		Leagues/Tournaments																$ 22.95	$ 23.00	30%	$ 23.45	$ 23.00	30%	$ 24.16	$ 24.00	30%	FY25-26	$ 22.33
	N	Pending - Court Reservation Fee (a) tennis/pickleball courts at locations other than the Golden Gate Park Tennis Center (1) Reservations made by Individuals not more than one week in advance		Yes	462699	Other Recreational Svc Chgs	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10042226	RP Court Reservation	0001	Court Reservation	Per hour	$ 5.00	$ 5.00	30%	$ 5.11	$ 5.00	30%	$ 5.26	$ 5.00	30%	FY25-26	$ -
	N	Pending - Court Reservation Fee (a) tennis/pickleball courts at locations other than the Golden Gate Park Tennis Center (2) Reservations made more than one week in advance: (A) Not for Profit or Individual		Yes	462699	Other Recreational Svc Chgs	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10042226	RP Court Reservation	0001	Court Reservation	Per hour	$ 20.00	$ 20.00	30%	$ 20.44	$ 20.00	30%	$ 21.06	$ 21.00	30%	FY25-26	$ -
	N	Pending - Court Reservation Fee (a) tennis/pickleball courts at locations other than the Golden Gate Park Tennis Center (2) Reservations made more than one week in advance: (B) For Profit		Yes	462699	Other Recreational Svc Chgs	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10042226	RP Court Reservation	0001	Court Reservation	Per hour	$ 40.00	$ 40.00	30%	$ 40.87	$ 41.00	30%	$ 42.11	$ 42.00	30%	FY25-26	$ -
12	C	Carousel Admission	Sec 12.09	Yes	462611	Admission-Recreation Facilts	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0039	Carousel Admission	Admissions											
		Children 5 & under free accompanied by adult	Sec 12.09	Yes	462611	Admission-Recreation Facilts	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0039	Carousel Admission	Admissions	Free			Free			Free				Free
		Children 12 and under	Sec 12.09	Yes	462611	Admission-Recreation Facilts	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0039	Carousel Admission	Admissions	$ 0.85	$ 1.00	30%	$ 0.87	$ 1.00	30%	$ 0.90	$ 1.00	30%	FY25-26	$ 0.83
		Adults	Sec 12.09	Yes	462611	Admission-Recreation Facilts	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0039	Carousel Admission	Admissions	$ 2.56	$ 3.00	30%	$ 2.62	$ 3.00	30%	$ 2.69	$ 3.00	30%	FY25-26	$ 2.49
13	C	Botanical Garden	Sec 12.46d	Yes	462611	Admission-Recreation Facilts	10000	GF Annual Account Ctrl	10000	Operating	150725	REC GGP Botanical Garden	10001737	RP Parks & Open Spaces	0029	Botanical Garden	Admissions											
		Adults	Sec 12.46d	Yes	462611	Admission-Recreation Facilts	10000	GF Annual Account Ctrl	10000	Operating	150725	REC GGP Botanical Garden	10001737	RP Parks & Open Spaces	0029	Botanical Garden	Admissions	$ 11.21	$ 11.00	30%	$ 11.45	$ 11.00	30%	$ 11.80	$ 12.00	30%	FY25-26	$ 10.91
		Youth (12-17)/Seniors (65+)	Sec 12.46d	Yes	462611	Admission-Recreation Facilts	10000	GF Annual Account Ctrl	10000	Operating	150725	REC GGP Botanical Garden	10001737	RP Parks & Open Spaces	0029	Botanical Garden	Admissions	$ 8.01	$ 8.00	30%	$ 8.18	$ 8.00	30%	$ 8.43	$ 8.00	30%	FY25-26	$ 7.79
		Child (5-11)	Sec 12.46d	Yes	462611	Admission-Recreation Facilts	10000	GF Annual Account Ctrl	10000	Operating	150725	REC GGP Botanical Garden	10001737	RP Parks & Open Spaces	0029	Botanical Garden	Admissions	$ 3.20	$ 3.00	30%	$ 3.27	$ 3.00	30%	$ 3.37	$ 3.00	30%	FY25-26	$ 3.12
		Family	Sec 12.46d	Yes	462611	Admission-Recreation Facilts	10000	GF Annual Account Ctrl	10000	Operating	150725	REC GGP Botanical Garden	10001737	RP Parks & Open Spaces	0029	Botanical Garden	Admissions	$ 24.02	$ 24.00	30%	$ 24.54	$ 25.00	30%	$ 25.29	$ 25.00	30%	FY25-26	$ 23.37
		The Department General Manager or the General Manager's designee may approve temporary increases of up to $7 to the non-resident Adult fees upon not less than 30 days' notice, and/or may approve decreases to any category of fees at any time, based on one or more of the following factors: fluctuations in customer demand at particular times or on particular days or dates, rates at comparable facilities, adverse weather conditions, facility conditions, operating costs, and for tickets covering multiple garden admissions.																										
14	C	Japanese Tea Garden	Sec 12.05	Yes	462611	Admission-Recreation Facilts	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0030	Japanese Tea Garden Adm	Admissions											
	D	Adult - SF resident	Sec 12.05	Yes	462611	Admission-Recreation Facilts	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0030	Japanese Tea Garden Adm	Admissions	$ 8.21		30%	$ 8.39		30%	$ 8.65		30%	FY25-26	$ 7.99
	D	Senior, 65+, - SF resident	Sec 12.05	Yes	462611	Admission-Recreation Facilts	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0030	Japanese Tea Garden Adm	Admissions	$ 4.93		30%	$ 5.04		30%	$ 5.19		30%	FY25-26	$ 4.80
	D	Child, 5-11 years, - SF resident	Sec 12.05	Yes	462611	Admission-Recreation Facilts	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0030	Japanese Tea Garden Adm	Admissions	$ 3.29		30%	$ 3.36		30%	$ 3.46		30%	FY25-26	$ 3.20
	D	Youth, 12-17 years, - SF resident	Sec 12.05	Yes	462611	Admission-Recreation Facilts	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0030	Japanese Tea Garden Adm	Admissions	$ 4.93		30%	$ 5.04		30%	$ 5.19		30%	FY25-26	$ 4.80
		Senior, 65+, - Non Resident	Sec 12.05	Yes	462611	Admission-Recreation Facilts	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0030	Japanese Tea Garden Adm	Admissions	$ 8.21	$ 8.00	30%	$ 8.39	$ 8.00	30%	$ 8.65	$ 9.00	30%	FY25-26	$ 7.99
		Adult - Non Resident	Sec 12.05	Yes	462611	Admission-Recreation Facilts	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0030	Japanese Tea Garden Adm	Admissions	$ 11.50	$ 12.00	30%	$ 11.75	$ 12.00	30%	$ 12.11	$ 12.00	30%	FY25-26	$ 11.19
		Youth , 12-17 years,- Non Resident	Sec 12.05	Yes	462611	Admission-Recreation Facilts	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0030	Japanese Tea Garden Adm	Admissions	$ 8.21	$ 8.00	30%	$ 8.39	$ 8.00	30%	$ 8.65	$ 9.00	30%	FY25-26	$ 7.99

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
		Child, 5-11 years- Non Resident	Sec 12.05	Yes	462611	Admission-Recreation Facilts	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0030	Japanese Tea Garden Adm	Admissions	$ 3.29	$ 3.00	30%	$ 3.36	$ 3.00	30%	$ 3.46	$ 3.00	30%	FY25-26	$ 3.20
		Japanese Tea Garden Restoration Surcharge	Sec 12.05	Yes	462611	Admission-Recreation Facilts	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0030	Japanese Tea Garden Adm	Admissions	$ 1.22	$ 1.00	30%	$ 1.25	$ 1.00	30%	$ 1.28	$ 1.00	30%	FY25-26	$ 1.19
		Wedding - Reservation fee, plus hourly rate	Sec 12.05	Yes	462611	Admission-Recreation Facilts	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0030	Japanese Tea Garden Adm	Admissions	$ 492.99	$ 493.00	30%	$ 503.74	$ 504.00	30%	$ 519.05	$ 519.00	30%	FY25-26	$ 479.75
		Wedding - hourly rate, plus reservation fee	Sec 12.05	Yes	462611	Admission-Recreation Facilts	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0030	Japanese Tea Garden Adm	Admissions	$ 164.33	$ 164.00	30%	$ 167.91	$ 168.00	30%	$ 173.02	$ 173.00	30%	FY25-26	$ 159.92
		Commission to designate 3 free hours per week	Sec 12.05	Yes	462611	Admission-Recreation Facilts	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0030	Japanese Tea Garden Adm	Admissions											
	M	The Department General Manager or the General Manager's designee may approve temporary increases of up to $7 to the non-resident Adult fees upon not less than 30 days' notice, and/or may approve decreases to any category of fees at any time, based on one or more of the following factors: fluctuations in customer demand at particular times or on particular days or dates, rates at comparable facilities, adverse weather conditions, facility conditions, operating costs, and for tickets covering multiple garden admissions.																										
15	C	Kezar Parking	Sec 12.08	Yes	435225	Prking Fees-VarRec-PrkFacilt	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0002	Kezar Parking	Time at lot											
		0-1 hour	Sec 12.08	Yes	435225	Prking Fees-VarRec-PrkFacilt	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0002	Kezar Parking	Time at lot	$ 4.11	$ 4.00	30%	$ 4.20	$ 4.00	30%	$ 4.32	$ 4.00	30%	FY25-26	$ 4.00
		1-2 hours	Sec 12.08	Yes	435225	Prking Fees-VarRec-PrkFacilt	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0002	Kezar Parking	Time at lot	$ 8.21	$ 8.00	30%	$ 8.39	$ 8.00	30%	$ 8.65	$ 9.00	30%	FY25-26	$ 7.99
		2-3 hours	Sec 12.08	Yes	435225	Prking Fees-VarRec-PrkFacilt	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0002	Kezar Parking	Time at lot	$ 11.50	$ 12.00	30%	$ 11.75	$ 12.00	30%	$ 12.11	$ 12.00	30%	FY25-26	$ 11.19
		3-4 hours	Sec 12.08	Yes	435225	Prking Fees-VarRec-PrkFacilt	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0002	Kezar Parking	Time at lot	$ 16.43	$ 16.00	30%	$ 16.79	$ 17.00	30%	$ 17.30	$ 17.00	30%	FY25-26	$ 15.99
		4-5 hours	Sec 12.08	Yes	435225	Prking Fees-VarRec-PrkFacilt	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0002	Kezar Parking	Time at lot	$ 19.72	$ 20.00	30%	$ 20.15	$ 20.00	30%	$ 20.76	$ 21.00	30%	FY25-26	$ 19.19
		5-6 hours	Sec 12.08	Yes	435225	Prking Fees-VarRec-PrkFacilt	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0002	Kezar Parking	Time at lot	$ 23.00	$ 23.00	30%	$ 23.50	$ 24.00	30%	$ 24.22	$ 24.00	30%	FY25-26	$ 22.38
		6-7 hours	Sec 12.08	Yes	435225	Prking Fees-VarRec-PrkFacilt	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0002	Kezar Parking	Time at lot	$ 26.29	$ 26.00	30%	$ 26.86	$ 27.00	30%	$ 27.68	$ 28.00	30%	FY25-26	$ 25.58
		7-24 hours	Sec 12.08	Yes	435225	Prking Fees-VarRec-PrkFacilt	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0002	Kezar Parking	Time at lot	$ 29.57	$ 30.00	30%	$ 30.22	$ 30.00	30%	$ 31.14	$ 31.00	30%	FY25-26	$ 28.78
		Special Event Parking	Sec 12.08	Yes	435225	Prking Fees-VarRec-PrkFacilt	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0002	Kezar Parking	Time at lot	$ 16.43	$ 16.00	30%	$ 16.79	$ 17.00	30%	$ 17.30	$ 17.00	30%	FY25-26	$ 15.99
		Validation	Sec 12.08	Yes	435225	Prking Fees-VarRec-PrkFacilt	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0002	Kezar Parking	Time at lot	$ 2.21	$ 2.00	30%	$ 2.25	$ 2.00	30%	$ 2.32	$ 2.00	30%	FY25-26	$ 2.15
		Monthly - Resident Rate	Sec 12.08	Yes	435225	Prking Fees-VarRec-PrkFacilt	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0002	Kezar Parking	Time at lot	$ 256.34	$ 256.00	30%	$ 261.92	$ 262.00	30%	$ 269.89	$ 270.00	30%	FY25-26	$ 249.45

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
		Commercial Rate - 5 days per week, M-F	Sec 12.08	Yes	435225	Prking Fees-VarRec-PrkFacilt	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0002	Kezar Parking	Time at lot	$ 296.81	$ 297.00	30%	$ 303.28	$ 303.00	30%	$ 312.50	$ 312.00	30%	FY25-26	$ 288.84
		Monthly - Senior Rate	Sec 12.08	Yes	435225	Prking Fees-VarRec-PrkFacilt	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0002	Kezar Parking	Time at lot	$ 98.58	$ 99.00	30%	$ 100.73	$ 101.00	30%	$ 103.79	$ 104.00	30%	FY25-26	$ 95.93
		Lost Ticket Fee	Sec 12.08	Yes	435225	Prking Fees-VarRec-PrkFacilt	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0002	Kezar Parking	Time at lot	$ 29.57	$ 30.00	30%	$ 30.22	$ 30.00	30%	$ 31.14	$ 31.00	30%	FY25-26	$ 28.78
		Validated Ticket Books (100 Stickers per book)	Sec 12.08	Yes	435225	Prking Fees-VarRec-PrkFacilt	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0002	Kezar Parking	Time at lot	$ 246.45	$ 246.00	30%	$ 251.82	$ 252.00	30%	$ 259.47	$ 259.00	30%	FY25-26	$ 239.83
		Other RecPark Property - hourly rate, maximum	Sec 12.08	Yes	435225	Prking Fees-VarRec-PrkFacilt	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0002	Kezar Parking	Time at lot	$ 0.82	$ 1.00	30%	$ 0.84	$ 1.00	30%	$ 0.87	$ 1.00	30%	FY25-26	$ 0.80
		The rates for parking at the Kezar Stadium Parking Lot may be set by the San Francisco Municipal Transportation Agency (SFMTA) in accordance with Section 6.14. Until such time the fees will be as described above																										
	C	RPD and SFMTA are proposing to implement paid parking under Park Code Section 6.14 on all surface parking lots and streets in Golden Gate Park that are open for private vehicle traffic (not including Highway 1); and the parking rates would be set set comparable to similarly situated parking, using the standard for demand responsive parking described in Transportation Code Section 402, as it may be amended from time to time, which sets rates that increase from year to year and which may then be adjusted upwards or downwards based on vehicle occupancy.	Sec 6.14																								
16	C	County Fair Building and Botanical Garden Facilty Rentals	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental											
		Garden Club Room Garden Club Fee Reservation Fee	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 16.43	$ 16.00	30%	$ 16.79	$ 17.00	30%	$ 17.30	$ 17.00	30%	FY25-26	$ 15.99
		Garden Club Room Garden Club Fee Hourly Rate	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 8.22	$ 8.00	30%	$ 8.40	$ 8.00	30%	$ 8.65	$ 9.00	30%	FY25-26	$ 8.00
		Garden Club Fee Individual or Nonprofit Reservation Fee	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 41.08	$ 41.00	30%	$ 41.98	$ 42.00	30%	$ 43.25	$ 43.00	30%	FY25-26	$ 39.98
		Garden Club Fee Individual or Nonprofit Hourly Rate	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 16.43	$ 16.00	30%	$ 16.79	$ 17.00	30%	$ 17.30	$ 17.00	30%	FY25-26	$ 15.99

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
		Garden Club Fee Corporate Event Reservation Fee	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 164.33	$ 164.00	30%	$ 167.91	$ 168.00	30%	$ 173.02	$ 173.00	30%	FY25-26	$ 159.92
		Garden Club Fee Corporate Event Hourly Rate	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 49.30	$ 49.00	30%	$ 50.37	$ 50.00	30%	$ 51.91	$ 52.00	30%	FY25-26	$ 47.98
		Recreation Room Garden Club Fee Reservation Fee	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 16.43	$ 16.00	30%	$ 16.79	$ 17.00	30%	$ 17.30	$ 17.00	30%	FY25-26	$ 15.99
		Recreation Room Garden Club Fee Hourly Rate	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 16.43	$ 16.00	30%	$ 16.79	$ 17.00	30%	$ 17.30	$ 17.00	30%	FY25-26	$ 15.99
		Recreation Fee Individual or Nonprofit Reservation Fee	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 41.08	$ 41.00	30%	$ 41.98	$ 42.00	30%	$ 43.25	$ 43.00	30%	FY25-26	$ 39.98
		Recreation Fee Individual or Nonprofit Hourly Rate	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 41.08	$ 41.00	30%	$ 41.98	$ 42.00	30%	$ 43.25	$ 43.00	30%	FY25-26	$ 39.98
		Recreation Fee Corporate Event Reservation Fee	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 164.33	$ 164.00	30%	$ 167.91	$ 168.00	30%	$ 173.02	$ 173.00	30%	FY25-26	$ 159.92
		Recreation Fee Corporate Event Hourly Rate	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 98.60	$ 99.00	30%	$ 100.75	$ 101.00	30%	$ 103.81	$ 104.00	30%	FY25-26	$ 95.95
		Auditorium Garden Club Fee Reservation Fee	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 41.08	$ 41.00	30%	$ 41.98	$ 42.00	30%	$ 43.25	$ 43.00	30%	FY25-26	$ 39.98
		Auditorium Garden Club Fee Hourly Rate	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 32.87	$ 33.00	30%	$ 33.58	$ 34.00	30%	$ 34.60	$ 35.00	30%	FY25-26	$ 31.98

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
		Auditorium Fee Individual or Nonprofit Reservation Fee	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 82.17	$ 82.00	30%	$ 83.96	$ 84.00	30%	$ 86.51	$ 87.00	30%	FY25-26	$ 79.96
		Auditorium Fee Individual or Nonprofit Hourly Rate	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 65.73	$ 66.00	30%	$ 67.17	$ 67.00	30%	$ 69.21	$ 69.00	30%	FY25-26	$ 63.97
		Auditorium Fee Corporate Event Reservation Fee	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 246.50	$ 246.00	30%	$ 251.87	$ 252.00	30%	$ 259.53	$ 260.00	30%	FY25-26	$ 239.88
		Auditorium Fee Corporate Event Hourly Rate	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 147.90	$ 148.00	30%	$ 151.12	$ 151.00	30%	$ 155.72	$ 156.00	30%	FY25-26	$ 143.93
		Gallery Garden Club Fee Reservation Fee	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 41.08	$ 41.00	30%	$ 41.98	$ 42.00	30%	$ 43.25	$ 43.00	30%	FY25-26	$ 39.98
		Gallery Garden Club Fee Hourly Rate	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 49.30	$ 49.00	30%	$ 50.37	$ 50.00	30%	$ 51.91	$ 52.00	30%	FY25-26	$ 47.98
		Gallery Individual or Nonprofit Reservation Fee	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 82.17	$ 82.00	30%	$ 83.96	$ 84.00	30%	$ 86.51	$ 87.00	30%	FY25-26	$ 79.96
		Gallery Individual or Nonprofit Hourly Rate	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 123.25	$ 123.00	30%	$ 125.93	$ 126.00	30%	$ 129.76	$ 130.00	30%	FY25-26	$ 119.94
		Gallery Corporate Event Reservation Fee	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 246.50	$ 246.00	30%	$ 251.87	$ 252.00	30%	$ 259.53	$ 260.00	30%	FY25-26	$ 239.88
		Gallery Corporate Event Hourly Rate	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 295.79	$ 296.00	30%	$ 302.24	$ 302.00	30%	$ 311.43	$ 311.00	30%	FY25-26	$ 287.85

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
		Entire Facility Garden Club Fee Reservation Fee	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 57.52	$ 58.00	30%	$ 58.77	$ 59.00	30%	$ 60.56	$ 61.00	30%	FY25-26	$ 55.97
		Entire Facility Garden Club Fee Hourly Rate	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 98.60	$ 99.00	30%	$ 100.75	$ 101.00	30%	$ 103.81	$ 104.00	30%	FY25-26	$ 95.95
		Entire Facility Individual or Nonprofit Reservation Fee	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 123.25	$ 123.00	30%	$ 125.93	$ 126.00	30%	$ 129.76	$ 130.00	30%	FY25-26	$ 119.94
		Entire Facility Individual or Nonprofit Hourly Rate	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 230.06	$ 230.00	30%	$ 235.08	$ 235.00	30%	$ 242.22	$ 242.00	30%	FY25-26	$ 223.88
		Entire Facility Corporate Event Reservation Fee	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 246.50	$ 246.00	30%	$ 251.87	$ 252.00	30%	$ 259.53	$ 260.00	30%	FY25-26	$ 239.88
		Entire Facility Corporate Event Hourly Rate	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 640.89	$ 641.00	30%	$ 654.86	$ 655.00	30%	$ 674.77	$ 675.00	30%	FY25-26	$ 623.68
		Commercial Kitchen Garden Club Fee Reservation Fee	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ -	$ -	30%	$ -	$ -	30%	$ -	$ -	30%	FY25-26	$ -
		Commercial Kitchen Garden Club Fee Hourly Rate	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 8.22	$ 8.00	30%	$ 8.40	$ 8.00	30%	$ 8.65	$ 9.00	30%	FY25-26	$ 8.00
		Commercial Kitchen Individual or Nonprofit Reservation Fee	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ -	$ -	30%	$ -	$ -	30%	$ -	$ -	30%	FY25-26	$ -
		Commercial Kitchen Individual or Nonprofit Hourly Rate	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 24.65	$ 25.00	30%	$ 25.19	$ 25.00	30%	$ 25.95	$ 26.00	30%	FY25-26	$ 23.99

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
		Commercial Kitchen Corporate Event Reservation Fee	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ -	$ -	30%	$ -	$ -	30%	$ -	$ -	30%	FY25-26	$ -
		Commercial Kitchen Corporate Event Hourly Rate	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 49.30	$ 49.00	30%	$ 50.37	$ 50.00	30%	$ 51.91	$ 52.00	30%	FY25-26	$ 47.98
		Patio Garden Club Fee Reservation Fee	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ -	$ -	30%	$ -	$ -	30%	$ -	$ -	30%	FY25-26	$ -
		Patio Garden Club Fee Hourly Rate	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 8.22	$ 8.00	30%	$ 8.40	$ 8.00	30%	$ 8.65	$ 9.00	30%	FY25-26	$ 8.00
		Patio Individual or Nonprofit Reservation Fee	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ -	$ -	30%	$ -	$ -	30%	$ -	$ -	30%	FY25-26	$ -
		Patio Individual or Nonprofit Hourly Rate	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 24.65	$ 25.00	30%	$ 25.19	$ 25.00	30%	$ 25.95	$ 26.00	30%	FY25-26	$ 23.99
		Patio Corporate Event Reservation Fee	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ -	$ -	30%	$ -	$ -	30%	$ -	$ -	30%	FY25-26	$ -
		Patio Corporate Event Hourly Rate	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 49.30	$ 49.00	30%	$ 50.37	$ 50.00	30%	$ 51.91	$ 52.00	30%	FY25-26	$ 47.98
		Courtyard Garden Club Fee Reservation Fee	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ -	$ -	30%	$ -	$ -	30%	$ -	$ -	30%	FY25-26	$ -
		Courtyard Garden Club Fee Hourly Rate	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 16.43	$ 16.00	30%	$ 16.79	$ 17.00	30%	$ 17.30	$ 17.00	30%	FY25-26	$ 15.99

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		Courtyard Individual or Nonprofit Reservation Fee	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ -	$ -	30%	$ -	$ -	30%	$ -	$ -	30%	FY25-26	$ -
		Courtyard Individual or Nonprofit Hourly Rate	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 49.30	$ 49.00	30%	$ 50.37	$ 50.00	30%	$ 51.91	$ 52.00	30%	FY25-26	$ 47.98
		Courtyard Corporate Event Reservation Fee	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ -	$ -	30%	$ -	$ -	30%	$ -	$ -	30%	FY25-26	$ -
		Courtyard Corporate Event Hourly Rate	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 147.90	$ 148.00	30%	$ 151.12	$ 151.00	30%	$ 155.72	$ 156.00	30%	FY25-26	$ 143.93
		Demonstration Garden Individual or Non Profit Reservation Fee	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 410.83	$ 411.00	30%	$ 419.78	$ 420.00	30%	$ 432.54	$ 433.00	30%	FY25-26	$ 399.79
		Demonstration Garden Individual or Non Profit Hourly Rate	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 616.24	$ 616.00	30%	$ 629.67	$ 630.00	30%	$ 648.82	$ 649.00	30%	FY25-26	$ 599.69
		Demonstration Garden Corporate Event Reservation Fee	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 821.65	$ 822.00	30%	$ 839.56	$ 840.00	30%	$ 865.09	$ 865.00	30%	FY25-26	$ 799.58
		Demonstration Garden Corporate Event Hourly Rate	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 1,232.48	$ 1,232.00	30%	$ 1,259.35	$ 1,259.00	30%	$ 1,297.63	$ 1,298.00	30%	FY25-26	$ 1,199.38
		Fragrance Garden Individual or Non Profit Reservation Fee	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 410.83	$ 411.00	30%	$ 419.78	$ 420.00	30%	$ 432.54	$ 433.00	30%	FY25-26	$ 399.79
		Fragrance Garden Individual or Non Profit Hourly Rate	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 616.24	$ 616.00	30%	$ 629.67	$ 630.00	30%	$ 648.82	$ 649.00	30%	FY25-26	$ 599.69

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
		Fragrance Garden Corporate Event Reservation Fee	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 821.65	$ 822.00	30%	$ 839.56	$ 840.00	30%	$ 865.09	$ 865.00	30%	FY25-26	$ 799.58
		Fragrance Garden Corporate Event Hourly Rate	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 1,232.48	$ 1,232.00	30%	$ 1,259.35	$ 1,259.00	30%	$ 1,297.63	$ 1,298.00	30%	FY25-26	$ 1,199.38
		Redwood Grove Individual or Non Profit Reservation Fee	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 410.83	$ 411.00	30%	$ 419.78	$ 420.00	30%	$ 432.54	$ 433.00	30%	FY25-26	$ 399.79
		Redwood Grove Individual or Non Profit Hourly Rate	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 616.24	$ 616.00	30%	$ 629.67	$ 630.00	30%	$ 648.82	$ 649.00	30%	FY25-26	$ 599.69
		Redwood Grove Corporate Event Reservation Fee	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 821.65	$ 822.00	30%	$ 839.56	$ 840.00	30%	$ 865.09	$ 865.00	30%	FY25-26	$ 799.58
		Redwood Grove Corporate Event Hourly Rate	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 1,232.48	$ 1,232.00	30%	$ 1,259.35	$ 1,259.00	30%	$ 1,297.63	$ 1,298.00	30%	FY25-26	$ 1,199.38
		Rhododendron Garden Individual or Non Profit Reservation Fee	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 410.83	$ 411.00	30%	$ 419.78	$ 420.00	30%	$ 432.54	$ 433.00	30%	FY25-26	$ 399.79
		Rhododendron Garden Individual or Non Profit Hourly Rate	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 616.24	$ 616.00	30%	$ 629.67	$ 630.00	30%	$ 648.82	$ 649.00	30%	FY25-26	$ 599.69
		Rhododendron Garden Corporate Event Reservation Fee	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 821.65	$ 822.00	30%	$ 839.56	$ 840.00	30%	$ 865.09	$ 865.00	30%	FY25-26	$ 799.58
		Rhododendron Garden Corporate Event Hourly Rate	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 1,232.48	$ 1,232.00	30%	$ 1,259.35	$ 1,259.00	30%	$ 1,297.63	$ 1,298.00	30%	FY25-26	$ 1,199.38

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
		Fountain Plaza Individual or Non Profit Reservation Fee	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 1,232.48	$ 1,232.00	30%	$ 1,259.35	$ 1,259.00	30%	$ 1,297.63	$ 1,298.00	30%	FY25-26	$ 1,199.38
		Fountain Plaza Individual or Non Profit Hourly Rate	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 1,437.89	$ 1,438.00	30%	$ 1,469.24	$ 1,469.00	30%	$ 1,513.90	$ 1,514.00	30%	FY25-26	$ 1,399.27
		Fountain Plaza Corporate Event Reservation Fee	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 2,464.96	$ 2,465.00	30%	$ 2,518.69	$ 2,519.00	30%	$ 2,595.26	$ 2,595.00	30%	FY25-26	$ 2,398.75
		Fountain Plaza Corporate Event Hourly Rate	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 2,875.78	$ 2,876.00	30%	$ 2,938.48	$ 2,938.00	30%	$ 3,027.81	$ 3,028.00	30%	FY25-26	$ 2,798.54
		Great Meadow Individual or Non Profit Reservation Fee	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 1,232.48	$ 1,232.00	30%	$ 1,259.35	$ 1,259.00	30%	$ 1,297.63	$ 1,298.00	30%	FY25-26	$ 1,199.38
		Great Meadow Individual or Non Profit Hourly Rate	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 1,437.89	$ 1,438.00	30%	$ 1,469.24	$ 1,469.00	30%	$ 1,513.90	$ 1,514.00	30%	FY25-26	$ 1,399.27
		Great Meadow Corporate Event Reservation Fee	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 2,464.96	$ 2,465.00	30%	$ 2,518.69	$ 2,519.00	30%	$ 2,595.26	$ 2,595.00	30%	FY25-26	$ 2,398.75
		Great Meadow Corporate Event Hourly Rate	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 2,875.78	$ 2,876.00	30%	$ 2,938.48	$ 2,938.00	30%	$ 3,027.81	$ 3,028.00	30%	FY25-26	$ 2,798.54
		Zellerback Garden Individual or Non Profit Reservation Fee	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 1,232.48	$ 1,232.00	30%	$ 1,259.35	$ 1,259.00	30%	$ 1,297.63	$ 1,298.00	30%	FY25-26	$ 1,199.38
		Zellerback Garden Individual or Non Profit Hourly Rate	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 1,437.89	$ 1,438.00	30%	$ 1,469.24	$ 1,469.00	30%	$ 1,513.90	$ 1,514.00	30%	FY25-26	$ 1,399.27

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
		Zellerback Garden Corporate Event Reservation Fee	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 2,464.96	$ 2,465.00	30%	$ 2,518.69	$ 2,519.00	30%	$ 2,595.26	$ 2,595.00	30%	FY25-26	$ 2,398.75
		Zellerback Garden Corporate Event Hourly Rate	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 2,875.78	$ 2,876.00	30%	$ 2,938.48	$ 2,938.00	30%	$ 3,027.81	$ 3,028.00	30%	FY25-26	$ 2,798.54
17	C	GGP Concourse Underground Parking	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental											
		Weekday, fee is per hour	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 6.90	$ 7.00	30%	$ 7.05	$ 7.00	30%	$ 7.26	$ 7.00	30%	FY25-26	$ 6.71
		Weekday, maximum fee	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 40.03	$ 40.00	30%	$ 40.90	$ 41.00	30%	$ 42.15	$ 42.00	30%	FY25-26	$ 38.95
		Weekend, fee is per hour	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 7.66	$ 8.00	30%	$ 7.83	$ 8.00	30%	$ 8.07	$ 8.00	30%	FY25-26	$ 7.46
		Weekend, maximum fee	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 44.83	$ 45.00	30%	$ 45.81	$ 46.00	30%	$ 47.20	$ 47.00	30%	FY25-26	$ 43.63
		After 6 p.m.	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 22.98	$ 23.00	30%	$ 23.49	$ 23.00	30%	$ 24.20	$ 24.00	30%	FY25-26	$ 22.37
		Monthly Parking	Sec 12.46	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150723	REC GGP General	10001737	RP Parks & Open Spaces	0012	County Fair Bldg	Rental	$ 320.24	$ 320.00	30%	$ 327.22	$ 327.00	30%	$ 337.17	$ 337.00	30%	FY25-26	$ 311.64
		The rates to be charged for parking in the Golden Gate Park Underground Parking Facility may be set by the SFMTA in accordance with Section 6.14. Until such time as the SFMTA has set rates with approval of the Recreation and Park Commission and the Board of Supervisors, the rates, are above																										
		PROGRAM - CITYWIDE SERVICES																										
18	C	Coit Tower Admission	Sec 12.06a	Yes	462611	Admission-Recreation Facilts	10000	GF Annual Account Ctrl	10000	Operating	150705	REC Park Support-General	10001737	RP Parks & Open Spaces	0031	Coit Tower Admissions	Admission											
		Adult	Sec 12.06a	Yes	462611	Admission-Recreation Facilts	10000	GF Annual Account Ctrl	10000	Operating	150705	REC Park Support-General	10001737	RP Parks & Open Spaces	0031	Coit Tower Admissions		$ 8.22	$ 8.00	30%	$ 8.40	$ 8.00	30%	$ 8.65	$ 9.00	30%	FY25-26	$ 8.00
		Adult Non-Resident	Sec 12.06a	Yes	462611	Admission-Recreation Facilts	10000	GF Annual Account Ctrl	10000	Operating	150705	REC Park Support-General	10001737	RP Parks & Open Spaces	0031	Coit Tower Admissions		$ 11.21	$ 11.00	30%	$ 11.45	$ 11.00	30%	$ 11.80	$ 12.00	30%	FY25-26	$ 10.91

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
		Senior	Sec 12.06a	Yes	462611	Admission-Recreation Facilts	10000	GF Annual Account Ctrl	10000	Operating	150705	REC Park Support-General	10001737	RP Parks & Open Spaces	0031	Coit Tower Admissions		$ 4.93	$ 5.00	30%	$ 5.04	$ 5.00	30%	$ 5.19	$ 5.00	30%	FY25-26	$ 4.80
		Senior Non-Resident	Sec 12.06a	Yes	462611	Admission-Recreation Facilts	10000	GF Annual Account Ctrl	10000	Operating	150705	REC Park Support-General	10001737	RP Parks & Open Spaces	0031	Coit Tower Admissions		$ 8.01	$ 8.00	30%	$ 8.18	$ 8.00	30%	$ 8.43	$ 8.00	30%	FY25-26	$ 7.79
		Youth 12-17 years	Sec 12.06a	Yes	462611	Admission-Recreation Facilts	10000	GF Annual Account Ctrl	10000	Operating	150705	REC Park Support-General	10001737	RP Parks & Open Spaces	0031	Coit Tower Admissions		$ 4.93	$ 5.00	30%	$ 5.04	$ 5.00	30%	$ 5.19	$ 5.00	30%	FY25-26	$ 4.80
		Youth 12-17 years, Non-Resident	Sec 12.06a	Yes	462611	Admission-Recreation Facilts	10000	GF Annual Account Ctrl	10000	Operating	150705	REC Park Support-General	10001737	RP Parks & Open Spaces	0031	Coit Tower Admissions		$ 8.01	$ 8.00	30%	$ 8.18	$ 8.00	30%	$ 8.43	$ 8.00	30%	FY25-26	$ 7.79
		Child (5-11 years)	Sec 12.06a	Yes	462611	Admission-Recreation Facilts	10000	GF Annual Account Ctrl	10000	Operating	150705	REC Park Support-General	10001737	RP Parks & Open Spaces	0031	Coit Tower Admissions		$ 2.46	$ 2.00	30%	$ 2.52	$ 3.00	30%	$ 2.60	$ 3.00	30%	FY25-26	$ 2.40
		Child (5-11 years), Non-Resident	Sec 12.06a	Yes	462611	Admission-Recreation Facilts	10000	GF Annual Account Ctrl	10000	Operating	150705	REC Park Support-General	10001737	RP Parks & Open Spaces	0031	Coit Tower Admissions		$ 3.20	$ 3.00	30%	$ 3.27	$ 3.00	30%	$ 3.37	$ 3.00	30%	FY25-26	$ 3.12
		Audio Tours - rental with entrance fee	Sec 12.06a	Yes	462611	Admission-Recreation Facilts	10000	GF Annual Account Ctrl	10000	Operating	150705	REC Park Support-General	10001737	RP Parks & Open Spaces	0031	Coit Tower Admissions		$ 1.76	$ 2.00	30%	$ 1.80	$ 2.00	30%	$ 1.85	$ 2.00	30%	FY25-26	$ 1.71
		Audio Tours - rental without entrance fee	Sec 12.06a	Yes	462611	Admission-Recreation Facilts	10000	GF Annual Account Ctrl	10000	Operating	150705	REC Park Support-General	10001737	RP Parks & Open Spaces	0031	Coit Tower Admissions		$ 5.27	$ 5.00	30%	$ 5.39	$ 5.00	30%	$ 5.55	$ 6.00	30%	FY25-26	$ 5.13
	D	Remove- With respect to the non-resident Adult fees, the Department General Manager or the General Manager's designee may once a year approve a temporary increase of up to 50% applicable during the hours of 11am to 4pm only, and/or may approve decreases at any time, based on one or more of the following factors: fluctuations in customer demand at particular times or on particular days or dates, rates at comparable facilities, adverse weather conditions, and facility conditions.																										
19	C	Stadium Rentals	Sec 12.42	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150705	REC Park Support-General	10001737	RP Parks & Open Spaces	0014	Clubhouse	Rental											

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		The General Manager is authorized to enter into short-term, not to exceed 14 cumulative days, revocable license agreements, for the use of Kezar Stadium, Kezar Pavilion, and Boxer Stadium at rates that reflect market rates for comparable events at comparable Bay Area venues, provided that prior to the commencement of the license the licensee shall tender in full all sums due under the license and shall provide to the City a sufficient security deposit, in the form of cash, a letter of credit or other instrument, to protect the City in the event of loss or damage to the City in connection with the license.																										
20	C	Conservatory of Flowers	Sec 12.34	Yes													Admission											
	D	Conservatory of Flowers Admission - adult SF Resident																$ 8.21	$ 8.00	30%	$ 8.39	$ 8.00	30%	$ 8.65	$ 9.00	30%	FY25-26	$ 7.99
		Conservatory of Flowers Admission - adult Non-Resident																$ 11.50	$ 12.00	30%	$ 11.75	$ 12.00	30%	$ 12.11	$ 12.00	30%	FY25-26	$ 11.19
	D	Conservatory of Flowers Admission - youth & seniors SF Resident																$ 4.93	$ 5.00	30%	$ 5.04	$ 5.00	30%	$ 5.19	$ 5.00	30%	FY25-26	$ 4.80
		Conservatory of Flowers Admission - youth & seniors Non-Resident																$ 8.21	$ 8.00	30%	$ 8.39	$ 8.00	30%	$ 8.65	$ 9.00	30%	FY25-26	$ 7.99
	D	Conservatory of Flowers Admission - children 5-11 SF Resident																$ 2.46	$ 2.00	30%	$ 2.52	$ 3.00	30%	$ 2.59	$ 3.00	30%	FY25-26	$ 2.40
		Conservatory of Flowers Admission - children 5-11 Non-Resident																$ 3.29	$ 3.00	30%	$ 3.36	$ 3.00	30%	$ 3.46	$ 3.00	30%	FY25-26	$ 3.20
		Conservatory of Flowers Rental Fees - After Hours Tours																$ 985.98	$ 986.00	30%	$ 1,007.48	$ 1,007.00	30%	$ 1,038.10	$ 1,038.00	30%	FY25-26	$ 959.50
		Conservatory of Flowers Rental Fees - Event																$ 2,054.13	$ 2,054.00	30%	$ 2,098.91	$ 2,099.00	30%	$ 2,162.72	$ 2,163.00	30%	FY25-26	$ 1,998.96

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
		Conservatory of Flowers Special Tours for Garden Club, Botanical Garden, or University Botanical Program' fee is per person																$ 4.93	$ 5.00	30%	$ 5.04	$ 5.00	30%	$ 5.19	$ 5.00	30%	FY25-26	$ 4.80
		Conservatory & Reception Space Rental Fees - Wedding ceremony																$ 4,929.91	$ 4,930.00	30%	$ 5,037.39	$ 5,037.00	30%	$ 5,190.52	$ 5,191.00	30%	FY25-26	$ 4,797.50
		Conservatory & Reception Space Rental Fees - Wedding ceremony & Reception																$ 2,382.79	$ 2,383.00	30%	$ 2,434.74	$ 2,435.00	30%	$ 2,508.75	$ 2,509.00	30%	FY25-26	$ 2,318.79
		Conservatory & Reception Space Rental Fees - Corporate Event																$ 2,464.96	$ 2,465.00	30%	$ 2,518.69	$ 2,519.00	30%	$ 2,595.26	$ 2,595.00	30%	FY25-26	$ 2,398.75
		Conservatory & Reception Space Rental Fees - All Other Events																$ 2,054.13	$ 2,054.00	30%	$ 2,098.91	$ 2,099.00	30%	$ 2,162.72	$ 2,163.00	30%	FY25-26	$ 1,998.96
		Conservatory & Reception Space Rental Fees - Children's (5 to 13) Birthday Party																$ 328.66	$ 329.00	30%	$ 335.83	$ 336.00	30%	$ 346.03	$ 346.00	30%	FY25-26	$ 319.83
		The Department General Manager or the General Manager's designee may approve temporary increases of up to $7 to the non-resident Adult fees upon not less than 30 days' notice, and/or may approve decreases to any category of fees at any time, based on one or more of the following factors: fluctuations in customer demand at particular times or on particular days or dates, rates at comparable facilities, adverse weather conditions, facility conditions, operating costs, and for tickets covering multiple garden admissions.																										
21	C	Athletic Field Reservation	Sec 12.36	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150705	REC Park Support-General	10001737	RP Parks & Open Spaces	0011	Other Athletic Fields	Reservation											
		Facilty Fee Per Hour S.F. Residents	Sec 12.36	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150705	REC Park Support-General	10001737	RP Parks & Open Spaces	0011	Other Athletic Fields	Reservation	$ 41.07	$ 41.00	30%	$ 41.97	$ 42.00	30%	$ 43.25	$ 43.00	30%	FY25-26	$ 39.97
		Facilty Fee Per Hour Non Residents	Sec 12.36	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150705	REC Park Support-General	10001737	RP Parks & Open Spaces	0011	Other Athletic Fields	Reservation	$ 106.79	$ 107.00	30%	$ 109.12	$ 109.00	30%	$ 112.44	$ 112.00	30%	FY25-26	$ 103.93

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
		Facilty Fee Per Hour, Not-for-profit	Sec 12.36	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150705	REC Park Support-General	10001737	RP Parks & Open Spaces	0011	Other Athletic Fields	Reservation	$ 41.07	$ 41.00	30%	$ 41.97	$ 42.00	30%	$ 43.25	$ 43.00	30%	FY25-26	$ 39.97
		Facilty Fee Per Hour For-profit	Sec 12.36	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150705	REC Park Support-General	10001737	RP Parks & Open Spaces	0011	Other Athletic Fields	Reservation	$ 106.79	$ 107.00	30%	$ 109.12	$ 109.00	30%	$ 112.44	$ 112.00	30%	FY25-26	$ 103.93
		Lighted per Hour	Sec 12.36	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150705	REC Park Support-General	10001737	RP Parks & Open Spaces	0011	Other Athletic Fields	Reservation	$ 16.43	$ 16.00	30%	$ 16.79	$ 17.00	30%	$ 17.30	$ 17.00	30%	FY25-26	$ 15.99
		Exclusive Use/ Tournaments, per day	Sec 12.36	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150705	REC Park Support-General	10001737	RP Parks & Open Spaces	0011	Other Athletic Fields	Reservation	$ 73.93	$ 74.00	30%	$ 75.55	$ 76.00	30%	$ 77.84	$ 78.00	30%	FY25-26	$ 71.95
		Baselines for Softball, baseball, per booking	Sec 12.36	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150705	REC Park Support-General	10001737	RP Parks & Open Spaces	0011	Other Athletic Fields	Reservation	$ 98.58	$ 99.00	30%	$ 100.73	$ 101.00	30%	$ 103.79	$ 104.00	30%	FY25-26	$ 95.93
		Fieldlines per booking	Sec 12.36	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150705	REC Park Support-General	10001737	RP Parks & Open Spaces	0011	Other Athletic Fields	Reservation	$ 197.16	$ 197.00	30%	$ 201.46	$ 201.00	30%	$ 207.58	$ 208.00	30%	FY25-26	$ 191.86
		Gaelic Football, per booking	Sec 12.36	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150705	REC Park Support-General	10001737	RP Parks & Open Spaces	0011	Other Athletic Fields	Reservation	$ 295.74	$ 296.00	30%	$ 302.18	$ 302.00	30%	$ 311.37	$ 311.00	30%	FY25-26	$ 287.79
		Football (5 yards), per booking	Sec 12.36	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150705	REC Park Support-General	10001737	RP Parks & Open Spaces	0011	Other Athletic Fields	Reservation	$ 262.88	$ 263.00	30%	$ 268.61	$ 269.00	30%	$ 276.77	$ 277.00	30%	FY25-26	$ 255.82
		Application for Not for Profit Certification	Sec 12.36	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150705	REC Park Support-General	10001737	RP Parks & Open Spaces	0011	Other Athletic Fields	Reservation	$ 410.83	$ 411.00	30%	$ 419.78	$ 420.00	30%	$ 432.54	$ 433.00	30%	FY25-26	$ 399.79
		Cost Recovery Fee. The Department shall require an additional surcharge of $1 per hour for the use of the athletic fields to cover operating costs related to the athletic fields.	Sec 12.36(c)_	yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150705	REC Park Support-General	10001737	RP Parks & Open Spaces	0011	Other Athletic Fields	Reservation	$ 1.00										

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
22	C	Lake Merced Boat Storage	Sec 12.38	Yes	435499	Concession-Miscellaneous	10000	GF Annual Account Ctrl	10000	Operating	150705	REC Park Support-General	10001737	RP Parks & Open Spaces	0041	Lake Merced Boat Storage	Per Boat											
		Boat Storage (per boat)	Sec 12.38	Yes	435499	Concession-Miscellaneous	10000	GF Annual Account Ctrl	10000	Operating	150705	REC Park Support-General	10001737	RP Parks & Open Spaces	0041	Lake Merced Boat Storage	Per Boat	$ 44.83	$ 45.00	30%	$ 45.81	$ 46.00	30%	$ 47.20	$ 47.00	30%	FY25-26	$ 43.63
23	D	Photo Center Fees	Sec 12.29	Yes	462681	Photo Center Fees	10000	GF Annual Account Ctrl	10000	Operating	150705	REC Park Support-General	10001737	RP Parks & Open Spaces	0021	Photo Center	Membership											
	D	Adult Annual Membership, Unlimited use	Sec 12.29	Yes	462681	Photo Center Fees	10000	GF Annual Account Ctrl	10000	Operating	150705	REC Park Support-General	10001737	RP Parks & Open Spaces	0021	Photo Center	Membership	$ 441.28	$ 441.00	30%	$ 450.90	$ 451.00	30%	$ 464.60	$ 465.00	30%	FY25-26	$ 429.42
	D	Youth Annual Membership, Unlimited use	Sec 12.29	Yes	462681	Photo Center Fees	10000	GF Annual Account Ctrl	10000	Operating	150705	REC Park Support-General	10001737	RP Parks & Open Spaces	0021	Photo Center	Membership	$ 220.64	$ 221.00	30%	$ 225.45	$ 225.00	30%	$ 232.30	$ 232.00	30%	FY25-26	$ 214.71
	D	Adult - 6 months membership fee	Sec 12.29	Yes	462681	Photo Center Fees	10000	GF Annual Account Ctrl	10000	Operating	150705	REC Park Support-General	10001737	RP Parks & Open Spaces	0021	Photo Center	Membership	$ 88.26	$ 88.00	30%	$ 90.18	$ 90.00	30%	$ 92.92	$ 93.00	30%	FY25-26	$ 85.88
	D	Each time use with membership	Sec 12.29	Yes	462681	Photo Center Fees	10000	GF Annual Account Ctrl	10000	Operating	150705	REC Park Support-General	10001737	RP Parks & Open Spaces	0021	Photo Center	Membership	$ 8.83	$ 9.00	30%	$ 9.02	$ 9.00	30%	$ 9.29	$ 9.00	30%	FY25-26	$ 8.59
	D	Junior (under 18) - 6 months membership fee	Sec 12.29	Yes	462681	Photo Center Fees	10000	GF Annual Account Ctrl	10000	Operating	150705	REC Park Support-General	10001737	RP Parks & Open Spaces	0021	Photo Center	Membership	$ 44.13	$ 44.00	30%	$ 45.09	$ 45.00	30%	$ 46.46	$ 46.00	30%	FY25-26	$ 42.94
	D	Each time use with membership	Sec 12.29	Yes	462681	Photo Center Fees	10000	GF Annual Account Ctrl	10000	Operating	150705	REC Park Support-General	10001737	RP Parks & Open Spaces	0021	Photo Center	Membership	$ 8.83	$ 9.00	30%	$ 9.02	$ 9.00	30%	$ 9.29	$ 9.00	30%	FY25-26	$ 8.59
	D	Senior (62 and over) - 6 months membership fee	Sec 12.29	Yes	462681	Photo Center Fees	10000	GF Annual Account Ctrl	10000	Operating	150705	REC Park Support-General	10001737	RP Parks & Open Spaces	0021	Photo Center	Membership	$ 44.13	$ 44.00	30%	$ 45.09	$ 45.00	30%	$ 46.46	$ 46.00	30%	FY25-26	$ 42.94
	D	Each time use with membership	Sec 12.29	Yes	462681	Photo Center Fees	10000	GF Annual Account Ctrl	10000	Operating	150705	REC Park Support-General	10001737	RP Parks & Open Spaces	0021	Photo Center	Membership	$ 8.83	$ 9.00	30%	$ 9.02	$ 9.00	30%	$ 9.29	$ 9.00	30%	FY25-26	$ 8.59
24	C	Stern Grove Clubhouse/Trocadero Rental	Sec 12.21(a)	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0013	Stern Grove	Rental											
		Monday - Thursday - fee is hourly rate, six (6) hour minimum rental	Sec 12.21(a)	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0013	Stern Grove	Rental	$ 197.16	$ 197.00	30%	$ 201.46	$ 201.00	30%	$ 207.58	$ 208.00	30%	FY25-26	$ 191.86
		Friday - Sunday - fee is hourly rate, six (6) hour minimum rental	Sec 12.21(a)	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0013	Stern Grove	Rental	$ 230.02	$ 230.00	30%	$ 235.03	$ 235.00	30%	$ 242.18	$ 242.00	30%	FY25-26	$ 223.84
		Legal Holidays - fee is hourly rate, six (6) hour minimum rental	Sec 12.21(a)	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0013	Stern Grove	Rental	$ 230.02	$ 230.00	30%	$ 235.03	$ 235.00	30%	$ 242.18	$ 242.00	30%	FY25-26	$ 223.84

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
25	C	Facilities Rental	Sec 12.21(b)	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0236	Rec Center	Rental											
		Class AAA Clubhouses Fee is per hour, two hour minimum PLUS staff time at prevailing rate	Sec 12.21(b)	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0236	Rec Center	Rental	$ 115.01	$ 115.00	30%	$ 117.52	$ 118.00	30%	$ 121.09	$ 121.00	30%	FY25-26	$ 111.92
		Class A Rec Center Clubhouse - fee is per hour, two hour minimum PLUS staff time at prevailing rate	Sec 12.21(b)	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0236	Rec Center	Rental	$ 73.93	$ 74.00	30%	$ 75.55	$ 76.00	30%	$ 77.84	$ 78.00	30%	FY25-26	$ 71.95
		Class B Large Clubhouse - fee is per hour, two hour minimum PLUS staff time at prevailing rate	Sec 12.21(b)	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0236	Rec Center	Rental	$ 57.50	$ 58.00	30%	$ 58.76	$ 59.00	30%	$ 60.54	$ 61.00	30%	FY25-26	$ 55.96
		Class C Small Clubhouse - fee is per hour, two hour minimum PLUS staff time at prevailing rate	Sec 12.21(b)	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0236	Rec Center	Rental	$ 41.07	$ 41.00	30%	$ 41.97	$ 42.00	30%	$ 43.25	$ 43.00	30%	FY25-26	$ 39.97
		Class AA Gyms - fee is per hour, two hour minimum PLUS staff time at prevailing rate	Sec 12.21(b)	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0236	Rec Center	Rental	$ 205.37	$ 205.00	30%	$ 209.85	$ 210.00	30%	$ 216.23	$ 216.00	30%	FY25-26	$ 199.86
		Class A Gyms - fee is per hour, two hour minimum PLUS staff time at prevailing rate	Sec 12.21(b)	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0236	Rec Center	Rental	$ 164.30	$ 164.00	30%	$ 167.88	$ 168.00	30%	$ 172.98	$ 173.00	30%	FY25-26	$ 159.88
		Class B Gyms - fee is per hour, two hour minimum PLUS staff time at prevailing rate	Sec 12.21(b)	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0236	Rec Center	Rental	$ 123.22	$ 123.00	30%	$ 125.91	$ 126.00	30%	$ 129.74	$ 130.00	30%	FY25-26	$ 119.91
		Class C Gyms - fee is per hour, two hour minimum PLUS staff time at prevailing rate	Sec 12.21(b)	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0236	Rec Center	Rental	$ 82.15	$ 82.00	30%	$ 83.94	$ 84.00	30%	$ 86.49	$ 86.00	30%	FY25-26	$ 79.94
		Lake Merced Boathouse; Non-Profit Meeting Mon-Thu1	Sec 12.21(b)	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0236	Rec Center	Rental	$ 59.96	$ 60.00	30%	$ 61.27	$ 61.00	30%	$ 63.13	$ 63.00	30%	FY25-26	$ 58.35

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		Lake Merced Boathouse; Non-Profit Meeting Fri-Sun1	Sec 12.21(b)	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0236	Rec Center	Rental	$ 149.90	$ 150.00	30%	$ 153.17	$ 153.00	30%	$ 157.83	$ 158.00	30%	FY25-26	$ 145.88
		Lake Merced Boathouse; Non-Profit Event Mon-Thu1	Sec 12.21(b)	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0236	Rec Center	Rental	$ 112.43	$ 112.00	30%	$ 114.88	$ 115.00	30%	$ 118.37	$ 118.00	30%	FY25-26	$ 109.41
		Lake Merced Boathouse; Non-Profit Event Fri-Sun1	Sec 12.21(b)	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0236	Rec Center	Rental	$ 149.90	$ 150.00	30%	$ 153.17	$ 153.00	30%	$ 157.83	$ 158.00	30%	FY25-26	$ 145.88
		Lake Merced Boathouse; Private Meeting or Event Mon-Thu1	Sec 12.21(b)	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0236	Rec Center	Rental	$ 187.38	$ 187.00	30%	$ 191.46	$ 191.00	30%	$ 197.28	$ 197.00	30%	FY25-26	$ 182.35
		Lake Merced Boathouse; Private Meeting or Event Fri-Sun1	Sec 12.21(b)	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0236	Rec Center	Rental	$ 299.81	$ 300.00	30%	$ 306.34	$ 306.00	30%	$ 315.66	$ 316.00	30%	FY25-26	$ 291.75
		1- A booking of the Lake Merced Boathouse from 8am to 4pm or from 5pm to midnight shall be charged a maximum of six (6) hours.	Sec 12.21(b)	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0236	Rec Center	Rental											
		Event = food/drink served, Meeting = neither food nor drink served.	Sec 12.21(b)	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0236	Rec Center	Rental											
26	C	Picnic Areas Reservation Fees	Sec 12.23a-c	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0017	Picnics	Reservation											
		Picnics at Pioneer Log Cabin, Pine Lake, Stern Grove East	Sec 12.23a-c	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0017	Picnics	Reservation											
		1-50 participants - fee is per day, per site	Sec 12.23a-c	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0017	Picnics	Reservation	$ 93.25	$ 93.00	30%	$ 95.29	$ 95.00	30%	$ 98.18	$ 98.00	30%	FY25-26	$ 90.75

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		51-100 participants - fee is per day, per site	Sec 12.23a-c	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0017	Picnics	Reservation	$ 138.09	$ 138.00	30%	$ 141.10	$ 141.00	30%	$ 145.39	$ 145.00	30%	FY25-26	$ 134.38
		101-200 participants - fee is per day, per site	Sec 12.23a-c	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0017	Picnics	Reservation	$ 184.72	$ 185.00	30%	$ 188.74	$ 189.00	30%	$ 194.48	$ 194.00	30%	FY25-26	$ 179.75
		201-300 participants - fee is per day, per site	Sec 12.23a-c	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0017	Picnics	Reservation	$ 277.97	$ 278.00	30%	$ 284.03	$ 284.00	30%	$ 292.66	$ 293.00	30%	FY25-26	$ 270.50
		Picnics at all other locations	Sec 12.23a-c	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0017	Picnics	Reservation											
		1-50 participants - fee is per day, per site	Sec 12.23a-c	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0017	Picnics	Reservation	$ 46.63	$ 47.00	30%	$ 47.64	$ 48.00	30%	$ 49.09	$ 49.00	30%	FY25-26	$ 45.37
		51-100 participants - fee is per day, per site	Sec 12.23a-c	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0017	Picnics	Reservation	$ 93.25	$ 93.00	30%	$ 95.29	$ 95.00	30%	$ 98.18	$ 98.00	30%	FY25-26	$ 90.75
		101-200 participants - fee is per day, per site	Sec 12.23a-c	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0017	Picnics	Reservation	$ 138.09	$ 138.00	30%	$ 141.10	$ 141.00	30%	$ 145.39	$ 145.00	30%	FY25-26	$ 134.38
		201-400 participants - fee is per day, per site	Sec 12.23a-c	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0017	Picnics	Reservation	$ 231.34	$ 231.00	30%	$ 236.39	$ 236.00	30%	$ 243.57	$ 244.00	30%	FY25-26	$ 225.13
		more than 400 participants - fee is per day, per site	Sec 12.23a-c	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0017	Picnics	Reservation	$ 462.68	$ 463.00	30%	$ 472.77	$ 473.00	30%	$ 487.14	$ 487.00	30%	FY25-26	$ 450.26
		Company/Business Picnic	Sec 12.23a-c	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0017	Picnics	Reservation											

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		1 to 200 participants (per day, per site)	Sec 12.23a-c	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0017	Picnics	Reservation	$ 369.43	$ 369.00	30%	$ 377.48	$ 377.00	30%	$ 388.96	$ 389.00	30%	FY25-26	$ 359.51
		201 to 300 participants (per day, per site)	Sec 12.23a-c	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0017	Picnics	Reservation	$ 462.68	$ 463.00	30%	$ 472.77	$ 473.00	30%	$ 487.14	$ 487.00	30%	FY25-26	$ 450.26
		301 to 500 participants (per day, per site)	Sec 12.23a-c	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0017	Picnics	Reservation	$ 647.40	$ 647.00	30%	$ 661.51	$ 662.00	30%	$ 681.62	$ 682.00	30%	FY25-26	$ 630.01
		501 to 750 participants (per day, per site)	Sec 12.23a-c	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0017	Picnics	Reservation	$ 925.37	$ 925.00	30%	$ 945.54	$ 946.00	30%	$ 974.29	$ 974.00	30%	FY25-26	$ 900.51
		Over 750 participants (per day, per site)	Sec 12.23a-c	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0017	Picnics	Reservation	$ 1,388.05	$ 1,388.00	30%	$ 1,418.31	$ 1,418.00	30%	$ 1,461.43	$ 1,461.00	30%	FY25-26	$ 1,350.77
		Picnic hosted by business WITH special events - minimum fee, to be negotiated	Sec 12.23a-c	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0017	Picnics	Reservation	$ 1,850.74	$ 1,851.00	30%	$ 1,891.08	$ 1,891.00	30%	$ 1,948.57	$ 1,949.00	30%	FY25-26	$ 1,801.03
	N	Cost Recovery Fee. For the use of picnic areas, the Department shall require an additional surcharge of $5 for picnics with up to 100 participants, to cover operating costs related to the picnic areas.	Sec 12.23d	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0017	Picnics	Reservation	$ 5.00	$ 5.00	30%	$ 5.11	$ 5.00	30%	$ 5.26	$ 5.00	30%	FY25-26	$ -
	N	Cost Recovery Fee. For the use of picnic areas, the Department shall require an additional surcharge of $25 for picnics with more than 100 participants, to cover operating costs related to the picnic areas.	Sec 12.23d	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0017	Picnics	Reservation	$ 25.00	$ 25.00	30%	$ 25.55	$ 26.00	30%	$ 26.32	$ 26.00	30%	FY25-26	$ -
27	C	Wedding Sites Reservation Fees & Hourly Rates	Sec 12.07	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0016	Park Events	Reservation											
		Chain of Lakes Reservation Fee	Sec 12.07	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0016	Park Events	Reservation	$ 341.28	$ 341.00	30%	$ 348.72	$ 349.00	30%	$ 359.32	$ 359.00	30%	FY25-26	$ 332.12

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
		Chain of Lakes Hourly Rate - two hour minimum	Sec 12.07	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0016	Park Events	Reservation	$ 85.32	$ 85.00	30%	$ 87.18	$ 87.00	30%	$ 89.83	$ 90.00	30%	FY25-26	$ 83.03
		Fushia Garden Reservation Fee	Sec 12.07	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0016	Park Events	Reservation	$ 341.28	$ 341.00	30%	$ 348.72	$ 349.00	30%	$ 359.32	$ 359.00	30%	FY25-26	$ 332.12
		Fuschia Garden Hourly Rate - two hour minimum	Sec 12.07	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0016	Park Events	Reservation	$ 85.32	$ 85.00	30%	$ 87.18	$ 87.00	30%	$ 89.83	$ 90.00	30%	FY25-26	$ 83.03
		Portals of the Past Reservation Fee	Sec 12.07	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0016	Park Events	Reservation	$ 341.28	$ 341.00	30%	$ 348.72	$ 349.00	30%	$ 359.32	$ 359.00	30%	FY25-26	$ 332.12
		Portals of the Past Hourly Rate - two hour minimum	Sec 12.07	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0016	Park Events	Reservation	$ 85.32	$ 85.00	30%	$ 87.18	$ 87.00	30%	$ 89.83	$ 90.00	30%	FY25-26	$ 83.03
		Rose Garden Reservation Fee	Sec 12.07	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0016	Park Events	Reservation	$ 341.28	$ 341.00	30%	$ 348.72	$ 349.00	30%	$ 359.32	$ 359.00	30%	FY25-26	$ 332.12
		Rose Garden Hourly Rate - two hour minimum	Sec 12.07	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0016	Park Events	Reservation	$ 85.32	$ 85.00	30%	$ 87.18	$ 87.00	30%	$ 89.83	$ 90.00	30%	FY25-26	$ 83.03
		Chinese Pavilion Reservation Fee	Sec 12.07	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0016	Park Events	Reservation	$ 597.24	$ 597.00	30%	$ 610.26	$ 610.00	30%	$ 628.81	$ 629.00	30%	FY25-26	$ 581.20
		Chinese Pavilion Hourly Rate - two hour minimum	Sec 12.07	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0016	Park Events	Reservation	$ 170.64	$ 171.00	30%	$ 174.36	$ 174.00	30%	$ 179.66	$ 180.00	30%	FY25-26	$ 166.06
		Queen Wilhelmina Garden Reservation Fee	Sec 12.07	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0016	Park Events	Reservation	$ 597.24	$ 597.00	30%	$ 610.26	$ 610.00	30%	$ 628.81	$ 629.00	30%	FY25-26	$ 581.20

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
		Queen Wilhelmina Garden Hourly Rate - two hour minimum	Sec 12.07	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0016	Park Events	Reservation	$ 170.64	$ 171.00	30%	$ 174.36	$ 174.00	30%	$ 179.66	$ 180.00	30%	FY25-26	$ 166.06
		Shakespeare Garden Reservation Fee	Sec 12.07	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0016	Park Events	Reservation	$ 597.24	$ 597.00	30%	$ 610.26	$ 610.00	30%	$ 628.81	$ 629.00	30%	FY25-26	$ 581.20
		Shakespeare Garden Hourly Rate - two hour minimum	Sec 12.07	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0016	Park Events	Reservation	$ 170.64	$ 171.00	30%	$ 174.36	$ 174.00	30%	$ 179.66	$ 180.00	30%	FY25-26	$ 166.06
		Palace of Fine Arts Rotunda Reservation Fee	Sec 12.07	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0016	Park Events	Reservation	$ 597.24	$ 597.00	30%	$ 610.26	$ 610.00	30%	$ 628.81	$ 629.00	30%	FY25-26	$ 581.20
		Palace of Fine Arts Rotunda Hourly Rate - two hour minimum	Sec 12.07	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0016	Park Events	Reservation	$ 170.64	$ 171.00	30%	$ 174.36	$ 174.00	30%	$ 179.66	$ 180.00	30%	FY25-26	$ 166.06
28	C	Special Events	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events											
		GGP Lindley Meadow Event Fee - Commercial	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events	$ 16,433.05	$ 16,433.00	30%	$ 16,791.29	$ 16,791.00	30%	$ 17,301.75	$ 17,302.00	30%	FY25-26	$ 15,991.68
		GGP Lindley Meadow Event Fee - Non-Profit	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events	$ 8,216.52	$ 8,217.00	30%	$ 8,395.65	$ 8,396.00	30%	$ 8,650.87	$ 8,651.00	30%	FY25-26	$ 7,995.84
		GGP Speedway Meadow Event Fee - Commercial	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events	$ 29,579.49	$ 29,579.00	30%	$ 30,224.32	$ 30,224.00	30%	$ 31,143.14	$ 31,143.00	30%	FY25-26	$ 28,785.02
		GGP Speedway Meadow Event Fee - Non-Profit	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events	$ 14,789.74	$ 14,790.00	30%	$ 15,112.16	$ 15,112.00	30%	$ 15,571.57	$ 15,572.00	30%	FY25-26	$ 14,392.51

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
		GGP Marx Meadow Event Fee - Commercial	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events	$ 4,108.26	$ 4,108.00	30%	$ 4,197.82	$ 4,198.00	30%	$ 4,325.44	$ 4,325.00	30%	FY25-26	$ 3,997.92
		GGP Marx Meadow Event Fee - Non-Profit	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events	$ 2,054.13	$ 2,054.00	30%	$ 2,098.91	$ 2,099.00	30%	$ 2,162.72	$ 2,163.00	30%	FY25-26	$ 1,998.96
		GGP Sharon Meadow Event Fee - Commercial	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events	$ 19,719.66	$ 19,720.00	30%	$ 20,149.55	$ 20,150.00	30%	$ 20,762.09	$ 20,762.00	30%	FY25-26	$ 19,190.02
		GGP Sharon Meadow Event Fee - Non-Profit	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events	$ 9,859.83	$ 9,860.00	30%	$ 10,074.77	$ 10,075.00	30%	$ 10,381.05	$ 10,381.00	30%	FY25-26	$ 9,595.01
		GGP Polo Field Event Fee - Commercial	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events	$ 82,165.25	$ 82,165.00	30%	$ 83,956.45	$ 83,956.00	30%	$ 86,508.73	$ 86,509.00	30%	FY25-26	$ 79,958.40
		GGP Polo Field Event Fee - Non-Profit	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events	$ 41,082.62	$ 41,083.00	30%	$ 41,978.23	$ 41,978.00	30%	$ 43,254.36	$ 43,254.00	30%	FY25-26	$ 39,979.20
		GGP Music Concourse Event Fee - Commercial	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events	$ 4,108.26	$ 4,108.00	30%	$ 4,197.82	$ 4,198.00	30%	$ 4,325.44	$ 4,325.00	30%	FY25-26	$ 3,997.92
		GGP Music Concourse Event Fee - Non-Profit	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events	$ 2,054.13	$ 2,054.00	30%	$ 2,098.91	$ 2,099.00	30%	$ 2,162.72	$ 2,163.00	30%	FY25-26	$ 1,998.96
		Civic Center Plaza Event Fee - Commercial	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events	$ 41,082.62	$ 41,083.00	30%	$ 41,978.23	$ 41,978.00	30%	$ 43,254.36	$ 43,254.00	30%	FY25-26	$ 39,979.20
		Civic Center Plaza Event Fee - Non-Profit	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events	$ 20,541.31	$ 20,541.00	30%	$ 20,989.11	$ 20,989.00	30%	$ 21,627.18	$ 21,627.00	30%	FY25-26	$ 19,989.60

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
		Justin Herman Plaza Event Fee - Commercial	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events	$ 11,503.13	$ 11,503.00	30%	$ 11,753.90	$ 11,754.00	30%	$ 12,111.22	$ 12,111.00	30%	FY25-26	$ 11,194.18
		Justin Herman Plaza Event Fee - Non-Profit	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events	$ 5,751.57	$ 5,752.00	30%	$ 5,876.95	$ 5,877.00	30%	$ 6,055.61	$ 6,056.00	30%	FY25-26	$ 5,597.09
		Marina Green East Event Fee - Commercial	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events	$ 12,324.79	$ 12,325.00	30%	$ 12,593.47	$ 12,593.00	30%	$ 12,976.31	$ 12,976.00	30%	FY25-26	$ 11,993.76
		Marina Green East Event Fee - Non-Profit	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events	$ 6,162.39	$ 6,162.00	30%	$ 6,296.73	$ 6,297.00	30%	$ 6,488.15	$ 6,488.00	30%	FY25-26	$ 5,996.88
		Marina Green West Event Fee - Commercial	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events	$ 1,314.64	$ 1,315.00	30%	$ 1,343.30	$ 1,343.00	30%	$ 1,384.14	$ 1,384.00	30%	FY25-26	$ 1,279.33
		Marina Green West Event Fee - Non-Profit	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events	$ 657.32	$ 657.00	30%	$ 671.65	$ 672.00	30%	$ 692.07	$ 692.00	30%	FY25-26	$ 639.67
		Jerry Garcia Amphitheater Event Fee - Commercial	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events	$ 5,258.58	$ 5,259.00	30%	$ 5,373.21	$ 5,373.00	30%	$ 5,536.56	$ 5,537.00	30%	FY25-26	$ 5,117.34
		Jerry Garcia Amphitheater Event Fee - Non-Profit	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events	$ 2,629.29	$ 2,629.00	30%	$ 2,686.61	$ 2,687.00	30%	$ 2,768.28	$ 2,768.00	30%	FY25-26	$ 2,558.67
		Portsmouth Square Event Fee - Commercial	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events	$ 821.65	$ 822.00	30%	$ 839.56	$ 840.00	30%	$ 865.09	$ 865.00	30%	FY25-26	$ 799.58
		Portsmouth Square Event Fee - Non-Profit	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events	$ 410.83	$ 411.00	30%	$ 419.78	$ 420.00	30%	$ 432.54	$ 433.00	30%	FY25-26	$ 399.79

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		Union Square Event Fee - Commercial	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events	$ 12,324.79	$ 12,325.00	30%	$ 12,593.47	$ 12,593.00	30%	$ 12,976.31	$ 12,976.00	30%	FY25-26	$ 11,993.76
		Union Square Event Fee - Non-Profit	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events	$ 6,162.39	$ 6,162.00	30%	$ 6,296.73	$ 6,297.00	30%	$ 6,488.15	$ 6,488.00	30%	FY25-26	$ 5,996.88
		Washington Square Event Fee - Commercial	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events	$ 5,258.58	$ 5,259.00	30%	$ 5,373.21	$ 5,373.00	30%	$ 5,536.56	$ 5,537.00	30%	FY25-26	$ 5,117.34
		Washington Square Event Fee - Non-Profit	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events	$ 2,629.29	$ 2,629.00	30%	$ 2,686.61	$ 2,687.00	30%	$ 2,768.28	$ 2,768.00	30%	FY25-26	$ 2,558.67
		Mission Dolores Park Event Fee - Commercial	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events	$ 19,719.66	$ 19,720.00	30%	$ 20,149.55	$ 20,150.00	30%	$ 20,762.09	$ 20,762.00	30%	FY25-26	$ 19,190.02
		Mission Dolores Park Event Fee - Non-Profit	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events	$ 9,859.83	$ 9,860.00	30%	$ 10,074.77	$ 10,075.00	30%	$ 10,381.05	$ 10,381.00	30%	FY25-26	$ 9,595.01
		Precita Park Event Fee - Commercial	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events	$ 8,216.52	$ 8,217.00	30%	$ 8,395.65	$ 8,396.00	30%	$ 8,650.87	$ 8,651.00	30%	FY25-26	$ 7,995.84
		Precita Park Event Fee - Non-Profit	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events	$ 4,108.26	$ 4,108.00	30%	$ 4,197.82	$ 4,198.00	30%	$ 4,325.44	$ 4,325.00	30%	FY25-26	$ 3,997.92
		Event Fee - Other Sites, fee is per person x site capacity	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events	$ 1.64	$ 2.00	30%	$ 1.68	$ 2.00	30%	$ 1.73	$ 2.00	30%	FY25-26	$ 1.60
		School Outdoor Events - first 4 hours	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events	$ 184.72	$ 185.00	30%	$ 188.74	$ 189.00	30%	$ 194.48	$ 194.00	30%	FY25-26	$ 179.75

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
		School Outdoor Events - each additional hour	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events	$ 46.63	$ 47.00	30%	$ 47.64	$ 48.00	30%	$ 49.09	$ 49.00	30%	FY25-26	$ 45.37
		Athletic Events with requiring a road closure - per participant	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events	$ 1.79	$ 2.00	30%	$ 1.83	$ 2.00	30%	$ 1.89	$ 2.00	30%	FY25-26	$ 1.75
		Amateur Arts Productions no admission charge - weekday, per day	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events	$ 277.97	$ 278.00	30%	$ 284.03	$ 284.00	30%	$ 292.66	$ 293.00	30%	FY25-26	$ 270.50
		Amateur Arts Productions no admission charge - weekday, 2 consecutive days	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events	$ 462.68	$ 463.00	30%	$ 472.77	$ 473.00	30%	$ 487.14	$ 487.00	30%	FY25-26	$ 450.26
		Amateur Arts Productions no admission charge - non-holiday weekend, per day	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events	$ 369.43	$ 369.00	30%	$ 377.48	$ 377.00	30%	$ 388.96	$ 389.00	30%	FY25-26	$ 359.51
		Amateur Arts Productions no admission charge - non-holiday weekend, 2 consecutive days	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events	$ 647.40	$ 647.00	30%	$ 661.51	$ 662.00	30%	$ 681.62	$ 682.00	30%	FY25-26	$ 630.01
		Amateur Arts Productions no admission charge - holiday weekend, 2 consecutive days	Sec 12.22a,c,f	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0001	Special Event Permit	Events	$ 925.37	$ 925.00	30%	$ 945.54	$ 946.00	30%	$ 974.29	$ 974.00	30%	FY25-26	$ 900.51
	N	Cost Recovery Fee for Outdoor Events. The Department shall require an additional surcharge of 10% for the use of the parks for outdoor events, to cover operating costs related to the outdoor event facilities.	Sec 12.22i	no	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0016	Park Events	Percentage	10%	10%	30%	10%	10%	30%	10%	10%	30%	FY25-26	$ -
29	C	Film / Video / Photography	Sec 12.24	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0018	Film/Video/Photo	Shoot/ Filming											
		Commercial Photography shoots - simple, per day, per site	Sec 12.24	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0018	Film/Video/Photo	Shoot/ Filming	$ 369.43	$ 369.00	30%	$ 377.48	$ 377.00	30%	$ 388.96	$ 389.00	30%	FY25-26	$ 359.51
		Commercial Photography shoots - large crew, per day, per site, minimum	Sec 12.24	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0018	Film/Video/Photo	Shoot/ Filming	$ 925.37	$ 925.00	30%	$ 945.54	$ 946.00	30%	$ 974.29	$ 974.00	30%	FY25-26	$ 900.51

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
		Commercial Filming - documentary, per day, per site	Sec 12.24	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0018	Film/Video/Photo	Shoot/ Filming	$ 369.43	$ 369.00	30%	$ 377.48	$ 377.00	30%	$ 388.96	$ 389.00	30%	FY25-26	$ 359.51
		Commercial Filming - outdoor simple, per day, per site	Sec 12.24	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0018	Film/Video/Photo	Shoot/ Filming	$ 925.37	$ 925.00	30%	$ 945.54	$ 946.00	30%	$ 974.29	$ 974.00	30%	FY25-26	$ 900.51
		Commercial Filming - large productions, per day, per site	Sec 12.24	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0018	Film/Video/Photo	Shoot/ Filming	$ 1,850.74	$ 1,851.00	30%	$ 1,891.08	$ 1,891.00	30%	$ 1,948.57	$ 1,949.00	30%	FY25-26	$ 1,801.03
		Commercial Filming - facility property usage, per day, per site minimum	Sec 12.24	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0018	Film/Video/Photo	Shoot/ Filming	$ 9,255.48	$ 9,255.00	30%	$ 9,457.25	$ 9,457.00	30%	$ 9,744.75	$ 9,745.00	30%	FY25-26	$ 9,006.89
30	C	Encroachment Fee - minimum fee	Sec 12.25	Yes	462691	Permits	10000	GF Annual Account Ctrl	10000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0018	Film/Video/Photo	Encroachment	$ 925.37	$ 925.00	30%	$ 945.54	$ 946.00	30%	$ 974.29	$ 974.00	30%	FY25-26	$ 900.51
31	C	Harvey Milk Center Rental Rates	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150646	REC Cultural Arts General	10001740	RP Recreation	0001	Room Rental	Rental											
		Room Rental Rates	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150646	REC Cultural Arts General	10001740	RP Recreation	0001	Room Rental	Rental											
		Group 1 = Museum Sponsored Groups	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150646	REC Cultural Arts General	10001740	RP Recreation	0001	Room Rental	Rental											
		Ball Room	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150646	REC Cultural Arts General	10001740	RP Recreation	0001	Room Rental	Rental	$ 51.35	$ 51.00	30%	$ 52.47	$ 52.00	30%	$ 54.07	$ 54.00	30%	FY25-26	$ 49.97
		Rehearsal Room	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150646	REC Cultural Arts General	10001740	RP Recreation	0001	Room Rental	Rental	$ 24.65	$ 25.00	30%	$ 25.19	$ 25.00	30%	$ 25.95	$ 26.00	30%	FY25-26	$ 23.99

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
		Exhibit Room	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150646	REC Cultural Arts General	10001740	RP Recreation	0001	Room Rental	Rental	$ 20.54	$ 21.00	30%	$ 20.99	$ 21.00	30%	$ 21.63	$ 22.00	30%	FY25-26	$ 19.99
		Portrait Studio	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150646	REC Cultural Arts General	10001740	RP Recreation	0001	Room Rental	Rental	$ 30.81	$ 31.00	30%	$ 31.48	$ 31.00	30%	$ 32.44	$ 32.00	30%	FY25-26	$ 29.98
		Group 2 = Non-Profit Groups	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150646	REC Cultural Arts General	10001740	RP Recreation	0001	Room Rental	Rental											
		Ball Room	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150646	REC Cultural Arts General	10001740	RP Recreation	0001	Room Rental	Rental	$ 102.71	$ 103.00	30%	$ 104.95	$ 105.00	30%	$ 108.14	$ 108.00	30%	FY25-26	$ 99.95
		Rehearsal Room	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150646	REC Cultural Arts General	10001740	RP Recreation	0001	Room Rental	Rental	$ 49.30	$ 49.00	30%	$ 50.37	$ 50.00	30%	$ 51.91	$ 52.00	30%	FY25-26	$ 47.98
		Exhibit Room	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150646	REC Cultural Arts General	10001740	RP Recreation	0001	Room Rental	Rental	$ 41.08	$ 41.00	30%	$ 41.98	$ 42.00	30%	$ 43.25	$ 43.00	30%	FY25-26	$ 39.98
		Portrait Studio	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150646	REC Cultural Arts General	10001740	RP Recreation	0001	Room Rental	Rental	$ 61.62	$ 62.00	30%	$ 62.97	$ 63.00	30%	$ 64.88	$ 65.00	30%	FY25-26	$ 59.97
		Group 3 = Other Groups	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150646	REC Cultural Arts General	10001740	RP Recreation	0001	Room Rental	Rental											
		Ball Room	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150646	REC Cultural Arts General	10001740	RP Recreation	0001	Room Rental	Rental	$ 205.41	$ 205.00	30%	$ 209.89	$ 210.00	30%	$ 216.27	$ 216.00	30%	FY25-26	$ 199.90
		Rehearsal Room	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150646	REC Cultural Arts General	10001740	RP Recreation	0001	Room Rental	Rental	$ 98.60	$ 99.00	30%	$ 100.75	$ 101.00	30%	$ 103.81	$ 104.00	30%	FY25-26	$ 95.95

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
		Exhibit Room	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150646	REC Cultural Arts General	10001740	RP Recreation	0001	Room Rental	Rental	$ 82.17	$ 82.00	30%	$ 83.96	$ 84.00	30%	$ 86.51	$ 87.00	30%	FY25-26	$ 79.96
		Portrait Studio	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150646	REC Cultural Arts General	10001740	RP Recreation	0001	Room Rental	Rental	$ 123.25	$ 123.00	30%	$ 125.93	$ 126.00	30%	$ 129.76	$ 130.00	30%	FY25-26	$ 119.94
32	C	Randall Museum Rental Rates	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150647	REC Cultural Arts Randall Musm	10001740	RP Recreation	0001	Room Rental	Rental											
		Group I = Non profit groups aligned with facility's mission	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150647	REC Cultural Arts Randall Musm	10001740	RP Recreation	0001	Room Rental	Rental											
		Auditorium - fee is per hour	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150647	REC Cultural Arts Randall Musm	10001740	RP Recreation	0001	Room Rental	Rental	$ 51.35	$ 51.00	30%	$ 52.47	$ 52.00	30%	$ 54.07	$ 54.00	30%	FY25-26	$ 49.97
		Buckley or Art Room - fee is per hour	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150647	REC Cultural Arts Randall Musm	10001740	RP Recreation	0001	Room Rental	Rental	$ 24.65	$ 25.00	30%	$ 25.19	$ 25.00	30%	$ 25.95	$ 26.00	30%	FY25-26	$ 23.99
		Randall Room - fee is per hour	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150647	REC Cultural Arts Randall Musm	10001740	RP Recreation	0001	Room Rental	Rental	$ 20.54	$ 21.00	30%	$ 20.99	$ 21.00	30%	$ 21.63	$ 22.00	30%	FY25-26	$ 19.99
		Art Studio/Patio - fee is per hour	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150647	REC Cultural Arts Randall Musm	10001740	RP Recreation	0001	Room Rental	Rental	$ 30.81	$ 31.00	30%	$ 31.48	$ 31.00	30%	$ 32.44	$ 32.00	30%	FY25-26	$ 29.98
		Terrace Room - fee is per hour	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150647	REC Cultural Arts Randall Musm	10001740	RP Recreation	0001	Room Rental	Rental	$ 20.54	$ 21.00	30%	$ 20.99	$ 21.00	30%	$ 21.63	$ 22.00	30%	FY25-26	$ 19.99
		East Deck - fee is per hour	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150647	REC Cultural Arts Randall Musm	10001740	RP Recreation	0001	Room Rental	Rental	$ 30.81	$ 31.00	30%	$ 31.48	$ 31.00	30%	$ 32.44	$ 32.00	30%	FY25-26	$ 29.98

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
		Lobby - fee is per hour	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150647	REC Cultural Arts Randall Musm	10001740	RP Recreation	0001	Room Rental	Rental	$ 41.08	$ 41.00	30%	$ 41.98	$ 42.00	30%	$ 43.25	$ 43.00	30%	FY25-26	$ 39.98
		Kitchen - fee is per hour	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150647	REC Cultural Arts Randall Musm	10001740	RP Recreation	0001	Room Rental	Rental	$ 20.54	$ 21.00	30%	$ 20.99	$ 21.00	30%	$ 21.63	$ 22.00	30%	FY25-26	$ 19.99
		Parking Lot - fee is per hour	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150647	REC Cultural Arts Randall Musm	10001740	RP Recreation	0001	Room Rental	Rental	$ 20.54	$ 21.00	30%	$ 20.99	$ 21.00	30%	$ 21.63	$ 22.00	30%	FY25-26	$ 19.99
		Group 2 = Non-profit groups not aligned with Randall's mission	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150647	REC Cultural Arts Randall Musm	10001740	RP Recreation	0001	Room Rental	Rental											
		Auditorium - fee is per hour	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150647	REC Cultural Arts Randall Musm	10001740	RP Recreation	0001	Room Rental	Rental	$ 102.71	$ 103.00	30%	$ 104.95	$ 105.00	30%	$ 108.14	$ 108.00	30%	FY25-26	$ 99.95
		Buckley or Art Room - fee is per hour	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150647	REC Cultural Arts Randall Musm	10001740	RP Recreation	0001	Room Rental	Rental	$ 49.30	$ 49.00	30%	$ 50.37	$ 50.00	30%	$ 51.91	$ 52.00	30%	FY25-26	$ 47.98
		Randall Room - fee is per hour	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150647	REC Cultural Arts Randall Musm	10001740	RP Recreation	0001	Room Rental	Rental	$ 41.08	$ 41.00	30%	$ 41.98	$ 42.00	30%	$ 43.25	$ 43.00	30%	FY25-26	$ 39.98
		Art Studio/Patio - fee is per hour	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150647	REC Cultural Arts Randall Musm	10001740	RP Recreation	0001	Room Rental	Rental	$ 61.62	$ 62.00	30%	$ 62.97	$ 63.00	30%	$ 64.88	$ 65.00	30%	FY25-26	$ 59.97
		Terrace Room - fee is per hour	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150647	REC Cultural Arts Randall Musm	10001740	RP Recreation	0001	Room Rental	Rental	$ 41.08	$ 41.00	30%	$ 41.98	$ 42.00	30%	$ 43.25	$ 43.00	30%	FY25-26	$ 39.98
		East Deck - fee is per hour	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150647	REC Cultural Arts Randall Musm	10001740	RP Recreation	0001	Room Rental	Rental	$ 61.62	$ 62.00	30%	$ 62.97	$ 63.00	30%	$ 64.88	$ 65.00	30%	FY25-26	$ 59.97

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
		Lobby - fee is per hour	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150647	REC Cultural Arts Randall Musm	10001740	RP Recreation	0001	Room Rental	Rental	$ 82.17	$ 82.00	30%	$ 83.96	$ 84.00	30%	$ 86.51	$ 87.00	30%	FY25-26	$ 79.96
		Kitchen - fee is per hour	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150647	REC Cultural Arts Randall Musm	10001740	RP Recreation	0001	Room Rental	Rental	$ 41.08	$ 41.00	30%	$ 41.98	$ 42.00	30%	$ 43.25	$ 43.00	30%	FY25-26	$ 39.98
		Parking Lot - fee is per hour	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150647	REC Cultural Arts Randall Musm	10001740	RP Recreation	0001	Room Rental	Rental	$ 20.54	$ 21.00	30%	$ 20.99	$ 21.00	30%	$ 21.63	$ 22.00	30%	FY25-26	$ 19.99
		Group 3 = Private Groups	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150647	REC Cultural Arts Randall Musm	10001740	RP Recreation	0001	Room Rental	Rental											
		Auditorium - fee is per hour	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150647	REC Cultural Arts Randall Musm	10001740	RP Recreation	0001	Room Rental	Rental	$ 205.41	$ 205.00	30%	$ 209.89	$ 210.00	30%	$ 216.27	$ 216.00	30%	FY25-26	$ 199.90
		Buckley or Art Room - fee is per hour	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150647	REC Cultural Arts Randall Musm	10001740	RP Recreation	0001	Room Rental	Rental	$ 98.60	$ 99.00	30%	$ 100.75	$ 101.00	30%	$ 103.81	$ 104.00	30%	FY25-26	$ 95.95
		Randall Room - fee is per hour	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150647	REC Cultural Arts Randall Musm	10001740	RP Recreation	0001	Room Rental	Rental	$ 82.17	$ 82.00	30%	$ 83.96	$ 84.00	30%	$ 86.51	$ 87.00	30%	FY25-26	$ 79.96
		Art Studio/Patio - fee is per hour	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150647	REC Cultural Arts Randall Musm	10001740	RP Recreation	0001	Room Rental	Rental	$ 123.25	$ 123.00	30%	$ 125.93	$ 126.00	30%	$ 129.76	$ 130.00	30%	FY25-26	$ 119.94
		Terrace Room - fee is per hour	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150647	REC Cultural Arts Randall Musm	10001740	RP Recreation	0001	Room Rental	Rental	$ 82.17	$ 82.00	30%	$ 83.96	$ 84.00	30%	$ 86.51	$ 87.00	30%	FY25-26	$ 79.96
		East Deck - fee is per hour	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150647	REC Cultural Arts Randall Musm	10001740	RP Recreation	0001	Room Rental	Rental	$ 123.25	$ 123.00	30%	$ 125.93	$ 126.00	30%	$ 129.76	$ 130.00	30%	FY25-26	$ 119.94

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
		Lobby - fee is per hour	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150647	REC Cultural Arts Randall Musm	10001740	RP Recreation	0001	Room Rental	Rental	$ 164.33	$ 164.00	30%	$ 167.91	$ 168.00	30%	$ 173.02	$ 173.00	30%	FY25-26	$ 159.92
		Kitchen - fee is per hour	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150647	REC Cultural Arts Randall Musm	10001740	RP Recreation	0001	Room Rental	Rental	$ 82.17	$ 82.00	30%	$ 83.96	$ 84.00	30%	$ 86.51	$ 87.00	30%	FY25-26	$ 79.96
		Parking Lot - fee is per hour	Sec 12.47	Yes	435351	Rentals-Recreation Facilities	10000	GF Annual Account Ctrl	10000	Operating	150647	REC Cultural Arts Randall Musm	10001740	RP Recreation	0001	Room Rental	Rental	$ 20.54	$ 21.00	30%	$ 20.99	$ 21.00	30%	$ 21.63	$ 22.00	30%	FY25-26	$ 19.99
33	D	Swimming Pool Entry Fees	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry											
		Children - (0-17)																										
	D	Children Admission - Rec swim and Lap swim	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 1.64	$ 2.00	10%	$ 1.68	$ 2.00	10%	$ 1.73	$ 2.00	10%	FY25-26	$ 1.60
	D	Monthly Pass - not including lessons	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 26.29	$ 26.00	10%	$ 26.87	$ 27.00	10%	$ 27.68	$ 28.00	10%	FY25-26	$ 25.59
	D	Summer Pass	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 32.87	$ 33.00	30%	$ 33.58	$ 34.00	30%	$ 34.60	$ 35.00	30%	FY25-26	$ 31.98
	D	Yearly Swim Pass	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 279.31	$ 279.00	30%	$ 285.39	$ 285.00	30%	$ 294.07	$ 294.00	30%	FY25-26	$ 271.80
	D	Water Exercise - fee is per 10-session pack	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 32.87	$ 33.00	30%	$ 33.58	$ 34.00	30%	$ 34.60	$ 35.00	30%	FY25-26	$ 31.98
		Adult - (18-64)																										
	D	Adult Admission - Recreation Swim and Lap Swim	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 8.21	$ 8.00	30%	$ 8.39	$ 8.00	30%	$ 8.65	$ 9.00	30%	FY25-26	$ 7.99
	D	Water Exercise	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 11.50	$ 12.00	30%	$ 11.75	$ 12.00	30%	$ 12.11	$ 12.00	30%	FY25-26	$ 11.19
	D	Monthly Swim Pass (not including lessons)	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 108.44	$ 108.00	30%	$ 110.80	$ 111.00	30%	$ 114.17	$ 114.00	30%	FY25-26	$ 105.52
	D	Recreation Swim Scrip Ticket for 10 Sessions	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 73.93	$ 74.00	30%	$ 75.55	$ 76.00	30%	$ 77.84	$ 78.00	30%	FY25-26	$ 71.95
	D	Yearly Swim Pass	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 985.79	$ 986.00	30%	$ 1,007.28	$ 1,007.00	30%	$ 1,037.90	$ 1,038.00	30%	FY25-26	$ 959.31
	D	Water Exercise Scrip Ticket - 10 sessions	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 98.58	$ 99.00	30%	$ 100.73	$ 101.00	30%	$ 103.79	$ 104.00	30%	FY25-26	$ 95.93
		Seniors (65+)																										
	D	Senior Admission - Recreation swim and Lap swim	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 6.57	$ 7.00	30%	$ 6.72	$ 7.00	30%	$ 6.92	$ 7.00	30%	FY25-26	$ 6.40
	D	Monthly Swim Pass (not including lessons)	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 57.52	$ 58.00	30%	$ 58.77	$ 59.00	30%	$ 60.56	$ 61.00	30%	FY25-26	$ 55.97
	D	Recreation Swim Scrip Ticket for 10 Sessions	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 34.51	$ 35.00	30%	$ 35.26	$ 35.00	30%	$ 36.33	$ 36.00	30%	FY25-26	$ 33.58
	D	Yearly Swim Pass	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 657.19	$ 657.00	30%	$ 671.52	$ 672.00	30%	$ 691.93	$ 692.00	30%	FY25-26	$ 639.54
	D	Water Exercise Scrip Ticket - 10 sessions	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 50.94	$ 51.00	30%	$ 52.05	$ 52.00	30%	$ 53.64	$ 54.00	30%	FY25-26	$ 49.57
		Economic Need																										
	D	Monthly Swim Pass (not including lessons)	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 60.80	$ 61.00	30%	$ 62.13	$ 62.00	30%	$ 64.02	$ 64.00	30%	FY25-26	$ 59.17
	D	Recreation Swim Scrip Ticket for 10 Sessions	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 34.51	$ 35.00	30%	$ 35.26	$ 35.00	30%	$ 36.33	$ 36.00	30%	FY25-26	$ 33.58
	D	Yearly Swim Pass	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 657.19	$ 657.00	30%	$ 671.52	$ 672.00	30%	$ 691.93	$ 692.00	30%	FY25-26	$ 639.54
	D	Water Exercise Scrip Ticket - 10 sessions	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 50.94	$ 51.00	30%	$ 52.05	$ 52.00	30%	$ 53.64	$ 54.00	30%	FY25-26	$ 49.57
		Lessons																										
	D	Preschool/Tiny Tots (with parent), fee is for 10 weeks/10 Sessions	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 87.10	$ 87.00	30%	$ 88.99	$ 89.00	30%	$ 91.70	$ 92.00	30%	FY25-26	$ 84.76
	D	Youth 6 years / 48" inch 30 min, fee is for 10 weeks/10 Sessions	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 41.07	$ 41.00	30%	$ 41.97	$ 42.00	30%	$ 43.25	$ 43.00	30%	FY25-26	$ 39.97

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
	D	Youth 6 years / 48" inch 40 min, fee is for 10 weeks/10 Sessions	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 69.01	$ 69.00	30%	$ 70.51	$ 71.00	30%	$ 72.65	$ 73.00	30%	FY25-26	$ 67.15
	D	Adult, fee is for 10 weeks/10 Sessions	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 110.10	$ 110.00	30%	$ 112.50	$ 113.00	30%	$ 115.92	$ 116.00	30%	FY25-26	$ 107.14
	D	Water Fitness (all ages) one class	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 11.50	$ 12.00	30%	$ 11.75	$ 12.00	30%	$ 12.11	$ 12.00	30%	FY25-26	$ 11.19
	D	Semi-private (2-3 students per instructor) 5 classes/30 min	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 172.55	$ 173.00	30%	$ 176.31	$ 176.00	30%	$ 181.67	$ 182.00	30%	FY25-26	$ 167.91
	D	Private 5 classes/30 min	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 262.93	$ 263.00	30%	$ 268.66	$ 269.00	30%	$ 276.83	$ 277.00	30%	FY25-26	$ 255.87
	D	Pre-Competitive Swim Teams 10 classes/60 min	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 82.17	$ 82.00	30%	$ 83.96	$ 84.00	30%	$ 86.51	$ 87.00	30%	FY25-26	$ 79.96
		Classes - fees do not included the cost of material or certification costs																										
	D	CPR	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 103.53	$ 104.00	30%	$ 105.79	$ 106.00	30%	$ 109.00	$ 109.00	30%	FY25-26	$ 100.75
	D	First Aid	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 87.10	$ 87.00	30%	$ 88.99	$ 89.00	30%	$ 91.70	$ 92.00	30%	FY25-26	$ 84.76
	D	Lifeguard Training	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 172.55	$ 173.00	30%	$ 176.31	$ 176.00	30%	$ 181.67	$ 182.00	30%	FY25-26	$ 167.91
	D	Lifeguard Training - Challenge	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 82.17	$ 82.00	30%	$ 83.96	$ 84.00	30%	$ 86.51	$ 87.00	30%	FY25-26	$ 79.96
	D	Pet First Aid	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 60.80	$ 61.00	30%	$ 62.13	$ 62.00	30%	$ 64.02	$ 64.00	30%	FY25-26	$ 59.17
	D	Stroke Clinic	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 205.41	$ 205.00	30%	$ 209.89	$ 210.00	30%	$ 216.27	$ 216.00	30%	FY25-26	$ 199.90
	D	Title-22	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 172.55	$ 173.00	30%	$ 176.31	$ 176.00	30%	$ 181.67	$ 182.00	30%	FY25-26	$ 167.91
	D	Water Safety Instructor	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 172.55	$ 173.00	30%	$ 176.31	$ 176.00	30%	$ 181.67	$ 182.00	30%	FY25-26	$ 167.91
		Age Group/Masters/Marionettes swim teams																										
	C	MOU + Age Group Teams/Marionettes - per hour	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 39.44	$ 39.00	30%	$ 40.30	$ 40.00	30%	$ 41.52	$ 42.00	30%	FY25-26	$ 38.38
	C	MOU Master Swim Teams - per hour	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 75.59	$ 76.00	30%	$ 77.24	$ 77.00	30%	$ 79.59	$ 80.00	30%	FY25-26	$ 73.56
	C	MOU Additional Lanes	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 9.86	$ 10.00	30%	$ 10.07	$ 10.00	30%	$ 10.38	$ 10.00	30%	FY25-26	$ 9.60
	C	Pool Rentals per hour	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 156.08	$ 156.00	30%	$ 159.49	$ 159.00	30%	$ 164.33	$ 164.00	30%	FY25-26	$ 151.89
	C	Pool Rentals per lane per hour	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 32.86	$ 33.00	30%	$ 33.58	$ 34.00	30%	$ 34.60	$ 35.00	30%	FY25-26	$ 31.98
		Pool Rental - Special Event																										
	C	Special Events 1-20 people, fee is per hour, two(2) hour minimum	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 287.52	$ 288.00	30%	$ 293.79	$ 294.00	30%	$ 302.72	$ 303.00	30%	FY25-26	$ 279.80
	C	Special Event - every additional 10 People, fee is per hour, two(2) hour minimum	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 82.15	$ 82.00	30%	$ 83.94	$ 84.00	30%	$ 86.49	$ 86.00	30%	FY25-26	$ 79.94
		Birthday Pool Package																										
	D	Birthday Package- MLK or Sava Pool, 1-20 Residents	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 517.54	$ 518.00	30%	$ 528.82	$ 529.00	30%	$ 544.90	$ 545.00	30%	FY25-26	$ 503.64
	D	Birthday Package- MLK or Sava Pool 1-20, Non-Residents	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 681.84	$ 682.00	30%	$ 696.70	$ 697.00	30%	$ 717.88	$ 718.00	30%	FY25-26	$ 663.52
	D	Birthday Package- Hamilton Pool 1-20 People Residents	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 657.19	$ 657.00	30%	$ 671.52	$ 672.00	30%	$ 691.93	$ 692.00	30%	FY25-26	$ 639.54
	D	Birthday Package- Hamilton Pool 1-20 People Non-Residents	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 903.64	$ 904.00	30%	$ 923.34	$ 923.00	30%	$ 951.41	$ 951.00	30%	FY25-26	$ 879.37
	D	Birthday Package- Hamilton Pool- each additional participant	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 27.93	$ 28.00	30%	$ 28.54	$ 29.00	30%	$ 29.41	$ 29.00	30%	FY25-26	$ 27.18
	D	Birthday Package- Hamilton Pool with Rec Director Activities- Resident	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 903.64	$ 904.00	30%	$ 923.34	$ 923.00	30%	$ 951.41	$ 951.00	30%	FY25-26	$ 879.37
	D	Birthday Package- Hamilton Pool with Rec Director Activities- Non-Resident	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 1,067.93	$ 1,068.00	30%	$ 1,091.22	$ 1,091.00	30%	$ 1,124.39	$ 1,124.00	30%	FY25-26	$ 1,039.25
	D	Birthday Package- Hamilton Pool with Rec Director Activities- each additional participant	Sec 12.40	Yes	462651	Swim Pool Fees	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0237	Aquatics Rentals	Entry	$ 36.15	$ 36.00	30%	$ 36.93	$ 37.00	30%	$ 38.06	$ 38.00	30%	FY25-26	$ 35.17
34	D	Summer Day Camp	Sec 12.15	Yes	462699	Other Recreational Svc Chgs	10000	GF Annual Account Ctrl	10000	Operating	150654	REC Community Services	10001740	RP Recreation	0239	Community Services	Enrollment											
	D	Standard - Resident	Sec 12.15		462699	Other Recreational Svc Chgs	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0241	Leisure Services		$ 188.88	$ 189.00	30%	$ 193.00	$ 193.00	30%	$ 198.86	$ 199.00	30%	FY25-26	$ 183.81
	D	Standard - Non-resident	Sec 12.15		462699	Other Recreational Svc Chgs	10000	GF Annual Account Ctrl	10000	Operating	150666	REC Sports & Athletics	10001740	RP Recreation	0242	Sports and Athletics		$ 275.82	$ 276.00	30%	$ 281.84	$ 282.00	30%	$ 290.40	$ 290.00	30%	FY25-26	$ 268.41
	D	Specialty Camps - Resident	Sec 12.15															$ 377.76	$ 378.00	30%	$ 385.99	$ 386.00	30%	$ 397.73	$ 398.00	30%	FY25-26	$ 367.61
	D	Specialty Camps - Non-resident	Sec 12.15															$ 551.65	$ 552.00	30%	$ 563.67	$ 564.00	30%	$ 580.81	$ 581.00	30%	FY25-26	$ 536.83
	D	Tennis Camps - Resident	Sec 12.15															$ 314.80	$ 315.00	30%	$ 321.66	$ 322.00	30%	$ 331.44	$ 331.00	30%	FY25-26	$ 306.34
	D	Harvey Milk Center - Resident	Sec 12.15															$ 289.31	$ 289.00	30%	$ 295.62	$ 296.00	30%	$ 304.61	$ 305.00	30%	FY25-26	$ 281.54
	D	Randall Museum Day Camps	Sec 12.15															$ 320.38	$ 320.00	30%	$ 327.36	$ 327.00	30%	$ 337.32	$ 337.00	30%	FY25-26	$ 311.78
	D	Randall Museum Mather Youth Camp 5 days - Resident	Sec 12.15															$ 439.37	$ 439.00	30%	$ 448.95	$ 449.00	30%	$ 462.60	$ 463.00	30%	FY25-26	$ 427.57

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
	D	Randall Museum Mather Youth Camp 5 days - Non-resident	Sec 12.15									REC Cultural Arts Sharon Arts		RP Recreation				$ 643.81	$ 644.00	30%	$ 657.85	$ 658.00	30%	$ 677.85	$ 678.00	30%	FY25-26	$ 626.52
35	D	Sharon Art Studio Classes Fees	Sec 12.27	Yes	462699	Other Recreational Svc Chgs	10000	GF Annual Account Ctrl	10000	Operating	150650	REC Cultural Arts Sharon Arts	10001740	RP Recreation	0250	Sharon Arts	Class											
	D	Adults - Ceramics Class	Sec 12.27	Yes	462699	Other Recreational Svc Chgs	10000	GF Annual Account Ctrl	10000	Operating	150650	REC Cultural Arts Sharon Arts	10001740	RP Recreation	0250	Sharon Arts	Class	$ 276.18	$ 276.00	30%	$ 282.20	$ 282.00	30%	$ 290.78	$ 291.00	30%	FY25-26	$ 268.76
	D	Adults - Glass Class	Sec 12.27	Yes	462699	Other Recreational Svc Chgs	10000	GF Annual Account Ctrl	10000	Operating	150650	REC Cultural Arts Sharon Arts	10001740	RP Recreation	0250	Sharon Arts	Class	$ 199.06	$ 199.00	30%	$ 203.40	$ 203.00	30%	$ 209.58	$ 210.00	30%	FY25-26	$ 193.72
	D	Adults - Jewelry-General Class	Sec 12.27	Yes	462699	Other Recreational Svc Chgs	10000	GF Annual Account Ctrl	10000	Operating	150650	REC Cultural Arts Sharon Arts	10001740	RP Recreation	0250	Sharon Arts	Class	$ 199.06	$ 199.00	30%	$ 203.40	$ 203.00	30%	$ 209.58	$ 210.00	30%	FY25-26	$ 193.72
	D	Adults - Jewelry-Enamel Class	Sec 12.27	Yes	462699	Other Recreational Svc Chgs	10000	GF Annual Account Ctrl	10000	Operating	150650	REC Cultural Arts Sharon Arts	10001740	RP Recreation	0250	Sharon Arts	Class	$ 158.86	$ 159.00	30%	$ 162.32	$ 162.00	30%	$ 167.26	$ 167.00	30%	FY25-26	$ 154.59
	D	Adults - Drawing-General Class	Sec 12.27	Yes	462699	Other Recreational Svc Chgs	10000	GF Annual Account Ctrl	10000	Operating	150650	REC Cultural Arts Sharon Arts	10001740	RP Recreation	0250	Sharon Arts	Class	$ 145.26	$ 145.00	30%	$ 148.43	$ 148.00	30%	$ 152.94	$ 153.00	30%	FY25-26	$ 141.36
	D	Adults - Mosaics Class	Sec 12.27	Yes	462699	Other Recreational Svc Chgs	10000	GF Annual Account Ctrl	10000	Operating	150650	REC Cultural Arts Sharon Arts	10001740	RP Recreation	0250	Sharon Arts	Class	$ 111.19	$ 111.00	30%	$ 113.61	$ 114.00	30%	$ 117.07	$ 117.00	30%	FY25-26	$ 108.20
	D	Adults - Life Drawing	Sec 12.27	Yes	462699	Other Recreational Svc Chgs	10000	GF Annual Account Ctrl	10000	Operating	150650	REC Cultural Arts Sharon Arts	10001740	RP Recreation	0250	Sharon Arts	Class	$ 89.67	$ 90.00	30%	$ 91.62	$ 92.00	30%	$ 94.41	$ 94.00	30%	FY25-26	$ 87.26
		PROGRAM - NEIGHBORHOOD SERVICES																										
36	D	Latchkey & Afterschool Programs	Sec 12.30	Yes	462699	Other Recreational Svc Chgs	10000	GF Annual Account Ctrl	10000	Operating	150654	REC Community Services	10001740	RP Recreation	0239	Community Services	Students											
	D	School year, M-F, per day (changed from per month in 2009)	Sec 12.30															$ 5.91	$ 6.00	30%	$ 6.04	$ 6.00	30%	$ 6.23	$ 6.00	30%	FY25-26	$ 5.76
37	D	Tiny Tots Program	Sec 12.39	Yes	462699	Other Recreational Svc Chgs	10000	GF Annual Account Ctrl	10000	Operating	150654	REC Community Services	10001740	RP Recreation	0239	Community Services	Enrollment											
	D	Traditional Tiny Tots - fee is for 10-visit pack	Sec 12.39	Yes	462699	Other Recreational Svc Chgs	10000	GF Annual Account Ctrl	10000	Operating	150654	REC Community Services	10001740	RP Recreation	0239	Community Services	Enrollment	$ 53.80	$ 54.00	30%	$ 54.97	$ 55.00	30%	$ 56.64	$ 57.00	30%	FY25-26	$ 52.36
	D	Play Groups - fee for drop in	Sec 12.39	Yes	462699	Other Recreational Svc Chgs	10000	GF Annual Account Ctrl	10000	Operating	150654	REC Community Services	10001740	RP Recreation	0239	Community Services	Enrollment	$ 5.38	$ 5.00	30%	$ 5.50	$ 5.00	30%	$ 5.66	$ 6.00	30%	FY25-26	$ 5.24
	D	Play Groups - fee for 10-visit pack	Sec 12.39	Yes	462699	Other Recreational Svc Chgs	10000	GF Annual Account Ctrl	10000	Operating	150654	REC Community Services	10001740	RP Recreation	0239	Community Services	Enrollment	$ 35.87	$ 36.00	30%	$ 36.65	$ 37.00	30%	$ 37.76	$ 38.00	30%	FY25-26	$ 34.90
	D	Kids' Gym - fee for drop in	Sec 12.39	Yes	462699	Other Recreational Svc Chgs	10000	GF Annual Account Ctrl	10000	Operating	150654	REC Community Services	10001740	RP Recreation	0239	Community Services	Enrollment	$ 7.17	$ 7.00	30%	$ 7.33	$ 7.00	30%	$ 7.55	$ 8.00	30%	FY25-26	$ 6.98
	D	Kids' Gym - fee for 10-visit pack	Sec 12.39	Yes	462699	Other Recreational Svc Chgs	10000	GF Annual Account Ctrl	10000	Operating	150654	REC Community Services	10001740	RP Recreation	0239	Community Services	Enrollment	$ 53.80	$ 54.00	30%	$ 54.97	$ 55.00	30%	$ 56.64	$ 57.00	30%	FY25-26	$ 52.36
	D	Arts and Crafts - fee for drop in	Sec 12.39	Yes	462699	Other Recreational Svc Chgs	10000	GF Annual Account Ctrl	10000	Operating	150654	REC Community Services	10001740	RP Recreation	0239	Community Services	Enrollment	$ 7.17	$ 7.00	30%	$ 7.33	$ 7.00	30%	$ 7.55	$ 8.00	30%	FY25-26	$ 6.98
	D	Arts and Crafts - fee for 10-visit pack	Sec 12.39	Yes	462699	Other Recreational Svc Chgs	10000	GF Annual Account Ctrl	10000	Operating	150654	REC Community Services	10001740	RP Recreation	0239	Community Services	Enrollment	$ 53.80	$ 54.00	30%	$ 54.97	$ 55.00	30%	$ 56.64	$ 57.00	30%	FY25-26	$ 52.36
	D	Special Programs - fee for drop in	Sec 12.39	Yes	462699	Other Recreational Svc Chgs	10000	GF Annual Account Ctrl	10000	Operating	150654	REC Community Services	10001740	RP Recreation	0239	Community Services	Enrollment	$ 5.38	$ 5.00	30%	$ 5.50	$ 5.00	30%	$ 5.66	$ 6.00	30%	FY25-26	$ 5.24
	D	Special Programs - fee for 10-visit pack	Sec 12.39	Yes	462699	Other Recreational Svc Chgs	10000	GF Annual Account Ctrl	10000	Operating	150654	REC Community Services	10001740	RP Recreation	0239	Community Services	Enrollment	$ 35.87	$ 36.00	30%	$ 36.65	$ 37.00	30%	$ 37.76	$ 38.00	30%	FY25-26	$ 34.90
38	C	Recreation Program Fees	Sec 12.44	Yes	462699	Other Recreational Svc Chgs	10000	GF Annual Account Ctrl	10000	Operating	Various	Various	10001740	RP Recreation	Various	Various	Enrollment											
	C	(a) Authorization to Impose Fees. The Department may set fees under this Section 12.44 for any and all Recreation Programs it may offer to the public, unless otherwise specified, subject to the prior approval of the Recreation and Park Commission. The Department shall publish any approved fees on its website.	Sec 12.44																									

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
	C	(b) Fees Based on Cost Recovery. The fee for each Recreation Program shall not exceed the estimated Operating Costs of that Program in the coming fiscal year, divided by the total number of slots that the Department will offer in the coming year for that Program; provided, however, that (1) the Department shall seek to recover not more than 75% of the estimated Operating Costs of Programs open to youth or seniors or persons with disabilities, with the exception of Camp Mather for which the fee may be based on 100% of the estimated Operating Costs; and (2) the Department shall give the highest priority to recovering not more than 50% of the costs of Programs where the Commission has found that a further reduction in the fee is necessary to provide benefits to the community at large.	Sec 12.44																									
	C	(c) Scholarship Policy. The Commission shall review and update its March 2007 Scholarship Policy to provide discounts for Recreation Programs to qualifying San Francisco residents who are any of the following: (1) members of a household with income equal to or less than 250% of the federal poverty level as determined by the United States Department Health and Human Services' Federal Poverty Guidelines, (2) youth in foster care, (3) unhoused, or (4) families living in [public housing – TO BE DEFINED]. This subsection (c) is not intended to affect Camp Mather Low Income Fee Reductions as set forth in Park Code Section 12.04.	Sec 12.44																									
	D	Level 1 Step 1	Sec 12.44	Yes	462699	Recreational	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0241	Leisure Services		$ 0.43	$ -	30%	$ 0.44	$ -	30%	$ 0.45	$ -	30%	FY25-26	$ 0.42
	D	Level 1 Step 2	Sec 12.44	Yes	462699	Recreational	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0241	Leisure Services		$ 0.85	$ 1.00	30%	$ 0.87	$ 1.00	30%	$ 0.90	$ 1.00	30%	FY25-26	$ 0.83
	D	Level 1 Step 3	Sec 12.44	Yes	462699	Recreational	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0241	Leisure Services		$ 1.28	$ 1.00	30%	$ 1.31	$ 1.00	30%	$ 1.35	$ 1.00	30%	FY25-26	$ 1.25
	D	Level 1 Step 4	Sec 12.44	Yes	462699	Recreational	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0241	Leisure Services		$ 1.71	$ 2.00	30%	$ 1.74	$ 2.00	30%	$ 1.80	$ 2.00	30%	FY25-26	$ 1.66
	D	Level 1 Step 5	Sec 12.44	Yes	462699	Recreational	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0241	Leisure Services		$ 2.13	$ 2.00	30%	$ 2.18	$ 2.00	30%	$ 2.25	$ 2.00	30%	FY25-26	$ 2.08
	D	Level 2 Step 1	Sec 12.44	Yes	462699	Recreational	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0241	Leisure Services		$ 2.56	$ 3.00	30%	$ 2.62	$ 3.00	30%	$ 2.69	$ 3.00	30%	FY25-26	$ 2.49
	D	Level 2 Step 2	Sec 12.44	Yes	462699	Recreational	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0241	Leisure Services		$ 2.99	$ 3.00	30%	$ 3.05	$ 3.00	30%	$ 3.14	$ 3.00	30%	FY25-26	$ 2.91
	D	Level 2 Step 3	Sec 12.44	Yes	462699	Recreational	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0241	Leisure Services		$ 3.41	$ 3.00	30%	$ 3.49	$ 3.00	30%	$ 3.59	$ 4.00	30%	FY25-26	$ 3.32
	D	Level 2 Step 4	Sec 12.44	Yes	462699	Recreational	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0241	Leisure Services		$ 3.84	$ 4.00	30%	$ 3.92	$ 4.00	30%	$ 4.04	$ 4.00	30%	FY25-26	$ 3.74
	D	Level 2 Step 5	Sec 12.44	Yes	462699	Recreational	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0241	Leisure Services		$ 5.12	$ 5.00	30%	$ 5.23	$ 5.00	30%	$ 5.39	$ 5.00	30%	FY25-26	$ 4.98
	D	Level 3 Step 1	Sec 12.44	Yes	462699	Recreational	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0241	Leisure Services		$ 6.83	$ 7.00	30%	$ 6.97	$ 7.00	30%	$ 7.19	$ 7.00	30%	FY25-26	$ 6.64
	D	Level 3 Step 2	Sec 12.44	Yes	462699	Recreational	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0241	Leisure Services		$ 8.53	$ 9.00	30%	$ 8.72	$ 9.00	30%	$ 8.98	$ 9.00	30%	FY25-26	$ 8.30
	D	Level 3 Step 3	Sec 12.44	Yes	462699	Recreational	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0241	Leisure Services		$ 10.24	$ 10.00	30%	$ 10.46	$ 10.00	30%	$ 10.78	$ 11.00	30%	FY25-26	$ 9.96
	D	Level 3 Step 4	Sec 12.44	Yes	462699	Recreational	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0241	Leisure Services		$ 11.94	$ 12.00	30%	$ 12.21	$ 12.00	30%	$ 12.58	$ 13.00	30%	FY25-26	$ 11.62
	D	Level 3 Step 5	Sec 12.44	Yes	462699	Recreational	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0241	Leisure Services		$ 13.65	$ 14.00	30%	$ 13.95	$ 14.00	30%	$ 14.37	$ 14.00	30%	FY25-26	$ 13.28
	D	Level 4 Step 1	Sec 12.44	Yes	462699	Recreational	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0241	Leisure Services		$ 20.48	$ 20.00	30%	$ 20.92	$ 21.00	30%	$ 21.56	$ 22.00	30%	FY25-26	$ 19.93
	D	Level 4 Step 2	Sec 12.44	Yes	462699	Recreational	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0241	Leisure Services		$ 27.30	$ 27.00	30%	$ 27.90	$ 28.00	30%	$ 28.75	$ 29.00	30%	FY25-26	$ 26.57
	D	Level 4 Step 3	Sec 12.44	Yes	462699	Recreational	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0241	Leisure Services		$ 34.13	$ 34.00	30%	$ 34.87	$ 35.00	30%	$ 35.93	$ 36.00	30%	FY25-26	$ 33.21
	D	Level 4 Step 4	Sec 12.44	Yes	462699	Recreational	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0241	Leisure Services		$ 40.95	$ 41.00	30%	$ 41.85	$ 42.00	30%	$ 43.12	$ 43.00	30%	FY25-26	$ 39.85
	D	Level 4 Step 5	Sec 12.44	Yes	462699	Recreational	10000	GF Annual Account Ctrl	10000	Operating	150659	REC Leisure Services	10001740	RP Recreation	0241	Leisure Services		$ 47.78	$ 48.00	30%	$ 48.82	$ 49.00	30%	$ 50.31	$ 50.00	30%	FY25-26	$ 46.50

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq. Fee	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
39	C	Reservation Administrative Fees	Sec 12.45	Yes		Various																						
	C	Refund processing fee, or 20% of the fee, whichever is greater	Sec 12.45															$ 17.06	$ 17.00	30%	$ 17.44	$ 17.00	30%	$ 17.97	$ 18.00	30%	FY25-26	$ 16.61
	C	Program withdrawal fee, or 20% of the fee, whichever is greater	Sec 12.45															$ 17.06	$ 17.00	30%	$ 17.44	$ 17.00	30%	$ 17.97	$ 18.00	30%	FY25-26	$ 16.61
	C	Cancellation fee, or 20% of fee, whichever is greater for cancellation of facility rental reservation	Sec 12.45															$ 34.13	$ 34.00	30%	$ 34.87	$ 35.00	30%	$ 35.93	$ 36.00	30%	FY25-26	$ 33.21
	C	Application fee for special event, non-refundable	Sec 12.45															$ 85.32	$ 85.00	30%	$ 87.18	$ 87.00	30%	$ 89.83	$ 90.00	30%	FY25-26	$ 83.03
	C	Cancellation or reschedule of Athletic Field Permit	Sec 12.45															$ 41.08	$ 41.00	30%	$ 41.98	$ 42.00	30%	$ 43.25	$ 43.00	30%	FY25-26	$ 39.98
	D	Scholarship fee for recreation programs to fund reduced and waived fees for said programs for members of the public with demonstrated financial hardship.	Sec 12.44b	Yes								All Recreation Programs						$ 5.14	$ 5.00	30%	$ 5.25	$ 5.00	30%	$ 5.41	$ 5.00	30%	FY25-26	$ 5.00
40	D	Athletic Leagues - Public Benefit Prog.	Sec 12.48	Yes	462699	Other Recreational Service Charges	10000	GF Annual Account Ctrl	10000	Operating	150666	REC Sports & Athletics	10001740	RP Recreation	0242	Sports and Athletics	Enrollment											
	D	Public Benefit Youth (Min)	Sec 12.48	Yes	462699	Other Recreational Service Charges	10000	GF Annual Account Ctrl	10000	Operating	150666	REC Sports & Athletics	10001740	RP Recreation	0242	Sports and Athletics	Enrollment	$ 16.43	$ 16.00	30%	$ 16.79	$ 17.00	30%	$ 17.30	$ 17.00	30%	FY25-26	$ 15.99
	D	Public Benefit Youth (Max)	Sec 12.48	Yes	462699	Other Recreational Service Charges	10000	GF Annual Account Ctrl	10000	Operating	150666	REC Sports & Athletics	10001740	RP Recreation	0242	Sports and Athletics	Enrollment	$ 41.08	$ 41.00	30%	$ 41.98	$ 42.00	30%	$ 43.25	$ 43.00	30%	FY25-26	$ 39.98
	D	Public Benefit Adult (Min)	Sec 12.48	Yes	462699	Other Recreational Service Charges	10000	GF Annual Account Ctrl	10000	Operating	150666	REC Sports & Athletics	10001740	RP Recreation	0242	Sports and Athletics	Enrollment	$ 49.30	$ 49.00	30%	$ 50.37	$ 50.00	30%	$ 51.91	$ 52.00	30%	FY25-26	$ 47.98
	D	Public Benefit Adult (Max)	Sec 12.48	Yes	462699	Other Recreational Service Charges	10000	GF Annual Account Ctrl	10000	Operating	150666	REC Sports & Athletics	10001740	RP Recreation	0242	Sports and Athletics	Enrollment	$ 82.17	$ 82.00	30%	$ 83.96	$ 84.00	30%	$ 86.51	$ 87.00	30%	FY25-26	$ 79.96
	D	Revenue Program Youth (Min)	Sec 12.48	Yes	462699	Other Recreational Service Charges	10000	GF Annual Account Ctrl	10000	Operating	150666	REC Sports & Athletics	10001740	RP Recreation	0242	Sports and Athletics	Enrollment	$ 41.08	$ 41.00	30%	$ 41.98	$ 42.00	30%	$ 43.25	$ 43.00	30%	FY25-26	$ 39.98
	D	Revenue Program Youth (Max)	Sec 12.48	Yes	462699	Other Recreational Service Charges	10000	GF Annual Account Ctrl	10000	Operating	150666	REC Sports & Athletics	10001740	RP Recreation	0242	Sports and Athletics	Enrollment	$ 82.17	$ 82.00	30%	$ 83.96	$ 84.00	30%	$ 86.51	$ 87.00	30%	FY25-26	$ 79.96
	D	Revenue Program Adult (Min)	Sec 12.48	Yes	462699	Other Recreational Service Charges	10000	GF Annual Account Ctrl	10000	Operating	150666	REC Sports & Athletics	10001740	RP Recreation	0242	Sports and Athletics	Enrollment	$ 82.17	$ 82.00	30%	$ 83.96	$ 84.00	30%	$ 86.51	$ 87.00	30%	FY25-26	$ 79.96
	D	Revenue Program Adult (Max)	Sec 12.48	Yes	462699	Other Recreational Service Charges	10000	GF Annual Account Ctrl	10000	Operating	150666	REC Sports & Athletics	10001740	RP Recreation	0242	Sports and Athletics	Enrollment	$ 115.03	$ 115.00	30%	$ 117.54	$ 118.00	30%	$ 121.11	$ 121.00	30%	FY25-26	$ 111.94
	D	For Profit Program Youth (Min)	Sec 12.48	Yes	462699	Other Recreational Service Charges	10000	GF Annual Account Ctrl	10000	Operating	150666	REC Sports & Athletics	10001740	RP Recreation	0242	Sports and Athletics	Enrollment	$ 90.38	$ 90.00	30%	$ 92.35	$ 92.00	30%	$ 95.16	$ 95.00	30%	FY25-26	$ 87.95
	D	For Profit Program Youth (Max)	Sec 12.48	Yes	462699	Other Recreational Service Charges	10000	GF Annual Account Ctrl	10000	Operating	150666	REC Sports & Athletics	10001740	RP Recreation	0242	Sports and Athletics	Enrollment	$ 139.68	$ 140.00	30%	$ 142.73	$ 143.00	30%	$ 147.06	$ 147.00	30%	FY25-26	$ 135.93
	D	For Profit Program Adult (Min)	Sec 12.48	Yes	462699	Other Recreational Service Charges	10000	GF Annual Account Ctrl	10000	Operating	150666	REC Sports & Athletics	10001740	RP Recreation	0242	Sports and Athletics	Enrollment	$ 139.68	$ 140.00	30%	$ 142.73	$ 143.00	30%	$ 147.06	$ 147.00	30%	FY25-26	$ 135.93
	D	For Profit Program Adult (Max)	Sec 12.48	Yes	462699	Other Recreational Service Charges	10000	GF Annual Account Ctrl	10000	Operating	150666	REC Sports & Athletics	10001740	RP Recreation	0242	Sports and Athletics	Enrollment	$ 164.33	$ 164.00	30%	$ 167.91	$ 168.00	30%	$ 173.02	$ 173.00	30%	FY25-26	$ 159.92
	D	Leagues Futsol Youth	Sec 12.48	Yes	462699	Other Recreational Service Charges	10000	GF Annual Account Ctrl	10000	Operating	150666	REC Sports & Athletics	10001740	RP Recreation	0242	Sports and Athletics	Enrollment	$ 410.83	$ 411.00	30%	$ 419.78	$ 420.00	30%	$ 432.54	$ 433.00	30%	FY25-26	$ 399.79
	D	Leagues Futsol Adult	Sec 12.48	Yes	462699	Other Recreational Service Charges	10000	GF Annual Account Ctrl	10000	Operating	150666	REC Sports & Athletics	10001740	RP Recreation	0242	Sports and Athletics	Enrollment	$ 739.49	$ 739.00	30%	$ 755.61	$ 756.00	30%	$ 778.58	$ 779.00	30%	FY25-26	$ 719.63
	D	Leagues 7 a side Soccer Youth	Sec 12.48	Yes	462699	Other Recreational Service Charges	10000	GF Annual Account Ctrl	10000	Operating	150666	REC Sports & Athletics	10001740	RP Recreation	0242	Sports and Athletics	Enrollment	$ 410.83	$ 411.00	30%	$ 419.78	$ 420.00	30%	$ 432.54	$ 433.00	30%	FY25-26	$ 399.79
	D	Leagues 7 a side Soccer Adult	Sec 12.48	Yes	462699	Other Recreational Service Charges	10000	GF Annual Account Ctrl	10000	Operating	150666	REC Sports & Athletics	10001740	RP Recreation	0242	Sports and Athletics	Enrollment	$ 739.49	$ 739.00	30%	$ 755.61	$ 756.00	30%	$ 778.58	$ 779.00	30%	FY25-26	$ 719.63
	D	Leagues Women's Volleyball Adult Youth	Sec 12.48	Yes	462699	Other Recreational Service Charges	10000	GF Annual Account Ctrl	10000	Operating	150666	REC Sports & Athletics	10001740	RP Recreation	0242	Sports and Athletics	Enrollment	$ 509.42	$ 509.00	30%	$ 520.53	$ 521.00	30%	$ 536.35	$ 536.00	30%	FY25-26	$ 495.74
	D	Leagues Women's Basketball Adult Youth	Sec 12.48	Yes	462699	Other Recreational Service Charges	10000	GF Annual Account Ctrl	10000	Operating	150666	REC Sports & Athletics	10001740	RP Recreation	0242	Sports and Athletics	Enrollment	$ 821.65	$ 822.00	30%	$ 839.56	$ 840.00	30%	$ 865.09	$ 865.00	30%	FY25-26	$ 799.58
		Note: The Rec & Park Commission is authorized to establish SF residing families who meet low income eligibility. To satisfy income limit requirements, the applicant's household annual income levels must be at or lower than the amounts below:																										
		Family of 2 - $27,450, Family of 3 - $30,850, Family of 4 - $34,300, Family of 5 - $37,050, and Family of 6 - $39,800																										
		PROGRAM - CAMP MATHER																										
41	M	Camp Mather Fees	Sec 12.01a	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather	Reservation											
	M	(a) Fees for cabins and tent sites at Camp Mather, and meals fees for overnight guests, shall be set under Section 12.44.			462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather	Reservation											
	D	San Francisco Residents	Sec 12.01a	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather												
	D	2 Person Cabin Size - Weekly Rate	Sec 12.01a	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 679.68	$ 680.00	70%	$ 694.50	$ 694.00	70%	$ 715.61	$ 716.00	70%	FY25-26	$ 661.42
	D	2 Person Cabin Size - Nightly Rate	Sec 12.01a	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 123.74	$ 124.00	70%	$ 126.44	$ 126.00	70%	$ 130.28	$ 130.00	70%	FY25-26	$ 120.42

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
	D	3 Person Cabin Size - Weekly Rate	Sec 12.01a	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 921.78	$ 922.00	70%	$ 941.88	$ 942.00	70%	$ 970.51	$ 971.00	70%	FY25-26	$ 897.02
	D	3 Person Cabin Size - Nightly Rate	Sec 12.01a	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 163.19	$ 163.00	70%	$ 166.75	$ 167.00	70%	$ 171.82	$ 172.00	70%	FY25-26	$ 158.81
	D	4 Person Cabin Size - Weekly Rate	Sec 12.01a	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 1,138.78	$ 1,139.00	70%	$ 1,163.60	$ 1,164.00	70%	$ 1,198.98	$ 1,199.00	70%	FY25-26	$ 1,108.19
	D	4 Person Cabin Size - Nightly Rate	Sec 12.01a	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 204.44	$ 204.00	70%	$ 208.90	$ 209.00	70%	$ 215.25	$ 215.00	70%	FY25-26	$ 198.95
	D	5 Person Cabin Size - Weekly Rate	Sec 12.01a	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 1,328.87	$ 1,329.00	70%	$ 1,357.84	$ 1,358.00	70%	$ 1,399.12	$ 1,399.00	70%	FY25-26	$ 1,293.18
	D	5 Person Cabin Size - Nightly Rate	Sec 12.01a	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 243.90	$ 244.00	70%	$ 249.21	$ 249.00	70%	$ 256.79	$ 257.00	70%	FY25-26	$ 237.34
	D	6 Person Cabin Size - Weekly Rate	Sec 12.01a	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 1,492.07	$ 1,492.00	70%	$ 1,524.59	$ 1,525.00	70%	$ 1,570.94	$ 1,571.00	70%	FY25-26	$ 1,451.99
	D	6 Person Cabin Size - Nightly Rate	Sec 12.01a	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 297.70	$ 298.00	70%	$ 304.19	$ 304.00	70%	$ 313.43	$ 313.00	70%	FY25-26	$ 289.70
	D	4 Person Tent Size - Weekly Rate	Sec 12.01a	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 269.00	$ 269.00	70%	$ 274.87	$ 275.00	70%	$ 283.22	$ 283.00	70%	FY25-26	$ 261.78
	D	4 Person Tent Size - Nightly Rate	Sec 12.01a	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 53.80	$ 54.00	70%	$ 54.97	$ 55.00	70%	$ 56.64	$ 57.00	70%	FY25-26	$ 52.36
	D	6 Person Tent Size - Weekly Rate	Sec 12.01a	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 351.50	$ 351.00	70%	$ 359.16	$ 359.00	70%	$ 370.08	$ 370.00	70%	FY25-26	$ 342.06
	D	6 Person Tent Size - Nightly Rate	Sec 12.01a	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 71.73	$ 72.00	70%	$ 73.30	$ 73.00	70%	$ 75.53	$ 76.00	70%	FY25-26	$ 69.81
	D	Non Residents	Sec 12.01b	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather	Reservation											
	D	2 Person Cabin Size - Weekly Rate	Sec 12.01b	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 814.18	$ 814.00	70%	$ 831.93	$ 832.00	70%	$ 857.22	$ 857.00	70%	FY25-26	$ 792.31
	D	2 Person Cabin Size - Nightly Rate	Sec 12.01b	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 136.29	$ 136.00	70%	$ 139.27	$ 139.00	70%	$ 143.50	$ 143.00	70%	FY25-26	$ 132.63
	D	3 Person Cabin Size - Weekly Rate	Sec 12.01b	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 1,128.02	$ 1,128.00	70%	$ 1,152.61	$ 1,153.00	70%	$ 1,187.65	$ 1,188.00	70%	FY25-26	$ 1,097.72
	D	3 Person Cabin Size - Nightly Rate	Sec 12.01b	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 190.10	$ 190.00	70%	$ 194.24	$ 194.00	70%	$ 200.14	$ 200.00	70%	FY25-26	$ 184.99
	D	4 Person Cabin Size - Weekly Rate	Sec 12.01b	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 1,355.77	$ 1,356.00	70%	$ 1,385.33	$ 1,385.00	70%	$ 1,427.44	$ 1,427.00	70%	FY25-26	$ 1,319.36
	D	4 Person Cabin Size - Nightly Rate	Sec 12.01b	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 231.34	$ 231.00	70%	$ 236.39	$ 236.00	70%	$ 243.57	$ 244.00	70%	FY25-26	$ 225.13
	D	5 Person Cabin Size - Weekly Rate	Sec 12.01b	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 1,587.11	$ 1,587.00	70%	$ 1,621.71	$ 1,622.00	70%	$ 1,671.01	$ 1,671.00	70%	FY25-26	$ 1,544.49
	D	5 Person Cabin Size - Nightly Rate	Sec 12.01b	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 270.80	$ 271.00	70%	$ 276.70	$ 277.00	70%	$ 285.11	$ 285.00	70%	FY25-26	$ 263.52
	D	6 Person Cabin Size - Weekly Rate	Sec 12.01b	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 1,818.46	$ 1,818.00	70%	$ 1,858.10	$ 1,858.00	70%	$ 1,914.59	$ 1,915.00	70%	FY25-26	$ 1,769.62
	D	6 Person Cabin Size - Nightly Rate	Sec 12.01b	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 313.84	$ 314.00	70%	$ 320.68	$ 321.00	70%	$ 330.43	$ 330.00	70%	FY25-26	$ 305.41
	D	4 Person Tent Size - Weekly Rate	Sec 12.01b	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 353.29	$ 353.00	70%	$ 360.99	$ 361.00	70%	$ 371.97	$ 372.00	70%	FY25-26	$ 343.80

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
	D	4 Person Tent Size - Nightly Rate	Sec 12.01b	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 69.94	$ 70.00	70%	$ 71.47	$ 71.00	70%	$ 73.64	$ 74.00	70%	FY25-26	$ 68.06
	D	6 Person Tent Size - Weekly Rate	Sec 12.01b	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 473.44	$ 473.00	70%	$ 483.77	$ 484.00	70%	$ 498.47	$ 498.00	70%	FY25-26	$ 460.73
	D	6 Person Tent Size - Nightly Rate	Sec 12.01b	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 89.67	$ 90.00	70%	$ 91.62	$ 92.00	70%	$ 94.41	$ 94.00	70%	FY25-26	$ 87.26
	D	Senior Camp, age 55+; includes cabin & meals for 4 days/nights & roundtrip transportation from SF	Sec 12.01c	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather	Reservation											
	D	Residents	Sec 12.01c	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 405.97	$ 406.00	70%	$ 414.83	$ 415.00	70%	$ 427.44	$ 427.00	70%	FY25-26	$ 395.07
	D	Non-Residents	Sec 12.01c	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 455.40	$ 455.00	70%	$ 465.33	$ 465.00	70%	$ 479.47	$ 479.00	70%	FY25-26	$ 443.17
	M	Cancellation and Processing Fees	Sec 12.01	Yes		Various											Fee											
	M	Cancellation 30 days prior to reservation start date~~, processing fee with refundable deposit~~					10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 88.25	$ 88.00	70%	$ 90.17	$ 90.00	70%	$ 92.92	$ 93.00	70%	FY25-26	$ 85.88
		Cancellation less than 30 days prior to reservation date					10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		no refund		100%	no refund		100%	no refund		100%	FY25-26	no refund
		Cancellation after final payment					10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		50% of total fees, no refund of deposit deposit		100%	50% of total fees, no refund of deposit deposit		100%	50% of total fees, no refund of deposit deposit		100%	FY25-26	50% of total fees, no refund of deposit deposit
		Late payment penalty					10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		5% on total amount due		100%	5% on total amount due		100%	5% on total amount due		100%	FY25-26	5% on total amount due
		Change of reservation					10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 26.48	$ 26.00	100%	$ 27.05	$ 27.00	100%	$ 27.88	$ 28.00	100%	FY25-26	$ 25.77

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
		Unauthorized overnight stay at camp					10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 132.38	$ 132.00	100%	$ 135.27	$ 135.00	100%	$ 139.38	$ 139.00	100%	FY25-26	$ 128.83
		Late check-out					10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 132.38	$ 132.00	100%	$ 135.27	$ 135.00	100%	$ 139.38	$ 139.00	100%	FY25-26	$ 128.83
		Veterans					10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		50% discount on cabin/tent fees		100%	50% discount on cabin/tent fees		100%	50% discount on cabin/tent fees		100%	FY25-26	
		Day Use Fees	Sec 12.02	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather	Use											
		Adult (Age 13 years plus)	Sec 12.02	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 21.52	$ 22.00	70%	$ 21.99	$ 22.00	70%	$ 22.66	$ 23.00	70%	FY25-26	$ 20.94
		Youth (Ages 2 to 12 years)	Sec 12.02	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 10.76	$ 11.00	70%	$ 10.99	$ 11.00	70%	$ 11.33	$ 11.00	70%	FY25-26	$ 10.47
		Infant (Under age 2)	Sec 12.02	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ -	$ -	70%	$ -	$ -	70%	$ -	$ -	70%	FY25-26	$ -
		Veterans	Sec 12.02	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		50% Discount on Adult use fee		70%	50% Discount on Adult use fee		70%	50% Discount on Adult use fee		70%	FY25-26	50% Discount on Adult use fee
	D	Meal Fees - Overnight guests	Sec 12.03	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather	Meals per Day/Week											
	D	Adult (Age 13 years plus) - Weekly Rate	Sec 12.03	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 340.74	$ 341.00	70%	$ 348.16	$ 348.00	70%	$ 358.75	$ 359.00	70%	FY25-26	$ 331.58
	D	Adult (Age 13 years plus) - Daily Rate	Sec 12.03	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 53.80	$ 54.00	70%	$ 54.97	$ 55.00	70%	$ 56.64	$ 57.00	70%	FY25-26	$ 52.36
	D	Youth (Ages 2 to 12 years) - Weekly Rate	Sec 12.03	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 197.27	$ 197.00	70%	$ 201.57	$ 202.00	70%	$ 207.70	$ 208.00	70%	FY25-26	$ 191.97
	D	Youth (Ages 2 to 12 years) - Daily Rate	Sec 12.03	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 28.69	$ 29.00	70%	$ 29.32	$ 29.00	70%	$ 30.21	$ 30.00	70%	FY25-26	$ 27.92
	D	Infant (Under age 2) - Daily Rate	Sec 12.03	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		Free			Free			Free				Free
	D	Infant (Under age 2) - Weekly Rate	Sec 12.03	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		Free			Free			Free				Free
	D	Late payment of meal fees	Sec 12.03	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		5% charge		70%	5% charge		70%	5% charge		70%	FY25-26	5% charge
	D	Number of meals change after reservation is final	Sec 12.03	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 26.48	$ 26.00	70%	$ 27.05	$ 27.00	70%	$ 27.88	$ 28.00	70%	FY25-26	$ 25.77
	C	Meal Fees - ~~Transient~~ non-overnight guests	Sec 12.03	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather	Per Meal											
		Adult (Age 13 years plus) - Breakfast / Lunch	Sec 12.03	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 21.52	$ 22.00	70%	$ 21.99	$ 22.00	70%	$ 22.66	$ 23.00	70%	FY25-26	$ 20.94
		Adult (Age 13 years plus) - Dinner	Sec 12.03	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 28.69	$ 29.00	70%	$ 29.32	$ 29.00	70%	$ 30.21	$ 30.00	70%	FY25-26	$ 27.92
		Youth (Age 2 to 12 years) - Breakfast / Lunch	Sec 12.03	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 12.55	$ 13.00	70%	$ 12.83	$ 13.00	70%	$ 13.22	$ 13.00	70%	FY25-26	$ 12.22
		Youth (Age 2 to 12 years) - Dinner	Sec 12.03	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		$ 19.73	$ 20.00	70%	$ 20.16	$ 20.00	70%	$ 20.77	$ 21.00	70%	FY25-26	$ 19.20
		Infant (Under age 2) - Breakfast / Lunch	Sec 12.03	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		Free			Free			Free				Free
		Infant (Under age 2) - Dinner	Sec 12.03	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather		Free			Free			Free				Free
		Low income fee reduction - 50% reduction for SF Residents meeting income requirements	Sec 12.04	Yes	462621	Camp Mather Fees	10000	GF Annual Account Ctrl	10000	Operating	150649	REC Cultural Arts Camp Mather	10001740	RP Recreation	0249	Camp Mather												

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
		PROGRAM - YACHT HARBOR																										
42	C	Marina Fees																										
		West Harbor - fee is per foot/per month	Sec 12.11	Yes	462673	Berth & Mooring Fees - West	11902	SR R&P-Marina - Annual	10000	Operating	150729	REC Marina West	10001737	RP Parks & Open Spaces	0028	Marina Fees West	Per License	3% or CPI, whichever is higher			3% or CPI, whichever is higher			3% or CPI, whichever is higher				3% or CPI, whichever is higher
	C	Berthing License Fee - Berth Length: 25'	Sec 12.11	Yes	462673	Berth & Mooring Fees - West	11902	SR R&P-Marina - Annual	10000	Operating	150729	REC Marina West	10001737	RP Parks & Open Spaces	0028	Marina Fees West	Per License	$ 21.35	$ 21.00	100%	$ 21.81	$ 22.00	100%	$ 22.48	$ 22.00	100%	FY25-26	$ 18.45
	C	Berthing License Fee - Berth Length: 30'	Sec 12.11	Yes	462673	Berth & Mooring Fees - West	11902	SR R&P-Marina - Annual	10000	Operating	150729	REC Marina West	10001737	RP Parks & Open Spaces	0028	Marina Fees West	Per License	$ 21.66	$ 22.00	100%	$ 22.13	$ 22.00	100%	$ 22.80	$ 23.00	100%	FY25-26	$ 18.72
	C	Berthing License Fee - Berth Length: 35'	Sec 12.11	Yes	462673	Berth & Mooring Fees - West	11902	SR R&P-Marina - Annual	10000	Operating	150729	REC Marina West	10001737	RP Parks & Open Spaces	0028	Marina Fees West	Per License	$ 21.66	$ 22.00	100%	$ 22.13	$ 22.00	100%	$ 22.80	$ 23.00	100%	FY25-26	$ 18.72
	C	Berthing License Fee - Berth Length: 40'	Sec 12.11	Yes	462673	Berth & Mooring Fees - West	11902	SR R&P-Marina - Annual	10000	Operating	150729	REC Marina West	10001737	RP Parks & Open Spaces	0028	Marina Fees West	Per License	$ 26.25	$ 26.00	100%	$ 26.82	$ 27.00	100%	$ 27.64	$ 28.00	100%	FY25-26	$ 22.69
	C	Berthing License Fee - Berth Length: 45'	Sec 12.11	Yes	462673	Berth & Mooring Fees - West	11902	SR R&P-Marina - Annual	10000	Operating	150729	REC Marina West	10001737	RP Parks & Open Spaces	0028	Marina Fees West	Per License	$ 26.25	$ 26.00	100%	$ 26.82	$ 27.00	100%	$ 27.64	$ 28.00	100%	FY25-26	$ 22.69
	C	Berthing License Fee - Berth Length: 50'	Sec 12.11	Yes	462673	Berth & Mooring Fees - West	11902	SR R&P-Marina - Annual	10000	Operating	150729	REC Marina West	10001737	RP Parks & Open Spaces	0028	Marina Fees West	Per License	$ 26.84	$ 27.00	100%	$ 27.43	$ 27.00	100%	$ 28.26	$ 28.00	100%	FY25-26	$ 23.20
	C	Berthing License Fee - Berth Length: 60'	Sec 12.11	Yes	462673	Berth & Mooring Fees - West	11902	SR R&P-Marina - Annual	10000	Operating	150729	REC Marina West	10001737	RP Parks & Open Spaces	0028	Marina Fees West	Per License	$ 26.84	$ 27.00	100%	$ 27.43	$ 27.00	100%	$ 28.26	$ 28.00	100%	FY25-26	$ 23.20
	C	Berthing License Fee - Berth Length: 70'	Sec 12.11	Yes	462673	Berth & Mooring Fees - West	11902	SR R&P-Marina - Annual	10000	Operating	150729	REC Marina West	10001737	RP Parks & Open Spaces	0028	Marina Fees West	Per License	$ 29.48	$ 29.00	100%	$ 30.13	$ 30.00	100%	$ 31.04	$ 31.00	100%	FY25-26	$ 24.56

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
	C	Berthing License Fee - Berth Length: 80'	Sec 12.11	Yes	462673	Berth & Mooring Fees - West	11902	SR R&P-Marina - Annual	10000	Operating	150729	REC Marina West	10001737	RP Parks & Open Spaces	0028	Marina Fees West	Per License	$ 29.48	$ 29.00	100%	$ 30.13	$ 30.00	100%	$ 31.04	$ 31.00	100%	FY25-26	$ 24.56
	C	Berthing License Fee - Berth Length: 90'	Sec 12.11	Yes	462673	Berth & Mooring Fees - West	11902	SR R&P-Marina - Annual	10000	Operating	150729	REC Marina West	10001737	RP Parks & Open Spaces	0028	Marina Fees West	Per License	$ 29.48	$ 29.00	100%	$ 30.13	$ 30.00	100%	$ 31.04	$ 31.00	100%	FY25-26	$ 24.56
	C	Berthing License Fee - Berth Length: 95'	Sec 12.11	Yes	462673	Berth & Mooring Fees - West	11902	SR R&P-Marina - Annual	10000	Operating	150729	REC Marina West	10001737	RP Parks & Open Spaces	0028	Marina Fees West	Per License	$ 29.48	$ 29.00	100%	$ 30.13	$ 30.00	100%	$ 31.04	$ 31.00	100%	FY25-26	$ 24.56
		West Harbor Dredging Surcharge - fee is per foot/per month	Sec 12.11	Yes	462673	Berth & Mooring Fees - West	11902	SR R&P-Marina - Annual	10000	Operating	150729	REC Marina West	10001737	RP Parks & Open Spaces	0028	Marina Fees West	Per License											
	M	Dredging Surcharge - Berth Length: 25'	Sec 12.11	Yes	462673	Berth & Mooring Fees - West	11902	SR R&P-Marina - Annual	10000	Operating	150729	REC Marina West	10001737	RP Parks & Open Spaces	0028	Marina Fees West	Per License	$ 3.88	$ 4.00	100%	$ 3.96	$ 4.00	100%	$ 4.09	$ 4.00	100%	FY25-26	$ 2.95
	M	Dredging Surcharge - Berth Length: 30'	Sec 12.11	Yes	462673	Berth & Mooring Fees - West	11902	SR R&P-Marina - Annual	10000	Operating	150729	REC Marina West	10001737	RP Parks & Open Spaces	0028	Marina Fees West	Per License	$ 3.94	$ 4.00	100%	$ 4.03	$ 4.00	100%	$ 4.15	$ 4.00	100%	FY25-26	$ 3.00
	M	Dredging Surcharge - Berth Length: 35'	Sec 12.11	Yes	462673	Berth & Mooring Fees - West	11902	SR R&P-Marina - Annual	10000	Operating	150729	REC Marina West	10001737	RP Parks & Open Spaces	0028	Marina Fees West	Per License	$ 3.94	$ 4.00	100%	$ 4.03	$ 4.00	100%	$ 4.15	$ 4.00	100%	FY25-26	$ 3.00
	M	Dredging Surcharge - Berth Length: 40'	Sec 12.11	Yes	462673	Berth & Mooring Fees - West	11902	SR R&P-Marina - Annual	10000	Operating	150729	REC Marina West	10001737	RP Parks & Open Spaces	0028	Marina Fees West	Per License	$ 4.78	$ 5.00	100%	$ 4.88	$ 5.00	100%	$ 5.03	$ 5.00	100%	FY25-26	$ 3.63
	M	Dredging Surcharge - Berth Length: 45'	Sec 12.11	Yes	462673	Berth & Mooring Fees - West	11902	SR R&P-Marina - Annual	10000	Operating	150729	REC Marina West	10001737	RP Parks & Open Spaces	0028	Marina Fees West	Per License	$ 4.78	$ 5.00	100%	$ 4.88	$ 5.00	100%	$ 5.03	$ 5.00	100%	FY25-26	$ 3.63
	M	Dredging Surcharge - Berth Length: 50'	Sec 12.11	Yes	462673	Berth & Mooring Fees - West	11902	SR R&P-Marina - Annual	10000	Operating	150729	REC Marina West	10001737	RP Parks & Open Spaces	0028	Marina Fees West	Per License	$ 4.88	$ 5.00	100%	$ 4.99	$ 5.00	100%	$ 5.14	$ 5.00	100%	FY25-26	$ 3.72
	M	Dredging Surcharge - Berth Length: 60'	Sec 12.11	Yes	462673	Berth & Mooring Fees - West	11902	SR R&P-Marina - Annual	10000	Operating	150729	REC Marina West	10001737	RP Parks & Open Spaces	0028	Marina Fees West	Per License	$ 4.88	$ 5.00	100%	$ 4.99	$ 5.00	100%	$ 5.14	$ 5.00	100%	FY25-26	$ 3.72
	M	Dredging Surcharge - Berth Length: 70'	Sec 12.11	Yes	462673	Berth & Mooring Fees - West	11902	SR R&P-Marina - Annual	10000	Operating	150729	REC Marina West	10001737	RP Parks & Open Spaces	0028	Marina Fees West	Per License	$ 4.99	$ 5.00	100%	$ 5.10	$ 5.00	100%	$ 5.25	$ 5.00	100%	FY25-26	$ 3.80
	M	Dredging Surcharge - Berth Length: 80'	Sec 12.11	Yes	462673	Berth & Mooring Fees - West	11902	SR R&P-Marina - Annual	10000	Operating	150729	REC Marina West	10001737	RP Parks & Open Spaces	0028	Marina Fees West	Per License	$ 4.99	$ 5.00	100%	$ 5.10	$ 5.00	100%	$ 5.25	$ 5.00	100%	FY25-26	$ 3.80
	M	Dredging Surcharge - Berth Length: 90'	Sec 12.11	Yes	462673	Berth & Mooring Fees - West	11902	SR R&P-Marina - Annual	10000	Operating	150729	REC Marina West	10001737	RP Parks & Open Spaces	0028	Marina Fees West	Per License	$ 4.99	$ 5.00	100%	$ 5.10	$ 5.00	100%	$ 5.25	$ 5.00	100%	FY25-26	$ 3.80
	M	Dredging Surcharge - Berth Length: 100'	Sec 12.11	Yes	462673	Berth & Mooring Fees - West	11902	SR R&P-Marina - Annual	10000	Operating	150729	REC Marina West	10001737	RP Parks & Open Spaces	0028	Marina Fees West	Per License	$ 4.99	$ 5.00	100%	$ 5.10	$ 5.00	100%	$ 5.25	$ 5.00	100%	FY25-26	$ 3.80
		East Harbor - fee is per foot/per month	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East	Per License											
	M	Berthing License Fee - Berth Length: 20'	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East	Per License	$ 15.97	$ 16.00	100%	$ 16.31	$ 16.00	100%	$ 16.81	$ 17.00	100%	FY25-26	$ 13.80
	M	Berthing License Fee - Berth Length: 25'	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East	Per License	$ 15.97	$ 16.00	100%	$ 16.31	$ 16.00	100%	$ 16.81	$ 17.00	100%	FY25-26	$ 13.80

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
	M	Berthing License Fee - Berth Length: 30'	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East	Per License	$ 16.20	$ 16.00	100%	$ 16.55	$ 17.00	100%	$ 17.05	$ 17.00	100%	FY25-26	$ 14.00
	M	Berthing License Fee - Berth Length: 35'	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East	Per License	$ 16.20	$ 16.00	90%	$ 16.55	$ 17.00	90%	$ 17.05	$ 17.00	90%	FY25-26	$ 14.00
		Guest Dock	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East	Per Dock											
	M	Short Term Dock Fee - fee is per foot, per day	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East		$ 2.00	$ 2.00	100%	$ 2.04	$ 2.00	100%	$ 2.11	$ 2.00	100%	FY25-26	$ 2.24
	M	Pick up/Drop off - fee is per foot, per day	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East		$ 5.00	$ 5.00	100%	$ 5.11	$ 5.00	100%	$ 5.26	$ 5.00	100%	FY25-26	$ 4.36
	M	Pick up/Drop off - fee is per person, per day	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East		$ 2.00	$ 2.00	100%	$ 2.04	$ 2.00	100%	$ 2.11	$ 2.00	100%	FY25-26	$ 1.75
		Flexible Pricing- Notwithstanding the fees listed in subsections (d) (1) and (2), the Department General Manager or the General Manager's designee may impose temporary increases and/or decreases to said fees, based on one or more of the following factors: fluctuations in customer demand at particular times or on particular days or dates or as among different areas of the Marina Small Craft Harbor, rates at comparable facilities, weather conditions, and dock conditions.																										
		Deposits	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East	Per Deposit											
		Berth	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East		One Month's Monthly Berthing License Fee			One Month's Monthly Berthing License Fee			One Month's Monthly Berthing License Fee				One Month's Monthly Berthing License Fee
	M	Electric Adapter ($479 if stolen)	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East		$ 677.00	$ 677.00	100%	$ 691.76	$ 692.00	100%	$ 712.79	$ 713.00	100%	FY25-26	$ 186.72

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
	M	Hazardous Material or Removal Fee	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East		$ 292.00	$ 292.00	100%	$ 298.37	$ 298.00	100%	$ 307.44	$ 307.00	100%	FY25-26	$ 223.20
	M	Key for Visiting Boaters - fee is per day	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East		$ 97.78	$ 98.00	100%	$ 99.91	$ 100.00	100%	$ 102.95	$ 103.00	100%	FY25-26	$ 74.40
		Parking	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East	Per Space											
		Berth Parking for Owners and Partners Only - Two Stickers	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East		Free			Free			Free				Free
	M	Berth Parking for Owners and Partners Only - Additional Stickers - annual fee	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East		$ 600.00	$ 600.00	100%	$ 613.08	$ 613.00	100%	$ 631.72	$ 632.00	100%	FY25-26	$ 600.00
	M	Marina Parking, Crew & Non-Owner - fee is per day	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East		$ 16.00	$ 16.00	100%	$ 16.35	$ 16.00	100%	$ 16.85	$ 17.00	100%	FY25-26	$ 11.18
	M	Special Event Parking - fee is per day	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East		$ 16.00	$ 16.00	100%	$ 16.35	$ 16.00	100%	$ 16.85	$ 17.00	100%	FY25-26	$ 11.18
	M	Trailer/Dingy Parking, for Regatta etc. - fee is per day	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East		$ 16.00	$ 16.00	100%	$ 16.35	$ 16.00	100%	$ 16.85	$ 17.00	100%	FY25-26	$ 11.18
		Purchase Fees	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East	Per Key											
	M	Key Purchase (Berth holders, Partners & Families) - fee is per key	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East		$ 48.99	$ 49.00	100%	$ 50.06	$ 50.00	100%	$ 51.58	$ 52.00	100%	FY25-26	$ 37.28

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
		Services	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East	Per Fee											
	M	Chain Fee (delinquent fees, unauthorized vessels) - fee is per incident	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East		$ 100.85	$ 101.00	100%	$ 103.05	$ 103.00	100%	$ 106.19	$ 106.00	100%	FY25-26	$ 76.74
	M	Dock Box Cleaning Fee - fee is from Haz Mat Deposit	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East		$ 100.85	$ 101.00	100%	$ 103.05	$ 103.00	100%	$ 106.19	$ 106.00	100%	FY25-26	$ 76.74
	M	Impound - fee is per incident	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East		$ 302.56	$ 303.00	100%	$ 309.16	$ 309.00	100%	$ 318.56	$ 319.00	100%	FY25-26	$ 230.23
	M	Harbor Line Installation - fee is per line	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East		$ 59.00	$ 59.00	100%	$ 60.29	$ 60.00	100%	$ 62.12	$ 62.00	100%	FY25-26	$ 46.05
	M	Labor (per incident)	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East		$ 100.85	$ 101.00	100%	$ 103.05	$ 103.00	100%	$ 106.19	$ 106.00	100%	FY25-26	$ 76.74
	M	Labor (per hour, if greater than per incident amount)	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East		$ 151.28	$ 151.00	100%	$ 154.58	$ 155.00	100%	$ 159.28	$ 159.00	100%	FY25-26	$ 115.11
	M	Labor (per hour after-hours)	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East		$ 195.97	$ 196.00	100%	$ 200.24	$ 200.00	100%	$ 206.33	$ 206.00	100%	FY25-26	$ 149.12
		Late Fees	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East		10% of initial fee		100%	10% of initial fee		100%	10% of initial fee		100%	FY25-26	10% of initial fee
	M	Pump Out Water - fee is for the first incident	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East		$ 151.28	$ 151.00	100%	$ 154.58	$ 155.00	100%	$ 159.28	$ 159.00	100%	FY25-26	$ 115.11

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
	M	Pumped out Water - fee is for second and subsequent incidents	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East		$ 254.00	$ 254.00	100%	$ 259.54	$ 260.00	100%	$ 267.43	$ 267.00	100%	FY25-26	$ 191.86
	M	Slip Transfer - Administrative fee	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East		$ 97.98	$ 98.00	100%	$ 100.12	$ 100.00	100%	$ 103.16	$ 103.00	100%	FY25-26	$ 74.56
	M	Slip Transfer Fee - Berth Length: 35' and under, fee is per foot	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East		$ 293.00	$ 293.00	100%	$ 299.39	$ 299.00	100%	$ 308.49	$ 308.00	100%	FY25-26	$ 223.70
	M	Slip Transfer Fee - Berth Length: 40' and 45', fee is per foot	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East		$ 392.28	$ 392.00	100%	$ 400.84	$ 401.00	100%	$ 413.02	$ 413.00	100%	FY25-26	$ 298.50
	M	Slip Transfer Fee - Berth Length: 50' and up, fee is per foot	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East		$ 635.00	$ 635.00	100%	$ 648.84	$ 649.00	100%	$ 668.57	$ 669.00	100%	FY25-26	$ 485.52
		Storage	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East	Per Fee											
	M	Dock Box - fee is per month for each additional (first box free)	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East		$ 28.00	$ 28.00	100%	$ 28.61	$ 29.00	100%	$ 29.48	$ 29.00	100%	FY25-26	$ 23.02
		Multi-hull Surcharge	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East		additional 40% of monthly berth fee		100%	additional 40% of monthly berth fee		100%	additional 40% of monthly berth fee		100%	FY25-26	additional 40% of monthly berth fee
	M	Skiff, less than 20' and no power or dock box - fee is per month	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East		$ 675.00	$ 675.00	100%	$ 689.72	$ 690.00	100%	$ 710.68	$ 711.00	100%	FY25-26	$ 153.48
	M	Small Boat Rack (Dingy, kayak or canoe) - - fee is per month	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East		$ 50.43	$ 50.00	100%	$ 51.53	$ 52.00	100%	$ 53.09	$ 53.00	100%	FY25-26	$ 38.37
	M	Storage Lockers - fee is per month	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East		$ 50.43	$ 50.00	100%	$ 51.53	$ 52.00	100%	$ 53.09	$ 53.00	100%	FY25-26	$ 38.37
	M	Wait List Fee - fee is per year	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East		$ 146.00	$ 146.00	100%	$ 149.18	$ 149.00	100%	$ 153.72	$ 154.00	100%	FY25-26	$ 115.11

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Dept Code	Dept Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq.	FY 2025-26 Fee	FY25-26 Rounded Fee	FY 2025-26 Cost	FY 2026-27 Fee	FY26-27 Rounded Fee	FY 2026-27 Cost	FY 2027-28 Fee	FY27-28 Rounded Fee	FY 2027-28 Cost	Fiscal Year of Last	Fee Prior to Last Increase
		Other Fees	Sec 12.11	Yes	462672	Berth & Mooring Fees - East	11902	SR R&P-Marina - Annual	10000	Operating	150728	REC Marina West	10001737	RP Parks & Open Spaces	0027	Marina Fees East												
	C	Personal Wireless Service Facilities Site Permit – Application fee	SFPWC Article 25 Sec 1527(a)(2)(B)	Yes	462691	Permits	10000	GF Annual Account Ctrl	100000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0016	Park Events	4 per year	$ 197.08	$ 197.00		$ 201.38	$ 201.00		$ 207.50	$ 208.00			
	C	Surface Mounted Facility Location Hearing	SFPWC Article 27 Sec 2729 (b) 4	Yes	462691	Permits	10000	GF Annual Account Ctrl	100000	Operating	150675	REC Permits & Reservation	10001737	RP Parks & Open Spaces	0016	Park Events	4 per year	$ 215.99	$ 216.00		$ 220.70	$ 221.00		$ 227.41	$ 227.00			

Fee Status:

C Continuing
M Modified
N New
D Discontinued

lote:

**** If Auto CPI adjustment = Yes, FY 2022-23 and FY 2023-24 Fee will be automatically generated based on the inflation factor determined by the Controller.**
If Auto CPI adjustment = No, FY 2022-23 and FY 2023-24 Fee will remain the same as previous year or entered by dept according to Code Authorization.

Budget Form 2C: Fee Cost Recovery

DEPARTMENT NAME: Recreation and Park

Fund Title	Project Title	AAO Title	Account Type	Activity Title	FY2026-27 (Expenditures) / Revenue	FY2027-28 (Expenditures) / Revenue
GF Annual Account Ctrl	RP - Gardens of GGP	Gross Expenditures			(2,506,137)	(2,593,852)
		Regular Revenues	Charges for Services	GGP Gardens - Budget	8,024,536	8,136,785
	RP - Gardens of GGP Total				5,518,399	5,542,933
	RP Administration	Gross Expenditures			(25,075,095)	(25,075,095)
	RP Administration Total				(25,075,095)	(25,075,095)
	RP Parks & Open Spaces	Gross Expenditures			(65,958,866)	(70,576,503)
		Regular Revenues	Charges for Services	Coit Tower Admissions	760,000	765,900
				Film/Video/Photo	126,000	130,410
				Other Athletic Fields	4,550,000	4,657,500
				Outside Lands	4,850,000	5,019,750
				Park Events	3,780,000	3,829,500
				Photo Center	96,000	99,360
				Polo Fields Concerts	1,400,000	1,400,000
				GGP-Carousel Admission	85,000	87,975
				Park Rentals	860,000	890,100
			Rents & Concessions	Balboa Stadium	8,000	8,280
				Beach Chalet	600,000	600,000
				Bike Rentals	63,000	65,205
				Cell Sites	460,000	476,100
				Civic Center Garage	3,445,006	3,565,581
				Clubhouse	750,000	776,250
				Coit Tower Concessions	82,000	84,870
				County Fair Bldg	186,000	192,510
				Dolphin Club	98,000	101,430
				Food Concession	175,000	181,125
				Ice Skating	414,000	428,490
				Japanese Tea Garden Con	830,000	859,050
				Kezar Parking	1,086,640	1,124,672
				Kezar Pavilion	82,000	84,870
				Kezar Stadium	65,000	67,275
				Lake Merced Boat Storage	68,000	70,380
				Misc (small leases, irregular)	420,000	434,700
				Misc (small, outside GGP)	260,000	269,100
				Palace of Fine Arts	580,000	600,300
				Palace of Fine Arts Theater	190,000	196,650
				Portsmouth Garage	1,030,000	1,066,050
				RP Parks & Open Spaces	6,800,000	13,700,000
				Southend Rowing Club	134,000	138,690
				St. Mary's Garage	846,321	875,942
				Stern Grove	140,000	144,900
				Union Square Café	35,000	36,225
				Union Square Garage	719,000	744,165
				Blue Heron Lake	270,000	279,450
				GGP-Carousel Concessions	86,000	89,010
	RP Parks & Open Spaces Total				(29,528,899)	(26,434,738)
	RP Recreation	Gross Expenditures			(15,978,063)	(15,325,828)
		Regular Revenues	Charges for Services	Aquatics - Lessons	370,000	382,950
				Aquatics Admissions	935,000	967,725
				Aquatics Rentals	136,000	140,760
				Camp Mather	2,800,000	2,898,000
				Community Services	1,155,000	1,195,425
				Cultural Art Services	560,000	579,600
				Randall Museum	75,000	77,625
				Recreation	303,000	313,605
				Sharon Arts	350,000	310,500
				Sports and Athletics	1,590,000	1,645,650
			Rents & Concessions	Rec Center	710,000	734,850
	RP Recreation Total				(6,994,063)	(6,079,138)
	RP Music Concourse Garage Acq	Regular Revenues	Rents & Concessions	Concourse Parking	3,600,000	3,726,000
	RP Music Concourse Garage Acq Total				3,600,000	3,726,000
	RP Court Reservation	Regular Revenues	Charges for Services	Court Reservation	850,000	879,750
	RP Court Reservation Total				850,000	879,750
	RP Sunset Blvd-Sunset Dunes	Gross Expenditures			(310,126)	(323,795)
	RP Sunset Blvd-Sunset Dunes Total				(310,126)	(323,795)
GF Annual Account Ctrl Total					(51,939,784)	(47,764,083)
SR Golf Fund Annual	RP Parks & Open Spaces	Gross Expenditures			(23,617,004)	(24,343,309)
		Regular Revenues	Charges for Services	Fleming Golf Fees	2,100,000	2,173,500
				Golden Gate Golf Fees	470,000	486,450
				Harding Golf Fees	5,900,000	6,106,500
				Lincoln Golf Fees	1,880,000	1,880,000
				RP Parks & Open Spaces	-	-
				Sharp Golf Fees	1,880,000	1,880,000
				Utility Surcharge	1,100,000	1,138,500
			Rents & Concessions	Golden Gate Concession	122,000	126,000
				Golf Card	755,000	780,000
				Harding Concessions	4,100,000	4,240,000
				Lincoln Concessions	88,000	91,000
				Sharp Concessions	145,000	150,000
	RP Parks & Open Spaces Total				(5,077,004)	(5,291,359)
SR Golf Fund Annual Total					(5,077,004)	(5,291,359)

Budget Form 2C: Fee Cost Recovery

DEPARTMENT NAME: Recreation and Park

Fund Title	Project Title	AAO Title	Account Type	Activity Title	FY2026-27 (Expenditures) / Revenue	FY2027-28 (Expenditures) / Revenue
SR R&P-Marina -Annual	RP Marina Greens Operation	Gross Expenditures			(368,339)	(397,679)
		Regular Revenues	Rents & Concessions	Marina Greens Operation	83,000	85,905
	RP Marina Greens Operation Total				(285,339)	(311,774)
	RP Parks & Open Spaces	Gross Expenditures			(4,092,156)	(4,245,228)
		Regular Revenues	Charges for Services	Marina - Park Events W	200,000	200,000
				Marina Fees East	-	-
				Marina Fees West	3,850,000	4,000,000
			Rents & Concessions	Gas House Cove	25,000	25,875
				Golden Gate Yacht Club	78,000	80,730
				St. Francis Club House	390,000	403,650
	RP Parks & Open Spaces Total				450,844	465,027
SR R&P-Marina -Annual Total					165,505	153,253
SR R&P-Marina Yacht Harbor	RP Marina DBW Loan Reserve	Facilities Maintenance	Facility Maintenance	Marina Dbw Loan Reserve	(88,968)	-
	RP Marina DBW Loan Reserve Total				(88,968)	-
	RP Marina YH Facilities Maint	Facilities Maintenance	Facility Maintenance	Myh-Facilities Maintenance-Bud	(231,105)	-
	RP Marina YH Facilities Maint Total				(231,105)	-
	RP Yacht Harbor-dredging	Facilities Maintenance	Facility Maintenance	Marina Dredging	(600,000)	-
		Regular Revenues	Charges for Services	Marina Dredging	600,000	600,000
	RP Yacht Harbor-dredging Total				-	600,000
SR R&P-Marina Yacht Harbor Total					(320,073)	600,000
Grand Total (Deficit) / Surplus					(57,171,356)	(52,302,189)

BUDGET FORM 3A: Expenditure Change

DEPARTME REC Recreation And Park Commission

																				Total BY Expenditure Change	(1,773,052)	Total BY1 Expenditure	1,629,553		
GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Account	Account Title	Equipment #	TRIO	Agency Use	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base	Explanation of Change
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5910_OTO	591140	OTO To 2S-Gol-Golf Fund		103265		-	3,014,835	3,014,835	-	3,491,358	3,491,358	General Fund transfer to Golf Fund to support Golf operations.
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033305-0001	RP WO DPH	Laguna Gardening - Labor	10002	Interdepartmental-Overhead	5060ProgPr	506070	Programmatic Projects-Budget				15,694	-	(15,694)	15,694	-	(15,694)	DPH Laguna Honda work order no longer needed
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033306-0001	RP WO HSS	Wellness Classes - Labor	10002	Interdepartmental-Overhead	5060ProgPr	506070	Programmatic Projects-Budget				34,522	48,522	14,000	34,522	49,522	15,000	HSS work order increase in services requested by HSS
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033307-0001	RP WO LIB	Gardening - Labor	10002	Interdepartmental-Overhead	5060ProgPr	506070	Programmatic Projects-Budget				734,091	734,091	-	734,091	746,173	12,082	LIB gardening services work order increases due to COLA adjustment in FY28
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033307-0003	RP WO LIB	Teen Programming - Labor - FAL	10002	Interdepartmental-Overhead	5060ProgPr	506070	Programmatic Projects-Budget				65,000	-	(65,000)	65,000	-	(65,000)	Lib Work Order Teen program no longer needed.
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033310-0003	RP WO PUC	Lake Merced - Labor	10002	Interdepartmental-Overhead	5010Salary	501010	Perm Salaries-Misc-Regular				-	-	-	-	190,391	190,391	See Form 3B
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033310-0003	RP WO PUC	Lake Merced - Labor	10002	Interdepartmental-Overhead	5060ProgPr	506070	Programmatic Projects-Budget				1,396,354	1,396,354	-	1,396,354	1,370,044	(26,310)	PUC work order decrease due to reduce in services.
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033310-0003	RP WO PUC	Lake Merced - Labor	10002	Interdepartmental-Overhead	5130Fringe	513010	Retire City Misc				-	-	-	-	29,339	29,339	See Form 3B
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033310-0003	RP WO PUC	Lake Merced - Labor	10002	Interdepartmental-Overhead	5130Fringe	514010	Social Security (OASDI & HI)				-	-	-	-	11,804	11,804	See Form 3B
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033310-0003	RP WO PUC	Lake Merced - Labor	10002	Interdepartmental-Overhead	5130Fringe	514020	Social Sec-Medicare(HI Only)				-	-	-	-	2,761	2,761	See Form 3B
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033310-0003	RP WO PUC	Lake Merced - Labor	10002	Interdepartmental-Overhead	5130Fringe	515010	Health Service-City Match				-	-	-	-	5,680	5,680	See Form 3B
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033310-0003	RP WO PUC	Lake Merced - Labor	10002	Interdepartmental-Overhead	5130Fringe	515020	Retiree Health-Match-Prop B				-	-	-	-	1,466	1,466	See Form 3B
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033310-0003	RP WO PUC	Lake Merced - Labor	10002	Interdepartmental-Overhead	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				-	-	-	-	438	438	See Form 3B
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033310-0003	RP WO PUC	Lake Merced - Labor	10002	Interdepartmental-Overhead	5130Fringe	515710	Dependent Coverage				-	-	-	-	18,665	18,665	See Form 3B
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033310-0003	RP WO PUC	Lake Merced - Labor	10002	Interdepartmental-Overhead	5130Fringe	516010	Dental Coverage				-	-	-	-	1,544	1,544	See Form 3B
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033310-0003	RP WO PUC	Lake Merced - Labor	10002	Interdepartmental-Overhead	5130Fringe	519110	Flexible Benefit Package				-	-	-	-	6,942	6,942	See Form 3B
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033312-0001	RP WO CHF	Workreation Program	10002	Interdepartmental-Overhead	5010Salary	501010	Perm Salaries-Misc-Regular				89,290	96,161	6,871	96,112	102,983	6,871	See Form 3B
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033312-0001	RP WO CHF	Workreation Program	10002	Interdepartmental-Overhead	5130Fringe	513010	Retire City Misc				13,420	14,453	1,033	15,272	16,364	1,092	See Form 3B
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033312-0001	RP WO CHF	Workreation Program	10002	Interdepartmental-Overhead	5130Fringe	514010	Social Security (OASDI & HI)				42,323	42,749	426	42,887	43,313	426	See Form 3B
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033312-0001	RP WO CHF	Workreation Program	10002	Interdepartmental-Overhead	5130Fringe	514020	Social Sec-Medicare(HI Only)				9,897	9,997	100	10,029	10,129	100	See Form 3B
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033312-0001	RP WO CHF	Workreation Program	10002	Interdepartmental-Overhead	5130Fringe	515010	Health Service-City Match				7,102	7,331	229	7,741	7,991	250	See Form 3B
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033312-0001	RP WO CHF	Workreation Program	10002	Interdepartmental-Overhead	5130Fringe	515020	Retiree Health-Match-Prop B				5,256	5,309	53	5,326	5,379	53	See Form 3B
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033312-0001	RP WO CHF	Workreation Program	10002	Interdepartmental-Overhead	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				1,570	1,586	16	1,591	1,607	16	See Form 3B
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033312-0001	RP WO CHF	Workreation Program	10002	Interdepartmental-Overhead	5130Fringe	515710	Dependent Coverage				11,982	12,906	924	13,061	14,068	1,007	See Form 3B
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033312-0001	RP WO CHF	Workreation Program	10002	Interdepartmental-Overhead	5130Fringe	516010	Dental Coverage				1,138	1,212	74	1,183	1,260	77	See Form 3B
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033312-0001	RP WO CHF	Workreation Program	10002	Interdepartmental-Overhead	5130Fringe	519120	Long Term Disability Insurance				366	394	28	394	422	28	See Form 3B
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033312-0001	RP WO CHF	Workreation Program	10002	Interdepartmental-Overhead	5130Fringe	519990	Other Fringe Benefits				29,329	19,286	(10,043)	29,329	5,594	(23,735)	Fringes adjustment
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033312-0002	RP WO CHF	Harvey Milk Program	10002	Interdepartmental-Overhead	5010Salary	501010	Perm Salaries-Misc-Regular				311,405	339,554	28,149	338,692	366,843	28,151	See Form 3B
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033312-0002	RP WO CHF	Harvey Milk Program	10002	Interdepartmental-Overhead	5130Fringe	513010	Retire City Misc				46,150	50,381	4,231	52,948	57,421	4,473	See Form 3B
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033312-0002	RP WO CHF	Harvey Milk Program	10002	Interdepartmental-Overhead	5130Fringe	514010	Social Security (OASDI & HI)				19,307	21,052	1,745	20,999	22,744	1,745	See Form 3B
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033312-0002	RP WO CHF	Harvey Milk Program	10002	Interdepartmental-Overhead	5130Fringe	514020	Social Sec-Medicare(HI Only)				4,514	4,922	408	4,910	5,318	408	See Form 3B
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033312-0002	RP WO CHF	Harvey Milk Program	10002	Interdepartmental-Overhead	5130Fringe	515010	Health Service-City Match				28,408	29,324	916	30,965	31,964	999	See Form 3B
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033312-0002	RP WO CHF	Harvey Milk Program	10002	Interdepartmental-Overhead	5130Fringe	515020	Retiree Health-Match-Prop B				2,396	2,613	217	2,608	2,825	217	See Form 3B
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033312-0002	RP WO CHF	Harvey Milk Program	10002	Interdepartmental-Overhead	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				715	780	65	779	844	65	See Form 3B
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033312-0002	RP WO CHF	Harvey Milk Program	10002	Interdepartmental-Overhead	5130Fringe	515710	Dependent Coverage				47,929	51,624	3,695	52,245	56,272	4,027	See Form 3B
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033312-0002	RP WO CHF	Harvey Milk Program	10002	Interdepartmental-Overhead	5130Fringe	516010	Dental Coverage				4,551	4,848	297	4,731	5,040	309	See Form 3B
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033312-0002	RP WO CHF	Harvey Milk Program	10002	Interdepartmental-Overhead	5130Fringe	519120	Long Term Disability Insurance				1,276	1,391	115	1,388	1,503	115	See Form 3B
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033312-0002	RP WO CHF	Harvey Milk Program	10002	Interdepartmental-Overhead	5130Fringe	519990	Other Fringe Benefits				(62,952)	(106,489)	(43,537)	(61,775)	(150,774)	(88,999)	Fringes adjustment
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10038309-0001	RP WO HSA Apprentice	Gardener Apprenticeship	10002	Interdepartmental-Overhead	5060ProgPr	506070	Programmatic Projects-Budget				865,574	923,368	57,794	865,574	997,248	131,674	Additional funding received from HSA to expand the Apprentice program
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5010Salary	501010	Perm Salaries-Misc-Regular				1,720,403	-	(1,720,403)	1,842,459	-	(1,842,459)	See Form 3B
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5060ProgPr	506070	Programmatic Projects-Budget				881,139	-	(881,139)	-	-	-	Fringes adjustment
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe	513010	Retire City Misc				256,960	-	(256,960)	291,040	-	(291,040)	See Form 3B
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe	514010	Social Security (OASDI & HI)				106,663	-	(106,663)	114,231	-	(114,231)	See Form 3B
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe	514020	Social Sec-Medicare(HI Only)				24,950	-	(24,950)	26,715	-	(26,715)	See Form 3B
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe	515010	Health Service-City Match				86,263	-	(86,263)	94,022	-	(94,022)	See Form 3B
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe	515020	Retiree Health-Match-Prop B				13,250	-	(13,250)	14,188	-	(14,188)	See Form 3B
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				3,959	-	(3,959)	4,236	-	(4,236)	See Form 3B

BUDGET FORM 3A: Expenditure Change

DEPARTME REC Recreation And Park Commission

																				Total BY Expenditure Change	(1,773,052)	Total BY1 Expenditure	1,629,553		
GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Account	Account Title	Equipment #	TRIO	Agency Use	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base	Explanation of Change
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe	515710	Dependent Coverage				229,096	-	(229,096)	249,716	-	(249,716)	See Form 3B
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe	516010	Dental Coverage				19,374	-	(19,374)	20,142	-	(20,142)	See Form 3B
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe	519110	Flexible Benefit Package				6,369	-	(6,369)	6,942	-	(6,942)	See Form 3B
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe	519120	Long Term Disability Insurance				6,315	-	(6,315)	6,760	-	(6,760)	See Form 3B
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5400Mat&Su	540000	Materials & Supplies-Budget				200,000	-	(200,000)	200,000	-	(200,000)	TIDA M&S shifted to new department code to align with department needs
GFS	REC	207912	REC Operations	150707	REC Urban Forestry	150707	REC Urban Forestry	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				2,205,688	2,324,806	119,118	2,384,915	2,512,484	127,569	See Form 3B
GFS	REC	207912	REC Operations	150707	REC Urban Forestry	150707	REC Urban Forestry	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	513010	Retire City Misc				326,873	344,777	17,904	372,781	393,052	20,271	See Form 3B
GFS	REC	207912	REC Operations	150707	REC Urban Forestry	150707	REC Urban Forestry	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				136,753	144,138	7,385	147,863	155,772	7,909	See Form 3B
GFS	REC	207912	REC Operations	150707	REC Urban Forestry	150707	REC Urban Forestry	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				31,987	33,714	1,727	34,578	36,428	1,850	See Form 3B
GFS	REC	207912	REC Operations	150707	REC Urban Forestry	150707	REC Urban Forestry	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515010	Health Service-City Match				125,874	131,868	5,994	137,193	143,726	6,533	See Form 3B
GFS	REC	207912	REC Operations	150707	REC Urban Forestry	150707	REC Urban Forestry	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				16,988	17,905	917	18,363	19,345	982	See Form 3B
GFS	REC	207912	REC Operations	150707	REC Urban Forestry	150707	REC Urban Forestry	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				5,075	5,349	274	5,483	5,776	293	See Form 3B
GFS	REC	207912	REC Operations	150707	REC Urban Forestry	150707	REC Urban Forestry	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515710	Dependent Coverage				303,807	318,274	14,467	331,149	346,918	15,769	See Form 3B
GFS	REC	207912	REC Operations	150707	REC Urban Forestry	150707	REC Urban Forestry	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	516010	Dental Coverage				26,103	27,346	1,243	27,132	28,424	1,292	See Form 3B
GFS	REC	207912	REC Operations	150707	REC Urban Forestry	150707	REC Urban Forestry	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				9,044	9,532	488	9,772	10,295	523	See Form 3B
GFS	REC	207912	REC Operations	150707	REC Urban Forestry	150707	REC Urban Forestry	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5200OHAllo	520190	Department Overhead				967,688	1,065,339	97,651	967,688	1,109,004	141,316	Overhead change due to reasignment/substitution of positions.
GFS	REC	207912	REC Operations	150711	REC Park Rangers	150711	REC Park Rangers	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				7,207,720	7,039,215	(168,505)	7,720,347	7,539,882	(180,465)	See Form 3B
GFS	REC	207912	REC Operations	150711	REC Park Rangers	150711	REC Park Rangers	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	513010	Retire City Misc				1,082,196	1,055,139	(27,057)	1,225,529	1,194,999	(30,530)	See Form 3B
GFS	REC	207912	REC Operations	150711	REC Park Rangers	150711	REC Park Rangers	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				460,015	449,569	(10,446)	491,816	480,629	(11,187)	See Form 3B
GFS	REC	207912	REC Operations	150711	REC Park Rangers	150711	REC Park Rangers	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				107,614	105,169	(2,445)	115,003	112,387	(2,616)	See Form 3B
GFS	REC	207912	REC Operations	150711	REC Park Rangers	150711	REC Park Rangers	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515010	Health Service-City Match				503,719	477,486	(26,233)	549,068	520,473	(28,595)	See Form 3B
GFS	REC	207912	REC Operations	150711	REC Park Rangers	150711	REC Park Rangers	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				57,148	55,850	(1,298)	61,087	59,697	(1,390)	See Form 3B
GFS	REC	207912	REC Operations	150711	REC Park Rangers	150711	REC Park Rangers	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				17,048	16,662	(386)	18,252	17,836	(416)	See Form 3B
GFS	REC	207912	REC Operations	150711	REC Park Rangers	150711	REC Park Rangers	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515710	Dependent Coverage				894,731	864,447	(30,284)	975,289	942,279	(33,010)	See Form 3B
GFS	REC	207912	REC Operations	150711	REC Park Rangers	150711	REC Park Rangers	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	516010	Dental Coverage				83,900	80,808	(3,092)	87,224	84,012	(3,212)	See Form 3B
GFS	REC	207912	REC Operations	150711	REC Park Rangers	150711	REC Park Rangers	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519110	Flexible Benefit Package				6,369	19,107	12,738	6,942	20,826	13,884	See Form 3B
GFS	REC	207912	REC Operations	150711	REC Park Rangers	150711	REC Park Rangers	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				28,804	26,635	(2,169)	30,839	28,517	(2,322)	See Form 3B
GFS	REC	207912	REC Operations	150711	REC Park Rangers	150711	REC Park Rangers	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5200OHAllo	520190	Department Overhead				3,456,027	3,242,021	(214,006)	3,456,027	3,374,900	(81,127)	Overhead change due to reasignment/substitution of positions.
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150646	REC RD-Cultural Arts General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				(344)	-	344	(344)	-	344	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150646	REC RD-Cultural Arts General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	513010	Retire City Misc				(52)	-	52	(55)	-	55	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150646	REC RD-Cultural Arts General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				(21)	-	21	(21)	-	21	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150646	REC RD-Cultural Arts General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				(5)	-	5	(5)	-	5	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150646	REC RD-Cultural Arts General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				(3)	-	3	(3)	-	3	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150646	REC RD-Cultural Arts General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				(1)	-	1	(1)	-	1	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150646	REC RD-Cultural Arts General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				(1)	-	1	(1)	-	1	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150646	REC RD-Cultural Arts General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5200OHAllo	520190	Department Overhead				482,462	659,542	177,080	482,462	685,566	203,104	Overhead change due to reasignment/substitution of positions.
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150646	REC RD-Cultural Arts General	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				324,502	643,264	318,762	352,180	693,749	341,569	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150646	REC RD-Cultural Arts General	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary	505010	Temp Misc Regular Salaries				745,533	727,106	(18,427)	748,390	727,104	(21,286)	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150646	REC RD-Cultural Arts General	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	513010	Retire City Misc				51,642	98,558	46,916	60,054	113,006	52,952	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150646	REC RD-Cultural Arts General	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				66,344	84,964	18,620	68,235	88,093	19,858	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150646	REC RD-Cultural Arts General	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				15,517	19,872	4,355	15,960	20,604	4,644	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150646	REC RD-Cultural Arts General	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515010	Health Service-City Match				38,209	62,309	24,100	41,650	67,920	26,270	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150646	REC RD-Cultural Arts General	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				8,242	10,554	2,312	8,475	10,941	2,466	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150646	REC RD-Cultural Arts General	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				2,462	3,153	691	2,535	3,272	737	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150646	REC RD-Cultural Arts General	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515710	Dependent Coverage				62,485	109,701	47,216	68,111	119,578	51,467	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150646	REC RD-Cultural Arts General	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	516010	Dental Coverage				5,984	10,302	4,318	6,220	10,709	4,489	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150646	REC RD-Cultural Arts General	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				1,331	2,637	1,306	1,443	2,842	1,399	See Form 3B

BUDGET FORM 3A: Expenditure Change

DEPARTME REC Recreation And Park Commission

																			Total BY Expenditure Change	(1,773,052)	Total BY1 Expenditure	1,629,553		
GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Account	Account Title	Equipment #	TRIO	Agency Use	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base	Explanation of Change
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150646	REC RD-Cultural Arts General	10010	GF Annual Authority Ctrl	10001740-0252	RP Recreation	Children's Baseline	20137	Cultural Arts Gen Operating	5210NPSvcs	535000	Other Current Expenses - Bdgt				9,000	11,000	2,000	9,000	11,000	2,000	Consolidated Drama program to Cultural Arts general to align with department needs
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150646	REC RD-Cultural Arts General	10010	GF Annual Authority Ctrl	10001740-0252	RP Recreation	Children's Baseline	20137	Cultural Arts Gen Operating	5400Mat&Su	540000	Materials & Supplies-Budget				82,195	120,195	38,000	82,195	120,195	38,000	Moved Drama program to Cultural Arts general to align with department needs
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150647	REC RD-Randall Museum	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5200OHAllo	520190	Department Overhead				522,090	581,094	59,004	522,090	604,911	82,821	Overhead change due to reasignment/substitution of positions.
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150647	REC RD-Randall Museum	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				1,309,586	1,440,374	130,788	1,412,845	1,536,812	123,967	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150647	REC RD-Randall Museum	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	513010	Retire City Misc				196,377	216,034	19,657	224,324	244,022	19,698	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150647	REC RD-Randall Museum	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				81,194	89,303	8,109	87,596	95,282	7,686	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150647	REC RD-Randall Museum	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				18,987	20,884	1,897	20,484	22,282	1,798	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150647	REC RD-Randall Museum	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515010	Health Service-City Match				79,999	79,999	-	87,199	87,198	(1)	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150647	REC RD-Randall Museum	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				10,081	11,089	1,008	10,878	11,833	955	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150647	REC RD-Randall Museum	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				3,010	3,311	301	3,250	3,535	285	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150647	REC RD-Randall Museum	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515710	Dependent Coverage				146,968	163,621	16,653	160,200	178,351	18,151	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150647	REC RD-Randall Museum	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	516010	Dental Coverage				14,239	15,400	1,161	14,806	16,014	1,208	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150647	REC RD-Randall Museum	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				4,629	5,165	536	5,001	5,509	508	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150648	REC RD-Cultural Arts Drama	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				(77)	-	77	(77)	-	77	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150648	REC RD-Cultural Arts Drama	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	513010	Retire City Misc				(11)	-	11	(12)	-	12	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150648	REC RD-Cultural Arts Drama	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				(5)	-	5	(5)	-	5	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150648	REC RD-Cultural Arts Drama	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				(1)	-	1	(1)	-	1	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150648	REC RD-Cultural Arts Drama	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5200OHAllo	520190	Department Overhead				167,272	-	(167,272)	167,272	-	(167,272)	Overhead change due to reasignment/substitution of positions.
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150648	REC RD-Cultural Arts Drama	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				298,967	-	(298,967)	328,599	-	(328,599)	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150648	REC RD-Cultural Arts Drama	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	513010	Retire City Misc				43,941	-	(43,941)	50,891	-	(50,891)	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150648	REC RD-Cultural Arts Drama	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				18,536	-	(18,536)	20,374	-	(20,374)	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150648	REC RD-Cultural Arts Drama	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				4,335	-	(4,335)	4,764	-	(4,764)	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150648	REC RD-Cultural Arts Drama	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515010	Health Service-City Match				27,720	-	(27,720)	30,216	-	(30,216)	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150648	REC RD-Cultural Arts Drama	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				2,301	-	(2,301)	2,530	-	(2,530)	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150648	REC RD-Cultural Arts Drama	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				688	-	(688)	756	-	(756)	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150648	REC RD-Cultural Arts Drama	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515710	Dependent Coverage				45,158	-	(45,158)	49,224	-	(49,224)	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150648	REC RD-Cultural Arts Drama	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	516010	Dental Coverage				4,329	-	(4,329)	4,500	-	(4,500)	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150648	REC RD-Cultural Arts Drama	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				1,225	-	(1,225)	1,346	-	(1,346)	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150648	REC RD-Cultural Arts Drama	10010	GF Annual Authority Ctrl	10001740-0252	RP Recreation	Children's Baseline	20136	Cultural Arts Drama Operating	5210NPSvcs	535000	Other Current Expenses - Bdgt				2,000	-	(2,000)	2,000	-	(2,000)	Moved Drama program to Cultural Arts general to align with department needs
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150648	REC RD-Cultural Arts Drama	10010	GF Annual Authority Ctrl	10001740-0252	RP Recreation	Children's Baseline	20136	Cultural Arts Drama Operating	5400Mat&Su	540000	Materials & Supplies-Budget				38,000	-	(38,000)	38,000	-	(38,000)	Moved Drama program to Cultural Arts general to align with department needs
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150650	REC RD-Sharon Arts	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				(926)	87	1,013	(926)	87	1,013	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150650	REC RD-Sharon Arts	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	513010	Retire City Misc				(138)	14	152	(145)	16	161	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150650	REC RD-Sharon Arts	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				(58)	5	63	(58)	5	63	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150650	REC RD-Sharon Arts	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				(14)	1	15	(14)	1	15	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150650	REC RD-Sharon Arts	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	515010	Health Service-City Match				(46)	-	46	(50)	-	50	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150650	REC RD-Sharon Arts	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				(7)	1	8	(7)	1	8	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150650	REC RD-Sharon Arts	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				(2)	-	2	(2)	-	2	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150650	REC RD-Sharon Arts	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	515710	Dependent Coverage				(185)	-	185	(201)	-	201	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150650	REC RD-Sharon Arts	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	516010	Dental Coverage				(15)	-	15	(15)	-	15	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150650	REC RD-Sharon Arts	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				(4)	-	4	(4)	-	4	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150650	REC RD-Sharon Arts	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5200OHAllo	520190	Department Overhead				152,065	193,698	41,633	152,065	201,637	49,572	Overhead change due to reasignment/substitution of positions.
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150650	REC RD-Sharon Arts	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				380,105	513,884	133,779	416,363	543,321	126,958	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150650	REC RD-Sharon Arts	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	513010	Retire City Misc				58,565	78,672	20,107	68,071	88,245	20,174	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150650	REC RD-Sharon Arts	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				23,568	31,862	8,294	25,815	33,686	7,871	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150650	REC RD-Sharon Arts	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				5,512	7,452	1,940	6,038	7,879	1,841	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150650	REC RD-Sharon Arts	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515010	Health Service-City Match				29,233	29,324	91	31,865	31,964	99	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150650	REC RD-Sharon Arts	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				2,926	3,957	1,031	3,207	4,185	978	See Form 3B

BUDGET FORM 3A: Expenditure Change

DEPARTME REC Recreation And Park Commission

																				Total BY Expenditure Change	(1,773,052)	Total BY1 Expenditure	1,629,553		
GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Account	Account Title	Equipment #	TRIO	Agency Use	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base	Explanation of Change
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150650	REC RD-Sharon Arts	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				875	1,183	308	960	1,252	292	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150650	REC RD-Sharon Arts	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515710	Dependent Coverage				34,602	51,625	17,023	37,717	56,271	18,554	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150650	REC RD-Sharon Arts	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	516010	Dental Coverage				3,656	4,847	1,191	3,801	5,040	1,239	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150650	REC RD-Sharon Arts	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				1,558	2,107	549	1,708	2,229	521	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				-	8	8	-	8	8	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	513010	Retire City Misc				-	1	1	-	1	1	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5200OHAllo	520190	Department Overhead				195,381	484,245	288,864	195,381	504,093	308,712	Overhead change due to reasignment/substitution of positions.
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				(353,212)	702,877	1,056,089	(279,183)	770,086	1,049,269	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	513010	Retire City Misc				(54,176)	104,554	158,730	(45,576)	121,153	166,729	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				(17,023)	48,454	65,477	(12,433)	52,622	65,055	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				(3,980)	11,334	15,314	(2,909)	12,306	15,215	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515010	Health Service-City Match				43,527	73,307	29,780	47,447	79,907	32,460	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				(2,114)	6,018	8,132	(1,545)	6,534	8,079	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				(630)	1,799	2,429	(458)	1,955	2,413	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515710	Dependent Coverage				(7,677)	129,060	136,737	(8,363)	140,680	149,043	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	516010	Dental Coverage				1,318	12,120	10,802	1,365	12,600	11,235	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				(1,448)	2,882	4,330	(1,147)	3,155	4,302	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				(1,648)	(4)	1,644	(1,648)	(4)	1,644	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	513010	Retire City Misc				(248)	(1)	247	(262)	(1)	261	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				(102)	-	102	(102)	-	102	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				(24)	-	24	(24)	-	24	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	515010	Health Service-City Match				(46)	-	46	(50)	-	50	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				(13)	-	13	(13)	-	13	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				(4)	-	4	(4)	-	4	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	515710	Dependent Coverage				(185)	-	185	(201)	-	201	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	516010	Dental Coverage				(15)	-	15	(15)	-	15	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				(7)	-	7	(7)	-	7	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5200OHAllo	520190	Department Overhead				1,977,308	1,530,214	(447,094)	1,977,308	1,227,969	(749,339)	Overhead change due to reasignment/substitution of positions.
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0236	RP Recreation	Rec Center	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				1,659,561	327,410	(1,332,151)	1,804,970	(545,199)	(2,350,169)	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0236	RP Recreation	Rec Center	10000	Operating	5130Fringe	513010	Retire City Misc				250,717	50,495	(200,222)	288,507	(84,935)	(373,442)	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0236	RP Recreation	Rec Center	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				102,886	20,293	(82,593)	111,914	(33,797)	(145,711)	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0236	RP Recreation	Rec Center	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				24,067	4,750	(19,317)	26,172	(7,905)	(34,077)	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0236	RP Recreation	Rec Center	10000	Operating	5130Fringe	515010	Health Service-City Match				138,554	93,288	(45,266)	151,028	66,131	(84,897)	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0236	RP Recreation	Rec Center	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				12,774	2,517	(10,257)	13,902	(4,194)	(18,096)	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0236	RP Recreation	Rec Center	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				3,823	760	(3,063)	4,147	(1,258)	(5,405)	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0236	RP Recreation	Rec Center	10000	Operating	5130Fringe	515710	Dependent Coverage				208,952	34,751	(174,201)	227,767	(105,490)	(333,257)	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0236	RP Recreation	Rec Center	10000	Operating	5130Fringe	516010	Dental Coverage				20,468	6,395	(14,073)	21,277	(4,344)	(25,621)	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0236	RP Recreation	Rec Center	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				6,806	1,345	(5,461)	7,396	(2,240)	(9,636)	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0238	RP Recreation	Daycamp	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				(4,885)	-	4,885	(4,885)	-	4,885	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0238	RP Recreation	Daycamp	10000	Operating	5130Fringe	513010	Retire City Misc				(734)	-	734	(776)	-	776	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0238	RP Recreation	Daycamp	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				(303)	-	303	(303)	-	303	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0238	RP Recreation	Daycamp	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				(71)	-	71	(71)	-	71	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0238	RP Recreation	Daycamp	10000	Operating	5130Fringe	515010	Health Service-City Match				(137)	-	137	(150)	-	150	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0238	RP Recreation	Daycamp	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				(38)	-	38	(38)	-	38	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0238	RP Recreation	Daycamp	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				(11)	-	11	(11)	-	11	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0238	RP Recreation	Daycamp	10000	Operating	5130Fringe	515710	Dependent Coverage				(554)	-	554	(604)	-	604	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0238	RP Recreation	Daycamp	10000	Operating	5130Fringe	516010	Dental Coverage				(44)	-	44	(46)	-	46	See Form 3B

BUDGET FORM 3A: Expenditure Change

DEPARTME REC Recreation And Park Commission

																			Total BY Expenditure Change	(1,773,052)	Total BY1 Expenditure	1,629,553		
GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Account	Account Title	Equipment #	TRIO	Agency Use	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base	Explanation of Change
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0238	RP Recreation	Daycamp	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				(20)	-	20	(20)	-	20	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				970,732	1,134,481	163,749	1,121,110	1,253,170	132,060	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary	505010	Temp Misc Regular Salaries				1,087,894	935,113	(152,781)	1,092,062	935,110	(156,952)	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	513010	Retire City Misc				139,273	163,885	24,612	169,746	190,729	20,983	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				130,014	130,693	679	139,594	138,051	(1,543)	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				30,406	30,565	159	32,645	32,284	(361)	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515010	Health Service-City Match				139,504	122,504	(17,000)	152,064	133,533	(18,531)	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				16,145	16,230	85	17,337	17,145	(192)	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				4,824	4,847	23	5,182	5,124	(58)	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515710	Dependent Coverage				208,893	223,619	14,726	227,704	243,753	16,049	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	516010	Dental Coverage				20,573	20,876	303	21,386	21,704	318	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				3,236	3,909	673	3,802	4,343	541	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150666	REC RD-Sports & Athletics	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				-	(1)	(1)	-	(1)	(1)	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150666	REC RD-Sports & Athletics	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary	505010	Temp Misc Regular Salaries				1	-	(1)	1	-	(1)	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	10010	GF Annual Authority Ctrl	10001740-0045	RP Recreation	CA Special Events	20158	Support Services Operating	5210NPSvcs	535000	Other Current Expenses - Bdgt				160,000	60,000	(100,000)	160,000	60,000	(100,000)	reduced budget per reduction plan
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	10020	GF Continuing Authority Ctrl	10034956-0002	Requity	Mobile & drop in play	20324	Sugar-Sweetened Beverages Tax	5010Salary	505010	Temp Misc Regular Salaries				(34)	-	34	(34)	-	34	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	10020	GF Continuing Authority Ctrl	10034956-0002	Requity	Mobile & drop in play	20324	Sugar-Sweetened Beverages Tax	5130Fringe	514010	Social Security (OASDI & HI)				(2)	-	2	(2)	-	2	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	210821	REC RD-Peace Parks & Pathways	10020	GF Continuing Authority Ctrl	10034956-0001	Requity	Outreach	10000	Operating	5060ProgPr	506070	Programmatic Projects-Budget				1,141,056	709,625	(431,431)	1,141,056	585,385	(555,671)	Shifted budget to Temp salary for Requity program
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	210821	REC RD-Peace Parks & Pathways	10020	GF Continuing Authority Ctrl	10034956-0002	Requity	Mobile & drop in play	10000	Operating	5010Salary	505010	Temp Misc Regular Salaries				8,206	309,249	301,043	8,238	309,249	301,011	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	210821	REC RD-Peace Parks & Pathways	10020	GF Continuing Authority Ctrl	10034956-0002	Requity	Mobile & drop in play	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				52,736	71,401	18,665	56,444	75,107	18,663	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	210821	REC RD-Peace Parks & Pathways	10020	GF Continuing Authority Ctrl	10034956-0002	Requity	Mobile & drop in play	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				12,332	16,697	4,365	13,198	17,563	4,365	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	210821	REC RD-Peace Parks & Pathways	10020	GF Continuing Authority Ctrl	10034956-0002	Requity	Mobile & drop in play	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				6,548	8,866	2,318	7,009	9,326	2,317	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	210821	REC RD-Peace Parks & Pathways	10020	GF Continuing Authority Ctrl	10034956-0002	Requity	Mobile & drop in play	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				1,957	2,650	693	2,094	2,786	692	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	210821	REC RD-Peace Parks & Pathways	10020	GF Continuing Authority Ctrl	10034956-0002	Requity	Mobile & drop in play	20324	Sugar-Sweetened Beverages Tax	5010Salary	505010	Temp Misc Regular Salaries				744	-	(744)	747	-	(747)	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	210821	REC RD-Peace Parks & Pathways	10020	GF Continuing Authority Ctrl	10034956-0002	Requity	Mobile & drop in play	20324	Sugar-Sweetened Beverages Tax	5130Fringe	514010	Social Security (OASDI & HI)				46	-	(46)	46	-	(46)	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	210821	REC RD-Peace Parks & Pathways	10020	GF Continuing Authority Ctrl	10034956-0002	Requity	Mobile & drop in play	20324	Sugar-Sweetened Beverages Tax	5130Fringe	514020	Social Sec-Medicare(HI Only)				11	-	(11)	11	-	(11)	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	210821	REC RD-Peace Parks & Pathways	10020	GF Continuing Authority Ctrl	10034956-0002	Requity	Mobile & drop in play	20324	Sugar-Sweetened Beverages Tax	5130Fringe	515020	Retiree Health-Match-Prop B				6	-	(6)	6	-	(6)	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	210821	REC RD-Peace Parks & Pathways	10020	GF Continuing Authority Ctrl	10034956-0002	Requity	Mobile & drop in play	20324	Sugar-Sweetened Beverages Tax	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				2	-	(2)	2	-	(2)	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	210881	REC RD-Outdoor Rec	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5200OHAllo	520190	Department Overhead				116,583	121,061	4,478	116,583	126,023	9,440	Overhead change due to reasignment/substitution of positions.
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	210881	REC RD-Outdoor Rec	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary	505010	Temp Misc Regular Salaries				4,602	-	(4,602)	4,619	-	(4,619)	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	210881	REC RD-Outdoor Rec	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				13,789	13,504	(285)	14,748	14,462	(286)	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	210881	REC RD-Outdoor Rec	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				3,225	3,158	(67)	3,449	3,382	(67)	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	210881	REC RD-Outdoor Rec	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				1,712	1,677	(35)	1,832	1,796	(36)	See Form 3B
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	210881	REC RD-Outdoor Rec	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				512	501	(11)	548	537	(11)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				2,365,406	2,760,385	394,979	2,583,727	2,971,562	387,835	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	513010	Retire City Misc				351,524	410,889	59,365	405,465	467,091	61,626	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				148,858	173,347	24,489	162,395	186,441	24,046	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				34,822	40,549	5,727	37,980	43,604	5,624	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515010	Health Service-City Match				179,793	189,743	9,950	195,968	206,814	10,846	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				18,493	21,534	3,041	20,172	23,158	2,986	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				5,528	6,436	908	6,020	6,912	892	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515710	Dependent Coverage				363,609	413,433	49,824	396,338	450,646	54,308	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	516010	Dental Coverage				32,673	36,592	3,919	33,962	38,038	4,076	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				8,959	10,578	1,619	9,796	11,386	1,590	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5200OHAllo	520190	Department Overhead				1,283,799	1,428,523	144,724	1,283,799	1,487,074	203,275	Overhead change due to reasignment/substitution of positions.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	10010	GF Annual Authority Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	20147	Operating	5400Mat&Su	540000	Materials & Supplies-Budget				270,419	245,419	(25,000)	270,419	245,419	(25,000)	Reduce in M&S budget per reduction plan
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150680	REC Park Service Area 2	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				1,685,549	1,942,247	256,698	1,849,840	2,092,639	242,799	See Form 3B

BUDGET FORM 3A: Expenditure Change

DEPARTME REC Recreation And Park Commission

																				Total BY Expenditure Change	(1,773,052)	Total BY1 Expenditure	1,629,553		
GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Account	Account Title	Equipment #	TRIO	Agency Use	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base	Explanation of Change
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150680	REC Park Service Area 2	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	513010	Retire City Misc				249,901	288,482	38,581	289,595	328,175	38,580	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150680	REC Park Service Area 2	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				106,408	122,324	15,916	116,595	131,649	15,054	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150680	REC Park Service Area 2	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				24,891	28,613	3,722	27,273	30,793	3,520	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150680	REC Park Service Area 2	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515010	Health Service-City Match				142,219	143,463	1,244	155,016	156,373	1,357	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150680	REC Park Service Area 2	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				13,217	15,194	1,977	14,480	16,350	1,870	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150680	REC Park Service Area 2	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				3,950	4,540	590	4,322	4,881	559	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150680	REC Park Service Area 2	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515710	Dependent Coverage				264,369	295,745	31,376	288,169	322,368	34,199	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150680	REC Park Service Area 2	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	516010	Dental Coverage				24,347	26,609	2,262	25,309	27,662	2,353	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150680	REC Park Service Area 2	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				6,170	7,223	1,053	6,788	7,784	996	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150680	REC Park Service Area 2	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5200OHAllo	520190	Department Overhead				929,441	1,041,127	111,686	929,441	1,083,799	154,358	Overhead change due to reasignment/substitution of positions.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150680	REC Park Service Area 2	10010	GF Annual Authority Ctrl	10001737-0001	RP Parks & Open Spaces	Park Service Area 2	20148	Operating	5400Mat&Su	540000	Materials & Supplies-Budget				248,740	223,740	(25,000)	248,740	223,740	(25,000)	Reduce in M&S budget per reduction plan
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150682	REC Park Service Area 3	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				2,093,509	2,437,569	344,060	2,276,645	2,620,707	344,062	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150682	REC Park Service Area 3	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	513010	Retire City Misc				311,708	363,420	51,712	358,067	412,738	54,671	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150682	REC Park Service Area 3	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				136,995	158,327	21,332	148,351	169,683	21,332	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150682	REC Park Service Area 3	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				32,046	37,035	4,989	34,699	39,688	4,989	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150682	REC Park Service Area 3	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515010	Health Service-City Match				163,188	174,275	11,087	177,872	189,957	12,085	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150682	REC Park Service Area 3	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				17,017	19,666	2,649	18,425	21,074	2,649	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150682	REC Park Service Area 3	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				5,085	5,876	791	5,499	6,290	791	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150682	REC Park Service Area 3	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515710	Dependent Coverage				317,024	361,732	44,708	345,562	394,294	48,732	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150682	REC Park Service Area 3	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	516010	Dental Coverage				28,870	32,459	3,589	30,010	33,743	3,733	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150682	REC Park Service Area 3	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				7,842	9,253	1,411	8,537	9,948	1,411	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150682	REC Park Service Area 3	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5200OHAllo	520190	Department Overhead				1,139,107	1,271,143	132,036	1,139,107	1,323,243	184,136	Overhead change due to reasignment/substitution of positions.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150682	REC Park Service Area 3	10010	GF Annual Authority Ctrl	10001737-0001	RP Parks & Open Spaces	Park Service Area 3	20149	Operating	5400Mat&Su	540000	Materials & Supplies-Budget				243,287	218,287	(25,000)	243,287	218,287	(25,000)	Reduce in M&S budget per reduction plan
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150685	REC Park Service Area 4	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				1,363,764	1,559,273	195,509	1,491,411	1,686,921	195,510	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150685	REC Park Service Area 4	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	513010	Retire City Misc				200,631	230,016	29,385	231,433	262,499	31,066	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150685	REC Park Service Area 4	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				85,881	98,003	12,122	93,796	105,918	12,122	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150685	REC Park Service Area 4	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				20,089	22,924	2,835	21,938	24,773	2,835	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150685	REC Park Service Area 4	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515010	Health Service-City Match				111,862	118,139	6,277	121,928	128,770	6,842	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150685	REC Park Service Area 4	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				10,669	12,174	1,505	11,650	13,155	1,505	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150685	REC Park Service Area 4	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				3,188	3,638	450	3,476	3,926	450	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150685	REC Park Service Area 4	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515710	Dependent Coverage				224,874	250,184	25,310	245,117	272,705	27,588	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150685	REC Park Service Area 4	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	516010	Dental Coverage				20,327	22,359	2,032	21,131	23,244	2,113	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150685	REC Park Service Area 4	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				4,851	5,653	802	5,320	6,122	802	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150685	REC Park Service Area 4	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5200OHAllo	520190	Department Overhead				763,091	871,641	108,550	763,091	907,367	144,276	Overhead change due to reasignment/substitution of positions.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150685	REC Park Service Area 4	10010	GF Annual Authority Ctrl	10001737-0001	RP Parks & Open Spaces	Park Service Area 4	20150	Operating	5400Mat&Su	540000	Materials & Supplies-Budget				225,417	200,417	(25,000)	225,417	200,417	(25,000)	Reduce in M&S budget per reduction plan
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150689	REC Park Service Area 5	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				1,302,330	1,670,707	368,377	1,436,006	1,798,272	362,266	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150689	REC Park Service Area 5	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	513010	Retire City Misc				193,031	248,398	55,367	224,802	282,366	57,564	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150689	REC Park Service Area 5	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				81,906	104,746	22,840	90,194	112,655	22,461	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150689	REC Park Service Area 5	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				19,161	24,502	5,341	21,097	26,349	5,252	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150689	REC Park Service Area 5	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515010	Health Service-City Match				107,685	114,969	7,284	117,374	125,314	7,940	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150689	REC Park Service Area 5	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				10,174	13,011	2,837	11,201	13,991	2,790	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150689	REC Park Service Area 5	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				3,041	3,888	847	3,343	4,176	833	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150689	REC Park Service Area 5	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515710	Dependent Coverage				202,490	248,518	46,028	220,719	270,889	50,170	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150689	REC Park Service Area 5	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	516010	Dental Coverage				18,567	22,087	3,520	19,300	22,961	3,661	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150689	REC Park Service Area 5	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				4,601	6,111	1,510	5,093	6,578	1,485	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150689	REC Park Service Area 5	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5200OHAllo	520190	Department Overhead				710,098	859,535	149,437	710,098	894,764	184,666	Overhead change due to reasignment/substitution of positions.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150689	REC Park Service Area 5	10010	GF Annual Authority Ctrl	10001737-0001	RP Parks & Open Spaces	Park Service Area 5	20151	Operating	5400Mat&Su	540000	Materials & Supplies-Budget				223,312	198,312	(25,000)	223,312	198,312	(25,000)	Reduce in M&S budget per reduction plan

BUDGET FORM 3A: Expenditure Change

DEPARTME REC Recreation And Park Commission

																				Total BY Expenditure Change	(1,773,052)	Total BY1 Expenditure	1,629,553		
GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Account	Account Title	Equipment #	TRIO	Agency Use	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base	Explanation of Change
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150693	REC Park Service Area 6	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				578,753	989,041	410,288	655,466	1,065,754	410,288	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150693	REC Park Service Area 6	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	513010	Retire City Misc				84,785	146,451	61,666	101,449	166,644	65,195	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150693	REC Park Service Area 6	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				36,919	62,357	25,438	41,676	67,114	25,438	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150693	REC Park Service Area 6	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				8,635	14,584	5,949	9,750	15,699	5,949	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150693	REC Park Service Area 6	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515010	Health Service-City Match				61,153	74,348	13,195	66,658	81,041	14,383	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150693	REC Park Service Area 6	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				4,586	7,745	3,159	5,174	8,333	3,159	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150693	REC Park Service Area 6	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				1,369	2,313	944	1,543	2,487	944	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150693	REC Park Service Area 6	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515710	Dependent Coverage				92,481	145,688	53,207	100,810	158,805	57,995	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150693	REC Park Service Area 6	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	516010	Dental Coverage				9,083	13,355	4,272	9,442	13,885	4,443	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150693	REC Park Service Area 6	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				1,634	3,316	1,682	1,895	3,577	1,682	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150693	REC Park Service Area 6	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5200OHAllo	520190	Department Overhead				356,201	520,563	164,362	356,201	541,899	185,698	Overhead change due to reasignment/substitution of positions.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150693	REC Park Service Area 6	10010	GF Annual Authority Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	20152	Park Service Area 6 Operating	5400Mat&Su	540000	Materials & Supplies-Budget				225,463	200,463	(25,000)	225,463	200,463	(25,000)	Reduce in M&S budget per reduction plan
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150697	REC Golf General	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5950_ITO	595090	ITO To 2S/GOL-Golf Fund		102161		569,164	-	(569,164)	552,641	-	(552,641)	Remove annual set aside for Golf capital improvement projects per reduction plan.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150697	REC Golf General	12360	SR Golf Fund Annual	10001739-0001	RP Capital & Planning	RP Capital Investment	10000	Operating	5910_OTO	591170	OTO To 2S/OSP-Open Spce&Prk Fd		102160		2,380,000	-	(2,380,000)	2,380,000	-	(2,380,000)	Removed per reduction plan
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150698	REC Golf - Golden Gate	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				303,360	319,287	15,927	324,868	341,925	17,057	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150698	REC Golf - Golden Gate	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	513010	Retire City Misc				45,448	47,842	2,394	51,465	54,176	2,711	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150698	REC Golf - Golden Gate	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				18,809	19,796	987	20,141	21,198	1,057	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150698	REC Golf - Golden Gate	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				4,399	4,630	231	4,710	4,957	247	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150698	REC Golf - Golden Gate	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515010	Health Service-City Match				16,293	16,835	542	17,758	18,348	590	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150698	REC Golf - Golden Gate	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				2,337	2,459	122	2,502	2,633	131	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150698	REC Golf - Golden Gate	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				698	735	37	746	786	40	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150698	REC Golf - Golden Gate	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515710	Dependent Coverage				41,756	43,960	2,204	45,513	47,916	2,403	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150698	REC Golf - Golden Gate	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	516010	Dental Coverage				3,528	3,698	170	3,667	3,844	177	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150698	REC Golf - Golden Gate	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				1,244	1,280	36	1,331	1,369	38	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150698	REC Golf - Golden Gate	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5200OHAllo	520190	Department Overhead				134,555	140,915	6,360	134,555	146,691	12,136	Overhead change due to reasignment/substitution of positions.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150699	REC Golf - Harding Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				205,732	2,790,008	2,584,276	406,949	3,013,962	2,607,013	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150699	REC Golf - Harding Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	513010	Retire City Misc				29,171	417,474	388,303	62,727	476,861	414,134	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150699	REC Golf - Harding Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				32,032	192,257	160,225	44,507	206,141	161,634	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150699	REC Golf - Harding Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				7,501	44,975	37,474	10,407	48,207	37,800	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150699	REC Golf - Harding Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515010	Health Service-City Match				52,382	145,551	93,169	57,086	158,789	101,703	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150699	REC Golf - Harding Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				3,986	23,887	19,901	5,534	25,609	20,075	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150699	REC Golf - Harding Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				1,193	7,137	5,944	1,650	7,645	5,995	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150699	REC Golf - Harding Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515710	Dependent Coverage				65,989	395,783	329,794	71,929	432,009	360,080	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150699	REC Golf - Harding Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	516010	Dental Coverage				5,986	33,120	27,134	6,213	34,477	28,264	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150699	REC Golf - Harding Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519110	Flexible Benefit Package				-	6,369	6,369	-	6,942	6,942	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150699	REC Golf - Harding Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				255	10,406	10,151	1,032	11,243	10,211	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150699	REC Golf - Harding Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5200OHAllo	520190	Department Overhead				294,915	1,246,931	952,016	294,915	1,299,551	1,004,636	Overhead change due to reasignment/substitution of positions.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150699	REC Golf - Harding Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5210NPSvcs	527990	Other Professional Services				1,602,832	6,809,666	5,206,834	1,602,832	6,809,666	5,206,834	Increase in Golf management cost to align with actual operation contract agreement.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150700	REC Golf - Lincoln Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				962,079	1,027,031	64,952	1,051,793	1,099,945	48,152	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150700	REC Golf - Lincoln Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	513010	Retire City Misc				144,291	154,053	9,762	166,798	174,448	7,650	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150700	REC Golf - Lincoln Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				62,499	66,527	4,028	68,061	71,047	2,986	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150700	REC Golf - Lincoln Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				14,621	15,562	941	15,917	16,615	698	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150700	REC Golf - Lincoln Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515010	Health Service-City Match				57,956	52,876	(5,080)	63,168	57,632	(5,536)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150700	REC Golf - Lincoln Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				7,765	8,265	500	8,457	8,827	370	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150700	REC Golf - Lincoln Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				2,321	2,470	149	2,524	2,635	111	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150700	REC Golf - Lincoln Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515710	Dependent Coverage				140,215	148,158	7,943	152,834	161,492	8,658	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150700	REC Golf - Lincoln Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	516010	Dental Coverage				11,944	12,310	366	12,416	12,796	380	See Form 3B

BUDGET FORM 3A: Expenditure Change

DEPARTME REC Recreation And Park Commission

																				Total BY Expenditure Change	(1,773,052)	Total BY1 Expenditure	1,629,553	
GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Account	Account Title	Equipment #	TRIO	Agency Use	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base	Explanation of Change
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150700	REC Golf - Lincoln Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				3,946	4,064	118	4,310	4,350	40	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150700	REC Golf - Lincoln Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5200OHAllo	520190	Department Overhead				453,891	460,033	6,142	453,891	478,888	24,997	Overhead change due to reasignment/substitution of positions.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150701	REC Golf - Sharp Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				852,787	1,070,827	218,040	938,276	1,146,772	208,496	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150701	REC Golf - Sharp Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	513010	Retire City Misc				127,880	160,652	32,772	148,781	181,911	33,130	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150701	REC Golf - Sharp Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				52,871	66,390	13,519	58,171	71,098	12,927	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150701	REC Golf - Sharp Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				12,369	15,530	3,161	13,604	16,627	3,023	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150701	REC Golf - Sharp Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515010	Health Service-City Match				52,291	55,151	2,860	56,993	60,111	3,118	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150701	REC Golf - Sharp Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				6,569	8,247	1,678	7,228	8,833	1,605	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150701	REC Golf - Sharp Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				1,964	2,465	501	2,157	2,637	480	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150701	REC Golf - Sharp Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515710	Dependent Coverage				123,871	152,754	28,883	135,020	166,501	31,481	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150701	REC Golf - Sharp Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	516010	Dental Coverage				10,578	12,724	2,146	10,994	13,227	2,233	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150701	REC Golf - Sharp Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				3,497	4,273	776	3,844	4,573	729	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150701	REC Golf - Sharp Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5200OHAllo	520190	Department Overhead				405,968	476,981	71,013	405,968	496,531	90,563	Overhead change due to reasignment/substitution of positions.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150701	REC Golf - Sharp Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5210NPSvcs	527990	Other Professional Services				137,621	-	(137,621)	90,000	-	(90,000)	Shifted to Harding Golf to align with actual operation contract agreement.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150702	REC Golf - Mclaren Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				100,730	-	(100,730)	107,876	-	(107,876)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150702	REC Golf - Mclaren Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	513010	Retire City Misc				15,140	-	(15,140)	17,142	-	(17,142)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150702	REC Golf - Mclaren Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				6,245	-	(6,245)	6,688	-	(6,688)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150702	REC Golf - Mclaren Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				1,461	-	(1,461)	1,564	-	(1,564)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150702	REC Golf - Mclaren Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515010	Health Service-City Match				5,994	-	(5,994)	6,533	-	(6,533)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150702	REC Golf - Mclaren Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				776	-	(776)	831	-	(831)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150702	REC Golf - Mclaren Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				232	-	(232)	248	-	(248)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150702	REC Golf - Mclaren Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515710	Dependent Coverage				14,467	-	(14,467)	15,769	-	(15,769)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150702	REC Golf - Mclaren Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	516010	Dental Coverage				1,243	-	(1,243)	1,292	-	(1,292)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150702	REC Golf - Mclaren Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				413	-	(413)	442	-	(442)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150702	REC Golf - Mclaren Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5200OHAllo	520190	Department Overhead				46,081	-	(46,081)	46,081	-	(46,081)	Overhead change due to reasignment/substitution of positions.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150706	REC Turf	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				2,329,959	2,257,471	(72,488)	2,517,150	2,439,014	(78,136)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150706	REC Turf	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	513010	Retire City Misc				342,786	332,757	(10,029)	390,910	379,421	(11,489)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150706	REC Turf	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				155,695	151,200	(4,495)	166,537	161,692	(4,845)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150706	REC Turf	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				37,500	36,449	(1,051)	40,204	39,071	(1,133)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150706	REC Turf	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515010	Health Service-City Match				125,743	126,755	1,012	137,051	138,154	1,103	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150706	REC Turf	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				19,916	19,358	(558)	21,357	20,756	(601)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150706	REC Turf	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				5,953	5,786	(167)	6,375	6,195	(180)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150706	REC Turf	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515710	Dependent Coverage				334,679	332,947	(1,732)	364,802	362,913	(1,889)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150706	REC Turf	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	516010	Dental Coverage				28,411	28,244	(167)	29,536	29,361	(175)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150706	REC Turf	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519110	Flexible Benefit Package				19,107	12,738	(6,369)	20,826	13,884	(6,942)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150706	REC Turf	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				6,367	6,809	442	6,903	7,374	471	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150706	REC Turf	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5200OHAllo	520190	Department Overhead				1,011,464	1,065,339	53,875	1,011,464	1,109,004	97,540	Overhead change due to reasignment/substitution of positions.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150708	REC Integrated Pest Management	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				437,716	474,141	36,425	473,800	510,225	36,425	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150708	REC Integrated Pest Management	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	513010	Retire City Misc				65,291	70,766	5,475	74,622	80,410	5,788	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150708	REC Integrated Pest Management	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				29,993	32,251	2,258	32,229	34,487	2,258	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150708	REC Integrated Pest Management	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				7,015	7,543	528	7,538	8,066	528	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150708	REC Integrated Pest Management	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515010	Health Service-City Match				22,785	23,976	1,191	24,834	26,132	1,298	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150708	REC Integrated Pest Management	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				3,723	4,003	280	4,002	4,282	280	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150708	REC Integrated Pest Management	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				1,114	1,198	84	1,194	1,278	84	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150708	REC Integrated Pest Management	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515710	Dependent Coverage				53,065	57,868	4,803	57,840	63,076	5,236	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150708	REC Integrated Pest Management	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	516010	Dental Coverage				4,586	4,972	386	4,767	5,168	401	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150708	REC Integrated Pest Management	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				1,796	1,945	149	1,942	2,091	149	See Form 3B

BUDGET FORM 3A: Expenditure Change

DEPARTME REC Recreation And Park Commission

																				Total BY Expenditure Change	(1,773,052)	Total BY1 Expenditure	1,629,553		
GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Account	Account Title	Equipment #	TRIO	Agency Use	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base	Explanation of Change
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150708	REC Integrated Pest Management	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5200OHAllo	520190	Department Overhead				171,880	193,698	21,818	171,880	201,637	29,757	Overhead change due to reasignment/substitution of positions.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				2,159,802	1,553,002	(606,800)	2,303,337	1,650,643	(652,694)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	513010	Retire City Misc				326,318	235,115	(91,203)	368,488	264,774	(103,714)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				133,917	96,292	(37,625)	142,802	102,337	(40,465)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				31,327	22,525	(8,802)	33,403	23,937	(9,466)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515010	Health Service-City Match				135,796	89,127	(46,669)	148,008	97,142	(50,866)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				16,638	11,963	(4,675)	17,739	12,712	(5,027)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				4,969	3,573	(1,396)	5,294	3,794	(1,500)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515710	Dependent Coverage				330,224	219,661	(110,563)	359,945	239,431	(120,514)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	516010	Dental Coverage				28,415	18,886	(9,529)	29,536	19,632	(9,904)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				8,126	5,634	(2,492)	8,651	5,975	(2,676)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5200OHAllo	520190	Department Overhead				1,092,565	726,368	(366,197)	1,092,565	756,139	(336,426)	Overhead change due to reasignment/substitution of positions.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150710	REC Mobile Gardening	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				309,067	-	(309,067)	340,582	-	(340,582)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150710	REC Mobile Gardening	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary	505010	Temp Misc Regular Salaries				154,438	-	(154,438)	155,029	(4)	(155,033)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150710	REC Mobile Gardening	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	513010	Retire City Misc				46,453	-	(46,453)	54,119	-	(54,119)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150710	REC Mobile Gardening	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				28,738	-	(28,738)	30,729	-	(30,729)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150710	REC Mobile Gardening	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				6,721	-	(6,721)	7,186	-	(7,186)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150710	REC Mobile Gardening	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515010	Health Service-City Match				19,623	-	(19,623)	21,388	-	(21,388)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150710	REC Mobile Gardening	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				3,568	-	(3,568)	3,815	-	(3,815)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150710	REC Mobile Gardening	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				1,066	-	(1,066)	1,140	-	(1,140)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150710	REC Mobile Gardening	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515710	Dependent Coverage				40,317	-	(40,317)	43,946	-	(43,946)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150710	REC Mobile Gardening	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	516010	Dental Coverage				3,563	-	(3,563)	3,703	-	(3,703)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150710	REC Mobile Gardening	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				1,268	-	(1,268)	1,396	-	(1,396)	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150710	REC Mobile Gardening	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5200OHAllo	520190	Department Overhead				190,773	-	(190,773)	190,773	-	(190,773)	Overhead change due to reasignment/substitution of positions.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				6,578,437	6,698,978	120,541	7,063,273	7,187,948	124,675	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary	505010	Temp Misc Regular Salaries				54,854	209,292	154,438	55,064	210,097	155,033	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	513010	Retire City Misc				987,826	1,006,316	18,490	1,121,789	1,141,999	20,210	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				418,102	435,151	17,049	447,936	465,278	17,342	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				97,864	101,851	3,987	104,870	108,926	4,056	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515010	Health Service-City Match				414,195	417,849	3,654	451,452	455,433	3,981	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				51,975	54,092	2,117	55,708	57,861	2,153	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				15,535	16,167	632	16,627	17,271	644	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515710	Dependent Coverage				946,192	962,788	16,596	1,031,354	1,049,443	18,089	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	516010	Dental Coverage				82,546	83,818	1,272	85,804	87,126	1,322	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				26,180	26,674	494	28,095	28,606	511	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5200OHAllo	520190	Department Overhead				3,105,816	3,340,323	234,507	3,105,816	3,477,230	371,414	Overhead change due to reasignment/substitution of positions.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	10000	GF Annual Account Ctrl	10038559-0001	RP - Gardens of GGP	GGP Gardens - Budget	10000	Operating	5380CityGP	538000	CBO Services - Budget				2,535,934	2,506,137	(29,797)	2,612,012	2,593,852	(18,160)	Decrease in GGP Gardens operating cost per oprating agreement
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	10010	GF Annual Authority Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	20141	Golden Gate Park Operating	5810OthDep	581680	Ef-Municipal Railway				100,000	110,531	10,531	100,000	120,024	20,024	Increased due to labor COLA increase
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	10010	GF Annual Authority Ctrl	10039295-0001	RP GGP Shuttle	GGP Shuttle	20141	Golden Gate Park Operating	5210NPSvcs	527030	Transportation Services				500,000	400,000	(100,000)	500,000	400,000	(100,000)	Reduction in GGP shuttle per reduction plan
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150724	REC GGP Nursery	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				262,939	339,247	76,308	286,991	363,299	76,308	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150724	REC GGP Nursery	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	513010	Retire City Misc				39,523	50,992	11,469	45,608	57,733	12,125	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150724	REC GGP Nursery	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				16,302	21,033	4,731	17,793	22,524	4,731	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150724	REC GGP Nursery	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				3,814	4,920	1,106	4,161	5,267	1,106	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150724	REC GGP Nursery	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515010	Health Service-City Match				15,508	17,982	2,474	16,902	19,599	2,697	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150724	REC GGP Nursery	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				2,025	2,613	588	2,210	2,798	588	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150724	REC GGP Nursery	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				605	781	176	660	836	176	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150724	REC GGP Nursery	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515710	Dependent Coverage				33,425	43,401	9,976	36,433	47,307	10,874	See Form 3B

BUDGET FORM 3A: Expenditure Change

DEPARTME REC Recreation And Park Commission

																			Total BY Expenditure Change	(1,773,052)	Total BY1 Expenditure	1,629,553		
GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Account	Account Title	Equipment #	TRIO	Agency Use	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base	Explanation of Change
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150724	REC GGP Nursery	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	516010	Dental Coverage				2,928	3,729	801	3,043	3,876	833	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150724	REC GGP Nursery	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				1,078	1,391	313	1,176	1,489	313	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150724	REC GGP Nursery	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5200OHAllo	520190	Department Overhead				112,436	145,274	32,838	112,436	151,228	38,792	Overhead change due to reasignment/substitution of positions.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150725	REC GGP Botanical Garden	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				2,178,522	2,483,904	305,382	2,354,664	2,660,046	305,382	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150725	REC GGP Botanical Garden	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	513010	Retire City Misc				326,449	372,348	45,899	373,110	421,635	48,525	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150725	REC GGP Botanical Garden	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				133,861	152,795	18,934	144,479	163,413	18,934	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150725	REC GGP Botanical Garden	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				31,591	36,019	4,428	34,143	38,571	4,428	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150725	REC GGP Botanical Garden	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515010	Health Service-City Match				123,909	133,759	9,850	135,052	145,789	10,737	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150725	REC GGP Botanical Garden	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				16,777	19,128	2,351	18,133	20,484	2,351	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150725	REC GGP Botanical Garden	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				5,011	5,713	702	5,416	6,118	702	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150725	REC GGP Botanical Garden	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515710	Dependent Coverage				278,088	317,808	39,720	303,117	346,412	43,295	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150725	REC GGP Botanical Garden	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	516010	Dental Coverage				24,336	27,525	3,189	25,295	28,612	3,317	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150725	REC GGP Botanical Garden	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				8,074	9,326	1,252	8,735	9,987	1,252	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150725	REC GGP Botanical Garden	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5200OHAllo	520190	Department Overhead				910,088	1,065,339	155,251	910,088	1,109,004	198,916	Overhead change due to reasignment/substitution of positions.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	164645	REC Custodial Relief Program	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5200OHAllo	520190	Department Overhead				211,048	215,489	4,441	211,048	225,329	14,281	Overhead change due to reasignment/substitution of positions.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5010Salary	501010	Perm Salaries-Misc-Regular				-	1,720,403	1,720,403	-	1,842,459	1,842,459	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5060ProgPr	506070	Programmatic Projects-Budget				-	881,139	881,139	-	881,139	881,139	Shifted to new Department ID PSA8.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe	513010	Retire City Misc				-	256,960	256,960	-	291,040	291,040	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe	514010	Social Security (OASDI & HI)				-	106,663	106,663	-	114,231	114,231	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe	514020	Social Sec-Medicare(HI Only)				-	24,950	24,950	-	26,715	26,715	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe	515010	Health Service-City Match				-	86,263	86,263	-	94,022	94,022	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe	515020	Retiree Health-Match-Prop B				-	13,250	13,250	-	14,188	14,188	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				-	3,959	3,959	-	4,236	4,236	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe	515710	Dependent Coverage				-	229,096	229,096	-	249,716	249,716	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe	516010	Dental Coverage				-	19,374	19,374	-	20,142	20,142	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe	519110	Flexible Benefit Package				-	6,369	6,369	-	6,942	6,942	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe	519120	Long Term Disability Insurance				-	6,315	6,315	-	6,760	6,760	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5400Mat&Su	540000	Materials & Supplies-Budget				-	200,000	200,000	-	200,000	200,000	Shifted to new Department ID PSA8.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210957	REC Park Service Area 9	10000	GF Annual Account Ctrl	10043245-0001	RP Sunset Blvd-Sunset Dunes	Sunset Ops Maintenance	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				-	100,730	100,730	-	107,876	107,876	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210957	REC Park Service Area 9	10000	GF Annual Account Ctrl	10043245-0001	RP Sunset Blvd-Sunset Dunes	Sunset Ops Maintenance	10000	Operating	5130Fringe	513010	Retire City Misc				-	15,140	15,140	-	17,142	17,142	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210957	REC Park Service Area 9	10000	GF Annual Account Ctrl	10043245-0001	RP Sunset Blvd-Sunset Dunes	Sunset Ops Maintenance	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				-	6,245	6,245	-	6,688	6,688	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210957	REC Park Service Area 9	10000	GF Annual Account Ctrl	10043245-0001	RP Sunset Blvd-Sunset Dunes	Sunset Ops Maintenance	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				-	1,461	1,461	-	1,564	1,564	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210957	REC Park Service Area 9	10000	GF Annual Account Ctrl	10043245-0001	RP Sunset Blvd-Sunset Dunes	Sunset Ops Maintenance	10000	Operating	5130Fringe	515010	Health Service-City Match				-	5,994	5,994	-	6,533	6,533	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210957	REC Park Service Area 9	10000	GF Annual Account Ctrl	10043245-0001	RP Sunset Blvd-Sunset Dunes	Sunset Ops Maintenance	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				-	776	776	-	831	831	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210957	REC Park Service Area 9	10000	GF Annual Account Ctrl	10043245-0001	RP Sunset Blvd-Sunset Dunes	Sunset Ops Maintenance	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				-	232	232	-	248	248	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210957	REC Park Service Area 9	10000	GF Annual Account Ctrl	10043245-0001	RP Sunset Blvd-Sunset Dunes	Sunset Ops Maintenance	10000	Operating	5130Fringe	515710	Dependent Coverage				-	14,467	14,467	-	15,769	15,769	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210957	REC Park Service Area 9	10000	GF Annual Account Ctrl	10043245-0001	RP Sunset Blvd-Sunset Dunes	Sunset Ops Maintenance	10000	Operating	5130Fringe	516010	Dental Coverage				-	1,243	1,243	-	1,292	1,292	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210957	REC Park Service Area 9	10000	GF Annual Account Ctrl	10043245-0001	RP Sunset Blvd-Sunset Dunes	Sunset Ops Maintenance	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				-	413	413	-	442	442	See Form 3B
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210957	REC Park Service Area 9	10000	GF Annual Account Ctrl	10043245-0001	RP Sunset Blvd-Sunset Dunes	Sunset Ops Maintenance	10000	Operating	5200OHAllo	520190	Department Overhead				-	48,425	48,425	-	50,410	50,410	Overhead change due to reasignment/substitution of positions.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210957	REC Park Service Area 9	10000	GF Annual Account Ctrl	10043245-0001	RP Sunset Blvd-Sunset Dunes	Sunset Ops Maintenance	10000	Operating	5210NPSvcs	535000	Other Current Expenses - Bdgt				-	80,000	80,000	-	80,000	80,000	Shifted to new Department ID PSA8.
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210957	REC Park Service Area 9	10000	GF Annual Account Ctrl	10043245-0001	RP Sunset Blvd-Sunset Dunes	Sunset Ops Maintenance	10000	Operating	5400Mat&Su	540000	Materials & Supplies-Budget				-	35,000	35,000	-	35,000	35,000	Shifted to new Department ID PSA8.
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				-	(2,347,962)	(2,347,962)	-	(2,481,336)	(2,481,336)	See Form 3B
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	513010	Retire City Misc				-	(354,495)	(354,495)	-	(395,081)	(395,081)	See Form 3B
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				-	(145,572)	(145,572)	-	(153,846)	(153,846)	See Form 3B
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				-	(34,040)	(34,040)	-	(35,976)	(35,976)	See Form 3B
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515010	Health Service-City Match				-	(23,976)	(23,976)	-	(34,065)	(34,065)	See Form 3B
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				-	(18,078)	(18,078)	-	(19,106)	(19,106)	See Form 3B

BUDGET FORM 3A: Expenditure Change

DEPARTME REC Recreation And Park Commission

																			Total BY Expenditure Change	(1,773,052)	Total BY1 Expenditure	1,629,553		
GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Account	Account Title	Equipment #	TRIO	Agency Use	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base	Explanation of Change
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				-	(5,398)	(5,398)	-	(5,710)	(5,710)	See Form 3B
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515710	Dependent Coverage				-	(283,148)	(283,148)	-	(336,356)	(336,356)	See Form 3B
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	516010	Dental Coverage				-	(20,928)	(20,928)	-	(24,012)	(24,012)	See Form 3B
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519110	Flexible Benefit Package				-	6,369	6,369	-	-	-	See Form 3B
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				-	(10,352)	(10,352)	-	(10,175)	(10,175)	See Form 3B
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				-	1,866,107	1,866,107	-	1,998,494	1,998,494	See Form 3B
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	513010	Retire City Misc				-	280,475	280,475	-	317,562	317,562	See Form 3B
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				-	115,701	115,701	-	123,908	123,908	See Form 3B
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				-	27,057	27,057	-	28,976	28,976	See Form 3B
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	515010	Health Service-City Match				-	144,933	144,933	-	157,981	157,981	See Form 3B
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				-	14,366	14,366	-	15,391	15,391	See Form 3B
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				-	4,294	4,294	-	4,598	4,598	See Form 3B
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	515710	Dependent Coverage				-	255,151	255,151	-	278,124	278,124	See Form 3B
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	516010	Dental Coverage				-	23,960	23,960	-	24,910	24,910	See Form 3B
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				-	7,647	7,647	-	8,192	8,192	See Form 3B
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				-	343,162	343,162	-	367,508	367,508	See Form 3B
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10000	Operating	5130Fringe	513010	Retire City Misc				-	51,577	51,577	-	58,397	58,397	See Form 3B
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				-	21,277	21,277	-	22,785	22,785	See Form 3B
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				-	4,977	4,977	-	5,329	5,329	See Form 3B
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10000	Operating	5130Fringe	515010	Health Service-City Match				-	13,669	13,669	-	14,899	14,899	See Form 3B
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				-	2,642	2,642	-	2,830	2,830	See Form 3B
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				-	789	789	-	845	845	See Form 3B
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10000	Operating	5130Fringe	515710	Dependent Coverage				-	54,122	54,122	-	58,993	58,993	See Form 3B
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10000	Operating	5130Fringe	516010	Dental Coverage				-	4,270	4,270	-	4,440	4,440	See Form 3B
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				-	1,407	1,407	-	1,507	1,507	See Form 3B
GFS	REC	207912	REC Operations	232264	REC Structural Maint - Overhead	262672	REC SM Operations	10000	GF Annual Account Ctrl	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				10,074,808	2,811,112	(7,263,696)	10,779,193	5,931,737	(4,847,456)	See Form 3B
GFS	REC	207912	REC Operations	232264	REC Structural Maint - Overhead	262672	REC SM Operations	10000	GF Annual Account Ctrl	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5130Fringe	513010	Retire City Misc				1,495,812	404,078	(1,091,734)	1,693,720	923,459	(770,261)	See Form 3B
GFS	REC	207912	REC Operations	232264	REC Structural Maint - Overhead	262672	REC SM Operations	10000	GF Annual Account Ctrl	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				670,397	220,049	(450,348)	713,840	413,298	(300,542)	See Form 3B
GFS	REC	207912	REC Operations	232264	REC Structural Maint - Overhead	262672	REC SM Operations	10000	GF Annual Account Ctrl	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				156,869	51,546	(105,323)	167,064	96,776	(70,288)	See Form 3B
GFS	REC	207912	REC Operations	232264	REC Structural Maint - Overhead	262672	REC SM Operations	10000	GF Annual Account Ctrl	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5130Fringe	515010	Health Service-City Match				271,484	37,594	(233,890)	295,899	125,756	(170,143)	See Form 3B
GFS	REC	207912	REC Operations	232264	REC Structural Maint - Overhead	262672	REC SM Operations	10000	GF Annual Account Ctrl	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				83,292	27,361	(55,931)	88,719	51,394	(37,325)	See Form 3B
GFS	REC	207912	REC Operations	232264	REC Structural Maint - Overhead	262672	REC SM Operations	10000	GF Annual Account Ctrl	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				24,881	8,175	(16,706)	26,511	15,362	(11,149)	See Form 3B
GFS	REC	207912	REC Operations	232264	REC Structural Maint - Overhead	262672	REC SM Operations	10000	GF Annual Account Ctrl	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5130Fringe	515710	Dependent Coverage				1,418,489	475,367	(943,122)	1,546,162	860,087	(686,075)	See Form 3B
GFS	REC	207912	REC Operations	232264	REC Structural Maint - Overhead	262672	REC SM Operations	10000	GF Annual Account Ctrl	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5130Fringe	516010	Dental Coverage				107,094	31,373	(75,721)	111,380	58,823	(52,557)	See Form 3B
GFS	REC	207912	REC Operations	232264	REC Structural Maint - Overhead	262672	REC SM Operations	10000	GF Annual Account Ctrl	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				35,914	6,133	(29,781)	38,419	18,544	(19,875)	See Form 3B
GFS	REC	207912	REC Operations	232264	REC Structural Maint - Overhead	262672	REC SM Operations	10000	GF Annual Account Ctrl	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5200OHAllo	520190	Department Overhead				3,263,872	948,152	(2,315,720)	3,263,872	1,839,938	(1,423,934)	Overhead change due to reasignment/substitution of positions.
GFS	REC	207912	REC Operations	232264	REC Structural Maint - Overhead	262672	REC SM Operations	10010	GF Annual Authority Ctrl	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	20156	Structural Maint Operating	5400Mat&Su	540000	Materials & Supplies-Budget				1,003,139	1,103,139	100,000	1,003,139	1,103,139	100,000	Shifted M&S budget from various PSAs for operational needs
GFS	REC	207912	REC Operations	232264	REC Structural Maint - Overhead	262672	REC SM Operations	10010	GF Annual Authority Ctrl	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	20192	RP SM Operating Work Orders	5810OthDep	581066	Sr-DPW-Architecture				219,938	219,938	-	219,938	227,635	7,697	Increased due to labor COLA increase
GFS	REC	207912	REC Operations	232264	REC Structural Maint - Overhead	262672	REC SM Operations	10010	GF Annual Authority Ctrl	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	20192	RP SM Operating Work Orders	5810OthDep	581067	Sr-DPW-Building Repair				130,243	130,243	-	130,243	134,802	4,559	Increased due to labor COLA increase
GFS	REC	207912	REC Operations	232264	REC Structural Maint - Overhead	262672	REC SM Operations	10010	GF Annual Authority Ctrl	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	20192	RP SM Operating Work Orders	5810OthDep	581078	Sr-DPW-Street Repair				149,424	149,424	-	149,424	154,654	5,230	Increased due to labor COLA increase
GFS	REC	207912	REC Operations	232264	REC Structural Maint - Overhead	262685	REC SM Administration	10080	GF Overhead-Recreation & Parks	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10002	Interdepartmental-Overhead	5010Salary	501010	Perm Salaries-Misc-Regular				2,306,336	2,378,657	72,321	2,442,376	2,514,697	72,321	See Form 3B
GFS	REC	207912	REC Operations	232264	REC Structural Maint - Overhead	262685	REC SM Administration	10080	GF Overhead-Recreation & Parks	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10002	Interdepartmental-Overhead	5010Salary	505010	Temp Misc Regular Salaries				39,790	-	(39,790)	39,943	(1)	(39,944)	See Form 3B
GFS	REC	207912	REC Operations	232264	REC Structural Maint - Overhead	262685	REC SM Administration	10080	GF Overhead-Recreation & Parks	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10002	Interdepartmental-Overhead	5130Fringe	513010	Retire City Misc				344,813	355,683	10,870	387,871	399,363	11,492	See Form 3B
GFS	REC	207912	REC Operations	232264	REC Structural Maint - Overhead	262685	REC SM Administration	10080	GF Overhead-Recreation & Parks	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10002	Interdepartmental-Overhead	5130Fringe	514010	Social Security (OASDI & HI)				135,736	137,753	2,017	142,182	144,189	2,007	See Form 3B
GFS	REC	207912	REC Operations	232264	REC Structural Maint - Overhead	262685	REC SM Administration	10080	GF Overhead-Recreation & Parks	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10002	Interdepartmental-Overhead	5130Fringe	514020	Social Sec-Medicare(HI Only)				34,019	34,491	472	35,992	36,462	470	See Form 3B
GFS	REC	207912	REC Operations	232264	REC Structural Maint - Overhead	262685	REC SM Administration	10080	GF Overhead-Recreation & Parks	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10002	Interdepartmental-Overhead	5130Fringe	515010	Health Service-City Match				53,525	55,862	2,337	58,347	60,894	2,547	See Form 3B
GFS	REC	207912	REC Operations	232264	REC Structural Maint - Overhead	262685	REC SM Administration	10080	GF Overhead-Recreation & Parks	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10002	Interdepartmental-Overhead	5130Fringe	515020	Retiree Health-Match-Prop B				18,065	18,316	251	19,115	19,364	249	See Form 3B

BUDGET FORM 3A: Expenditure Change

DEPARTME <u>REC Recreation And Park Commission</u>

Total BY Expenditure Change (1,773,052) Total BY1 Expenditure 1,629,553

GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Account	Account Title	Equipment #	TRIO	Agency Use	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base	Explanation of Change
GFS	REC	207912	REC Operations	232264	REC Structural Maint - Overhead	262685	REC SM Administration	10080	GF Overhead-Recreation & Parks	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10002	Interdepartmental-Overhead	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				5,396	5,470	74	5,710	5,784	74	See Form 3B
GFS	REC	207912	REC Operations	232264	REC Structural Maint - Overhead	262685	REC SM Administration	10080	GF Overhead-Recreation & Parks	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10002	Interdepartmental-Overhead	5130Fringe	515710	Dependent Coverage				152,264	161,686	9,422	165,971	176,241	10,270	See Form 3B
GFS	REC	207912	REC Operations	232264	REC Structural Maint - Overhead	262685	REC SM Administration	10080	GF Overhead-Recreation & Parks	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10002	Interdepartmental-Overhead	5130Fringe	516010	Dental Coverage				13,064	13,820	756	13,591	14,378	787	See Form 3B
GFS	REC	207912	REC Operations	232264	REC Structural Maint - Overhead	262685	REC SM Administration	10080	GF Overhead-Recreation & Parks	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10002	Interdepartmental-Overhead	5130Fringe	519120	Long Term Disability Insurance				6,741	7,038	297	7,107	7,404	297	See Form 3B
GFS	REC	207912	REC Operations	232264	REC Structural Maint - Overhead	262685	REC SM Administration	10080	GF Overhead-Recreation & Parks	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10002	Interdepartmental-Overhead	5200OHAllo	520100	Overhead Recovery				(3,112,027)	(3,197,881)	(85,854)	(3,112,027)	(3,409,599)	(297,572)	Overhead recovery adjustment
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5010Salary	501010	Perm Salaries-Misc-Regular				-	1,280,438	1,280,438	-	1,368,505	1,368,505	See Form 3B
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5010Salary	505010	Temp Misc Regular Salaries				-	46,509	46,509	-	46,687	46,687	See Form 3B
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	513010	Retire City Misc				-	190,545	190,545	-	215,562	215,562	See Form 3B
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	514010	Social Security (OASDI & HI)				-	82,271	82,271	-	87,743	87,743	See Form 3B
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	514020	Social Sec-Medicare(HI Only)				-	19,237	19,237	-	20,520	20,520	See Form 3B
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	515010	Health Service-City Match				-	69,431	69,431	-	75,683	75,683	See Form 3B
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	515020	Retiree Health-Match-Prop B				-	10,217	10,217	-	10,896	10,896	See Form 3B
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				-	3,051	3,051	-	3,255	3,255	See Form 3B
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	515710	Dependent Coverage				-	135,705	135,705	-	147,922	147,922	See Form 3B
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	516010	Dental Coverage				-	12,414	12,414	-	12,909	12,909	See Form 3B
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	519120	Long Term Disability Insurance				-	5,250	5,250	-	5,608	5,608	See Form 3B
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5210NPSvcs	535000	Other Current Expenses - Bdgt				-	27,400	27,400	-	27,400	27,400	Shifted NPS & M&S budget from project 10001740 to 10001738.
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5400Mat&Su	540000	Materials & Supplies-Budget				-	39,650	39,650	-	39,650	39,650	Shifted NPS & M&S budget from project 10001740 to 10001738.
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0001	RP Recreation	Recreation	10002	Interdepartmental-Overhead	5010Salary	501010	Perm Salaries-Misc-Regular				986,640	-	(986,640)	1,074,705	1	(1,074,704)	See Form 3B
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0001	RP Recreation	Recreation	10002	Interdepartmental-Overhead	5010Salary	505010	Temp Misc Regular Salaries				46,508	1	(46,507)	46,686	(1)	(46,687)	See Form 3B
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0001	RP Recreation	Recreation	10002	Interdepartmental-Overhead	5130Fringe	513010	Retire City Misc				146,387	-	(146,387)	168,877	-	(168,877)	See Form 3B
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0001	RP Recreation	Recreation	10002	Interdepartmental-Overhead	5130Fringe	514010	Social Security (OASDI & HI)				64,055	1	(64,054)	69,527	(1)	(69,528)	See Form 3B
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0001	RP Recreation	Recreation	10002	Interdepartmental-Overhead	5130Fringe	514020	Social Sec-Medicare(HI Only)				14,977	-	(14,977)	16,260	-	(16,260)	See Form 3B
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0001	RP Recreation	Recreation	10002	Interdepartmental-Overhead	5130Fringe	515010	Health Service-City Match				59,947	-	(59,947)	65,346	-	(65,346)	See Form 3B
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0001	RP Recreation	Recreation	10002	Interdepartmental-Overhead	5130Fringe	515020	Retiree Health-Match-Prop B				7,955	-	(7,955)	8,634	-	(8,634)	See Form 3B
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0001	RP Recreation	Recreation	10002	Interdepartmental-Overhead	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				2,375	-	(2,375)	2,579	-	(2,579)	See Form 3B
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0001	RP Recreation	Recreation	10002	Interdepartmental-Overhead	5130Fringe	515710	Dependent Coverage				97,463	-	(97,463)	106,238	-	(106,238)	See Form 3B
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0001	RP Recreation	Recreation	10002	Interdepartmental-Overhead	5130Fringe	516010	Dental Coverage				9,344	-	(9,344)	9,716	-	(9,716)	See Form 3B
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0001	RP Recreation	Recreation	10002	Interdepartmental-Overhead	5130Fringe	519120	Long Term Disability Insurance				4,045	-	(4,045)	4,403	-	(4,403)	See Form 3B
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0001	RP Recreation	Recreation	20154	Permit & Reservation Operating	5210NPSvcs	535000	Other Current Expenses - Bdgt				27,400	-	(27,400)	27,400	-	(27,400)	Shifted NPS & M&S budget from project 10001740 to 10001738.
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0001	RP Recreation	Recreation	20154	Permit & Reservation Operating	5400Mat&Su	540000	Materials & Supplies-Budget				39,650	-	(39,650)	39,650	-	(39,650)	Shifted NPS & M&S budget from project 10001740 to 10001738.
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0252	RP Recreation	Children's Baseline	10002	Interdepartmental-Overhead	5010Salary	501010	Perm Salaries-Misc-Regular				839,575	846,533	6,958	900,328	907,287	6,959	See Form 3B
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0252	RP Recreation	Children's Baseline	10002	Interdepartmental-Overhead	5130Fringe	513010	Retire City Misc				126,172	127,218	1,046	143,666	144,772	1,106	See Form 3B
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0252	RP Recreation	Children's Baseline	10002	Interdepartmental-Overhead	5130Fringe	514010	Social Security (OASDI & HI)				63,573	64,004	431	67,385	67,816	431	See Form 3B
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0252	RP Recreation	Children's Baseline	10002	Interdepartmental-Overhead	5130Fringe	514020	Social Sec-Medicare(HI Only)				14,866	14,967	101	15,759	15,860	101	See Form 3B
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0252	RP Recreation	Children's Baseline	10002	Interdepartmental-Overhead	5130Fringe	515010	Health Service-City Match				45,842	46,071	229	49,969	50,219	250	See Form 3B
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0252	RP Recreation	Children's Baseline	10002	Interdepartmental-Overhead	5130Fringe	515020	Retiree Health-Match-Prop B				7,897	7,951	54	8,369	8,423	54	See Form 3B
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0252	RP Recreation	Children's Baseline	10002	Interdepartmental-Overhead	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				2,358	2,374	16	2,498	2,514	16	See Form 3B
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0252	RP Recreation	Children's Baseline	10002	Interdepartmental-Overhead	5130Fringe	515710	Dependent Coverage				92,624	93,548	924	100,963	101,970	1,007	See Form 3B
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0252	RP Recreation	Children's Baseline	10002	Interdepartmental-Overhead	5130Fringe	516010	Dental Coverage				8,477	8,551	74	8,815	8,892	77	See Form 3B
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0252	RP Recreation	Children's Baseline	10002	Interdepartmental-Overhead	5130Fringe	519120	Long Term Disability Insurance				2,704	2,733	29	2,898	2,927	29	See Form 3B
GFS	REC	210891	REC Permits & Property	262665	REC Property Management	262665	REC Property Management	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5010Salary	501010	Perm Salaries-Misc-Regular				993,940	993,936	(4)	1,063,207	1,063,203	(4)	See Form 3B
GFS	REC	210891	REC Permits & Property	262665	REC Property Management	262665	REC Property Management	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	513010	Retire City Misc				145,297	145,296	(1)	164,628	164,627	(1)	See Form 3B
GFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5010Salary	501010	Perm Salaries-Misc-Regular				193,612	-	(193,612)	207,349	-	(207,349)	See Form 3B
GFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	513010	Retire City Misc				28,171	-	(28,171)	31,952	-	(31,952)	See Form 3B
GFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	514010	Social Security (OASDI & HI)				11,739	-	(11,739)	12,354	-	(12,354)	See Form 3B
GFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	514020	Social Sec-Medicare(HI Only)				2,807	-	(2,807)	3,007	-	(3,007)	See Form 3B

BUDGET FORM 3A: Expenditure Change

DEPARTME REC Recreation And Park Commission

																			Total BY Expenditure Change	(1,773,052)	Total BY1 Expenditure	1,629,553		
GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Account	Account Title	Equipment #	TRIO	Agency Use	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base	Explanation of Change
GFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	515010	Health Service-City Match				5,211	-	(5,211)	5,680	-	(5,680)	See Form 3B
GFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	515020	Retiree Health-Match-Prop B				1,491	-	(1,491)	1,597	-	(1,597)	See Form 3B
GFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				445	-	(445)	477	-	(477)	See Form 3B
GFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	515710	Dependent Coverage				17,123	-	(17,123)	18,665	-	(18,665)	See Form 3B
GFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	516010	Dental Coverage				1,484	-	(1,484)	1,544	-	(1,544)	See Form 3B
GFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	519110	Flexible Benefit Package				6,369	-	(6,369)	6,942	-	(6,942)	See Form 3B
GFS	REC	232199	REC Admin Services	232197	REC Administration	232197	REC Administration	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5010Salary	501010	Perm Salaries-Misc-Regular				1,653,158	1,492,412	(160,746)	1,771,138	1,597,598	(173,540)	See Form 3B
GFS	REC	232199	REC Admin Services	232197	REC Administration	232197	REC Administration	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	513010	Retire City Misc				239,787	216,493	(23,294)	272,160	245,511	(26,649)	See Form 3B
GFS	REC	232199	REC Admin Services	232197	REC Administration	232197	REC Administration	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	514010	Social Security (OASDI & HI)				75,714	65,747	(9,967)	80,257	69,497	(10,760)	See Form 3B
GFS	REC	232199	REC Admin Services	232197	REC Administration	232197	REC Administration	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	514020	Social Sec-Medicare(HI Only)				23,972	21,641	(2,331)	25,682	23,166	(2,516)	See Form 3B
GFS	REC	232199	REC Admin Services	232197	REC Administration	232197	REC Administration	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	515010	Health Service-City Match				37,956	33,386	(4,570)	41,372	36,391	(4,981)	See Form 3B
GFS	REC	232199	REC Admin Services	232197	REC Administration	232197	REC Administration	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	515020	Retiree Health-Match-Prop B				12,666	11,428	(1,238)	13,572	12,236	(1,336)	See Form 3B
GFS	REC	232199	REC Admin Services	232197	REC Administration	232197	REC Administration	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				3,783	3,413	(370)	4,053	3,654	(399)	See Form 3B
GFS	REC	232199	REC Admin Services	232197	REC Administration	232197	REC Administration	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	515710	Dependent Coverage				113,058	98,521	(14,537)	123,239	107,393	(15,846)	See Form 3B
GFS	REC	232199	REC Admin Services	232197	REC Administration	232197	REC Administration	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	516010	Dental Coverage				9,908	8,632	(1,276)	10,308	8,980	(1,328)	See Form 3B
GFS	REC	232199	REC Admin Services	232197	REC Administration	232197	REC Administration	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	519110	Flexible Benefit Package				38,214	31,845	(6,369)	41,652	34,710	(6,942)	See Form 3B
GFS	REC	232199	REC Admin Services	232197	REC Administration	232197	REC Administration	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	519120	Long Term Disability Insurance				389	469	80	422	502	80	See Form 3B
GFS	REC	232199	REC Admin Services	262661	REC Human Resources	262661	REC Human Resources	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5010Salary	501010	Perm Salaries-Misc-Regular				3,691,783	4,112,969	421,186	3,976,383	4,404,763	428,380	See Form 3B
GFS	REC	232199	REC Admin Services	262661	REC Human Resources	262661	REC Human Resources	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	513010	Retire City Misc				545,787	609,091	63,304	622,122	690,192	68,070	See Form 3B
GFS	REC	232199	REC Admin Services	262661	REC Human Resources	262661	REC Human Resources	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	514010	Social Security (OASDI & HI)				226,683	252,797	26,114	242,869	269,429	26,560	See Form 3B
GFS	REC	232199	REC Admin Services	262661	REC Human Resources	262661	REC Human Resources	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	514020	Social Sec-Medicare(HI Only)				54,248	60,355	6,107	58,378	64,590	6,212	See Form 3B
GFS	REC	232199	REC Admin Services	262661	REC Human Resources	262661	REC Human Resources	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	515010	Health Service-City Match				173,168	190,808	17,640	188,755	207,982	19,227	See Form 3B
GFS	REC	232199	REC Admin Services	262661	REC Human Resources	262661	REC Human Resources	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	515020	Retiree Health-Match-Prop B				28,810	32,053	3,243	30,999	34,297	3,298	See Form 3B
GFS	REC	232199	REC Admin Services	262661	REC Human Resources	262661	REC Human Resources	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				8,604	9,572	968	9,261	10,247	986	See Form 3B
GFS	REC	232199	REC Admin Services	262661	REC Human Resources	262661	REC Human Resources	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	515710	Dependent Coverage				324,092	378,566	54,474	353,269	412,646	59,377	See Form 3B
GFS	REC	232199	REC Admin Services	262661	REC Human Resources	262661	REC Human Resources	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	516010	Dental Coverage				30,211	34,760	4,549	31,411	36,142	4,731	See Form 3B
GFS	REC	232199	REC Admin Services	262661	REC Human Resources	262661	REC Human Resources	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	519120	Long Term Disability Insurance				13,302	15,029	1,727	14,331	16,087	1,756	See Form 3B
GFS	REC	232199	REC Admin Services	262661	REC Human Resources	262661	REC Human Resources	10080	GF Overhead-Recreation & Parks	10001738-0007	RP Training Program	RP Training Program	10002	Interdepartmental-Overhead	5210NPSvcs	522000	Training - Budget				-	100,000	100,000	-	100,000	100,000	Shifted from REC Training to REC HR
GFS	REC	232199	REC Admin Services	262661	REC Human Resources	262661	REC Human Resources	10080	GF Overhead-Recreation & Parks	10001738-0007	RP Training Program	RP Training Program	10002	Interdepartmental-Overhead	5210NPSvcs	535000	Other Current Expenses - Bdgt				-	169,810	169,810	-	169,810	169,810	Shifted from REC Training to REC HR
GFS	REC	232199	REC Admin Services	262666	REC Information Services	262666	REC Information Services	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5010Salary	501010	Perm Salaries-Misc-Regular				1,450,159	1,802,526	352,367	1,565,056	1,930,412	365,356	See Form 3B
GFS	REC	232199	REC Admin Services	262666	REC Information Services	262666	REC Information Services	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	513010	Retire City Misc				212,513	264,595	52,082	242,855	299,969	57,114	See Form 3B
GFS	REC	232199	REC Admin Services	262666	REC Information Services	262666	REC Information Services	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	514010	Social Security (OASDI & HI)				84,177	106,024	21,847	90,239	112,891	22,652	See Form 3B
GFS	REC	232199	REC Admin Services	262666	REC Information Services	262666	REC Information Services	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	514020	Social Sec-Medicare(HI Only)				21,028	26,138	5,110	22,692	27,990	5,298	See Form 3B
GFS	REC	232199	REC Admin Services	262666	REC Information Services	262666	REC Information Services	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	515010	Health Service-City Match				54,101	65,591	11,490	58,975	71,500	12,525	See Form 3B
GFS	REC	232199	REC Admin Services	262666	REC Information Services	262666	REC Information Services	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	515020	Retiree Health-Match-Prop B				11,166	13,880	2,714	12,051	14,865	2,814	See Form 3B
GFS	REC	232199	REC Admin Services	262666	REC Information Services	262666	REC Information Services	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				3,336	4,146	810	3,600	4,440	840	See Form 3B
GFS	REC	232199	REC Admin Services	262666	REC Information Services	262666	REC Information Services	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	515710	Dependent Coverage				131,227	168,333	37,106	143,040	183,485	40,445	See Form 3B
GFS	REC	232199	REC Admin Services	262666	REC Information Services	262666	REC Information Services	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	516010	Dental Coverage				11,509	14,584	3,075	11,975	15,174	3,199	See Form 3B
GFS	REC	232199	REC Admin Services	262666	REC Information Services	262666	REC Information Services	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	519120	Long Term Disability Insurance				4,881	6,326	1,445	5,276	6,774	1,498	See Form 3B
GFS	REC	232199	REC Admin Services	262666	REC Information Services	262666	REC Information Services	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5210NPSvcs	535000	Other Current Expenses - Bdgt				131,000	778,800	647,800	131,000	778,800	647,800	Shifted NPS & M&S budget within IT for department needs and reduced budget per reduction plan
GFS	REC	232199	REC Admin Services	262666	REC Information Services	262666	REC Information Services	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5400Mat&Su	540000	Materials & Supplies-Budget				-	138,312	138,312	-	138,312	138,312	Shifted NPS & M&S budget within IT for department needs and reduced budget per reduction plan
GFS	REC	232199	REC Admin Services	262666	REC Information Services	262666	REC Information Services	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	20163	Information Services Operating	5210NPSvcs	535000	Other Current Expenses - Bdgt				747,800	-	(747,800)	747,800	-	(747,800)	Shifted NPS & M&S budget within IT for department needs and reduced budget per reduction plan
GFS	REC	232199	REC Admin Services	262666	REC Information Services	262666	REC Information Services	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	20163	Information Services Operating	5400Mat&Su	540000	Materials & Supplies-Budget				138,312	-	(138,312)	138,312	-	(138,312)	Shifted NPS & M&S budget within IT for department needs and reduced budget per reduction plan
GFS	REC	232199	REC Admin Services	262669	REC Purchasing	262669	REC Purchasing	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5010Salary	501010	Perm Salaries-Misc-Regular				812,617	741,428	(71,189)	870,191	794,027	(76,164)	See Form 3B
GFS	REC	232199	REC Admin Services	262669	REC Purchasing	262669	REC Purchasing	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	513010	Retire City Misc				119,780	109,080	(10,700)	135,751	123,648	(12,103)	See Form 3B

BUDGET FORM 3A: Expenditure Change

DEPARTME REC Recreation And Park Commission

																			Total BY Expenditure Change	(1,773,052)	Total BY1 Expenditure	1,629,553		
GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Account	Account Title	Equipment #	TRIO	Agency Use	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base	Explanation of Change
GFS	REC	232199	REC Admin Services	262669	REC Purchasing	262669	REC Purchasing	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	514010	Social Security (OASDI & HI)				50,383	45,969	(4,414)	53,952	49,230	(4,722)	See Form 3B
GFS	REC	232199	REC Admin Services	262669	REC Purchasing	262669	REC Purchasing	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	514020	Social Sec-Medicare(HI Only)				11,783	10,751	(1,032)	12,618	11,514	(1,104)	See Form 3B
GFS	REC	232199	REC Admin Services	262669	REC Purchasing	262669	REC Purchasing	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	515010	Health Service-City Match				38,033	31,949	(6,084)	41,458	34,826	(6,632)	See Form 3B
GFS	REC	232199	REC Admin Services	262669	REC Purchasing	262669	REC Purchasing	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	515020	Retiree Health-Match-Prop B				6,256	5,708	(548)	6,699	6,113	(586)	See Form 3B
GFS	REC	232199	REC Admin Services	262669	REC Purchasing	262669	REC Purchasing	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				1,868	1,705	(163)	2,001	1,826	(175)	See Form 3B
GFS	REC	232199	REC Admin Services	262669	REC Purchasing	262669	REC Purchasing	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	515710	Dependent Coverage				88,483	73,177	(15,306)	96,448	79,765	(16,683)	See Form 3B
GFS	REC	232199	REC Admin Services	262669	REC Purchasing	262669	REC Purchasing	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	516010	Dental Coverage				7,853	6,528	(1,325)	8,168	6,790	(1,378)	See Form 3B
GFS	REC	232199	REC Admin Services	262669	REC Purchasing	262669	REC Purchasing	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	519120	Long Term Disability Insurance				2,592	2,300	(292)	2,774	2,462	(312)	See Form 3B
GFS	REC	232199	REC Admin Services	262677	REC Training	262677	REC Training	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5010Salary	501010	Perm Salaries-Misc-Regular				47	-	(47)	47	-	(47)	See Form 3B
GFS	REC	232199	REC Admin Services	262677	REC Training	262677	REC Training	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	513010	Retire City Misc				8	-	(8)	8	-	(8)	See Form 3B
GFS	REC	232199	REC Admin Services	262677	REC Training	262677	REC Training	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	514010	Social Security (OASDI & HI)				3	-	(3)	3	-	(3)	See Form 3B
GFS	REC	232199	REC Admin Services	262677	REC Training	262677	REC Training	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	514020	Social Sec-Medicare(HI Only)				1	-	(1)	1	-	(1)	See Form 3B
GFS	REC	232199	REC Admin Services	262677	REC Training	262677	REC Training	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5210NPSvcs	522000	Training - Budget				100,000	-	(100,000)	100,000	-	(100,000)	Shifted from REC Training to REC HR
GFS	REC	232199	REC Admin Services	262677	REC Training	262677	REC Training	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	20164	Training Operating	5210NPSvcs	535000	Other Current Expenses - Bdgt				169,810	-	(169,810)	169,810	-	(169,810)	Shifted from REC Training to REC HR
GFS	REC	232199	REC Admin Services	262683	REC Health & Safety	262683	REC Health & Safety	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5010Salary	501010	Perm Salaries-Misc-Regular				842,386	921,419	79,033	901,344	986,793	85,449	See Form 3B
GFS	REC	232199	REC Admin Services	262683	REC Health & Safety	262683	REC Health & Safety	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	513010	Retire City Misc				123,277	134,721	11,444	139,653	152,766	13,113	See Form 3B
GFS	REC	232199	REC Admin Services	262683	REC Health & Safety	262683	REC Health & Safety	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	514010	Social Security (OASDI & HI)				49,451	54,351	4,900	52,474	57,772	5,298	See Form 3B
GFS	REC	232199	REC Admin Services	262683	REC Health & Safety	262683	REC Health & Safety	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	514020	Social Sec-Medicare(HI Only)				12,214	13,360	1,146	13,069	14,308	1,239	See Form 3B
GFS	REC	232199	REC Admin Services	262683	REC Health & Safety	262683	REC Health & Safety	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	515010	Health Service-City Match				26,711	29,363	2,652	29,117	32,008	2,891	See Form 3B
GFS	REC	232199	REC Admin Services	262683	REC Health & Safety	262683	REC Health & Safety	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	515020	Retiree Health-Match-Prop B				6,485	7,093	608	6,941	7,599	658	See Form 3B
GFS	REC	232199	REC Admin Services	262683	REC Health & Safety	262683	REC Health & Safety	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				1,937	2,119	182	2,073	2,270	197	See Form 3B
GFS	REC	232199	REC Admin Services	262683	REC Health & Safety	262683	REC Health & Safety	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	515710	Dependent Coverage				71,525	77,608	6,083	77,963	84,593	6,630	See Form 3B
GFS	REC	232199	REC Admin Services	262683	REC Health & Safety	262683	REC Health & Safety	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	516010	Dental Coverage				6,188	6,724	536	6,437	6,995	558	See Form 3B
GFS	REC	232199	REC Admin Services	262683	REC Health & Safety	262683	REC Health & Safety	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	519120	Long Term Disability Insurance				2,536	2,860	324	2,712	3,062	350	See Form 3B
GFS	REC	232199	REC Admin Services	262683	REC Health & Safety	262683	REC Health & Safety	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5210NPSvcs	535000	Other Current Expenses - Bdgt				-	12,400	12,400	-	12,400	12,400	Shifted NPS & M&S budget within Health and Safety for department needs
GFS	REC	232199	REC Admin Services	262683	REC Health & Safety	262683	REC Health & Safety	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5400Mat&Su	540000	Materials & Supplies-Budget				-	15,000	15,000	-	15,000	15,000	Shifted NPS & M&S budget within Health and Safety for department needs
GFS	REC	232199	REC Admin Services	262683	REC Health & Safety	262683	REC Health & Safety	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5810OthDep	581066	Sr-DPW-Architecture				207,000	207,000	-	207,000	214,245	7,245	Increased due to labor COLA increase
GFS	REC	232199	REC Admin Services	262683	REC Health & Safety	262683	REC Health & Safety	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	20162	Health & Safety Operating	5210NPSvcs	552210	Fees Licenses Permits				12,400	-	(12,400)	12,400	-	(12,400)	Shifted NPS & M&S budget within Health and Safety for department needs
GFS	REC	232199	REC Admin Services	262683	REC Health & Safety	262683	REC Health & Safety	10080	GF Overhead-Recreation & Parks	10001738-0004	RP Disaster Management	RP Disaster Management	10002	Interdepartmental-Overhead	5060ProgPr	506070	Programmatic Projects-Budget				15,000	-	(15,000)	15,000	-	(15,000)	Shifted NPS & M&S budget within Health and Safety for department needs
GFS	REC	232199	REC Admin Services	262684	REC Finance	262684	REC Finance	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5010Salary	501010	Perm Salaries-Misc-Regular				2,286,199	2,262,304	(23,895)	2,449,418	2,425,523	(23,895)	See Form 3B
GFS	REC	232199	REC Admin Services	262684	REC Finance	262684	REC Finance	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	513010	Retire City Misc				336,328	332,737	(3,591)	381,264	377,467	(3,797)	See Form 3B
GFS	REC	232199	REC Admin Services	262684	REC Finance	262684	REC Finance	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	514010	Social Security (OASDI & HI)				139,110	137,629	(1,481)	148,605	147,124	(1,481)	See Form 3B
GFS	REC	232199	REC Admin Services	262684	REC Finance	262684	REC Finance	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	514020	Social Sec-Medicare(HI Only)				33,148	32,802	(346)	35,517	35,171	(346)	See Form 3B
GFS	REC	232199	REC Admin Services	262684	REC Finance	262684	REC Finance	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	515010	Health Service-City Match				106,904	106,125	(779)	116,531	115,682	(849)	See Form 3B
GFS	REC	232199	REC Admin Services	262684	REC Finance	262684	REC Finance	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	515020	Retiree Health-Match-Prop B				17,601	17,417	(184)	18,859	18,675	(184)	See Form 3B
GFS	REC	232199	REC Admin Services	262684	REC Finance	262684	REC Finance	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				5,259	5,204	(55)	5,633	5,578	(55)	See Form 3B
GFS	REC	232199	REC Admin Services	262684	REC Finance	262684	REC Finance	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	515710	Dependent Coverage				229,359	226,218	(3,141)	250,006	246,583	(3,423)	See Form 3B
GFS	REC	232199	REC Admin Services	262684	REC Finance	262684	REC Finance	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	516010	Dental Coverage				20,602	20,350	(252)	21,427	21,165	(262)	See Form 3B
GFS	REC	232199	REC Admin Services	262684	REC Finance	262684	REC Finance	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe	519120	Long Term Disability Insurance				8,456	8,358	(98)	9,057	8,959	(98)	See Form 3B
GFS	REC	232199	REC Admin Services	262684	REC Finance	262684	REC Finance	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5200OHAllo	520100	Overhead Recovery				(37,836,024)	(38,834,409)	(998,385)	(38,846,751)	(40,463,006)	(1,616,255)	Overhead recovery adjustment
GFS	REC	232199	REC Admin Services	262684	REC Finance	262684	REC Finance	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5810OthDep	581021	GF-Agency for Human Rights				-	15,000	15,000	-	15,000	15,000	Moved Human Rights commision work order to a new account code
GFS	REC	232199	REC Admin Services	262684	REC Finance	262684	REC Finance	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5810OthDep	581120	GF-CON-Accounting Ops				186,294	199,454	13,160	186,294	214,947	28,653	Increased due to labor COLA increase
GFS	REC	232199	REC Admin Services	262684	REC Finance	262684	REC Finance	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5810OthDep	581250	GF-City Planning				50,000	-	(50,000)	50,000	-	(50,000)	Consolidated City Planning work order
GFS	REC	232199	REC Admin Services	262684	REC Finance	262684	REC Finance	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5810OthDep	581370	GF-Environment				68,000	91,839	23,839	68,000	95,224	27,224	Increased due to labor COLA increase
GFS	REC	232199	REC Admin Services	262684	REC Finance	262684	REC Finance	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5810OthDep	581855	GF-Human Rights Commission Svc				15,000	-	(15,000)	15,000	-	(15,000)	Moved Human Rights commision work order to a new account code
GFS	REC	232199	REC Admin Services	262684	REC Finance	262684	REC Finance	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5810OthDep	581870	GF-HR-SF Fellows Program				-	120,000	120,000	-	-	-	City Hall Fellows program
GFS	REC	232199	REC Admin Services	262684	REC Finance	262684	REC Finance	10080	GF Overhead-Recreation & Parks	10001738-0003	RP Administration	RP Property Tax	10002	Interdepartmental-Overhead	5210NPSvcs	552110	Taxes				495,000	507,000	12,000	495,000	507,000	12,000	Increased due to property tax increases

BUDGET FORM 3A: Expenditure Change

DEPARTME REC Recreation And Park Commission

Total BY Expenditure Change (1,773,052) Total BY1 Expenditure 1,629,553

GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Account	Account Title	Equipment #	TRIO	Agency Use	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base	Explanation of Change
GFS	REC	262668	REC Capital Division	262676	REC Capital Projects	262676	REC Capital Projects	10020	GF Continuing Authority Ctrl	10024394-0001	RP SoMa Skate Park & Dog Park	Soma Skate Park & Dog Park	17399	RP Soma Skate Park & Dog Park	5950_ITO	595010	ITO To 1G-General Fund		102012		71,441	83,704	12,263	71,441	85,378	13,937	SOMA Skate Park
GFS	REC	262668	REC Capital Division	262676	REC Capital Projects	262676	REC Capital Projects	10060	GF Work Order	10035434-0010	RP WO TIDA Yerba Buena	Planning Review Labor	10002	Interdepartmental-Overhead	5060ProgPr	506070	Programmatic Projects-Budget				100,000	100,000	-	100,000	300,000	200,000	Increased TIDA Yerba Buena projects due to operational needs.
GFS	REC	262668	REC Capital Division	262692	REC CD Administration	262692	REC CD Administration	10080	GF Overhead-Recreation & Parks	10001739-0001	RP Capital & Planning	RP Capital Investment	10002	Interdepartmental-Overhead	5010Salary	501010	Perm Salaries-Misc-Regular				1,633,634	1,642,677	9,043	1,750,162	1,759,205	9,043	See Form 3B
GFS	REC	262668	REC Capital Division	262692	REC CD Administration	262692	REC CD Administration	10080	GF Overhead-Recreation & Parks	10001739-0001	RP Capital & Planning	RP Capital Investment	10002	Interdepartmental-Overhead	5130Fringe	513010	Retire City Misc				239,356	240,715	1,359	271,483	272,920	1,437	See Form 3B
GFS	REC	262668	REC Capital Division	262692	REC CD Administration	262692	REC CD Administration	10080	GF Overhead-Recreation & Parks	10001739-0001	RP Capital & Planning	RP Capital Investment	10002	Interdepartmental-Overhead	5130Fringe	514010	Social Security (OASDI & HI)				98,462	99,023	561	104,169	104,730	561	See Form 3B
GFS	REC	262668	REC Capital Division	262692	REC CD Administration	262692	REC CD Administration	10080	GF Overhead-Recreation & Parks	10001739-0001	RP Capital & Planning	RP Capital Investment	10002	Interdepartmental-Overhead	5130Fringe	514020	Social Sec-Medicare(HI Only)				25,999	26,130	131	27,700	27,831	131	See Form 3B
GFS	REC	262668	REC Capital Division	262692	REC CD Administration	262692	REC CD Administration	10080	GF Overhead-Recreation & Parks	10001739-0001	RP Capital & Planning	RP Capital Investment	10002	Interdepartmental-Overhead	5130Fringe	515010	Health Service-City Match				55,826	56,101	275	60,854	61,154	300	See Form 3B
GFS	REC	262668	REC Capital Division	262692	REC CD Administration	262692	REC CD Administration	10080	GF Overhead-Recreation & Parks	10001739-0001	RP Capital & Planning	RP Capital Investment	10002	Interdepartmental-Overhead	5130Fringe	515020	Retiree Health-Match-Prop B				13,808	13,878	70	14,709	14,779	70	See Form 3B
GFS	REC	262668	REC Capital Division	262692	REC CD Administration	262692	REC CD Administration	10080	GF Overhead-Recreation & Parks	10001739-0001	RP Capital & Planning	RP Capital Investment	10002	Interdepartmental-Overhead	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				4,124	4,145	21	4,393	4,414	21	See Form 3B
GFS	REC	262668	REC Capital Division	262692	REC CD Administration	262692	REC CD Administration	10080	GF Overhead-Recreation & Parks	10001739-0001	RP Capital & Planning	RP Capital Investment	10002	Interdepartmental-Overhead	5130Fringe	515710	Dependent Coverage				132,553	133,661	1,108	144,485	145,693	1,208	See Form 3B
GFS	REC	262668	REC Capital Division	262692	REC CD Administration	262692	REC CD Administration	10080	GF Overhead-Recreation & Parks	10001739-0001	RP Capital & Planning	RP Capital Investment	10002	Interdepartmental-Overhead	5130Fringe	516010	Dental Coverage				11,679	11,768	89	12,149	12,242	93	See Form 3B
GFS	REC	262668	REC Capital Division	262692	REC CD Administration	262692	REC CD Administration	10080	GF Overhead-Recreation & Parks	10001739-0001	RP Capital & Planning	RP Capital Investment	10002	Interdepartmental-Overhead	5130Fringe	519120	Long Term Disability Insurance				5,487	5,524	37	5,878	5,915	37	See Form 3B
GFS	REC	262668	REC Capital Division	262692	REC CD Administration	262692	REC CD Administration	10080	GF Overhead-Recreation & Parks	10001739-0001	RP Capital & Planning	RP Capital Investment	10002	Interdepartmental-Overhead	5200OHAllo	520100	Overhead Recovery				(3,426,272)	(3,548,606)	(122,334)	(3,426,272)	(3,726,187)	(299,915)	Overhead recovery adjustment
GFS	REC	262668	REC Capital Division	262692	REC CD Administration	262692	REC CD Administration	10080	GF Overhead-Recreation & Parks	10001739-0001	RP Capital & Planning	RP Capital Investment	10002	Interdepartmental-Overhead	5810OthDep	581780	OCA-Labor Standard Enforcement				31,463	31,652	189	31,463	32,787	1,324	Increased due to labor COLA increase
NGFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5910_OTO	591060	OTO To 1G-General Fund		102875		4,625,435	1,864,283	(2,761,152)	3,812,634	1,174,659	(2,637,975)	Open Space fund transfer to Operating General fund to suppport park operations
NGFS	REC	207912	REC Operations	150707	REC Urban Forestry	150707	REC Urban Forestry	13350	Open Space & Park-Annual Proj	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	20160	Urban Forestry Operating	5400Mat&Su	540000	Materials & Supplies-Budget				76,475	126,475	50,000	76,475	126,475	50,000	Shifted M&S budget from various PSAs for operational needs
NGFS	REC	207912	REC Operations	150707	REC Urban Forestry	150707	REC Urban Forestry	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				1,134,182	1,221,438	87,256	1,220,830	1,308,085	87,255	See Form 3B
NGFS	REC	207912	REC Operations	150707	REC Urban Forestry	150707	REC Urban Forestry	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	513010	Retire City Misc				169,679	182,793	13,114	193,148	207,013	13,865	See Form 3B
NGFS	REC	207912	REC Operations	150707	REC Urban Forestry	150707	REC Urban Forestry	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				70,318	75,728	5,410	75,689	81,099	5,410	See Form 3B
NGFS	REC	207912	REC Operations	150707	REC Urban Forestry	150707	REC Urban Forestry	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				16,450	17,715	1,265	17,700	18,965	1,265	See Form 3B
NGFS	REC	207912	REC Operations	150707	REC Urban Forestry	150707	REC Urban Forestry	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515010	Health Service-City Match				62,356	65,151	2,795	67,964	71,010	3,046	See Form 3B
NGFS	REC	207912	REC Operations	150707	REC Urban Forestry	150707	REC Urban Forestry	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				8,737	9,409	672	9,403	10,075	672	See Form 3B
NGFS	REC	207912	REC Operations	150707	REC Urban Forestry	150707	REC Urban Forestry	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				2,611	2,812	201	2,806	3,007	201	See Form 3B
NGFS	REC	207912	REC Operations	150707	REC Urban Forestry	150707	REC Urban Forestry	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515710	Dependent Coverage				150,524	161,793	11,269	164,071	176,355	12,284	See Form 3B
NGFS	REC	207912	REC Operations	150707	REC Urban Forestry	150707	REC Urban Forestry	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	516010	Dental Coverage				13,009	13,914	905	13,523	14,464	941	See Form 3B
NGFS	REC	207912	REC Operations	150707	REC Urban Forestry	150707	REC Urban Forestry	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				3,972	4,330	358	4,276	4,634	358	See Form 3B
NGFS	REC	207912	REC Operations	150707	REC Urban Forestry	150707	REC Urban Forestry	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5200OHAllo	520190	Department Overhead				477,393	532,670	55,277	477,393	554,502	77,109	Overhead change due to reassignment/substitution of positions.
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150649	REC RD-Camp Mather	13370	SR Open Space&Park-Annual	10001740-0001	RP Recreation	Recreation	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				(35)	(5)	30	(35)	(5)	30	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150649	REC RD-Camp Mather	13370	SR Open Space&Park-Annual	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	513010	Retire City Misc				(6)	(1)	5	(6)	(1)	5	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150649	REC RD-Camp Mather	13370	SR Open Space&Park-Annual	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				(2)	-	2	(2)	-	2	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150649	REC RD-Camp Mather	13370	SR Open Space&Park-Annual	10001740-0001	RP Recreation	Recreation	10000	Operating	5200OHAllo	520190	Department Overhead				634,526	518,142	(116,384)	634,526	539,883	(94,643)	Overhead change due to reassignment/substitution of positions.
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150649	REC RD-Camp Mather	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				100,388	105,892	5,504	108,401	113,905	5,504	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150649	REC RD-Camp Mather	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary	505010	Temp Misc Regular Salaries				1,748,719	1,380,581	(368,138)	1,755,419	1,380,568	(374,851)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150649	REC RD-Camp Mather	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	513010	Retire City Misc				14,986	15,813	827	17,089	17,964	875	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150649	REC RD-Camp Mather	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				116,615	94,131	(22,484)	117,527	94,627	(22,900)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150649	REC RD-Camp Mather	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				27,273	22,015	(5,258)	27,487	22,132	(5,355)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150649	REC RD-Camp Mather	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515010	Health Service-City Match				7,148	7,331	183	7,791	7,991	200	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150649	REC RD-Camp Mather	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				14,483	11,690	(2,793)	14,596	11,752	(2,844)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150649	REC RD-Camp Mather	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				4,327	3,493	(834)	4,360	3,511	(849)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150649	REC RD-Camp Mather	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515710	Dependent Coverage				12,167	12,906	739	13,263	14,068	805	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150649	REC RD-Camp Mather	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	516010	Dental Coverage				1,153	1,212	59	1,198	1,260	62	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150649	REC RD-Camp Mather	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				411	434	23	444	467	23	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	13370	SR Open Space&Park-Annual	10001740-0001	RP Recreation	Recreation	10000	Operating	5200OHAllo	520190	Department Overhead				1,347,851	1,218,845	(129,006)	1,347,851	1,268,297	(79,554)	Overhead change due to reassignment/substitution of positions.
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				1,947,460	1,702,250	(245,210)	2,081,952	1,819,345	(262,607)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary	505010	Temp Misc Regular Salaries				1,324,435	1,161,713	(162,722)	1,329,510	1,161,707	(167,803)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	513010	Retire City Misc				293,016	256,161	(36,855)	331,352	289,624	(41,728)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				202,854	177,562	(25,292)	211,517	184,831	(26,686)	See Form 3B

BUDGET FORM 3A: Expenditure Change

DEPARTME REC Recreation And Park Commission

																				Total BY Expenditure Change		(1,773,052)	Total BY1 Expenditure		1,629,553	
GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Account	Account Title	Equipment #	TRIO	Agency Use	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base	Explanation of Change
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				47,437	41,522	(5,915)	49,461	43,220	(6,241)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515010	Health Service-City Match				142,254	123,560	(18,694)	155,062	134,685	(20,377)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				25,194	22,054	(3,140)	26,267	22,953	(3,314)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				7,519	6,581	(938)	7,847	6,857	(990)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515710	Dependent Coverage				254,421	221,511	(32,910)	277,327	241,454	(35,873)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	516010	Dental Coverage				23,830	20,740	(3,090)	24,775	21,562	(3,213)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				7,607	6,602	(1,005)	8,137	7,061	(1,076)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	13370	SR Open Space&Park-Annual	10001740-0001	RP Recreation	Recreation	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				(468)	(56)	412	(468)	(56)	412	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	13370	SR Open Space&Park-Annual	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	513010	Retire City Misc				(71)	(9)	62	(75)	(10)	65	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	13370	SR Open Space&Park-Annual	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				(29)	(3)	26	(29)	(3)	26	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	13370	SR Open Space&Park-Annual	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				(7)	(1)	6	(7)	(1)	6	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	13370	SR Open Space&Park-Annual	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				(3)	-	3	(3)	-	3	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	13370	SR Open Space&Park-Annual	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				(1)	-	1	(1)	-	1	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	13370	SR Open Space&Park-Annual	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				(2)	-	2	(2)	-	2	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	13370	SR Open Space&Park-Annual	10001740-0001	RP Recreation	Recreation	10000	Operating	5200OHAllo	520190	Department Overhead				757,561	605,306	(152,255)	757,561	630,116	(127,445)	Overhead change due to reasignment/substitution of positions.
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				1,372,701	1,070,017	(302,684)	1,482,212	1,150,484	(331,728)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	513010	Retire City Misc				205,385	159,892	(45,493)	234,277	181,566	(52,711)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				85,893	67,126	(18,767)	92,690	72,122	(20,568)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				20,095	15,705	(4,390)	21,669	16,860	(4,809)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515010	Health Service-City Match				122,796	91,631	(31,165)	133,852	99,881	(33,971)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				10,667	8,336	(2,331)	11,514	8,959	(2,555)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				3,190	2,492	(698)	3,443	2,679	(764)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515710	Dependent Coverage				208,385	161,325	(47,060)	227,148	175,850	(51,298)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	516010	Dental Coverage				19,758	15,150	(4,608)	20,540	15,750	(4,790)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				5,626	4,386	(1,240)	6,076	4,716	(1,360)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150666	REC RD-Sports & Athletics	13370	SR Open Space&Park-Annual	10001740-0001	RP Recreation	Recreation	10000	Operating	5200OHAllo	520190	Department Overhead				1,316,977	1,356,855	39,878	1,316,977	1,412,467	95,490	Overhead change due to reasignment/substitution of positions.
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150666	REC RD-Sports & Athletics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				1,986,084	1,699,780	(286,304)	2,145,337	1,838,567	(306,770)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150666	REC RD-Sports & Athletics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary	505010	Temp Misc Regular Salaries				741,830	1,141,279	399,449	744,673	1,141,277	396,604	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150666	REC RD-Sports & Athletics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	513010	Retire City Misc				297,199	254,168	(43,031)	339,690	290,944	(48,746)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150666	REC RD-Sports & Athletics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				172,748	179,763	7,015	182,798	188,367	5,569	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150666	REC RD-Sports & Athletics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				40,399	42,041	1,642	42,747	44,051	1,304	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150666	REC RD-Sports & Athletics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515010	Health Service-City Match				166,397	144,496	(21,901)	181,378	157,505	(23,873)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150666	REC RD-Sports & Athletics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				21,450	22,323	873	22,701	23,393	692	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150666	REC RD-Sports & Athletics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				6,408	6,669	261	6,786	6,992	206	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150666	REC RD-Sports & Athletics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515710	Dependent Coverage				300,686	262,337	(38,349)	327,757	285,956	(41,801)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150666	REC RD-Sports & Athletics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	516010	Dental Coverage				28,117	24,511	(3,606)	29,233	25,484	(3,749)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150666	REC RD-Sports & Athletics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				7,401	6,228	(1,173)	7,999	6,742	(1,257)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	13370	SR Open Space&Park-Annual	10001740-0001	RP Recreation	Recreation	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				377	180,710	180,333	377	193,504	193,127	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	13370	SR Open Space&Park-Annual	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	513010	Retire City Misc				62	26,300	26,238	67	29,828	29,761	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	13370	SR Open Space&Park-Annual	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				23	11,204	11,181	23	11,997	11,974	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	13370	SR Open Space&Park-Annual	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				5	2,620	2,615	5	2,805	2,800	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	13370	SR Open Space&Park-Annual	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	515010	Health Service-City Match				-	5,211	5,211	-	5,680	5,680	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	13370	SR Open Space&Park-Annual	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				3	1,392	1,389	3	1,490	1,487	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	13370	SR Open Space&Park-Annual	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				1	416	415	1	445	444	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	13370	SR Open Space&Park-Annual	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	515710	Dependent Coverage				-	17,123	17,123	-	18,665	18,665	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	13370	SR Open Space&Park-Annual	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	516010	Dental Coverage				-	1,484	1,484	-	1,544	1,544	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	13370	SR Open Space&Park-Annual	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe	519110	Flexible Benefit Package				-	6,369	6,369	-	6,942	6,942	See Form 3B

BUDGET FORM 3A: Expenditure Change

DEPARTME REC Recreation And Park Commission

																			Total BY Expenditure Change	(1,773,052)	Total BY1 Expenditure	1,629,553		
GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Account	Account Title	Equipment #	TRIO	Agency Use	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base	Explanation of Change
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	13370	SR Open Space&Park-Annual	10001740-0001	RP Recreation	Recreation	10000	Operating	5200OHAllo	520190	Department Overhead				693,509	503,131	(190,378)	693,509	531,818	(161,691)	Overhead change due to reasignment/substitution of positions.
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				1,847,709	1,570,161	(277,548)	1,951,565	1,651,110	(300,455)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary	505010	Temp Misc Regular Salaries				320,487	19,233	(301,254)	321,715	43,136	(278,579)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	513010	Retire City Misc				282,023	240,307	(41,716)	316,434	268,691	(47,743)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				129,812	93,926	(35,886)	135,569	99,669	(35,900)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				31,435	23,043	(8,392)	32,961	24,566	(8,395)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515010	Health Service-City Match				84,096	63,569	(20,527)	91,667	69,292	(22,375)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				16,697	12,241	(4,456)	17,505	13,046	(4,459)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				4,984	3,652	(1,332)	5,228	3,897	(1,331)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515710	Dependent Coverage				160,621	127,815	(32,806)	175,083	139,323	(35,760)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	516010	Dental Coverage				14,916	11,755	(3,161)	15,509	12,223	(3,286)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				5,715	4,577	(1,138)	6,010	4,779	(1,231)	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	210881	REC RD-Outdoor Rec	13370	SR Open Space&Park-Annual	10001740-0001	RP Recreation	Recreation	10000	Operating	5200OHAllo	520190	Department Overhead				340,073	451,316	111,243	340,073	469,814	129,741	Overhead change due to reasignment/substitution of positions.
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	210881	REC RD-Outdoor Rec	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary	505010	Temp Misc Regular Salaries				257,708	543,948	286,240	258,696	543,949	285,253	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	210881	REC RD-Outdoor Rec	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				53,254	71,001	17,747	55,961	73,647	17,686	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	210881	REC RD-Outdoor Rec	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				12,454	16,605	4,151	13,086	17,222	4,136	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	210881	REC RD-Outdoor Rec	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				6,612	8,816	2,204	6,950	9,146	2,196	See Form 3B
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	210881	REC RD-Outdoor Rec	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				1,976	2,634	658	2,076	2,732	656	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	11870	SR Culture & Rec Grants; C	10037373-0001	RP Francisco Park Conservancy	Francisco Park Maint	10001	Grants	5010Salary	501010	Perm Salaries-Misc-Regular				-	143,797	143,797	-	153,998	153,998	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	11870	SR Culture & Rec Grants; C	10037373-0001	RP Francisco Park Conservancy	Francisco Park Maint	10001	Grants	5130Fringe	513010	Retire City Misc				-	21,613	21,613	-	24,471	24,471	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	11870	SR Culture & Rec Grants; C	10037373-0001	RP Francisco Park Conservancy	Francisco Park Maint	10001	Grants	5130Fringe	514010	Social Security (OASDI & HI)				-	8,915	8,915	-	9,548	9,548	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	11870	SR Culture & Rec Grants; C	10037373-0001	RP Francisco Park Conservancy	Francisco Park Maint	10001	Grants	5130Fringe	514020	Social Sec-Medicare(HI Only)				-	2,085	2,085	-	2,233	2,233	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	11870	SR Culture & Rec Grants; C	10037373-0001	RP Francisco Park Conservancy	Francisco Park Maint	10001	Grants	5130Fringe	515010	Health Service-City Match				-	9,659	9,659	-	10,528	10,528	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	11870	SR Culture & Rec Grants; C	10037373-0001	RP Francisco Park Conservancy	Francisco Park Maint	10001	Grants	5130Fringe	515020	Retiree Health-Match-Prop B				-	1,108	1,108	-	1,186	1,186	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	11870	SR Culture & Rec Grants; C	10037373-0001	RP Francisco Park Conservancy	Francisco Park Maint	10001	Grants	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				-	331	331	-	354	354	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	11870	SR Culture & Rec Grants; C	10037373-0001	RP Francisco Park Conservancy	Francisco Park Maint	10001	Grants	5130Fringe	515710	Dependent Coverage				-	20,920	20,920	-	22,803	22,803	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	11870	SR Culture & Rec Grants; C	10037373-0001	RP Francisco Park Conservancy	Francisco Park Maint	10001	Grants	5130Fringe	516010	Dental Coverage				-	1,849	1,849	-	1,922	1,922	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	11870	SR Culture & Rec Grants; C	10037373-0001	RP Francisco Park Conservancy	Francisco Park Maint	10001	Grants	5130Fringe	519120	Long Term Disability Insurance				-	590	590	-	631	631	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	11870	SR Culture & Rec Grants; C	10037373-0001	RP Francisco Park Conservancy	Francisco Park Maint	10001	Grants	5210NPSvcs	535000	Other Current Expenses - Bdgt				-	20,000	20,000	-	20,000	20,000	M&S budget for operational needs
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				1,510,003	1,598,043	88,040	1,625,872	1,711,355	85,483	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	513010	Retire City Misc				226,536	239,941	13,405	257,911	271,680	13,769	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				95,225	100,684	5,459	102,411	107,711	5,300	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				22,273	23,550	1,277	23,953	25,193	1,240	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515010	Health Service-City Match				105,218	108,162	2,944	114,686	117,895	3,209	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				11,828	12,507	679	12,719	13,377	658	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				3,534	3,736	202	3,797	3,993	196	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515710	Dependent Coverage				211,473	224,121	12,648	230,509	244,295	13,786	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	516010	Dental Coverage				19,092	20,085	993	19,846	20,879	1,033	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519110	Flexible Benefit Package				3,185	1,911	(1,274)	3,471	2,083	(1,388)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				5,822	6,331	509	6,267	6,776	509	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5200OHAllo	520190	Department Overhead				718,393	789,320	70,927	718,393	821,671	103,278	Overhead change due to reasignment/substitution of positions.
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	14820	SR ETF-Gift	10037373-0001	RP Francisco Park Conservancy	Francisco Park Maint	10001	Grants	5010Salary	501010	Perm Salaries-Misc-Regular				143,797	-	(143,797)	153,998	-	(153,998)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	14820	SR ETF-Gift	10037373-0001	RP Francisco Park Conservancy	Francisco Park Maint	10001	Grants	5130Fringe	513010	Retire City Misc				21,613	-	(21,613)	24,471	-	(24,471)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	14820	SR ETF-Gift	10037373-0001	RP Francisco Park Conservancy	Francisco Park Maint	10001	Grants	5130Fringe	514010	Social Security (OASDI & HI)				8,915	-	(8,915)	9,548	-	(9,548)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	14820	SR ETF-Gift	10037373-0001	RP Francisco Park Conservancy	Francisco Park Maint	10001	Grants	5130Fringe	514020	Social Sec-Medicare(HI Only)				2,085	-	(2,085)	2,233	-	(2,233)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	14820	SR ETF-Gift	10037373-0001	RP Francisco Park Conservancy	Francisco Park Maint	10001	Grants	5130Fringe	515010	Health Service-City Match				9,659	-	(9,659)	10,528	-	(10,528)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	14820	SR ETF-Gift	10037373-0001	RP Francisco Park Conservancy	Francisco Park Maint	10001	Grants	5130Fringe	515020	Retiree Health-Match-Prop B				1,108	-	(1,108)	1,186	-	(1,186)	See Form 3B

BUDGET FORM 3A: Expenditure Change

DEPARTME REC Recreation And Park Commission

Total BY Expenditure Change (1,773,052) Total BY1 Expenditure 1,629,553

GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Account	Account Title	Equipment #	TRIO	Agency Use	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base	Explanation of Change
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	14820	SR ETF-Gift	10037373-0001	RP Francisco Park Conservancy	Francisco Park Maint	10001	Grants	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				331	-	(331)	354	-	(354)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	14820	SR ETF-Gift	10037373-0001	RP Francisco Park Conservancy	Francisco Park Maint	10001	Grants	5130Fringe	515710	Dependent Coverage				20,920	-	(20,920)	22,803	-	(22,803)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	14820	SR ETF-Gift	10037373-0001	RP Francisco Park Conservancy	Francisco Park Maint	10001	Grants	5130Fringe	516010	Dental Coverage				1,849	-	(1,849)	1,922	-	(1,922)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	14820	SR ETF-Gift	10037373-0001	RP Francisco Park Conservancy	Francisco Park Maint	10001	Grants	5130Fringe	519120	Long Term Disability Insurance				590	-	(590)	631	-	(631)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	14820	SR ETF-Gift	10037373-0001	RP Francisco Park Conservancy	Francisco Park Maint	10001	Grants	5210NPSvcs	535000	Other Current Expenses - Bdgt				20,000	-	(20,000)	20,000	-	(20,000)	Realign M&S budget for department needs
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150680	REC Park Service Area 2	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				1,715,778	1,856,826	141,048	1,841,456	1,982,506	141,050	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150680	REC Park Service Area 2	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	513010	Retire City Misc				259,121	280,321	21,200	294,261	316,674	22,413	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150680	REC Park Service Area 2	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				107,684	116,429	8,745	115,477	124,222	8,745	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150680	REC Park Service Area 2	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				25,189	27,234	2,045	27,009	29,054	2,045	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150680	REC Park Service Area 2	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515010	Health Service-City Match				114,052	118,588	4,536	124,314	129,258	4,944	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150680	REC Park Service Area 2	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				13,376	14,462	1,086	14,342	15,428	1,086	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150680	REC Park Service Area 2	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				3,997	4,321	324	4,281	4,605	324	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150680	REC Park Service Area 2	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515710	Dependent Coverage				229,628	247,918	18,290	250,298	270,234	19,936	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150680	REC Park Service Area 2	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	516010	Dental Coverage				20,658	22,126	1,468	21,473	23,000	1,527	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150680	REC Park Service Area 2	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				7,035	7,613	578	7,547	8,125	578	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150680	REC Park Service Area 2	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5200OHAllo	520190	Department Overhead				781,523	871,641	90,118	781,523	907,367	125,844	Overhead change due to reassignment/substitution of positions.
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150682	REC Park Service Area 3	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				1,200,674	1,418,363	217,689	1,292,410	1,518,954	226,544	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150682	REC Park Service Area 3	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	513010	Retire City Misc				180,471	213,190	32,719	205,379	241,377	35,998	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150682	REC Park Service Area 3	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				75,720	89,217	13,497	81,408	95,454	14,046	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150682	REC Park Service Area 3	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				17,713	20,870	3,157	19,039	22,324	3,285	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150682	REC Park Service Area 3	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515010	Health Service-City Match				78,955	87,927	8,972	86,057	95,836	9,779	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150682	REC Park Service Area 3	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				9,408	11,084	1,676	10,114	11,858	1,744	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150682	REC Park Service Area 3	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				2,811	3,312	501	3,017	3,538	521	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150682	REC Park Service Area 3	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515710	Dependent Coverage				171,380	197,855	26,475	186,805	215,663	28,858	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150682	REC Park Service Area 3	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	516010	Dental Coverage				15,102	17,309	2,207	15,697	17,992	2,295	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150682	REC Park Service Area 3	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				4,922	5,815	893	5,296	6,225	929	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150682	REC Park Service Area 3	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5200OHAllo	520190	Department Overhead				567,710	677,943	110,233	567,710	705,730	138,020	Overhead change due to reassignment/substitution of positions.
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150685	REC Park Service Area 4	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				1,764,625	1,548,575	(216,050)	1,892,249	1,654,550	(237,699)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150685	REC Park Service Area 4	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	513010	Retire City Misc				265,154	233,548	(31,606)	300,816	263,972	(36,844)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150685	REC Park Service Area 4	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				110,522	97,126	(13,396)	118,435	103,697	(14,738)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150685	REC Park Service Area 4	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				25,853	22,720	(3,133)	27,697	24,251	(3,446)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150685	REC Park Service Area 4	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515010	Health Service-City Match				100,407	92,088	(8,319)	109,438	100,371	(9,067)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150685	REC Park Service Area 4	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				13,731	12,067	(1,664)	14,712	12,882	(1,830)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150685	REC Park Service Area 4	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				4,103	3,606	(497)	4,390	3,844	(546)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150685	REC Park Service Area 4	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515710	Dependent Coverage				229,047	209,096	(19,951)	249,663	227,915	(21,748)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150685	REC Park Service Area 4	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	516010	Dental Coverage				20,042	18,249	(1,793)	20,833	18,969	(1,864)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150685	REC Park Service Area 4	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519110	Flexible Benefit Package				6,369	-	(6,369)	6,942	-	(6,942)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150685	REC Park Service Area 4	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				6,497	6,350	(147)	6,964	6,781	(183)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150685	REC Park Service Area 4	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5200OHAllo	520190	Department Overhead				649,272	714,262	64,990	649,272	743,537	94,265	Overhead change due to reassignment/substitution of positions.
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150689	REC Park Service Area 5	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5200OHAllo	520190	Department Overhead				506,884	532,670	25,786	506,884	554,502	47,618	Overhead change due to reassignment/substitution of positions.
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150693	REC Park Service Area 6	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				1,423,365	1,465,871	42,506	1,530,868	1,569,801	38,933	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150693	REC Park Service Area 6	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	513010	Retire City Misc				213,947	220,336	6,389	243,280	249,466	6,186	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150693	REC Park Service Area 6	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				89,069	91,705	2,636	95,734	98,148	2,414	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150693	REC Park Service Area 6	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				20,836	21,452	616	22,389	22,954	565	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150693	REC Park Service Area 6	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515010	Health Service-City Match				90,943	90,924	(19)	99,123	99,103	(20)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150693	REC Park Service Area 6	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				11,066	11,393	327	11,893	12,192	299	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150693	REC Park Service Area 6	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				3,306	3,404	98	3,548	3,638	90	See Form 3B

BUDGET FORM 3A: Expenditure Change

DEPARTME REC Recreation And Park Commission

																				Total BY Expenditure Change	(1,773,052)	Total BY1 Expenditure	1,629,553		
GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Account	Account Title	Equipment #	TRIO	Agency Use	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base	Explanation of Change
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150693	REC Park Service Area 6	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515710	Dependent Coverage				200,314	205,088	4,774	218,343	223,547	5,204	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150693	REC Park Service Area 6	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	516010	Dental Coverage				17,588	17,930	342	18,281	18,638	357	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150693	REC Park Service Area 6	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				5,836	6,010	174	6,273	6,433	160	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150693	REC Park Service Area 6	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5200OHAllo	520190	Department Overhead				659,870	702,155	42,285	659,870	730,934	71,064	Overhead change due to reasignment/substitution of positions.
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				886,501	404,320	(482,181)	949,608	433,005	(516,603)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	513010	Retire City Misc				133,243	60,770	(72,473)	150,894	68,805	(82,089)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				54,968	25,070	(29,898)	58,873	26,845	(32,028)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				12,859	5,865	(6,994)	13,772	6,280	(7,492)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515010	Health Service-City Match				65,842	29,970	(35,872)	71,763	32,665	(39,098)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				6,830	3,115	(3,715)	7,314	3,335	(3,979)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				2,039	930	(1,109)	2,182	995	(1,187)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515710	Dependent Coverage				158,768	72,335	(86,433)	173,056	78,845	(94,211)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	516010	Dental Coverage				13,643	6,215	(7,428)	14,181	6,460	(7,721)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				3,640	1,660	(1,980)	3,893	1,775	(2,118)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5200OHAllo	520190	Department Overhead				505,962	242,123	(263,839)	505,962	252,046	(253,916)	Overhead change due to reasignment/substitution of positions.
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150712	REC Natural Areas Program	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				1,505,338	1,694,379	189,041	1,619,924	1,808,966	189,042	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150712	REC Natural Areas Program	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	513010	Retire City Misc				225,613	254,026	28,413	257,027	287,066	30,039	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150712	REC Natural Areas Program	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				93,181	104,902	11,721	100,058	111,779	11,721	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150712	REC Natural Areas Program	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				21,829	24,570	2,741	23,492	26,233	2,741	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150712	REC Natural Areas Program	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515010	Health Service-City Match				71,089	77,183	6,094	77,483	84,125	6,642	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150712	REC Natural Areas Program	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				11,590	13,046	1,456	12,469	13,925	1,456	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150712	REC Natural Areas Program	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				3,464	3,899	435	3,725	4,160	435	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150712	REC Natural Areas Program	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515710	Dependent Coverage				166,810	191,381	24,571	181,824	208,606	26,782	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150712	REC Natural Areas Program	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	516010	Dental Coverage				14,494	16,467	1,973	15,067	17,119	2,052	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150712	REC Natural Areas Program	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				5,435	6,210	775	5,851	6,626	775	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150712	REC Natural Areas Program	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5200OHAllo	520190	Department Overhead				534,993	629,519	94,526	534,993	655,320	120,327	Overhead change due to reasignment/substitution of positions.
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	11870	SR Culture & Rec Grants; C	10001169-0001	RP National Aids Mem Grove	National Aids Memorial Grove E	10001	Grants	5010Salary	501010	Perm Salaries-Misc-Regular				-	151,095	151,095	-	161,814	161,814	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	11870	SR Culture & Rec Grants; C	10001169-0001	RP National Aids Mem Grove	National Aids Memorial Grove E	10001	Grants	5060ProgPr	506070	Programmatic Projects-Budget				-	143,141	143,141	-	-	-	
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	11870	SR Culture & Rec Grants; C	10001169-0001	RP National Aids Mem Grove	National Aids Memorial Grove E	10001	Grants	5130Fringe	513010	Retire City Misc				-	22,710	22,710	-	25,713	25,713	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	11870	SR Culture & Rec Grants; C	10001169-0001	RP National Aids Mem Grove	National Aids Memorial Grove E	10001	Grants	5130Fringe	514010	Social Security (OASDI & HI)				-	9,368	9,368	-	10,032	10,032	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	11870	SR Culture & Rec Grants; C	10001169-0001	RP National Aids Mem Grove	National Aids Memorial Grove E	10001	Grants	5130Fringe	514020	Social Sec-Medicare(HI Only)				-	2,191	2,191	-	2,346	2,346	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	11870	SR Culture & Rec Grants; C	10001169-0001	RP National Aids Mem Grove	National Aids Memorial Grove E	10001	Grants	5130Fringe	515010	Health Service-City Match				-	8,991	8,991	-	9,800	9,800	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	11870	SR Culture & Rec Grants; C	10001169-0001	RP National Aids Mem Grove	National Aids Memorial Grove E	10001	Grants	5130Fringe	515020	Retiree Health-Match-Prop B				-	1,164	1,164	-	1,246	1,246	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	11870	SR Culture & Rec Grants; C	10001169-0001	RP National Aids Mem Grove	National Aids Memorial Grove E	10001	Grants	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				-	348	348	-	372	372	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	11870	SR Culture & Rec Grants; C	10001169-0001	RP National Aids Mem Grove	National Aids Memorial Grove E	10001	Grants	5130Fringe	515710	Dependent Coverage				-	21,700	21,700	-	23,653	23,653	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	11870	SR Culture & Rec Grants; C	10001169-0001	RP National Aids Mem Grove	National Aids Memorial Grove E	10001	Grants	5130Fringe	516010	Dental Coverage				-	1,864	1,864	-	1,938	1,938	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	11870	SR Culture & Rec Grants; C	10001169-0001	RP National Aids Mem Grove	National Aids Memorial Grove E	10001	Grants	5130Fringe	519120	Long Term Disability Insurance				-	619	619	-	663	663	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	11895	SR R&P Maintenance Fund	10039285-0001	RP - GGP Tennis Ctr TLC Fund	GGP Tennis Center TLC Fund	22063	GGP - Tennis Center	5060ProgPr	506070	Programmatic Projects-Budget				100,000	60,000	(40,000)	100,000	60,000	(40,000)	Decrease GGP Tennis center operating expense to align with projection.
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5200OHAllo	520190	Department Overhead				138,241	145,274	7,033	138,241	151,228	12,987	Overhead change due to reasignment/substitution of positions.
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	14820	SR ETF-Gift	10001169-0001	RP National Aids Mem Grove	National Aids Memorial Grove E	10001	Grants	5010Salary	501010	Perm Salaries-Misc-Regular				100,730	-	(100,730)	107,876	-	(107,876)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	14820	SR ETF-Gift	10001169-0001	RP National Aids Mem Grove	National Aids Memorial Grove E	10001	Grants	5130Fringe	513010	Retire City Misc				15,140	-	(15,140)	17,142	-	(17,142)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	14820	SR ETF-Gift	10001169-0001	RP National Aids Mem Grove	National Aids Memorial Grove E	10001	Grants	5130Fringe	514010	Social Security (OASDI & HI)				6,245	-	(6,245)	6,688	-	(6,688)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	14820	SR ETF-Gift	10001169-0001	RP National Aids Mem Grove	National Aids Memorial Grove E	10001	Grants	5130Fringe	514020	Social Sec-Medicare(HI Only)				1,461	-	(1,461)	1,564	-	(1,564)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	14820	SR ETF-Gift	10001169-0001	RP National Aids Mem Grove	National Aids Memorial Grove E	10001	Grants	5130Fringe	515010	Health Service-City Match				5,994	-	(5,994)	6,533	-	(6,533)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	14820	SR ETF-Gift	10001169-0001	RP National Aids Mem Grove	National Aids Memorial Grove E	10001	Grants	5130Fringe	515020	Retiree Health-Match-Prop B				776	-	(776)	831	-	(831)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	14820	SR ETF-Gift	10001169-0001	RP National Aids Mem Grove	National Aids Memorial Grove E	10001	Grants	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				232	-	(232)	248	-	(248)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	14820	SR ETF-Gift	10001169-0001	RP National Aids Mem Grove	National Aids Memorial Grove E	10001	Grants	5130Fringe	515710	Dependent Coverage				14,467	-	(14,467)	15,769	-	(15,769)	See Form 3B

BUDGET FORM 3A: Expenditure Change

DEPARTMENT: REC Recreation And Park Commission

																				Total BY Expenditure Change	(1,773,052)	Total BY1 Expenditure	1,629,553		
GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Account	Account Title	Equipment #	TRIO	Agency Use	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base	Explanation of Change
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	14820	SR ETF-Gift	10001169-0001	RP National Aids Mem Grove	National Aids Memorial Grove E	10001	Grants	5130Fringe	516010	Dental Coverage				1,243	-	(1,243)	1,292	-	(1,292)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	14820	SR ETF-Gift	10001169-0001	RP National Aids Mem Grove	National Aids Memorial Grove E	10001	Grants	5130Fringe	519120	Long Term Disability Insurance				413	-	(413)	442	-	(442)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	14820	SR ETF-Gift	10001179-0001	RP Hardly Strictly Bluegrass	Hardly Strictly Bluegrass Gift	10001	Grants	5210NPSvcs	535000	Other Current Expenses - Bdgt				-	100,000	100,000	-	100,000	100,000	Realign Hardly Strictly Bluegrass grant NPS budget for department needs
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150727	REC Marina General	11902	SR R&P-Marina -Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				989,259	892,447	(96,812)	1,069,299	968,050	(101,249)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150727	REC Marina General	11902	SR R&P-Marina -Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	513010	Retire City Misc				147,074	132,523	(14,551)	168,184	152,096	(16,088)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150727	REC Marina General	11902	SR R&P-Marina -Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				65,484	59,481	(6,003)	70,453	64,175	(6,278)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150727	REC Marina General	11902	SR R&P-Marina -Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				15,312	13,909	(1,403)	16,474	15,006	(1,468)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150727	REC Marina General	11902	SR R&P-Marina -Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515010	Health Service-City Match				63,287	55,864	(7,423)	68,985	60,994	(7,991)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150727	REC Marina General	11902	SR R&P-Marina -Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				8,133	7,388	(745)	8,751	7,971	(780)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150727	REC Marina General	11902	SR R&P-Marina -Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				2,430	2,206	(224)	2,613	2,380	(233)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150727	REC Marina General	11902	SR R&P-Marina -Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515710	Dependent Coverage				121,604	108,329	(13,275)	132,554	118,486	(14,068)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150727	REC Marina General	11902	SR R&P-Marina -Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	516010	Dental Coverage				11,308	10,067	(1,241)	11,759	10,499	(1,260)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150727	REC Marina General	11902	SR R&P-Marina -Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				2,882	2,484	(398)	3,124	2,709	(415)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150727	REC Marina General	11902	SR R&P-Marina -Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5200OHAllo	520190	Department Overhead				538,221	517,660	(20,561)	538,220	539,380	1,160	Overhead change due to reasignment/substitution of positions.
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150727	REC Marina General	11902	SR R&P-Marina -Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5210NPSvcs	535000	Other Current Expenses - Bdgt				279,143	100,000	(179,143)	279,143	100,000	(179,143)	reduced NPS budget to align with operational needs
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150727	REC Marina General	11902	SR R&P-Marina -Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5950_ITO	595050	ITO To 2S/CRF-Culture & Rec Fd		102137		322,328	281,520	(40,808)	281,144	284,373	3,229	Marina Operation fund transfer to Marina continuing fund to support repair and maintenance projects at the Marina.
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150729	REC Marina West	11902	SR R&P-Marina -Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				1	-	(1)	1	-	(1)	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Park Service Area 7	210833	REC Park Service Area 7	11895	SR R&P Maintenance Fund	10038972-0001	RP PSA7 Mission Bay Parks	Mission Bay Parks	22486	Park Service Area 7 Operating	5810OthDep	581081	Sr-DPW-Urban Forestry				75,000	75,000	-	75,000	77,625	2,625	Increased due to COLA increases
NGFS	REC	207912	REC Operations	207914	REC Park Service Area 7	210833	REC Park Service Area 7	11895	SR R&P Maintenance Fund	10040073-0001	RP Shipyard	Shipyard	22496	RP Shipyard	5010Salary	501010	Perm Salaries-Misc-Regular				535,153	571,219	36,066	573,118	611,743	38,625	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Park Service Area 7	210833	REC Park Service Area 7	11895	SR R&P Maintenance Fund	10040073-0001	RP Shipyard	Shipyard	22496	RP Shipyard	5060ProgPr	506070	Programmatic Projects-Budget				400,000	551,336	151,336	400,000	551,336	151,336	Increased in budget for operational needs
NGFS	REC	207912	REC Operations	207914	REC Park Service Area 7	210833	REC Park Service Area 7	11895	SR R&P Maintenance Fund	10040073-0001	RP Shipyard	Shipyard	22496	RP Shipyard	5130Fringe	513010	Retire City Misc				80,247	85,495	5,248	90,869	96,821	5,952	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Park Service Area 7	210833	REC Park Service Area 7	11895	SR R&P Maintenance Fund	10040073-0001	RP Shipyard	Shipyard	22496	RP Shipyard	5130Fringe	514010	Social Security (OASDI & HI)				33,178	35,414	2,236	35,532	37,927	2,395	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Park Service Area 7	210833	REC Park Service Area 7	11895	SR R&P Maintenance Fund	10040073-0001	RP Shipyard	Shipyard	22496	RP Shipyard	5130Fringe	514020	Social Sec-Medicare(HI Only)				7,761	8,284	523	8,311	8,871	560	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Park Service Area 7	210833	REC Park Service Area 7	11895	SR R&P Maintenance Fund	10040073-0001	RP Shipyard	Shipyard	22496	RP Shipyard	5130Fringe	515010	Health Service-City Match				29,006	30,048	1,042	31,617	32,753	1,136	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Park Service Area 7	210833	REC Park Service Area 7	11895	SR R&P Maintenance Fund	10040073-0001	RP Shipyard	Shipyard	22496	RP Shipyard	5130Fringe	515020	Retiree Health-Match-Prop B				4,122	4,400	278	4,414	4,711	297	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Park Service Area 7	210833	REC Park Service Area 7	11895	SR R&P Maintenance Fund	10040073-0001	RP Shipyard	Shipyard	22496	RP Shipyard	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				1,232	1,315	83	1,318	1,407	89	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Park Service Area 7	210833	REC Park Service Area 7	11895	SR R&P Maintenance Fund	10040073-0001	RP Shipyard	Shipyard	22496	RP Shipyard	5130Fringe	515710	Dependent Coverage				75,703	79,128	3,425	82,516	86,249	3,733	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Park Service Area 7	210833	REC Park Service Area 7	11895	SR R&P Maintenance Fund	10040073-0001	RP Shipyard	Shipyard	22496	RP Shipyard	5130Fringe	516010	Dental Coverage				6,398	6,695	297	6,652	6,961	309	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Park Service Area 7	210833	REC Park Service Area 7	11895	SR R&P Maintenance Fund	10040073-0001	RP Shipyard	Shipyard	22496	RP Shipyard	5130Fringe	519110	Flexible Benefit Package				-	1,274	1,274	-	1,388	1,388	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Park Service Area 9	210957	REC Park Service Area 9	13370	SR Open Space&Park-Annual	10043245-0001	RP Sunset Blvd-Sunset Dunes	Sunset Ops Maintenance	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				-	305,150	305,150	-	326,799	326,799	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Park Service Area 9	210957	REC Park Service Area 9	13370	SR Open Space&Park-Annual	10043245-0001	RP Sunset Blvd-Sunset Dunes	Sunset Ops Maintenance	10000	Operating	5130Fringe	513010	Retire City Misc				-	44,998	44,998	-	51,002	51,002	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Park Service Area 9	210957	REC Park Service Area 9	13370	SR Open Space&Park-Annual	10043245-0001	RP Sunset Blvd-Sunset Dunes	Sunset Ops Maintenance	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				-	18,920	18,920	-	20,262	20,262	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Park Service Area 9	210957	REC Park Service Area 9	13370	SR Open Space&Park-Annual	10043245-0001	RP Sunset Blvd-Sunset Dunes	Sunset Ops Maintenance	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				-	4,425	4,425	-	4,738	4,738	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Park Service Area 9	210957	REC Park Service Area 9	13370	SR Open Space&Park-Annual	10043245-0001	RP Sunset Blvd-Sunset Dunes	Sunset Ops Maintenance	10000	Operating	5130Fringe	515010	Health Service-City Match				-	11,205	11,205	-	12,213	12,213	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Park Service Area 9	210957	REC Park Service Area 9	13370	SR Open Space&Park-Annual	10043245-0001	RP Sunset Blvd-Sunset Dunes	Sunset Ops Maintenance	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				-	2,350	2,350	-	2,516	2,516	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Park Service Area 9	210957	REC Park Service Area 9	13370	SR Open Space&Park-Annual	10043245-0001	RP Sunset Blvd-Sunset Dunes	Sunset Ops Maintenance	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				-	702	702	-	751	751	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Park Service Area 9	210957	REC Park Service Area 9	13370	SR Open Space&Park-Annual	10043245-0001	RP Sunset Blvd-Sunset Dunes	Sunset Ops Maintenance	10000	Operating	5130Fringe	515710	Dependent Coverage				-	31,590	31,590	-	34,434	34,434	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Park Service Area 9	210957	REC Park Service Area 9	13370	SR Open Space&Park-Annual	10043245-0001	RP Sunset Blvd-Sunset Dunes	Sunset Ops Maintenance	10000	Operating	5130Fringe	516010	Dental Coverage				-	2,727	2,727	-	2,836	2,836	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Park Service Area 9	210957	REC Park Service Area 9	13370	SR Open Space&Park-Annual	10043245-0001	RP Sunset Blvd-Sunset Dunes	Sunset Ops Maintenance	10000	Operating	5130Fringe	519110	Flexible Benefit Package				-	6,369	6,369	-	6,942	6,942	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Park Service Area 9	210957	REC Park Service Area 9	13370	SR Open Space&Park-Annual	10043245-0001	RP Sunset Blvd-Sunset Dunes	Sunset Ops Maintenance	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				-	512	512	-	548	548	See Form 3B
NGFS	REC	207912	REC Operations	207914	REC Park Service Area 9	210957	REC Park Service Area 9	13370	SR Open Space&Park-Annual	10043245-0001	RP Sunset Blvd-Sunset Dunes	Sunset Ops Maintenance	10000	Operating	5200OHAllo	520190	Department Overhead				-	96,849	96,849	-	100,818	100,818	Overhead change due to reasignment/substitution of positions.
NGFS	REC	207912	REC Operations	210823	REC Asset Management	210823	REC Asset Management	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				804,561	792,192	(12,369)	871,788	848,395	(23,393)	See Form 3B
NGFS	REC	207912	REC Operations	210823	REC Asset Management	210823	REC Asset Management	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	513010	Retire City Misc				117,630	116,516	(1,114)	134,998	132,079	(2,919)	See Form 3B
NGFS	REC	207912	REC Operations	210823	REC Asset Management	210823	REC Asset Management	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				49,883	49,116	(767)	54,051	52,601	(1,450)	See Form 3B
NGFS	REC	207912	REC Operations	210823	REC Asset Management	210823	REC Asset Management	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				11,666	11,487	(179)	12,640	12,301	(339)	See Form 3B
NGFS	REC	207912	REC Operations	210823	REC Asset Management	210823	REC Asset Management	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515010	Health Service-City Match				32,067	30,656	(1,411)	34,955	33,417	(1,538)	See Form 3B

BUDGET FORM 3A: Expenditure Change

DEPARTME REC Recreation And Park Commission

																				Total BY Expenditure Change	(1,773,052)	Total BY1 Expenditure	1,629,553		
GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Account	Account Title	Equipment #	TRIO	Agency Use	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base	Explanation of Change
NGFS	REC	207912	REC Operations	210823	REC Asset Management	210823	REC Asset Management	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				6,196	6,101	(95)	6,713	6,533	(180)	See Form 3B
NGFS	REC	207912	REC Operations	210823	REC Asset Management	210823	REC Asset Management	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				1,850	1,822	(28)	2,004	1,950	(54)	See Form 3B
NGFS	REC	207912	REC Operations	210823	REC Asset Management	210823	REC Asset Management	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515710	Dependent Coverage				71,854	75,392	3,538	78,322	82,179	3,857	See Form 3B
NGFS	REC	207912	REC Operations	210823	REC Asset Management	210823	REC Asset Management	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	516010	Dental Coverage				6,438	6,626	188	6,698	6,893	195	See Form 3B
NGFS	REC	207912	REC Operations	210823	REC Asset Management	210823	REC Asset Management	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				2,560	2,509	(51)	2,782	2,686	(96)	See Form 3B
NGFS	REC	207912	REC Operations	210823	REC Asset Management	210823	REC Asset Management	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5200OHAllo	520190	Department Overhead				228,098	242,123	14,025	228,098	252,046	23,948	Overhead change due to reasignment/substitution of positions.
NGFS	REC	207912	REC Operations	232264	REC Structural Maint - Overhead	262672	REC SM Operations	13370	SR Open Space&Park-Annual	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				1,099,593	2,076,318	976,725	1,439,610	1,048,218	(391,392)	See Form 3B
NGFS	REC	207912	REC Operations	232264	REC Structural Maint - Overhead	262672	REC SM Operations	13370	SR Open Space&Park-Annual	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5130Fringe	513010	Retire City Misc				160,337	306,386	146,049	223,476	160,479	(62,997)	See Form 3B
NGFS	REC	207912	REC Operations	232264	REC Structural Maint - Overhead	262672	REC SM Operations	13370	SR Open Space&Park-Annual	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				75,641	136,199	60,558	96,724	72,457	(24,267)	See Form 3B
NGFS	REC	207912	REC Operations	232264	REC Structural Maint - Overhead	262672	REC SM Operations	13370	SR Open Space&Park-Annual	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				17,697	31,859	14,162	22,617	16,943	(5,674)	See Form 3B
NGFS	REC	207912	REC Operations	232264	REC Structural Maint - Overhead	262672	REC SM Operations	13370	SR Open Space&Park-Annual	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5130Fringe	515010	Health Service-City Match				27,285	59,001	31,716	29,733	16,860	(12,873)	See Form 3B
NGFS	REC	207912	REC Operations	232264	REC Structural Maint - Overhead	262672	REC SM Operations	13370	SR Open Space&Park-Annual	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				9,392	16,915	7,523	12,015	9,001	(3,014)	See Form 3B
NGFS	REC	207912	REC Operations	232264	REC Structural Maint - Overhead	262672	REC SM Operations	13370	SR Open Space&Park-Annual	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				2,803	5,050	2,247	3,595	2,695	(900)	See Form 3B
NGFS	REC	207912	REC Operations	232264	REC Structural Maint - Overhead	262672	REC SM Operations	13370	SR Open Space&Park-Annual	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5130Fringe	515710	Dependent Coverage				240,767	360,618	119,851	262,441	201,775	(60,666)	See Form 3B
NGFS	REC	207912	REC Operations	232264	REC Structural Maint - Overhead	262672	REC SM Operations	13370	SR Open Space&Park-Annual	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5130Fringe	516010	Dental Coverage				16,693	26,388	9,695	17,362	12,791	(4,571)	See Form 3B
NGFS	REC	207912	REC Operations	232264	REC Structural Maint - Overhead	262672	REC SM Operations	13370	SR Open Space&Park-Annual	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				4,028	8,033	4,005	5,388	3,783	(1,605)	See Form 3B
NGFS	REC	207912	REC Operations	232264	REC Structural Maint - Overhead	262672	REC SM Operations	13370	SR Open Space&Park-Annual	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5200OHAllo	520190	Department Overhead				453,891	848,882	394,991	453,891	397,729	(56,162)	Overhead change due to reasignment/substitution of positions.
NGFS	REC	207912	REC Operations	232264	REC Structural Maint - Overhead	262672	REC SM Operations	13370	SR Open Space&Park-Annual	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5200OHAllo	520290	Division Overhead				3,112,027	3,197,880	85,853	3,112,028	3,409,599	297,571	Structural Maint. division overhead change due to reassignment/substitution of positions.
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				2,308,766	876,229	(1,432,537)	2,481,315	938,400	(1,542,915)	See Form 3B
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	513010	Retire City Misc				344,103	130,864	(213,239)	391,057	148,221	(242,836)	See Form 3B
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				149,160	60,341	(88,819)	159,881	64,220	(95,661)	See Form 3B
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				34,882	14,110	(20,772)	37,389	15,018	(22,371)	See Form 3B
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515010	Health Service-City Match				119,968	43,559	(76,409)	130,773	47,483	(83,290)	See Form 3B
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				18,527	7,495	(11,032)	19,855	7,976	(11,879)	See Form 3B
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				5,531	2,238	(3,293)	5,931	2,383	(3,548)	See Form 3B
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515710	Dependent Coverage				261,790	103,634	(158,156)	285,354	112,960	(172,394)	See Form 3B
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	516010	Dental Coverage				23,414	9,072	(14,342)	24,352	9,436	(14,916)	See Form 3B
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519110	Flexible Benefit Package				6,369	-	(6,369)	6,942	-	(6,942)	See Form 3B
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				8,726	3,591	(5,135)	9,379	3,846	(5,533)	See Form 3B
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5200OHAllo	520190	Department Overhead				876,909	371,900	(505,009)	876,909	387,143	(489,766)	Overhead change due to reasignment/substitution of positions.
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				-	1,718,250	1,718,250	-	1,842,409	1,842,409	See Form 3B
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	513010	Retire City Misc				-	255,252	255,252	-	289,430	289,430	See Form 3B
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				-	106,267	106,267	-	113,728	113,728	See Form 3B
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				-	24,915	24,915	-	26,714	26,714	See Form 3B
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515010	Health Service-City Match				-	84,598	84,598	-	92,216	92,216	See Form 3B
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				-	13,232	13,232	-	14,186	14,186	See Form 3B
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				-	3,950	3,950	-	4,237	4,237	See Form 3B
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515710	Dependent Coverage				-	187,287	187,287	-	204,148	204,148	See Form 3B
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	516010	Dental Coverage				-	16,790	16,790	-	17,463	17,463	See Form 3B
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519110	Flexible Benefit Package				-	12,738	12,738	-	13,884	13,884	See Form 3B
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				-	5,513	5,513	-	5,911	5,911	See Form 3B
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5200OHAllo	520190	Department Overhead				-	629,519	629,519	-	655,320	655,320	Overhead change due to reasignment/substitution of positions.
NGFS	REC	232199	REC Admin Services	232197	REC Administration	232197	REC Administration	13370	SR Open Space&Park-Annual	10001738-0001	RP Administration	RP Administration	10000	Operating	5950_ITO	595120	ITO To 2S/OSP-Open Spce&Prk Fd		103131		2,610,045	2,660,045	50,000	1,410,045	2,660,045	1,250,000	Open Space Operating fund transfer to Open Space Annual fund to support annual projects.
NGFS	REC	232199	REC Admin Services	232197	REC Administration	232197	REC Administration	14820	SR ETF-Gift	10001179-0001	RP Hardly Strictly Bluegrass	Hardly Strictly Bluegrass Gift	10001	Grants	5210NPSvcs	535000	Other Current Expenses - Bdgt				100,000	-	(100,000)	100,000	-	(100,000)	Realign NPS budget for department needs
NGFS	REC	262668	REC Capital Division	262676	REC Capital Projects	262676	REC Capital Projects	13360	SR Open Space-Continuing	10013154-0001	RP Open Sp Capital Prog Mgmt	Os Capital Program Mgmt-Budget	14695	RP OS CPM Program Management	5810OthDep	581250	GF-City Planning				42,381	92,381	50,000	42,381	92,381	50,000	Increased due to COLA increases

BUDGET FORM 3A: Expenditure Change

DEPARTME REC Recreation And Park Commission

																			Total BY Expenditure Change		(1,773,052)	Total BY1 Expenditure		1,629,553	
GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Account	Account Title	Equipment #	TRIO	Agency Use	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base	Explanation of Change
NGFS	REC	262668	REC Capital Division	262676	REC Capital Projects	262676	REC Capital Projects	13370	SR Open Space&Park-Annual	10001739-0001	RP Capital & Planning	RP Capital Investment	10000	Operating	5950_ITO	595120	ITO To 2S/OSP-Open Spce&Prk Fd		102281		8,313,781	8,166,981	(146,800)	8,350,801	8,281,381	(69,420)	Open Space Operating fund transfer to Open Space Continuing fund to support capital improvement projects.
NGFS	REC	262668	REC Capital Division	262697	REC Planning & Development	262697	REC Planning & Development	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular				1,003,668	885,774	(117,894)	1,082,585	956,343	(126,242)	See Form 3B
NGFS	REC	262668	REC Capital Division	262697	REC Planning & Development	262697	REC Planning & Development	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	513010	Retire City Misc				143,932	126,778	(17,154)	164,203	144,748	(19,455)	See Form 3B
NGFS	REC	262668	REC Capital Division	262697	REC Planning & Development	262697	REC Planning & Development	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)				63,186	58,728	(4,458)	67,438	62,883	(4,555)	See Form 3B
NGFS	REC	262668	REC Capital Division	262697	REC Planning & Development	262697	REC Planning & Development	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)				15,504	13,795	(1,709)	16,654	14,824	(1,830)	See Form 3B
NGFS	REC	262668	REC Capital Division	262697	REC Planning & Development	262697	REC Planning & Development	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515010	Health Service-City Match				35,401	32,382	(3,019)	38,590	35,299	(3,291)	See Form 3B
NGFS	REC	262668	REC Capital Division	262697	REC Planning & Development	262697	REC Planning & Development	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B				8,236	7,328	(908)	8,845	7,872	(973)	See Form 3B
NGFS	REC	262668	REC Capital Division	262697	REC Planning & Development	262697	REC Planning & Development	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC				2,459	2,188	(271)	2,641	2,350	(291)	See Form 3B
NGFS	REC	262668	REC Capital Division	262697	REC Planning & Development	262697	REC Planning & Development	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	515710	Dependent Coverage				92,728	85,168	(7,560)	101,075	92,834	(8,241)	See Form 3B
NGFS	REC	262668	REC Capital Division	262697	REC Planning & Development	262697	REC Planning & Development	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	516010	Dental Coverage				8,034	7,379	(655)	8,359	7,677	(682)	See Form 3B
NGFS	REC	262668	REC Capital Division	262697	REC Planning & Development	262697	REC Planning & Development	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe	519120	Long Term Disability Insurance				3,321	2,837	(484)	3,587	3,070	(517)	See Form 3B
NGFS	REC	262668	REC Capital Division	262697	REC Planning & Development	262697	REC Planning & Development	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5200OHAllo	520190	Department Overhead				298,601	312,822	14,221	298,601	325,644	27,043	Overhead change due to reasignment/substitution of positions.

BUDGET FORM 3B: Position Change

DEPARTME REC Recreation And Park Commission

Position Code — Total BY FTE Change: -16.07 — Total BY Amount Change: -2250582 — Total BY1 FTE Change: -16.17 — Total BY1 Amount Change: -2350416

GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Agency Use	Job Class	Job Title	Status	Action	Position	FY 2026-27 Base FTE	FY 2026-27 Dept FTE	FY 2026-27 Dept - Base FTE	FY 2026-27 Base Amount	FY 2026-27 Dept Amount	FY 2026-27 Dept - Base Amount	FY 2027-28 Base FTE	FY 2027-28 Dept FTE	FY 2027-28 Dept - Base FTE	FY 2027-28 Base Amount	FY 2027-28 Dept Amount	FY 2027-28 Dept - Base Amount	Explanation of Change
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150646	REC RD-Cultural Arts General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP254316				0	344	344				0	344	344	remove in RD-Cultural Arts General 0001
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150646	REC RD-Cultural Arts General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP254316				0	83	83				0	86	86	remove in RD-Cultural Arts General 0001
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150646	REC RD-Cultural Arts General	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		3283_C	Recreation Specialist	A	R	01111159-1	0	1	1	0	93,392	93392	0	1	1	0	100,017	100017	shift from Cultural Arts Drama to Cultural Arts General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150646	REC RD-Cultural Arts General	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		3283_C	Recreation Specialist	A	R	01111159-1				0	43,947	43947				0	48,273	48273	shift from Cultural Arts Drama to Cultural Arts General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150646	REC RD-Cultural Arts General	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		3286_C	Recreation Coordinator	A	R	01144585-1	0	1	1	0	96,161	96161	0	1	1	0	102,983	102983	shift from Cultural Arts Drama to Cultural Arts General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150646	REC RD-Cultural Arts General	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		3286_C	Recreation Coordinator	A	R	01144585-1				0	44,613	44613				0	49,013	49013	shift from Cultural Arts Drama to Cultural Arts General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150646	REC RD-Cultural Arts General	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		3289_C	Recreation Supervisor	A	R	01127253-1	0	1	1	0	131,970	131970	0	1	1	0	141,333	141333	shift from Cultural Arts Drama to Cultural Arts General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150646	REC RD-Cultural Arts General	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		3289_C	Recreation Supervisor	A	R	01127253-1				0	53,241	53241				0	58,581	58581	shift from Cultural Arts Drama to Cultural Arts General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150646	REC RD-Cultural Arts General	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP121154	0	0.82	0.82	0	115,954	115954	0	0.82	0.82	0	115,954	115954	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150646	REC RD-Cultural Arts General	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP449501	0	-0.35	-0.35	0	-50,146	-50146	0	-0.36	-0.36	0	-50,149	-50149	shift to RD-Cultural Arts General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150646	REC RD-Cultural Arts General	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP121154				0	47,809	47809				0	50,535	50535	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150646	REC RD-Cultural Arts General	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP449501				0	-20,669	-20669				0	-21,848	-21848	shift to RD-Cultural Arts General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150646	REC RD-Cultural Arts General	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		STEPM_C	Step Adjustments, Miscellaneous	S		NEWP644685				0	-68,569	-68569				0	-68,569	-68569	shift to RD-Cultural Arts General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150646	REC RD-Cultural Arts General	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		STEPM_C	Step Adjustments, Miscellaneous	S		NEWP644685				0	-17,512	-17512				0	-18,431	-18431	shift to RD-Cultural Arts General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150646	REC RD-Cultural Arts General	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		TEMPM_E	Temporary - Miscellaneous	S		NEWP482892	0	-0.19	-0.19	0	-27,611	-27611	0	-0.19	-0.19	0	-27,612	-27612	reduce Rec Div temp
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150646	REC RD-Cultural Arts General	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		TEMPM_E	Temporary - Miscellaneous	S		NEWP638405	0	0.06	0.06	0	9,184	9184	0	0.04	0.04	0	6,326	6326	shift rec div temp
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150646	REC RD-Cultural Arts General	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		TEMPM_E	Temporary - Miscellaneous	S		NEWP482892				0	-2,389	-2389				0	-2,389	-2389	reduce Rec Div temp
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150646	REC RD-Cultural Arts General	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		TEMPM_E	Temporary - Miscellaneous	S		NEWP638405				0	794	794				0	548	548	shift rec div temp
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150647	REC RD-Randall Museum	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		3286_C	Recreation Coordinator	A	R	01111250-1	1	0	-1	96,161	0	-96161	1	0	-1	102,983	0	-102983	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150647	REC RD-Randall Museum	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		3286_C	Recreation Coordinator	A	R	01111250-1				44,613	0	-44613				49,013	0	-49013	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150647	REC RD-Randall Museum	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP316339	0	1.6	1.6	0	226,949	226949	0	1.61	1.61	0	226,950	226950	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150647	REC RD-Randall Museum	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP316339				0	93,935	93935				0	99,301	99301	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150648	REC RD-Cultural Arts Drama	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP059132				0	63	63				0	63	63	remove in RD-Cultural Arts Drama 0001
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150648	REC RD-Cultural Arts Drama	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP059132				0	14	14				0	15	15	remove in RD-Cultural Arts Drama 0001
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150648	REC RD-Cultural Arts Drama	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5010Salary		STEPM_C	Step Adjustments, Miscellaneous	S		NEWP895511				0	14	14				0	14	14	remove in RD-Cultural Arts Drama 0001
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150648	REC RD-Cultural Arts Drama	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe		STEPM_C	Step Adjustments, Miscellaneous	S		NEWP895511				0	3	3				0	3	3	remove in RD-Cultural Arts Drama 0001
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150648	REC RD-Cultural Arts Drama	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		3283_C	Recreation Specialist	A	R	01111159-1	1	0	-1	93,392	0	-93392	1	0	-1	100,017	0	-100017	shift from Cultural Arts Drama to Cultural Arts General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150648	REC RD-Cultural Arts Drama	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		3283_C	Recreation Specialist	A	R	01111159-1				43,947	0	-43947				48,273	0	-48273	shift from Cultural Arts Drama to Cultural Arts General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150648	REC RD-Cultural Arts Drama	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		3286_C	Recreation Coordinator	A	R	01115909-1	1	0	-1	96,161	0	-96161	1	0	-1	102,983	0	-102983	shift to Cultural Arts General, then reassign to Harvey Milk WO
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150648	REC RD-Cultural Arts Drama	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		3286_C	Recreation Coordinator	A	R	01144585-1	1	0	-1	96,161	0	-96161	1	0	-1	102,983	0	-102983	shift from Cultural Arts Drama to Cultural Arts General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150648	REC RD-Cultural Arts Drama	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		3286_C	Recreation Coordinator	A	R	01115909-1				44,613	0	-44613				49,013	0	-49013	shift to Cultural Arts General, then reassign to Harvey Milk WO
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150648	REC RD-Cultural Arts Drama	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		3286_C	Recreation Coordinator	A	R	01144585-1				44,613	0	-44613				49,013	0	-49013	shift from Cultural Arts Drama to Cultural Arts General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150648	REC RD-Cultural Arts Drama	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		3289_C	Recreation Supervisor	A	R	01127253-1	1	0	-1	131,970	0	-131970	1	0	-1	141,333	0	-141333	shift from Cultural Arts Drama to Cultural Arts General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150648	REC RD-Cultural Arts Drama	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		3289_C	Recreation Supervisor	A	R	01127253-1				53,241	0	-53241				58,581	0	-58581	shift from Cultural Arts Drama to Cultural Arts General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150648	REC RD-Cultural Arts Drama	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP090696	0	0.35	0.35	0	50,148	50148	0	0.36	0.36	0	50,148	50148	shift to Cultural Arts General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150648	REC RD-Cultural Arts Drama	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP090696				0	20,669	20669				0	21,848	21848	shift to Cultural Arts General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150648	REC RD-Cultural Arts Drama	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		STEPM_C	Step Adjustments, Miscellaneous	S		NEWP808306				0	68,569	68569				0	68,569	68569	shift to Cultural Arts General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150648	REC RD-Cultural Arts Drama	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		STEPM_C	Step Adjustments, Miscellaneous	S		NEWP808306				0	17,512	17512				0	18,431	18431	shift to Cultural Arts General
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150649	REC RD-Camp Mather	13370	SR Open Space&Park-Annual	10001740-0001	RP Recreation	Recreation	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP675143				0	30	30				0	30	30	Shifted 9993M to 210656 Operations General
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150649	REC RD-Camp Mather	13370	SR Open Space&Park-Annual	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP675143				0	7	7				0	7	7	Shifted 9993M to 210656 Operations General
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150649	REC RD-Camp Mather	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP511523	0	0.04	0.04	0	5,504	5504	0	0.04	0.04	0	5,504	5504	Shifted 9993M to 210656 Operations General
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150649	REC RD-Camp Mather	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP511523				0	2,307	2307				0	2,441	2441	Shifted 9993M to 210656 Operations General
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150649	REC RD-Camp Mather	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		TEMPM_E	Temporary - Miscellaneous	S		NEWP387580	0	-2.59	-2.59	0	-368,138	-368138	0	-2.63	-2.63	0	-374,851	-374851	shift rec div temp
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150649	REC RD-Camp Mather	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		TEMPM_E	Temporary - Miscellaneous	S		NEWP387580				0	-31,845	-31845				0	-32,424	-32424	shift rec div temp
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150650	REC RD-Sharon Arts	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP870328	0	0.01	0.01	0	1,013	1013	0	0.01	0.01	0	1,013	1013	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150650	REC RD-Sharon Arts	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP870328				0	490	490				0	519	519	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150650	REC RD-Sharon Arts	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		3286_C	Recreation Coordinator	A	R	01111259-1	1	0	-1	96,161	0	-96161	1	0	-1	102,983	0	-102983	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150650	REC RD-Sharon Arts	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		3286_C	Recreation Coordinator	A	R	01111259-1				44,613	0	-44613				49,013	0	-49013	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150650	REC RD-Sharon Arts	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP229134	0	1.62	1.62	0	229,940	229940	0	1.63	1.63	0	229,941	229941	Shifted 9993M to 210656 Operations General

BUDGET FORM 3B: Position Change

DEPARTME REC Recreation And Park Commission

GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Agency Use	Job Class	Job Title	Status	Action	Position Code Position	Total BY FTE Change FY 2026-27 Base FTE	FY 2026-27 Dept FTE	-16.07 FY 2026-27 Dept - Base FTE	Total BY Amount Change FY 2026-27 Base Amount	FY 2026-27 Dept Amount	-2250582 FY 2026-27 Dept - Base Amount	Total BY1 FTE Change FY 2027-28 Base FTE	FY 2027-28 Dept FTE	-16.17 FY 2027-28 Dept - Base FTE	Total BY1 Amount Change FY 2027-28 Base Amount	FY 2027-28 Dept Amount	-2350416 FY 2027-28 Dept - Base Amount	Explanation of Change
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150650	REC RD-Sharon Arts	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP229134				0	95,147	95147				0	100,582	100582	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP065513				0	8	8				0	8	8	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP065513				0	1	1				0	1	1	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		3286_C	Recreation Coordinator	A	R	01135618-1	1	0	-1	96,161	0	-96161	1	0	-1	102,983	0	-102983	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		3286_C	Recreation Coordinator	A	R	01135618-1				44,613	0	-44613				49,013	0	-49013	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP424318	0	8.13	8.13	0	1,152,250	1152250	0	8.16	8.16	0	1,152,252	1152252	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP424318				0	476,344	476344				0	503,544	503544	Shifted 9993M to 210656 Operations General
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		3286_C	Recreation Coordinator	A	D	01111214-1	1	0	-1	96,161	0	-96161	1	0	-1	102,983	0	-102983	reassign to Attrition; delete FTE
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		3286_C	Recreation Coordinator	A	R	01111235-1	1	0	-1	96,161	0	-96161	1	0	-1	102,983	0	-102983	reassign to Attrition in 210656 Operations General
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		3286_C	Recreation Coordinator	A	R	01130306-1	0.55	0	-0.55	52,888	0	-52888	0.55	0	-0.55	56,641	0	-56641	reassign to Attrition in 210656 Operations General
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		3286_C	Recreation Coordinator	A	D	01111214-1				44,613	0	-44613				49,013	0	-49013	reassign to Attrition; delete FTE
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		3286_C	Recreation Coordinator	A	R	01111235-1				44,613	0	-44613				49,013	0	-49013	reassign to Attrition in 210656 Operations General
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		3286_C	Recreation Coordinator	A	R	01130306-1				24,537	0	-24537				26,956	0	-26956	reassign to Attrition in 210656 Operations General
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		TEMPM_E	Temporary - Miscellaneous	S		NEWP319271	0	-1.14	-1.14	0	-162,724	-162724	0	-1.14	-1.14	0	-162,730	-162730	reduce Rec Div temp
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		TEMPM_E	Temporary - Miscellaneous	S		NEWP659179	0	0	0	0	2	2	0	-0.04	-0.04	0	-5,073	-5073	shift rec div temp
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		TEMPM_E	Temporary - Miscellaneous	S		NEWP319271				0	-14,076	-14076				0	-14,076	-14076	reduce Rec Div temp
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150654	REC RD-Community Services	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		TEMPM_E	Temporary - Miscellaneous	S		NEWP659179				0	0	0				0	-440	-440	shift rec div temp
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP783123	0	0.01	0.01	0	1,644	1644	0	0.01	0.01	0	1,644	1644	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP783123				0	643	643				0	677	677	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0236	RP Recreation	Rec Center	10000	Operating	5010Salary		3210_C	Swimming Instructor/Pool Lifeguard	A	R	01132890-1	0.5	0	-0.5	41,696	0	-41696	0.5	0	-0.5	44,654	0	-44654	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0236	RP Recreation	Rec Center	10000	Operating	5130Fringe		3210_C	Swimming Instructor/Pool Lifeguard	A	R	01132890-1				20,769	0	-20769				22,800	0	-22800	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0236	RP Recreation	Rec Center	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP619503	0	3.37	3.37	0	478,210	478210	0	3.39	3.39	0	478,212	478212	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0236	RP Recreation	Rec Center	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP811310	0	-9.98	-9.98	0	-1,414,972	-1414972	0	-9.86	-9.86	0	-1,391,867	-1391867	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0236	RP Recreation	Rec Center	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP950695	0	-2.5	-2.5	0	-353,693	-353693	0	-9.86	-9.86	0	-1,391,860	-1391860	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0236	RP Recreation	Rec Center	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP619503				0	197,653	197653				0	208,938	208938	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0236	RP Recreation	Rec Center	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP811310				0	-585,031	-585031				0	-608,141	-608141	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0236	RP Recreation	Rec Center	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP950695				0	-146,306	-146306				0	-608,139	-608139	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0238	RP Recreation	Daycamp	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP978307	0	0.03	0.03	0	4,885	4885	0	0.03	0.03	0	4,885	4885	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0238	RP Recreation	Daycamp	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP978307				0	1,912	1912				0	2,019	2019	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		3213_C	Aquatics Facility Assistant Supervisor	A	R	01117366-1	1	0	-1	87,639	0	-87639	1	0	-1	93,856	0	-93856	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		3213_C	Aquatics Facility Assistant Supervisor	A	R	01117368-1	1	0	-1	87,639	0	-87639	1	0	-1	93,856	0	-93856	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		3213_C	Aquatics Facility Assistant Supervisor	A	R	01117369-1	1	0	-1	87,639	0	-87639	1	0	-1	93,856	0	-93856	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		3213_C	Aquatics Facility Assistant Supervisor	A	R	01117370-1	1	0	-1	87,639	0	-87639	1	0	-1	93,856	0	-93856	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		3213_C	Aquatics Facility Assistant Supervisor	A	R	01117366-1				42,562	0	-42562				46,737	0	-46737	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		3213_C	Aquatics Facility Assistant Supervisor	A	R	01117368-1				42,562	0	-42562				46,737	0	-46737	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		3213_C	Aquatics Facility Assistant Supervisor	A	R	01117369-1				42,562	0	-42562				46,737	0	-46737	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		3213_C	Aquatics Facility Assistant Supervisor	A	R	01117370-1				42,562	0	-42562				46,737	0	-46737	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		3286_C	Recreation Coordinator	A	R	01115911-1	1	0	-1	96,161	0	-96161	1	0	-1	102,983	0	-102983	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		3286_C	Recreation Coordinator	A	R	01115911-1				44,613	0	-44613				49,013	0	-49013	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP173493	0	4.31	4.31	0	610,466	610466	0	4.32	4.32	0	610,467	610467	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP173493				0	252,336	252336				0	266,743	266743	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		TEMPM_E	Temporary - Miscellaneous	S		NEWP678076	0	-0.54	-0.54	0	-77,313	-77313	0	-0.54	-0.54	0	-77,312	-77312	reduce Rec Div temp
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		TEMPM_E	Temporary - Miscellaneous	S		NEWP690744	0	-0.53	-0.53	0	-75,468	-75468	0	-0.56	-0.56	0	-79,640	-79640	shift rec div temp
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		TEMPM_E	Temporary - Miscellaneous	S		NEWP678076				0	-6,687	-6687				0	-6,687	-6687	reduce Rec Div temp
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		TEMPM_E	Temporary - Miscellaneous	S		NEWP690744				0	-6,528	-6528				0	-6,889	-6889	shift rec div temp
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	13370	SR Open Space&Park-Annual	10001740-0001	RP Recreation	Recreation	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP850945				0	412	412				0	412	412	Shifted 9993M to 210656 Operations General

BUDGET FORM 3B: Position Change

DEPARTME REC Recreation And Park Commission

																				Position Code	Total BY FTE Change		-16.07	Total BY Amount Change		-2250582	Total BY1 FTE Change		-16.17	Total BY1 Amount Change		-2350416		
GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Agency Use	Job Class	Job Title	Status	Action	Position	FY 2026-27 Base FTE	FY 2026-27 Dept FTE	FY 2026-27 Dept - Base FTE	FY 2026-27 Base Amount	FY 2026-27 Dept Amount	FY 2026-27 Dept - Base Amount	FY 2027-28 Base FTE	FY 2027-28 Dept FTE	FY 2027-28 Dept - Base FTE	FY 2027-28 Base Amount	FY 2027-28 Dept Amount	FY 2027-28 Dept - Base Amount	Explanation of Change
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	13370	SR Open Space&Park-Annual	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP850945				0	100	100				0	103	103	Shifted 9993M to 210656 Operations General
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		3210_C	Swimming Instructor/Pool Lifeguard	A	D	01132227-1	0.5	0	-0.5	41,696	0	-41696	0.5	0	-0.5	44,654	0	-44654	reassign to Attrition; delete FTE
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		3210_C	Swimming Instructor/Pool Lifeguard	A	D	01132230-1	0.5	0	-0.5	41,696	0	-41696	0.5	0	-0.5	44,654	0	-44654	reassign to Attrition; delete FTE
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		3210_C	Swimming Instructor/Pool Lifeguard	A	D	01132227-1				20,769	0	-20769				22,800	0	-22800	reassign to Attrition; delete FTE
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		3210_C	Swimming Instructor/Pool Lifeguard	A	D	01132230-1				20,769	0	-20769				22,800	0	-22800	reassign to Attrition; delete FTE
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		3213_C	Aquatics Facility Assistant Supervisor	A	R	01059767-1	1	0	-1	87,639	0	-87639	1	0	-1	93,856	0	-93856	reassign to Attrition in 210656 Operations General
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		3213 C	Aquatics Facility Assistant Supervisor	A	R	01130288-1	1	0	-1	87,639	0	-87639	1	0	-1	93,856	0	-93856	reassign to Attrition in 210656 Operations General
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		3213_C	Aquatics Facility Assistant Supervisor	A	R	01135583-1	1	0	-1	87,639	0	-87639	1	0	-1	93,856	0	-93856	reassign to Attrition in 210656 Operations General
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		3213 C	Aquatics Facility Assistant Supervisor	A	R	01135584-1	0.72	0	-0.72	63,100	0	-63100	0.72	0	-0.72	67,577	0	-67577	reassign to Attrition in 210656 Operations General
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		3213_C	Aquatics Facility Assistant Supervisor	A	R	01059767-1				42,562	0	-42562				46,737	0	-46737	reassign to Attrition in 210656 Operations General
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		3213 C	Aquatics Facility Assistant Supervisor	A	R	01130288-1				42,562	0	-42562				46,737	0	-46737	reassign to Attrition in 210656 Operations General
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		3213_C	Aquatics Facility Assistant Supervisor	A	R	01135583-1				42,562	0	-42562				46,737	0	-46737	reassign to Attrition in 210656 Operations General
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		3213 C	Aquatics Facility Assistant Supervisor	A	R	01135584-1				30,643	0	-30643				33,649	0	-33649	reassign to Attrition in 210656 Operations General
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP368677	0	0.75	0.75	0	106,725	106725	0	0.76	0.76	0	106,725	106725	Shifted 9993M to 210656 Operations General
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150659	REC RD-Aquatics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		9993M C	Attrition Savings - Miscellaneous	S		NEWP368677				0	44,115	44115				0	46,634	46634	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150666	REC RD-Sports & Athletics	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP727482				0	-1	-1				0	-1	-1	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150666	REC RD-Sports & Athletics	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		TEMPM_E	Temporary - Miscellaneous	S		NEWP049549				0	-1	-1				0	-1	-1	Remove TempM
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150666	REC RD-Sports & Athletics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		3286 C	Recreation Coordinator	A	R	01111248-1	1	0	-1	96,161	0	-96161	1	0	-1	102,983	0	-102983	reassign to Attrition in 210656 Operations General
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150666	REC RD-Sports & Athletics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		3286_C	Recreation Coordinator	A	R	01111264-1	1	0	-1	96,161	0	-96161	1	0	-1	102,983	0	-102983	reassign to Attrition in 210656 Operations General
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150666	REC RD-Sports & Athletics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		3286 C	Recreation Coordinator	A	R	01111275-1	1	0	-1	96,161	0	-96161	1	0	-1	102,983	0	-102983	reassign to Attrition in 210656 Operations General
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150666	REC RD-Sports & Athletics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		3286_C	Recreation Coordinator	A	R	01111248-1				44,613	0	-44613				49,013	0	-49013	reassign to Attrition in 210656 Operations General
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150666	REC RD-Sports & Athletics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		3286 C	Recreation Coordinator	A	R	01111264-1				44,613	0	-44613				49,013	0	-49013	reassign to Attrition in 210656 Operations General
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150666	REC RD-Sports & Athletics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		3286_C	Recreation Coordinator	A	R	01111275-1				44,613	0	-44613				49,013	0	-49013	reassign to Attrition in 210656 Operations General
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150666	REC RD-Sports & Athletics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		9993M C	Attrition Savings - Miscellaneous	S		NEWP086288	0	0.02	0.02	0	2,179	2179	0	0.02	0.02	0	2,179	2179	Shifted 9993M to 210656 Operations General
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150666	REC RD-Sports & Athletics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP086288				0	1,017	1017				0	1,078	1078	Shifted 9993M to 210656 Operations General
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150666	REC RD-Sports & Athletics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		TEMPM_E	Temporary - Miscellaneous	S		NEWP036882	0	-0.39	-0.39	0	-55,223	-55223	0	-0.39	-0.39	0	-55,238	-55238	reduce Rec Div temp
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150666	REC RD-Sports & Athletics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		TEMPM_E	Temporary - Miscellaneous	S		NEWP408354	0	3.2	3.2	0	454,672	454672	0	3.18	3.18	0	451,842	451842	shift rec div temp
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150666	REC RD-Sports & Athletics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		TEMPM_E	Temporary - Miscellaneous	S		NEWP036882				0	-4,777	-4777				0	-4,778	-4778	reduce Rec Div temp
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150666	REC RD-Sports & Athletics	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		TEMPM_E	Temporary - Miscellaneous	S		NEWP408354				0	39,330	39330				0	39,084	39084	shift rec div temp
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	10020	GF Continuing Authority Ctrl	10034956-0002	Requity	Mobile & drop in play	20324	Sugar-Sweetened Beverages Tax	5010Salary		TEMPM_E	Temporary - Miscellaneous	S		NEWP906733				0	34	34				0	34	34	Remove TempM
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	10020	GF Continuing Authority Ctrl	10034956-0002	Requity	Mobile & drop in play	20324	Sugar-Sweetened Beverages Tax	5130Fringe		TEMPM_E	Temporary - Miscellaneous	S		NEWP906733				0	2	2				0	2	2	Remove TempM
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	13370	SR Open Space&Park-Annual	10001740-0001	RP Recreation	Recreation	10000	Operating	5010Salary		0922 C	Manager I	A	S	01148715-1	0	1	1	0	180,332	180332	0	1	1	0	193,126	193126	sub to 0922; reassign to Support Srv Gen
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	13370	SR Open Space&Park-Annual	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe		0922_C	Manager I	A	S	01148715-1				0	72,025	72025				0	79,297	79297	sub to 0922; reassign to Support Srv Gen
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	13370	SR Open Space&Park-Annual	10001740-0001	RP Recreation	Recreation	10000	Operating	5010Salary		9993M C	Attrition Savings - Miscellaneous	S		NEWP922667				0	1	1				0	1	1	Shifted 9993M to 210656 Operations General
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		1822_C	Administrative Analyst	A	R	01090806-1	1	0	-1	133,340	0	-133340	1	0	-1	142,800	0	-142800	reassign to Attrition in 210656 Operations General

BUDGET FORM 3B: Position Change

DEPARTME REC Recreation And Park Commission

																				Position Code	Total BY FTE Change		-16.07	Total BY Amount Change		-2250582	Total BY1 FTE Change		-16.17	Total BY1 Amount Change		-2350416							
GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Agency Use	Job Class	Job Title	Status	Action	Position	FY 2026-27 Base FTE	FY 2026-27 Dept FTE	FY 2026-27 Dept - Base FTE	FY 2026-27 Base Amount	FY 2026-27 Dept Amount	FY 2026-27 Dept - Base Amount	FY 2027-28 Base FTE	FY 2027-28 Dept FTE	FY 2027-28 Dept - Base FTE	FY 2027-28 Base Amount	FY 2027-28 Dept Amount	FY 2027-28 Dept - Base Amount	Explanation of Change							
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		1822_C	Administrative Analyst	A	R	01090806-1				53,571	0	-53571				58,948	0	-58948	reassign to Attrition in 210656 Operations General							
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		3283_C	Recreation Specialist	A	D	01138803-1	1	0	-1	93,392	0	-93392	1	0	-1	100,017	0	-100017	reassign to Attrition; delete FTE							
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		3283_C	Recreation Specialist	A	D	01138803-1				43,947	0	-43947				48,273	0	-48273	reassign to Attrition; delete FTE							
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		3286_C	Recreation Coordinator	A	R	01135637-1	1	0	-1	96,161	0	-96161	1	0	-1	102,983	0	-102983	reassign to Attrition in 210656 Operations General							
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		3286_C	Recreation Coordinator	A	R	01135637-1				44,613	0	-44613				49,013	0	-49013	reassign to Attrition in 210656 Operations General							
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP281472	0	0.32	0.32	0	45,345	45345	0	0.32	0.32	0	45,345	45345	Shifted 9993M to 210656 Operations General							
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP281472				0	18,776	18776				0	19,849	19849	Shifted 9993M to 210656 Operations General							
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		TEMPM_E	Temporary - Miscellaneous	S		NEWP566922	0	-0.3	-0.3	0	-43,146	-43146	0	-0.14	-0.14	0	-19,234	-19234	shift rec div temp							
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		TEMPM_E	Temporary - Miscellaneous	S		NEWP962343	0	-1.81	-1.81	0	-258,108	-258108	0	-1.82	-1.82	0	-259,345	-259345	shift rec div temp							
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		TEMPM_E	Temporary - Miscellaneous	S		NEWP566922				0	-3,732	-3732				0	-1,663	-1663	shift rec div temp							
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	150670	REC RD-Support Svcs General	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		TEMPM_E	Temporary - Miscellaneous	S		NEWP962343				0	-22,327	-22327				0	-22,432	-22432	shift rec div temp							
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5010Salary		1820_C	Junior Administrative Analyst	A	R	01013079-1	0	1	1	0	101,403	101403	0	1	1	0	108,597	108597	Permits shift from Project 10001740 to 10001738-RP Admin							
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5010Salary		1820_C	Junior Administrative Analyst	A	R	01119551-1	0	1	1	0	101,403	101403	0	1	1	0	108,597	108597	Permits shift from Project 10001740 to 10001738-RP Admin							
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5010Salary		1820_C	Junior Administrative Analyst	A	R	01139664-1	0	1	1	0	101,403	101403	0	1	1	0	108,597	108597	Permits shift from Project 10001740 to 10001738-RP Admin							
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe		1820_C	Junior Administrative Analyst	A	R	01013079-1				0	45,877	45877				0	50,414	50414	Permits shift from Project 10001740 to 10001738-RP Admin							
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe		1820_C	Junior Administrative Analyst	A	R	01119551-1				0	45,877	45877				0	50,414	50414	Permits shift from Project 10001740 to 10001738-RP Admin							
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe		1820_C	Junior Administrative Analyst	A	R	01139664-1				0	45,877	45877				0	50,414	50414	Permits shift from Project 10001740 to 10001738-RP Admin							
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5010Salary		1822_C	Administrative Analyst	A	R	01133470-1	0	1	1	0	133,340	133340	0	1	1	0	142,800	142800	Permits shift from Project 10001740 to 10001738-RP Admin							
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe		1822_C	Administrative Analyst	A	R	01133470-1				0	53,571	53571				0	58,948	58948	Permits shift from Project 10001740 to 10001738-RP Admin							
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5010Salary		1823_C	Senior Administrative Analyst	A	R	01077890-1	0	1	1	0	155,385	155385	0	1	1	0	166,409	166409	Permits shift from Project 10001740 to 10001738-RP Admin							
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe		1823_C	Senior Administrative Analyst	A	R	01077890-1				0	59,155	59155				0	65,147	65147	Permits shift from Project 10001740 to 10001738-RP Admin							
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5010Salary		1824_C	Principal Administrative Analyst	A	R	01107568-1	0	1	1	0	179,956	179956	0	1	1	0	192,723	192723	Permits shift from Project 10001740 to 10001738-RP Admin							
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5010Salary		1824_C	Principal Administrative Analyst	A	R	01153134-1	0	1	1	0	179,956	179956	0	1	1	0	192,723	192723	Permits shift from Project 10001740 to 10001738-RP Admin							
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe		1824_C	Principal Administrative Analyst	A	R	01107568-1				0	64,957	64957				0	71,586	71586	Permits shift from Project 10001740 to 10001738-RP Admin							
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe		1824_C	Principal Administrative Analyst	A	R	01153134-1				0	64,957	64957				0	71,586	71586	Permits shift from Project 10001740 to 10001738-RP Admin							
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5010Salary		3286_C	Recreation Coordinator	A	R	01111253-1	0	1	1	0	96,161	96161	0	1	1	0	102,983	102983	Permits shift from Project 10001740 to 10001738-RP Admin							
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5010Salary		3286_C	Recreation Coordinator	A	R	01111254-1	0	1	1	0	96,161	96161	0	1	1	0	102,983	102983	Permits shift from Project 10001740 to 10001738-RP Admin							
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5010Salary		3286_C	Recreation Coordinator	A	R	01111255-1	0	1	1	0	96,161	96161	0	1	1	0	102,983	102983	Permits shift from Project 10001740 to 10001738-RP Admin							
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe		3286_C	Recreation Coordinator	A	R	01111253-1				0	44,613	44613				0	49,013	49013	Permits shift from Project 10001740 to 10001738-RP Admin							
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe		3286_C	Recreation Coordinator	A	R	01111254-1				0	44,613	44613				0	49,013	49013	Permits shift from Project 10001740 to 10001738-RP Admin							
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe		3286_C	Recreation Coordinator	A	R	01111255-1				0	44,613	44613				0	49,013	49013	Permits shift from Project 10001740 to 10001738-RP Admin							
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP335353	0	2.07	2.07	0	293,800	293800	0	2.08	2.08	0	293,804	293804	Shifted 9993M to 210656 Operations General							
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP379858	0	-2.07	-2.07	0	-293,800	-293800	0	-2.08	-2.08	0	-293,803	-293803	Permits shift from Rec to Admin							
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP335353				0	121,573	121573				0	128,518	128518	Shifted 9993M to 210656 Operations General							
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP379858				0	-121,573	-121573				0	-128,518	-128518	Permits shift from Rec to Admin							

BUDGET FORM 3B: Position Change

DEPARTME REC Recreation And Park Commission

																					Position Code		Total BY FTE Change	-16.07		Total BY Amount Change	-2250582		Total BY1 FTE Change	-16.17		Total BY1 Amount Change	-2350416	
GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Agency Use	Job Class	Job Title	Status	Action	Position	FY 2026-27 Base FTE	FY 2026-27 Dept FTE	FY 2026-27 Dept - Base FTE	FY 2026-27 Base Amount	FY 2026-27 Dept Amount	FY 2026-27 Dept - Base Amount	FY 2027-28 Base FTE	FY 2027-28 Dept FTE	FY 2027-28 Dept - Base FTE	FY 2027-28 Base Amount	FY 2027-28 Dept Amount	FY 2027-28 Dept - Base Amount	Explanation of Change
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5010Salary		STEPM_C	Step Adjustments, Miscellaneous	S		NEWP933847				0	39,109	39109				0	39,109	39109	Permits shift from Rec to Admin
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe		STEPM_C	Step Adjustments, Miscellaneous	S		NEWP933847				0	9,988	9988				0	10,512	10512	Permits shift from Rec to Admin
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5010Salary		TEMPM_E	Temporary - Miscellaneous	S		NEWP129033	0	0.33	0.33	0	46,509	46509	0	0.33	0.33	0	46,687	46687	Permits shift from Rec to Admin
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe		TEMPM_E	Temporary - Miscellaneous	S		NEWP129033				0	4,023	4023				0	4,038	4038	Permits shift from Rec to Admin
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0001	RP Recreation	Recreation	10002	Interdepartmental-Overhead	5010Salary		1820_C	Junior Administrative Analyst	A	R	01013079-1	1	0	-1	101,403	0	-101403	1	0	-1	108,597	0	-108597	Permits shift from Project 10001740 to 10001738-RP Admin
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0001	RP Recreation	Recreation	10002	Interdepartmental-Overhead	5010Salary		1820_C	Junior Administrative Analyst	A	R	01119551-1	1	0	-1	101,403	0	-101403	1	0	-1	108,597	0	-108597	Permits shift from Project 10001740 to 10001738-RP Admin
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0001	RP Recreation	Recreation	10002	Interdepartmental-Overhead	5010Salary		1820_C	Junior Administrative Analyst	A	R	01139664-1	1	0	-1	101,403	0	-101403	1	0	-1	108,597	0	-108597	Permits shift from Project 10001740 to 10001738-RP Admin
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0001	RP Recreation	Recreation	10002	Interdepartmental-Overhead	5130Fringe		1820_C	Junior Administrative Analyst	A	R	01013079-1				45,877	0	-45877				50,414	0	-50414	Permits shift from Project 10001740 to 10001738-RP Admin
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0001	RP Recreation	Recreation	10002	Interdepartmental-Overhead	5130Fringe		1820_C	Junior Administrative Analyst	A	R	01119551-1				45,877	0	-45877				50,414	0	-50414	Permits shift from Project 10001740 to 10001738-RP Admin
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0001	RP Recreation	Recreation	10002	Interdepartmental-Overhead	5130Fringe		1820_C	Junior Administrative Analyst	A	R	01139664-1				45,877	0	-45877				50,414	0	-50414	Permits shift from Project 10001740 to 10001738-RP Admin
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0001	RP Recreation	Recreation	10002	Interdepartmental-Overhead	5010Salary		1822_C	Administrative Analyst	A	R	01133470-1	1	0	-1	133,340	0	-133340	1	0	-1	142,800	0	-142800	Permits shift from Project 10001740 to 10001738-RP Admin
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0001	RP Recreation	Recreation	10002	Interdepartmental-Overhead	5130Fringe		1822_C	Administrative Analyst	A	R	01133470-1				53,571	0	-53571				58,948	0	-58948	Permits shift from Project 10001740 to 10001738-RP Admin
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0001	RP Recreation	Recreation	10002	Interdepartmental-Overhead	5010Salary		1823_C	Senior Administrative Analyst	A	R	01077890-1	1	0	-1	155,385	0	-155385	1	0	-1	166,409	0	-166409	Permits shift from Project 10001740 to 10001738-RP Admin
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0001	RP Recreation	Recreation	10002	Interdepartmental-Overhead	5130Fringe		1823_C	Senior Administrative Analyst	A	R	01077890-1				59,155	0	-59155				65,147	0	-65147	Permits shift from Project 10001740 to 10001738-RP Admin
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0001	RP Recreation	Recreation	10002	Interdepartmental-Overhead	5010Salary		1824_C	Principal Administrative Analyst	A	R	01107568-1	1	0	-1	179,956	0	-179956	1	0	-1	192,723	0	-192723	Permits shift from Project 10001740 to 10001738-RP Admin
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0001	RP Recreation	Recreation	10002	Interdepartmental-Overhead	5010Salary		1824_C	Principal Administrative Analyst	A	R	01153134-1	1	0	-1	179,956	0	-179956	1	0	-1	192,723	0	-192723	Permits shift from Project 10001740 to 10001738-RP Admin
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0001	RP Recreation	Recreation	10002	Interdepartmental-Overhead	5130Fringe		1824_C	Principal Administrative Analyst	A	R	01107568-1				64,957	0	-64957				71,586	0	-71586	Permits shift from Project 10001740 to 10001738-RP Admin
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0001	RP Recreation	Recreation	10002	Interdepartmental-Overhead	5130Fringe		1824_C	Principal Administrative Analyst	A	R	01153134-1				64,957	0	-64957				71,586	0	-71586	Permits shift from Project 10001740 to 10001738-RP Admin
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0001	RP Recreation	Recreation	10002	Interdepartmental-Overhead	5010Salary		3286_C	Recreation Coordinator	A	R	01111253-1	1	0	-1	96,161	0	-96161	1	0	-1	102,983	0	-102983	Permits shift from Project 10001740 to 10001738-RP Admin
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0001	RP Recreation	Recreation	10002	Interdepartmental-Overhead	5010Salary		3286_C	Recreation Coordinator	A	R	01111254-1	1	0	-1	96,161	0	-96161	1	0	-1	102,983	0	-102983	Permits shift from Project 10001740 to 10001738-RP Admin
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0001	RP Recreation	Recreation	10002	Interdepartmental-Overhead	5010Salary		3286_C	Recreation Coordinator	A	R	01111255-1	1	0	-1	96,161	0	-96161	1	0	-1	102,983	0	-102983	Permits shift from Project 10001740 to 10001738-RP Admin
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0001	RP Recreation	Recreation	10002	Interdepartmental-Overhead	5130Fringe		3286_C	Recreation Coordinator	A	R	01111253-1				44,613	0	-44613				49,013	0	-49013	Permits shift from Project 10001740 to 10001738-RP Admin
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0001	RP Recreation	Recreation	10002	Interdepartmental-Overhead	5130Fringe		3286_C	Recreation Coordinator	A	R	01111254-1				44,613	0	-44613				49,013	0	-49013	Permits shift from Project 10001740 to 10001738-RP Admin
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0001	RP Recreation	Recreation	10002	Interdepartmental-Overhead	5130Fringe		3286_C	Recreation Coordinator	A	R	01111255-1				44,613	0	-44613				49,013	0	-49013	Permits shift from Project 10001740 to 10001738-RP Admin
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0001	RP Recreation	Recreation	10002	Interdepartmental-Overhead	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP171733				0	-87	-87				0	-93	-93	Shifted 9993M to 210656 Operations General
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0001	RP Recreation	Recreation	10002	Interdepartmental-Overhead	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP543478	0	2.07	2.07	0	293,885	293885	0	2.08	2.08	0	293,893	293893	Permits shift from Rec to Admin
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0001	RP Recreation	Recreation	10002	Interdepartmental-Overhead	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP171733				0	-20	-20				0	-23	-23	Shifted 9993M to 210656 Operations General
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0001	RP Recreation	Recreation	10002	Interdepartmental-Overhead	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP543478				0	121,593	121593				0	128,540	128540	Permits shift from Rec to Admin
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0001	RP Recreation	Recreation	10002	Interdepartmental-Overhead	5010Salary		STEPM_C	Step Adjustments, Miscellaneous	S		NEWP097468				0	-39,109	-39109				0	-39,109	-39109	Permits shift from Rec to Admin
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0001	RP Recreation	Recreation	10002	Interdepartmental-Overhead	5130Fringe		STEPM_C	Step Adjustments, Miscellaneous	S		NEWP097468				0	-9,988	-9988				0	-10,512	-10512	Permits shift from Rec to Admin
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0001	RP Recreation	Recreation	10002	Interdepartmental-Overhead	5010Salary		TEMPM_E	Temporary - Miscellaneous	S		NEWP292653	0	-0.33	-0.33	0	-46,507	-46507	0	-0.33	-0.33	0	-46,687	-46687	Permits shift from Rec to Admin
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0001	RP Recreation	Recreation	10002	Interdepartmental-Overhead	5130Fringe		TEMPM_E	Temporary - Miscellaneous	S		NEWP292653				0	-4,022	-4022				0	-4,038	-4038	Permits shift from Rec to Admin
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0252	RP Recreation	Children's Baseline	10002	Interdepartmental-Overhead	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP530538	0	0.05	0.05	0	6,958	6958	0	0.05	0.05	0	6,959	6959	Shifted 9993M to 210656 Operations General
GFS	REC	210891	REC Permits & Property	150675	REC Permits & Reservation	150675	REC Permits & Reservation	10080	GF Overhead-Recreation & Parks	10001740-0252	RP Recreation	Children's Baseline	10002	Interdepartmental-Overhead	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP530538				0	2,904	2904				0	3,071	3071	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3417_C	Gardener	A	R	01099913-1	1	0	-1	100,730	0	-100730	1	0	-1	107,876	0	-107876	reassign from PSA1 to PSA9-Sunset Dunes

BUDGET FORM 3B: Position Change

DEPARTME REC Recreation And Park Commission

Position Code | Total BY FTE Change: -16.07 | Total BY Amount Change: -2250582 | Total BY1 FTE Change: -16.17 | Total BY1 Amount Change: -2350416

GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Agency Use	Job Class	Job Title	Status	Action	Position	FY 2026-27 Base FTE	FY 2026-27 Dept FTE	FY 2026-27 Dept - Base FTE	FY 2026-27 Base Amount	FY 2026-27 Dept Amount	FY 2026-27 Dept - Base Amount	FY 2027-28 Base FTE	FY 2027-28 Dept FTE	FY 2027-28 Dept - Base FTE	FY 2027-28 Base Amount	FY 2027-28 Dept Amount	FY 2027-28 Dept - Base Amount	Explanation of Change
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3417_C	Gardener	A	R	01099913-1				45,971	0	-45971				50,509	0	-50509	reassign from PSA1 to PSA9-Sunset Dunes
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP117852	0	3.5	3.5	0	495,709	495709	0	3.51	3.51	0	495,711	495711	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP117852				0	204,813	204813				0	216,503	216503	Shifted 9993M to 210656 Operations General
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	11870	SR Culture & Rec Grants; C	10037373-0001	RP Francisco Park Conservancy	Francisco Park Maint	10001	Grants	5010Salary		2708_C	Custodian	A	R	01135568-1	0	0.5	0.5	0	43,067	43067	0	0.5	0.5	0	46,122	46122	Reassign Francisco Park Conservancy to 11870 fund
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	11870	SR Culture & Rec Grants; C	10037373-0001	RP Francisco Park Conservancy	Francisco Park Maint	10001	Grants	5130Fringe		2708_C	Custodian	A	R	01135568-1				0	21,099	21099				0	23,167	23167	Reassign Francisco Park Conservancy to 11870 fund
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	11870	SR Culture & Rec Grants; C	10037373-0001	RP Francisco Park Conservancy	Francisco Park Maint	10001	Grants	5010Salary		3417_C	Gardener	A	R	01148721-1	0	1	1	0	100,730	100730	0	1	1	0	107,876	107876	Reassign Francisco Park Conservancy to 11870 fund
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	11870	SR Culture & Rec Grants; C	10037373-0001	RP Francisco Park Conservancy	Francisco Park Maint	10001	Grants	5130Fringe		3417_C	Gardener	A	R	01148721-1				0	45,971	45971				0	50,509	50509	Reassign Francisco Park Conservancy to 11870 fund
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP476657	0	0.88	0.88	0	124,106	124106	0	0.88	0.88	0	124,108	124108	Reassign Francisco Park Conservancy to 11870 fund
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP476657				0	51,247	51247				0	54,172	54172	Reassign Francisco Park Conservancy to 11870 fund
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	14820	SR ETF-Gift	10037373-0001	RP Francisco Park Conservancy	Francisco Park Maint	10001	Grants	5010Salary		2708_C	Custodian	A	R	01135568-1	0.5	0	-0.5	43,067	0	-43067	0.5	0	-0.5	46,122	0	-46122	Reassign Francisco Park Conservancy to 11870 fund
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	14820	SR ETF-Gift	10037373-0001	RP Francisco Park Conservancy	Francisco Park Maint	10001	Grants	5130Fringe		2708_C	Custodian	A	R	01135568-1				21,099	0	-21099				23,167	0	-23167	Reassign Francisco Park Conservancy to 11870 fund
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	14820	SR ETF-Gift	10037373-0001	RP Francisco Park Conservancy	Francisco Park Maint	10001	Grants	5010Salary		3417_C	Gardener	A	R	01148721-1	1	0	-1	100,730	0	-100730	1	0	-1	107,876	0	-107876	Reassign Francisco Park Conservancy to 11870 fund
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150678	REC Park Service Area 1	14820	SR ETF-Gift	10037373-0001	RP Francisco Park Conservancy	Francisco Park Maint	10001	Grants	5130Fringe		3417_C	Gardener	A	R	01148721-1				45,971	0	-45971				50,509	0	-50509	Reassign Francisco Park Conservancy to 11870 fund
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150680	REC Park Service Area 2	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		2708_C	Custodian	A	R	01095375-1	1	0	-1	86,133	0	-86133	1	0	-1	92,244	0	-92244	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150680	REC Park Service Area 2	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		2708_C	Custodian	A	R	01095375-1				42,198	0	-42198				46,334	0	-46334	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150680	REC Park Service Area 2	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		7215_C	General Laborer Supervisor I	A	R	01145101-1	1	0	-1	109,791	0	-109791	1	0	-1	117,581	0	-117581	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150680	REC Park Service Area 2	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		7215_C	General Laborer Supervisor I	A	R	01145101-1				48,153	0	-48153				52,930	0	-52930	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150680	REC Park Service Area 2	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP835461	0	3.19	3.19	0	452,622	452622	0	3.21	3.21	0	452,624	452624	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150680	REC Park Service Area 2	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP835461				0	187,072	187072				0	197,752	197752	Shifted 9993M to 210656 Operations General
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150680	REC Park Service Area 2	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP030647	0	1	1	0	141,048	141048	0	1	1	0	141,050	141050	Shifted 9993M to 210656 Operations General
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150680	REC Park Service Area 2	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP030647				0	58,272	58272				0	61,598	61598	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150682	REC Park Service Area 3	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP225832	0	2.43	2.43	0	344,060	344060	0	2.44	2.44	0	344,062	344062	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150682	REC Park Service Area 3	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP225832				0	142,268	142268				0	150,393	150393	Shifted 9993M to 210656 Operations General
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150682	REC Park Service Area 3	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3422_C	Park Section Supervisor	A	R	01088159-1	0	1	1	0	124,818	124818	0	1	1	0	133,673	133673	reassign REC Mobile Gardening to PSA3 OSF
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150682	REC Park Service Area 3	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3422_C	Park Section Supervisor	A	R	01088159-1				0	51,773	51773				0	56,945	56945	reassign REC Mobile Gardening to PSA3 OSF
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150682	REC Park Service Area 3	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP414924	0	0.66	0.66	0	92,871	92871	0	0.66	0.66	0	92,871	92871	Shifted 9993M to 210656 Operations General
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150682	REC Park Service Area 3	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP414924				0	38,324	38324				0	40,510	40510	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150685	REC Park Service Area 4	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP421016	0	1.38	1.38	0	195,509	195509	0	1.38	1.38	0	195,510	195510	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150685	REC Park Service Area 4	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP421016				0	80,718	80718				0	85,323	85323	Shifted 9993M to 210656 Operations General
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150685	REC Park Service Area 4	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		0922_C	Manager I	A	R	01058881-1	1	0	-1	180,332	0	-180332	1	0	-1	193,126	0	-193126	reassign from PSA4 to PSA9-Sunset Dunes
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150685	REC Park Service Area 4	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		0922_C	Manager I	A	R	01058881-1				72,025	0	-72025				79,297	0	-79297	reassign from PSA4 to PSA9-Sunset Dunes
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150685	REC Park Service Area 4	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3422_C	Park Section Supervisor	A	R	01095419-1	1	0	-1	124,818	0	-124818	1	0	-1	133,673	0	-133673	reassign from PSA4 to PSA9-Sunset Dunes
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150685	REC Park Service Area 4	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3422_C	Park Section Supervisor	A	R	01095419-1				51,773	0	-51773				56,945	0	-56945	reassign from PSA4 to PSA9-Sunset Dunes
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150685	REC Park Service Area 4	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP779821	0	0.63	0.63	0	89,100	89100	0	0.63	0.63	0	89,100	89100	Shifted 9993M to 210656 Operations General
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150685	REC Park Service Area 4	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP779821				0	36,923	36923				0	39,034	39034	Shifted 9993M to 210656 Operations General

BUDGET FORM 3B: Position Change

DEPARTME REC Recreation And Park Commission

Position Code | Total BY FTE Change: -16.07 | Total BY Amount Change: -2250582 | Total BY1 FTE Change: -16.17 | Total BY1 Amount Change: -2350416

GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Agency Use	Job Class	Job Title	Status	Action	Position	FY 2026-27 Base FTE	FY 2026-27 Dept FTE	FY 2026-27 Dept - Base FTE	FY 2026-27 Base Amount	FY 2026-27 Dept Amount	FY 2026-27 Dept - Base Amount	FY 2027-28 Base FTE	FY 2027-28 Dept FTE	FY 2027-28 Dept - Base FTE	FY 2027-28 Base Amount	FY 2027-28 Dept Amount	FY 2027-28 Dept - Base Amount	Explanation of Change
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150689	REC Park Service Area 5	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		2708_C	Custodian	A	R	01022333-1	1	0	-1	86,133	0	-86133	1	0	-1	92,244	0	-92244	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150689	REC Park Service Area 5	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		2708_C	Custodian	A	R	01022333-1				42,198	0	-42198				46,334	0	-46334	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150689	REC Park Service Area 5	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP138626	0	3.21	3.21	0	454,510	454510	0	3.22	3.22	0	454,510	454510	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150689	REC Park Service Area 5	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP138626				0	187,772	187772				0	198,490	198490	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150693	REC Park Service Area 6	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP975005	0	2.89	2.89	0	410,288	410288	0	2.91	2.91	0	410,288	410288	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150693	REC Park Service Area 6	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP975005				0	169,512	169512				0	179,188	179188	Shifted 9993M to 210656 Operations General
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150693	REC Park Service Area 6	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3417_C	Gardener	A	R	01090270-1	1	0.5	-0.5	100,730	50,365	-50365	1	0.5	-0.5	107,876	53,938	-53938	shift 0.5 FTE to NAMG
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150693	REC Park Service Area 6	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3417_C	Gardener	A	R	01090270-1				45,971	22,984	-22987				50,509	25,254	-25255	shift 0.5 FTE to NAMG
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150693	REC Park Service Area 6	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP333811	0	0.66	0.66	0	92,871	92871	0	0.66	0.66	0	92,871	92871	Shifted 9993M to 210656 Operations General
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150693	REC Park Service Area 6	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP333811				0	38,324	38324				0	40,510	40510	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150698	REC Golf - Golden Gate	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3422_C	Park Section Supervisor	A	R	01115978-1	0.33	0.4	0.07	41,190	49,927	8737	0.33	0.4	0.07	44,112	53,469	9357	Golf position shifts within Golf fund
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150698	REC Golf - Golden Gate	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3422_C	Park Section Supervisor	A	R	01115978-1				17,085	20,709	3624				18,792	22,778	3986	Golf position shifts within Golf fund
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150698	REC Golf - Golden Gate	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		7328_C	Operating Engineer, Universal	A	R	01085496-1	0	0.05	0.05	0	7,190	7190	0	0.05	0.05	0	7,700	7700	Golf position shifts within Golf fund
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150698	REC Golf - Golden Gate	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		7328_C	Operating Engineer, Universal	A	R	01085496-1				0	3,099	3099				0	3,408	3408	Golf position shifts within Golf fund
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150699	REC Golf - Harding Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		0922_C	Manager I	A	R	01146296-1	0	1	1	0	180,332	180332	0	1	1	0	193,126	193126	Golf position shifts within Golf fund
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150699	REC Golf - Harding Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		0922_C	Manager I	A	R	01146296-1				0	72,025	72025				0	79,297	79297	Golf position shifts within Golf fund
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150699	REC Golf - Harding Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3417_C	Gardener	A	R	00218001-1	0	1	1	0	100,730	100730	0	1	1	0	107,876	107876	Golf position shifts within Golf fund
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150699	REC Golf - Harding Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3417_C	Gardener	A	R	01084892-1	0	1	1	0	100,730	100730	0	1	1	0	107,876	107876	Golf position shifts within Golf fund
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150699	REC Golf - Harding Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3417_C	Gardener	A	R	01099908-1	0	1	1	0	100,730	100730	0	1	1	0	107,876	107876	Golf position shifts within Golf fund
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150699	REC Golf - Harding Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3417_C	Gardener	A	R	00218001-1				0	45,971	45971				0	50,509	50509	Golf position shifts within Golf fund
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150699	REC Golf - Harding Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3417_C	Gardener	A	R	01084892-1				0	45,971	45971				0	50,509	50509	Golf position shifts within Golf fund
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150699	REC Golf - Harding Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3417_C	Gardener	A	R	01099908-1				0	45,971	45971				0	50,509	50509	Golf position shifts within Golf fund
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150699	REC Golf - Harding Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		7328_C	Operating Engineer, Universal	A	R	01085496-1	1	0.5	-0.5	143,797	71,899	-71898	1	0.5	-0.5	154,000	77,000	-77000	Golf position shifts within Golf fund
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150699	REC Golf - Harding Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		7328_C	Operating Engineer, Universal	A	R	01085496-1				61,985	30,992	-30993				68,156	34,077	-34079	Golf position shifts within Golf fund
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150699	REC Golf - Harding Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		7347_C	Plumber	A	R	01064725-1	1	0	-1	156,594	0	-156594	1	0	-1	167,704	0	-167704	Golf position shifts within Golf fund
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150699	REC Golf - Harding Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		7347_C	Plumber	A	R	01064725-1				63,791	0	-63791				70,194	0	-70194	Golf position shifts within Golf fund
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150699	REC Golf - Harding Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP257321	0	-6.99	-6.99	0	-990,584	-990584	0	-6.9	-6.9	0	-974,231	-974231	adjust 9993M within Golf fund
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150699	REC Golf - Harding Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP692616	0	18.44	18.44	0	2,613,246	2613246	0	18.51	18.51	0	2,613,258	2613258	adjust 9993M within Golf fund
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150699	REC Golf - Harding Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP709317	0	4.99	4.99	0	707,584	707584	0	4.93	4.93	0	695,936	695936	adjust 9993M within Golf fund
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150699	REC Golf - Harding Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP257321				0	-409,423	-409423				0	-425,785	-425785	adjust 9993M within Golf fund
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150699	REC Golf - Harding Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP692616				0	1,080,317	1080317				0	1,142,002	1142002	adjust 9993M within Golf fund
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150699	REC Golf - Harding Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP709317				0	292,416	292416				0	304,070	304070	adjust 9993M within Golf fund
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150700	REC Golf - Lincoln Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3417_C	Gardener	A	R	00218001-1	1	0	-1	100,730	0	-100730	1	0	-1	107,876	0	-107876	Golf position shifts within Golf fund
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150700	REC Golf - Lincoln Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3417_C	Gardener	A	R	01099908-1	1	0	-1	100,730	0	-100730	1	0	-1	107,876	0	-107876	Golf position shifts within Golf fund
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150700	REC Golf - Lincoln Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3417_C	Gardener	A	R	00218001-1				45,971	0	-45971				50,509	0	-50509	Golf position shifts within Golf fund

BUDGET FORM 3B: Position Change

DEPARTME REC Recreation And Park Commission

																				Position Code		Total BY FTE Change		-16.07	Total BY Amount Change		-2250582	Total BY1 FTE Change		-16.17	Total BY1 Amount Change		-2350416					
GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Agency Use	Job Class	Job Title	Status	Action	Position	FY 2026-27 Base FTE	FY 2026-27 Dept FTE	FY 2026-27 Dept - Base FTE	FY 2026-27 Base Amount	FY 2026-27 Dept Amount	FY 2026-27 Dept - Base Amount	FY 2027-28 Base FTE	FY 2027-28 Dept FTE	FY 2027-28 Dept - Base FTE	FY 2027-28 Base Amount	FY 2027-28 Dept Amount	FY 2027-28 Dept - Base Amount	Explanation of Change					
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150700	REC Golf - Lincoln Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3417_C	Gardener	A	R	01099908-1				45,971	0	-45971				50,509	0	-50509	Golf position shifts within Golf fund					
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150700	REC Golf - Lincoln Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3422_C	Park Section Supervisor	A	R	01115978-1	0.67	0.6	-0.07	83,628	74,891	-8737	0.67	0.6	-0.07	89,561	80,204	-9357	Golf position shifts within Golf fund					
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150700	REC Golf - Lincoln Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3422_C	Park Section Supervisor	A	R	01115978-1				34,688	31,063	-3625				38,154	34,167	-3987	Golf position shifts within Golf fund					
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150700	REC Golf - Lincoln Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3434_C	Arborist Technician	A	R	01028504-1	0.5	0	-0.5	62,571	0	-62571	0.5	0	-0.5	67,010	0	-67010	reassign to Attrition in 210656 Operations General					
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150700	REC Golf - Lincoln Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3434_C	Arborist Technician	A	R	01028504-1				25,924	0	-25924				28,517	0	-28517	reassign to Attrition in 210656 Operations General					
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150700	REC Golf - Lincoln Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		7328_C	Operating Engineer, Universal	A	R	01085496-1	0	0.25	0.25	0	35,949	35949	0	0.25	0.25	0	38,500	38500	Golf position shifts within Golf fund					
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150700	REC Golf - Lincoln Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		7328 C	Operating Engineer, Universal	A	R	01085496-1				0	15,497	15497				0	17,039	17039	Golf position shifts within Golf fund					
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150700	REC Golf - Lincoln Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP528996	0	2.13	2.13	0	301,771	301771	0	2.14	2.14	0	301,771	301771	Shifted 9993M to 210656 Operations General					
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150700	REC Golf - Lincoln Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9993M C	Attrition Savings - Miscellaneous	S		NEWP528996				0	124,721	124721				0	131,840	131840	Shifted 9993M to 210656 Operations General					
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150701	REC Golf - Sharp Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3417_C	Gardener	A	R	01084892-1	1	0	-1	100,730	0	-100730	1	0	-1	107,876	0	-107876	Golf position shifts within Golf fund					
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150701	REC Golf - Sharp Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3417 C	Gardener	A	R	01084892-1				45,971	0	-45971				50,509	0	-50509	Golf position shifts within Golf fund					
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150701	REC Golf - Sharp Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3434_C	Arborist Technician	A	R	01028504-1	0.5	0	-0.5	62,571	0	-62571	0.5	0	-0.5	67,010	0	-67010	reassign to Attrition in 210656 Operations General					
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150701	REC Golf - Sharp Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3434 C	Arborist Technician	A	R	01028504-1				25,924	0	-25924				28,517	0	-28517	reassign to Attrition in 210656 Operations General					
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150701	REC Golf - Sharp Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		7328_C	Operating Engineer, Universal	A	R	01085496-1	0	0.2	0.2	0	28,759	28759	0	0.2	0.2	0	30,800	30800	Golf position shifts within Golf fund					
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150701	REC Golf - Sharp Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		7328 C	Operating Engineer, Universal	A	R	01085496-1				0	12,397	12397				0	13,631	13631	Golf position shifts within Golf fund					
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150701	REC Golf - Sharp Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP121362	0	0	0	0	0	0	0	-0.21	-0.21	0	-30,002	-30002	Shifted 9993M to 210656 Operations General					
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150701	REC Golf - Sharp Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M C	Attrition Savings - Miscellaneous	S		NEWP786945	0	2.49	2.49	0	352,582	352582	0	2.71	2.71	0	382,584	382584	Shifted 9993M to 210656 Operations General					
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150701	REC Golf - Sharp Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP121362				0	0	0				0	-13,087	-13087	Shifted 9993M to 210656 Operations General					
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150701	REC Golf - Sharp Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP786949				0	145,794	145794				0	167,208	167208	Shifted 9993M to 210656 Operations General					
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150702	REC Golf - Mclaren Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3417_C	Gardener	A	R	00307527-1	1	0	-1	100,730	0	-100730	1	0	-1	107,876	0	-107876	Golf position shifts within Golf fund					
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150702	REC Golf - Mclaren Park	12360	SR Golf Fund Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3417_C	Gardener	A	R	00307527-1				45,971	0	-45971				50,509	0	-50509	Golf position shifts within Golf fund					
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033310-0003	RP WO PUC	Lake Merced - Labor	10002	Interdepartmental-Overhead	5010Salary		1839_C	Water Conservation Administrator	A	R	01122642-1	0	0	0	0	0	0	0	1	1	0	190,391	190391	reassign to Attrition. sub 3410 to 1839 for PUC WO starting 7/1/2027 (FY27-28).					
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033310-0003	RP WO PUC	Lake Merced - Labor	10002	Interdepartmental-Overhead	5130Fringe		1839_C	Water Conservation Administrator	A	R	01122642-1				0	0	0				0	78,639	78639	reassign to Attrition. sub 3410 to 1839 for PUC WO starting 7/1/2027 (FY27-28).					
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033312-0001	RP WO CHF	Workreation Program	10002	Interdepartmental-Overhead	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP082986	0	0.05	0.05	0	6,871	6871	0	0.05	0.05	0	6,871	6871	Shifted 9993M to 210656 Operations General					
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033312-0001	RP WO CHF	Workreation Program	10002	Interdepartmental-Overhead	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP082986				0	2,883	2883				0	3,049	3049	Shifted 9993M to 210656 Operations General					
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033312-0002	RP WO CHF	Harvey Milk Program	10002	Interdepartmental-Overhead	5010Salary		3286_C	Recreation Coordinator	A	R	01111252-1	1	0	-1	96,161	0	-96161	1	0	-1	102,983	0	-102983	reassign to Attrition in 210656 Operations General					
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033312-0002	RP WO CHF	Harvey Milk Program	10002	Interdepartmental-Overhead	5010Salary		3286_C	Recreation Coordinator	A	R	01115909-1	0	1	1	0	96,161	96161	0	1	1	0	102,983	102983	shift to Cultural Arts General, then reassign to Harvey Milk WO					
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033312-0002	RP WO CHF	Harvey Milk Program	10002	Interdepartmental-Overhead	5130Fringe		3286_C	Recreation Coordinator	A	R	01111252-1				44,613	0	-44613				49,013	0	-49013	reassign to Attrition in 210656 Operations General					
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033312-0002	RP WO CHF	Harvey Milk Program	10002	Interdepartmental-Overhead	5130Fringe		3286_C	Recreation Coordinator	A	R	01115909-1				0	44,613	44613				0	49,013	49013	shift to Cultural Arts General, then reassign to Harvey Milk WO					
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033312-0002	RP WO CHF	Harvey Milk Program	10002	Interdepartmental-Overhead	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP441790	0	0.2	0.2	0	28,149	28149	0	0.2	0.2	0	28,151	28151	Shifted 9993M to 210656 Operations General					
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10033312-0002	RP WO CHF	Harvey Milk Program	10002	Interdepartmental-Overhead	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP441790				0	11,689	11689				0	12,358	12358	Shifted 9993M to 210656 Operations General					
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5010Salary		0922_C	Manager I	A	R	00600838-1	1	0	-1	180,332	0	-180332	1	0	-1	193,126	0	-193126	shift from 150705 to 207914- PSA8 TIDA					
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe		0922_C	Manager I	A	R	00600838-1				72,025	0	-72025				79,297	0	-79297	shift from 150705 to 207914- PSA8 TIDA					
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5010Salary		2708_C	Custodian	A	R	01043722-1	1	0	-1	86,133	0	-86133	1	0	-1	92,244	0	-92244	shift from 150705 to 207914- PSA8 TIDA					
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe		2708_C	Custodian	A	R	01043722-1				42,198	0	-42198				46,334	0	-46334	shift from 150705 to 207914- PSA8 TIDA					

BUDGET FORM 3B: Position Change

DEPARTME REC Recreation And Park Commission

																					Position Code		Total BY FTE Change	-16.07		Total BY Amount Change	-2250582		Total BY1 FTE Change	-16.17		Total BY1 Amount Change	-2350416	
GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Agency Use	Job Class	Job Title	Status	Action	Position	FY 2026-27 Base FTE	FY 2026-27 Dept FTE	FY 2026-27 Dept - Base FTE	FY 2026-27 Base Amount	FY 2026-27 Dept Amount	FY 2026-27 Dept - Base Amount	FY 2027-28 Base FTE	FY 2027-28 Dept FTE	FY 2027-28 Dept - Base FTE	FY 2027-28 Base Amount	FY 2027-28 Dept Amount	FY 2027-28 Dept - Base Amount	Explanation of Change
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5010Salary		3417_C	Gardener	A	R	00403542-1	1	0	-1	100,730	0	-100730	1	0	-1	107,876	0	-107876	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5010Salary		3417_C	Gardener	A	R	00500642-1	1	0	-1	100,730	0	-100730	1	0	-1	107,876	0	-107876	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5010Salary		3417_C	Gardener	A	R	00803024-1	1	0	-1	100,730	0	-100730	1	0	-1	107,876	0	-107876	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5010Salary		3417_C	Gardener	A	R	01057864-1	1	0	-1	100,730	0	-100730	1	0	-1	107,876	0	-107876	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5010Salary		3417_C	Gardener	A	R	01090268-1	1	0	-1	100,730	0	-100730	1	0	-1	107,876	0	-107876	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5010Salary		3417_C	Gardener	A	R	01113481-1	1	0	-1	100,730	0	-100730	1	0	-1	107,876	0	-107876	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5010Salary		3417_C	Gardener	A	R	01124597-1	1	0	-1	100,730	0	-100730	1	0	-1	107,876	0	-107876	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe		3417_C	Gardener	A	R	00403542-1				45,971	0	-45971				50,509	0	-50509	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe		3417_C	Gardener	A	R	00500642-1				45,971	0	-45971				50,509	0	-50509	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe		3417_C	Gardener	A	R	00803024-1				45,971	0	-45971				50,509	0	-50509	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe		3417_C	Gardener	A	R	01057864-1				45,971	0	-45971				50,509	0	-50509	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe		3417_C	Gardener	A	R	01090268-1				45,971	0	-45971				50,509	0	-50509	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe		3417_C	Gardener	A	R	01113481-1				45,971	0	-45971				50,509	0	-50509	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe		3417_C	Gardener	A	R	01124597-1				45,971	0	-45971				50,509	0	-50509	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5010Salary		3420_C	Natural Resource Specialist	A	R	00501160-1	1	0	-1	110,409	0	-110409	1	0	-1	118,243	0	-118243	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5010Salary		3420_C	Natural Resource Specialist	A	R	01091206-1	1	0	-1	110,409	0	-110409	1	0	-1	118,243	0	-118243	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe		3420_C	Natural Resource Specialist	A	R	00501160-1				48,301	0	-48301				53,096	0	-53096	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe		3420_C	Natural Resource Specialist	A	R	01091206-1				48,301	0	-48301				53,096	0	-53096	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5010Salary		3422_C	Park Section Supervisor	A	R	01035099-1	1	0	-1	124,818	0	-124818	1	0	-1	133,673	0	-133673	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe		3422_C	Park Section Supervisor	A	R	01035099-1				51,773	0	-51773				56,945	0	-56945	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5010Salary		3434_C	Arborist Technician	A	R	01121898-1	1	0	-1	125,141	0	-125141	1	0	-1	134,020	0	-134020	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe		3434_C	Arborist Technician	A	R	01121898-1				51,852	0	-51852				57,031	0	-57031	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5010Salary		7346_C	Painter	A	R	00001237-1	1	0	-1	121,457	0	-121457	1	0	-1	130,074	0	-130074	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe		7346_C	Painter	A	R	00001237-1				53,161	0	-53161				58,436	0	-58436	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5010Salary		7347_C	Plumber	A	R	01013068-1	1	0	-1	156,594	0	-156594	1	0	-1	167,704	0	-167704	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe		7347_C	Plumber	A	R	01013068-1				63,791	0	-63791				70,194	0	-70194	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150706	REC Turf	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		0922_C	Manager I	A	R	01146296-1	1	0	-1	180,332	0	-180332	1	0	-1	193,126	0	-193126	Golf position shifts within Golf fund
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150706	REC Turf	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		0922_C	Manager I	A	R	01146296-1				72,025	0	-72025				79,297	0	-79297	Golf position shifts within Golf fund
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150706	REC Turf	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3417_C	Gardener	A	R	00307527-1	0	1	1	0	100,730	100730	0	1	1	0	107,876	107876	Golf position shifts within Golf fund
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150706	REC Turf	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3417_C	Gardener	A	R	00307527-1				0	45,971	45971				0	50,509	50509	Golf position shifts within Golf fund
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150706	REC Turf	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP27817(	0	0.05	0.05	0	7,114	7114	0	0.05	0.05	0	7,114	7114	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150706	REC Turf	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP278170				0	2,940	2940				0	3,108	3108	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	150707	REC Urban Forestry	150707	REC Urban Forestry	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3435_C	Urban Forestry Inspector	A	R	01022333-1	0	1	1	0	119,119	119119	0	1	1	0	127,570	127570	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	150707	REC Urban Forestry	150707	REC Urban Forestry	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3435_C	Urban Forestry Inspector	A	R	01022333-1				0	50,399	50399				0	55,422	55422	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	150707	REC Urban Forestry	150707	REC Urban Forestry	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP636975				0	-1	-1				0	-1	-1	Shifted 9993M to 210656 Operations General
NGFS	REC	207912	REC Operations	150707	REC Urban Forestry	150707	REC Urban Forestry	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP99578(	0	0.62	0.62	0	87,256	87256	0	0.62	0.62	0	87,255	87255	Shifted 9993M to 210656 Operations General

BUDGET FORM 3B: Position Change

DEPARTME REC Recreation And Park Commission

Position Code | Total BY FTE Change -16.07 | Total BY Amount Change -2250582 | Total BY1 FTE Change -16.17 | Total BY1 Amount Change -2350416

GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Agency Use	Job Class	Job Title	Status	Action	Position	FY 2026-27 Base FTE	FY 2026-27 Dept FTE	FY 2026-27 Dept - Base FTE	FY 2026-27 Base Amount	FY 2026-27 Dept Amount	FY 2026-27 Dept - Base Amount	FY 2027-28 Base FTE	FY 2027-28 Dept FTE	FY 2027-28 Dept - Base FTE	FY 2027-28 Base Amount	FY 2027-28 Dept Amount	FY 2027-28 Dept - Base Amount	Explanation of Change
NGFS	REC	207912	REC Operations	150707	REC Urban Forestry	150707	REC Urban Forestry	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP995780				0	35,989	35989				0	38,042	38042	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150708	REC Integrated Pest Management	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP832159	0	0.26	0.26	0	36,425	36425	0	0.26	0.26	0	36,425	36425	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150708	REC Integrated Pest Management	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP832159				0	15,154	15154				0	16,022	16022	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3410_C	Apprentice Gardener	A	D	01115972-1	1	0	-1	80,864	0	-80864	1	0	-1	86,601	0	-86601	reassign to Attrition; delete FTE
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3410_C	Apprentice Gardener	A	D	01117315-1	1	0	-1	80,864	0	-80864	1	0	-1	86,601	0	-86601	reassign to Attrition; delete FTE
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3410_C	Apprentice Gardener	A	D	01117319-1	1	0	-1	80,864	0	-80864	1	0	-1	86,601	0	-86601	reassign to Attrition; delete FTE
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3410_C	Apprentice Gardener	A	R	01122642-1	1	0	-1	80,864	0	-80864	1	0	-1	86,601	0	-86601	reassign to Attrition. sub 3410 to 1839 for PUC WO starting 7/1/2027 (FY27-28).
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3410_C	Apprentice Gardener	A	R	01122644-1	1	0	-1	80,864	0	-80864	1	0	-1	86,601	0	-86601	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3410_C	Apprentice Gardener	A	R	01124021-1	1	0	-1	80,864	0	-80864	1	0	-1	86,601	0	-86601	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3410_C	Apprentice Gardener	A	R	01124022-1	1	0	-1	80,864	0	-80864	1	0	-1	86,601	0	-86601	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3410_C	Apprentice Gardener	A	R	01124027-1	1	0	-1	80,864	0	-80864	1	0	-1	86,601	0	-86601	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3410_C	Apprentice Gardener	A	D	01115972-1				41,186	0	-41186				45,201	0	-45201	reassign to Attrition; delete FTE
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3410_C	Apprentice Gardener	A	D	01117315-1				41,186	0	-41186				45,201	0	-45201	reassign to Attrition; delete FTE
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3410_C	Apprentice Gardener	A	D	01117319-1				41,186	0	-41186				45,201	0	-45201	reassign to Attrition; delete FTE
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3410_C	Apprentice Gardener	A	R	01122642-1				41,186	0	-41186				45,201	0	-45201	reassign to Attrition. sub 3410 to 1839 for PUC WO starting 7/1/2027 (FY27-28).
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3410_C	Apprentice Gardener	A	R	01122644-1				41,186	0	-41186				45,201	0	-45201	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3410_C	Apprentice Gardener	A	R	01124021-1				41,186	0	-41186				45,201	0	-45201	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3410_C	Apprentice Gardener	A	R	01124022-1				41,186	0	-41186				45,201	0	-45201	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3410_C	Apprentice Gardener	A	R	01124027-1				41,186	0	-41186				45,201	0	-45201	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP190965	0	0.28	0.28	0	40,112	40112	0	0.28	0.28	0	40,114	40114	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP190965				0	16,534	16534				0	17,476	17476	Shifted 9993M to 210656 Operations General
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3410_C	Apprentice Gardener	A	R	01111943-1	1	0	-1	80,864	0	-80864	1	0	-1	86,601	0	-86601	reassign to Attrition; assign to TIDA project as reserve attrition
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3410_C	Apprentice Gardener	A	R	01124023-1	1	0	-1	80,864	0	-80864	1	0	-1	86,601	0	-86601	reassign to Attrition in 210656 Operations General
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3410_C	Apprentice Gardener	A	R	01124024-1	1	0	-1	80,864	0	-80864	1	0	-1	86,601	0	-86601	reassign to Attrition in 210656 Operations General
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3410_C	Apprentice Gardener	A	S	01135642-1	1	0	-1	80,864	0	-80864	1	0	-1	86,601	0	-86601	TX sub to 1042 IS-Engineer
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3410_C	Apprentice Gardener	A	R	01136772-1	1	0	-1	80,864	0	-80864	1	0	-1	86,601	0	-86601	reassign to Attrition in 210656 Operations General
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3410_C	Apprentice Gardener	A	R	01136775-1	1	0	-1	80,864	0	-80864	1	0	-1	86,601	0	-86601	reassign to Attrition in 210656 Operations General
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3410_C	Apprentice Gardener	A	R	01111943-1				41,186	0	-41186				45,201	0	-45201	reassign to Attrition; assign to TIDA project as reserve attrition
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3410_C	Apprentice Gardener	A	R	01124023-1				41,186	0	-41186				45,201	0	-45201	reassign to Attrition in 210656 Operations General
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3410_C	Apprentice Gardener	A	R	01124024-1				41,186	0	-41186				45,201	0	-45201	reassign to Attrition in 210656 Operations General
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3410_C	Apprentice Gardener	A	S	01135642-1				41,186	0	-41186				45,201	0	-45201	TX sub to 1042 IS-Engineer
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3410_C	Apprentice Gardener	A	R	01136772-1				41,186	0	-41186				45,201	0	-45201	reassign to Attrition in 210656 Operations General
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3410_C	Apprentice Gardener	A	R	01136775-1				41,186	0	-41186				45,201	0	-45201	reassign to Attrition in 210656 Operations General
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP027345	0	0.02	0.02	0	3,003	3003	0	0.02	0.02	0	3,003	3003	Shifted 9993M to 210656 Operations General
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150709	REC Apprentice Program	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP027345				0	1,214	1214				0	1,283	1283	Shifted 9993M to 210656 Operations General

BUDGET FORM 3B: Position Change

DEPARTME REC Recreation And Park Commission

Total BY FTE Change: -16.07 | Total BY Amount Change: -2250582 | Total BY1 FTE Change: -16.17 | Total BY1 Amount Change: -2350416

GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Agency Use	Job Class	Job Title	Status	Action	Position Code Position	FY 2026-27 Base FTE	FY 2026-27 Dept FTE	FY 2026-27 Dept - Base FTE	FY 2026-27 Base Amount	FY 2026-27 Dept Amount	FY 2026-27 Dept - Base Amount	FY 2027-28 Base FTE	FY 2027-28 Dept FTE	FY 2027-28 Dept - Base FTE	FY 2027-28 Base Amount	FY 2027-28 Dept Amount	FY 2027-28 Dept - Base Amount	Explanation of Change
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150710	REC Mobile Gardening	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3422_C	Park Section Supervisor	A	R	01088159-1	1	0	-1	124,818	0	-124818	1	0	-1	133,673	0	-133673	reassign REC Mobile Gardening to PSA3 OSF
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150710	REC Mobile Gardening	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3422_C	Park Section Supervisor	A	R	01093293-1	1	0	-1	124,818	0	-124818	1	0	-1	133,673	0	-133673	reassign to GGP General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150710	REC Mobile Gardening	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3422_C	Park Section Supervisor	A	R	01088159-1				51,773	0	-51773				56,945	0	-56945	reassign REC Mobile Gardening to PSA3 OSF
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150710	REC Mobile Gardening	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3422_C	Park Section Supervisor	A	R	01093293-1				51,773	0	-51773				56,945	0	-56945	reassign to GGP General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150710	REC Mobile Gardening	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		7514_C	General Laborer	A	R	01136780-1	1	0	-1	97,290	0	-97290	1	0	-1	104,193	0	-104193	reassign to GGP General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150710	REC Mobile Gardening	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		7514_C	General Laborer	A	R	01136781-1	1	0	-1	97,290	0	-97290	1	0	-1	104,193	0	-104193	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150710	REC Mobile Gardening	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		7514_C	General Laborer	A	R	01136780-1				45,142	0	-45142				49,590	0	-49590	reassign to GGP General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150710	REC Mobile Gardening	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		7514_C	General Laborer	A	R	01136781-1				45,142	0	-45142				49,590	0	-49590	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150710	REC Mobile Gardening	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP386150				0	0	0				0	-1	-1	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150710	REC Mobile Gardening	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP60727C	0	0.95	0.95	0	135,149	135149	0	0.96	0.96	0	135,151	135151	remove Mobile Gardening
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150710	REC Mobile Gardening	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP607270				0	55,871	55871				0	59,059	59059	remove Mobile Gardening
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150710	REC Mobile Gardening	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		TEMPM_E	Temporary - Miscellaneous	S		NEWP44365C	0	-1.09	-1.09	0	-154,438	-154438	0	-1.09	-1.09	0	-155,033	-155033	shift 150710-Mobile Gardening to 150723-GGP General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150710	REC Mobile Gardening	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		TEMPM_E	Temporary - Miscellaneous	S		NEWP443650				0	-13,358	-13358				0	-13,411	-13411	shift 150710-Mobile Gardening to 150723-GGP General
GFS	REC	207912	REC Operations	150711	REC Park Rangers	150711	REC Park Rangers	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		0922_C	Manager I	A	S	00803704-1	0	1	1	0	180,332	180332	0	1	1	0	193,126	193126	TX sub to 0922 Park Ranger
GFS	REC	207912	REC Operations	150711	REC Park Rangers	150711	REC Park Rangers	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		0922_C	Manager I	A	S	01033131-1	0	1	1	0	180,332	180332	0	1	1	0	193,126	193126	reassign to Attrition; sub to 0922 Park Ranger
GFS	REC	207912	REC Operations	150711	REC Park Rangers	150711	REC Park Rangers	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		0922_C	Manager I	A	S	00803704-1				0	72,025	72025				0	79,297	79297	TX sub to 0922 Park Ranger
GFS	REC	207912	REC Operations	150711	REC Park Rangers	150711	REC Park Rangers	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		0922_C	Manager I	A	S	01033131-1				0	72,025	72025				0	79,297	79297	reassign to Attrition; sub to 0922 Park Ranger
GFS	REC	207912	REC Operations	150711	REC Park Rangers	150711	REC Park Rangers	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		8208_C	Park Ranger	A	S	01033131-1	1	0	-1	101,000	0	-101000	1	0	-1	108,167	0	-108167	reassign to Attrition; sub to 0922 Park Ranger
GFS	REC	207912	REC Operations	150711	REC Park Rangers	150711	REC Park Rangers	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		8208_C	Park Ranger	A	D	01154946-1	1	0	-1	101,000	0	-101000	1	0	-1	108,167	0	-108167	reassign to Attrition; delete FTE
GFS	REC	207912	REC Operations	150711	REC Park Rangers	150711	REC Park Rangers	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		8208_C	Park Ranger	A	D	01154947-1	1	0	-1	101,000	0	-101000	1	0	-1	108,167	0	-108167	reassign to Attrition; delete FTE
GFS	REC	207912	REC Operations	150711	REC Park Rangers	150711	REC Park Rangers	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		8208_C	Park Ranger	A	D	01154948-1	1	0	-1	101,000	0	-101000	1	0	-1	108,167	0	-108167	reassign to Attrition; delete FTE
GFS	REC	207912	REC Operations	150711	REC Park Rangers	150711	REC Park Rangers	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		8208_C	Park Ranger	A	S	01033131-1				45,780	0	-45780				50,306	0	-50306	reassign to Attrition; sub to 0922 Park Ranger
GFS	REC	207912	REC Operations	150711	REC Park Rangers	150711	REC Park Rangers	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		8208_C	Park Ranger	A	D	01154946-1				45,780	0	-45780				50,306	0	-50306	reassign to Attrition; delete FTE
GFS	REC	207912	REC Operations	150711	REC Park Rangers	150711	REC Park Rangers	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		8208_C	Park Ranger	A	D	01154947-1				45,780	0	-45780				50,306	0	-50306	reassign to Attrition; delete FTE
GFS	REC	207912	REC Operations	150711	REC Park Rangers	150711	REC Park Rangers	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		8208_C	Park Ranger	A	D	01154948-1				45,780	0	-45780				50,306	0	-50306	reassign to Attrition; delete FTE
GFS	REC	207912	REC Operations	150711	REC Park Rangers	150711	REC Park Rangers	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		8210_C	Head Park Ranger	A	R	01095496-1	1	0	-1	125,168	0	-125168	1	0	-1	134,048	0	-134048	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	150711	REC Park Rangers	150711	REC Park Rangers	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		8210_C	Head Park Ranger	A	R	01095496-1				51,602	0	-51602				56,764	0	-56764	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	150711	REC Park Rangers	150711	REC Park Rangers	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP744954				0	-1	-1				0	-1	-1	Shifted 9993M to 210656 Operations General
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150712	REC Natural Areas Program	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP581334	0	1.33	1.33	0	189,041	189041	0	1.34	1.34	0	189,042	189042	Shifted 9993M to 210656 Operations General
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150712	REC Natural Areas Program	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP581334				0	78,179	78179				0	82,643	82643	Shifted 9993M to 210656 Operations General
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		0922_C	Manager I	A	R	01109966-1	1	0	-1	180,332	0	-180332	1	0	-1	193,126	0	-193126	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		0922_C	Manager I	A	R	01109966-1				72,025	0	-72025				79,297	0	-79297	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		1314_C	Public Relations Officer	A	R	01145602-1	1	0	-1	146,728	0	-146728	1	0	-1	157,138	0	-157138	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		1314_C	Public Relations Officer	A	R	01145602-1				57,816	0	-57816				63,632	0	-63632	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		1827_C	Administrative Services Manager	A	R	01126581-1	1	0	-1	157,052	0	-157052	1	0	-1	168,194	0	-168194	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		1827_C	Administrative Services Manager	A	R	01126581-1				59,548	0	-59548				65,585	0	-65585	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3374_C	Volunteer/Outreach Coordinator	A	R	01129138-1	1	0	-1	117,130	0	-117130	1	0	-1	125,441	0	-125441	shift from 150713-REC Volunteer to 210821-Requity
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3374_C	Volunteer/Outreach Coordinator	A	R	01145603-1	1	0	-1	117,130	0	-117130	1	0	-1	125,441	0	-125441	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3374_C	Volunteer/Outreach Coordinator	A	R	01147448-1	1	0	-1	117,130	0	-117130	1	0	-1	125,441	0	-125441	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3374_C	Volunteer/Outreach Coordinator	A	R	01129138-1				50,685	0	-50685				55,725	0	-55725	shift from 150713-REC Volunteer to 210821-Requity

BUDGET FORM 3B: Position Change

DEPARTME REC Recreation And Park Commission

Position Code — Total BY FTE Change: -16.07 — Total BY Amount Change: -2250582 — Total BY1 FTE Change: -16.17 — Total BY1 Amount Change: -2350416

GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Agency Use	Job Class	Job Title	Status	Action	Position	FY 2026-27 Base FTE	FY 2026-27 Dept FTE	FY 2026-27 Dept - Base FTE	FY 2026-27 Base Amount	FY 2026-27 Dept Amount	FY 2026-27 Dept - Base Amount	FY 2027-28 Base FTE	FY 2027-28 Dept FTE	FY 2027-28 Dept - Base FTE	FY 2027-28 Base Amount	FY 2027-28 Dept Amount	FY 2027-28 Dept - Base Amount	Explanation of Change
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3374_C	Volunteer/Outreach Coordinator	A	R	01145603-1				50,685	0	-50685				55,725	0	-55725	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3374_C	Volunteer/Outreach Coordinator	A	R	01147448-1				50,685	0	-50685				55,725	0	-55725	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9770_C	Community Development Assistant	A	R	01135621-1	1	0	-1	100,462	0	-100462	1	0	-1	107,589	0	-107589	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9770_C	Community Development Assistant	A	R	01135623-1	1	0	-1	100,462	0	-100462	1	0	-1	107,589	0	-107589	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9770_C	Community Development Assistant	A	R	01147449-1	1	0	-1	100,462	0	-100462	1	0	-1	107,589	0	-107589	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9770_C	Community Development Assistant	A	R	01135621-1				45,651	0	-45651				50,162	0	-50162	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9770_C	Community Development Assistant	A	R	01135623-1				45,651	0	-45651				50,162	0	-50162	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9770_C	Community Development Assistant	A	R	01147449-1				45,651	0	-45651				50,162	0	-50162	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9772_C	Community Development Specialist	A	R	01148776-1	1	0	-1	126,323	0	-126323	1	0	-1	135,286	0	-135286	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9772_C	Community Development Specialist	A	R	01148776-1				51,881	0	-51881				57,074	0	-57074	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9774_C	Senior Community Development Specialist I	A	R	01135641-1	1	0	-1	146,271	0	-146271	1	0	-1	156,649	0	-156649	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9774_C	Senior Community Development Specialist I	A	R	01152396-1	1	0	-1	146,271	0	-146271	1	0	-1	156,649	0	-156649	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9774_C	Senior Community Development Specialist I	A	R	01135641-1				56,685	0	-56685				62,401	0	-62401	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9774_C	Senior Community Development Specialist I	A	R	01152396-1				56,685	0	-56685				62,401	0	-62401	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP35364C	0	0.65	0.65	0	92,185	92185	0	0.65	0.65	0	92,188	92188	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP722156				0	-44	-44				0	-44	-44	Shifted 9993M to 210656 Operations General
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP353640				0	38,157	38157				0	40,340	40340	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP722156				0	-11	-11				0	-11	-11	Shifted 9993M to 210656 Operations General
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		STEPM_C	Step Adjustments, Miscellaneous	S		NEWP385204				0	31,075	31075				0	31,073	31073	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	150713	REC Volunteer	150713	REC Volunteer	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		STEPM_C	Step Adjustments, Miscellaneous	S		NEWP385204				0	7,936	7936				0	8,352	8352	shift from REC-Volunteer to Legislative
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		1823_C	Senior Administrative Analyst	A	S	01137728-1	0.5	0	-0.5	77,692	0	-77692	0.5	0	-0.5	83,205	0	-83205	reassign to Attrition; sub to 6130 H&S
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		1823_C	Senior Administrative Analyst	A	S	01137728-1				29,579	0	-29579				32,573	0	-32573	reassign to Attrition; sub to 6130 H&S
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		2708_C	Custodian	A	R	01095633-1	1	0	-1	86,133	0	-86133	1	0	-1	92,244	0	-92244	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		2708_C	Custodian	A	R	01095633-1				42,198	0	-42198				46,334	0	-46334	reassign to Attrition in 210656 Operations General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3422_C	Park Section Supervisor	A	R	01093293-1	0	1	1	0	124,818	124818	0	1	1	0	133,673	133673	reassign to GGP General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3422_C	Park Section Supervisor	A	R	01093293-1				0	51,773	51773				0	56,945	56945	reassign to GGP General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		7514_C	General Laborer	A	R	01136780-1	0	1	1	0	97,290	97290	0	1	1	0	104,193	104193	reassign to GGP General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		7514_C	General Laborer	A	R	01136780-1				0	45,142	45142				0	49,590	49590	reassign to GGP General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP94013S	0	0.44	0.44	0	62,258	62258	0	0.44	0.44	0	62,258	62258	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP940139				0	25,795	25795				0	27,269	27269	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		TEMPM_E	Temporary - Miscellaneous	S		NEWP80245E	0	1.09	1.09	0	154,438	154438	0	1.09	1.09	0	155,033	155033	shift 150710-Mobile Gardening to 150723-GGP General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		TEMPM_E	Temporary - Miscellaneous	S		NEWP802455				0	13,358	13358				0	13,411	13411	shift 150710-Mobile Gardening to 150723-GGP General
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	11870	SR Culture & Rec Grants; C	10001169-0001	RP National Aids Mem Grove	National Aids Memorial Grove E	10001	Grants	5010Salary		3417_C	Gardener	A	R	01024225-1	0	1	1	0	100,730	100730	0	1	1	0	107,876	107876	reassign NAMG to 11870 fund
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	11870	SR Culture & Rec Grants; C	10001169-0001	RP National Aids Mem Grove	National Aids Memorial Grove E	10001	Grants	5010Salary		3417_C	Gardener	A	R	01090270-1	0	0.5	0.5	0	50,365	50365	0	0.5	0.5	0	53,938	53938	shift 0.5 FTE to NAMG
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	11870	SR Culture & Rec Grants; C	10001169-0001	RP National Aids Mem Grove	National Aids Memorial Grove E	10001	Grants	5130Fringe		3417_C	Gardener	A	R	01024225-1				0	45,971	45971				0	50,509	50509	reassign NAMG to 11870 fund

BUDGET FORM 3B: Position Change

DEPARTME REC Recreation And Park Commission

																				Position Code		Total BY FTE Change		-16.07	Total BY Amount Change		-2250582	Total BY1 FTE Change		-16.17	Total BY1 Amount Change		-2350416		
GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Agency Use	Job Class	Job Title	Status	Action	Position	FY 2026-27 Base FTE	FY 2026-27 Dept FTE	FY 2026-27 Dept - Base FTE	FY 2026-27 Base Amount	FY 2026-27 Dept Amount	FY 2026-27 Dept - Base Amount	FY 2027-28 Base FTE	FY 2027-28 Dept FTE	FY 2027-28 Dept - Base FTE	FY 2027-28 Base Amount	FY 2027-28 Dept Amount	FY 2027-28 Dept - Base Amount	Explanation of Change
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	11870	SR Culture & Rec Grants; C	10001169-0001	RP National Aids Mem Grove	National Aids Memorial Grove E	10001	Grants	5130Fringe		3417_C	Gardener	A	R	01090270-1				0	22,984	22984				0	25,254	25254	shift 0.5 FTE to NAMG
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	14820	SR ETF-Gift	10001169-0001	RP National Aids Mem Grove	National Aids Memorial Grove E	10001	Grants	5010Salary		3417_C	Gardener	A	R	01024225-1	1	0	-1	100,730	0	-100730	1	0	-1	107,876	0	-107876	reassign NAMG to 11870 fund
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150723	REC GGP General	14820	SR ETF-Gift	10001169-0001	RP National Aids Mem Grove	National Aids Memorial Grove E	10001	Grants	5130Fringe		3417_C	Gardener	A	R	01024225-1				45,971	0	-45971				50,509	0	-50509	reassign NAMG to 11870 fund
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150724	REC GGP Nursery	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP350925	0	0.54	0.54	0	76,308	76308	0	0.54	0.54	0	76,308	76308	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150724	REC GGP Nursery	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP350929				0	31,634	31634				0	33,443	33443	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150725	REC GGP Botanical Garden	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP135324	0	2.15	2.15	0	305,382	305382	0	2.16	2.16	0	305,382	305382	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150725	REC GGP Botanical Garden	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP135324				0	126,325	126325				0	133,541	133541	Shifted 9993M to 210656 Operations General
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150727	REC Marina General	11902	SR R&P-Marina - Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3232_C	Marina Assistant	A	R	01104658-1	1	0	-1	94,306	0	-94306	1	0	-1	100,997	0	-100997	reassign to Attrition in 210656 Operations General
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150727	REC Marina General	11902	SR R&P-Marina - Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3232_C	Marina Assistant	A	R	01104658-1				44,167	0	-44167				48,517	0	-48517	reassign to Attrition in 210656 Operations General
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150727	REC Marina General	11902	SR R&P-Marina - Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP097879				0	198	198				0	0	0	adj 9993M across divisions
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150727	REC Marina General	11902	SR R&P-Marina - Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP494125	0	0.98	0.98	0	138,892	138892	0	0.98	0.98	0	138,892	138892	Shifted 9993M to 210656 Operations General
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150727	REC Marina General	11902	SR R&P-Marina - Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP616125	0	-1	-1	0	-141,596	-141596	0	-0.99	-0.99	0	-139,144	-139144	adj 9993M across divisions
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150727	REC Marina General	11902	SR R&P-Marina - Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP097879				0	48	48				0	0	0	adj 9993M across divisions
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150727	REC Marina General	11902	SR R&P-Marina - Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP494129				0	57,506	57506				0	60,792	60792	Shifted 9993M to 210656 Operations General
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150727	REC Marina General	11902	SR R&P-Marina - Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP616125				0	-58,650	-58650				0	-60,856	-60856	adj 9993M across divisions
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	150729	REC Marina West	11902	SR R&P-Marina - Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP330509				0	-1	-1				0	-1	-1	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		1823_C	Senior Administrative Analyst	A	R	01113646-1	0	1	1	0	155,385	155385	0	1	1	0	166,409	166409	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		1823_C	Senior Administrative Analyst	A	R	01113646-1				0	59,155	59155				0	65,147	65147	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		1839_C	Water Conservation Administrator	A	R	01122642-1	0	1	1	0	177,779	177779	0	0	0	0	0	0	reassign to Attrition. sub 3410 to 1839 for PUC WO starting 7/1/2027 (FY27-28).
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		1839_C	Water Conservation Administrator	A	R	01122642-1				0	71,432	71432				0	0	0	reassign to Attrition. sub 3410 to 1839 for PUC WO starting 7/1/2027 (FY27-28).
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		2708_C	Custodian	A	R	01095375-1	0	1	1	0	86,133	86133	0	1	1	0	92,244	92244	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		2708_C	Custodian	A	R	01095633-1	0	1	1	0	86,133	86133	0	1	1	0	92,244	92244	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		2708_C	Custodian	A	R	01095375-1				0	42,198	42198				0	46,334	46334	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		2708_C	Custodian	A	R	01095633-1				0	42,198	42198				0	46,334	46334	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3232_C	Marina Assistant	A	R	01104658-1	0	1	1	0	94,306	94306	0	1	1	0	100,997	100997	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3232_C	Marina Assistant	A	R	01104658-1				0	44,167	44167				0	48,517	48517	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3410_C	Apprentice Gardener	A	R	01122644-1	0	1	1	0	80,864	80864	0	1	1	0	86,601	86601	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3410_C	Apprentice Gardener	A	R	01124021-1	0	1	1	0	80,864	80864	0	1	1	0	86,601	86601	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3410_C	Apprentice Gardener	A	R	01124022-1	0	1	1	0	80,864	80864	0	1	1	0	86,601	86601	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3410_C	Apprentice Gardener	A	R	01124023-1	0	1	1	0	80,864	80864	0	1	1	0	86,601	86601	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3410_C	Apprentice Gardener	A	R	01124024-1	0	1	1	0	80,864	80864	0	1	1	0	86,601	86601	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3410_C	Apprentice Gardener	A	R	01124027-1	0	1	1	0	80,864	80864	0	1	1	0	86,601	86601	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3410_C	Apprentice Gardener	A	R	01136772-1	0	1	1	0	80,864	80864	0	1	1	0	86,601	86601	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3410_C	Apprentice Gardener	A	R	01136775-1	0	1	1	0	80,864	80864	0	1	1	0	86,601	86601	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3410_C	Apprentice Gardener	A	R	01122644-1				0	41,186	41186				0	45,201	45201	reassign to Attrition

BUDGET FORM 3B: Position Change

DEPARTME REC Recreation And Park Commission

																					Position Code	Total BY FTE Change		-16.07	Total BY Amount Change		-2250582	Total BY1 FTE Change		-16.17	Total BY1 Amount Change		-2350416	
GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Agency Use	Job Class	Job Title	Status	Action	Position	FY 2026-27 Base FTE	FY 2026-27 Dept FTE	FY 2026-27 Dept - Base FTE	FY 2026-27 Base Amount	FY 2026-27 Dept Amount	FY 2026-27 Dept - Base Amount	FY 2027-28 Base FTE	FY 2027-28 Dept FTE	FY 2027-28 Dept - Base FTE	FY 2027-28 Base Amount	FY 2027-28 Dept Amount	FY 2027-28 Dept - Base Amount	Explanation of Change
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3410_C	Apprentice Gardener	A	R	01124021-1				0	41,186	41186				0	45,201	45201	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3410_C	Apprentice Gardener	A	R	01124022-1				0	41,186	41186				0	45,201	45201	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3410_C	Apprentice Gardener	A	R	01124023-1				0	41,186	41186				0	45,201	45201	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3410_C	Apprentice Gardener	A	R	01124024-1				0	41,186	41186				0	45,201	45201	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3410_C	Apprentice Gardener	A	R	01124027-1				0	41,186	41186				0	45,201	45201	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3410_C	Apprentice Gardener	A	R	01136772-1				0	41,186	41186				0	45,201	45201	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3410_C	Apprentice Gardener	A	R	01136775-1				0	41,186	41186				0	45,201	45201	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3434_C	Arborist Technician	A	R	01028504-1	0	1	1	0	125,141	125141	0	1	1	0	134,020	134020	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3434_C	Arborist Technician	A	R	01028504-1				0	51,852	51852				0	57,031	57031	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		7215_C	General Laborer Supervisor I	A	R	01145101-1	0	1	1	0	109,791	109791	0	1	1	0	117,581	117581	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		7215_C	General Laborer Supervisor I	A	R	01145101-1				0	48,153	48153				0	52,930	52930	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		7514_C	General Laborer	A	R	01136781-1	0	1	1	0	97,290	97290	0	1	1	0	104,193	104193	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		7514_C	General Laborer	A	R	01136781-1				0	45,142	45142				0	49,590	49590	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		8208_C	Park Ranger	O	R	01154933-1	0	1	1	0	0	0	0	1	1	0	0	0	reassign off-budget to Operations General
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		8210_C	Head Park Ranger	A	R	01095496-1	0	1	1	0	125,168	125168	0	1	1	0	134,048	134048	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		8210_C	Head Park Ranger	A	R	01095496-1				0	51,602	51602				0	56,764	56764	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP36178	0	0.64	0.64	0	90,761	90761	0	0.68	0.68	0	96,392	96392	load 9993M attrition to offset 2708 sub
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP37055	0	-35.29	-35.29	0	-5,001,950	-5001950	0	-37.62	-37.62	0	-5,312,002	-5312002	adjust 9993M to reflect attrition position shifts
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP545697	0	7.31	7.31	0	1,035,491	1035491	0	7.79	7.79	0	1,099,710	1099710	adjust 9993M to reflect attrition position shifts
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP78273	0	-1.24	-1.24	0	-176,302	-176302	0	0	0	0	20	20	adjust 9993M attrition in BY to offset PUC WO sub
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP361786				0	37,569	37569				0	42,188	42188	adjust 9993M attrition to offset 2708 sub
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP370553				0	-2,067,771	-2067771				0	-2,321,339	-2321339	adjust 9993M to reflect attrition position shifts
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP545697				0	428,096	428096				0	480,565	480565	adjust 9993M to reflect attrition position shifts
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP782736				0	-72,899	-72899				0	4	4	load 9993M attrition in BY to offset PUC WO sub
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5010Salary		1822_C	Administrative Analyst	A	R	01090806-1	0	1	1	0	133,340	133340	0	1	1	0	142,800	142800	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe		1822_C	Administrative Analyst	A	R	01090806-1				0	53,571	53571				0	58,948	58948	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5010Salary		3210_C	Swimming Instructor/Pool Lifeguard	A	R	01132890-1	0	0.5	0.5	0	41,696	41696	0	0.5	0.5	0	44,654	44654	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe		3210_C	Swimming Instructor/Pool Lifeguard	A	R	01132890-1				0	20,769	20769				0	22,800	22800	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5010Salary		3213_C	Aquatics Facility Assistant Supervisor	A	R	01059767-1	0	1	1	0	87,639	87639	0	1	1	0	93,856	93856	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5010Salary		3213_C	Aquatics Facility Assistant Supervisor	A	R	01117366-1	0	1	1	0	87,639	87639	0	1	1	0	93,856	93856	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5010Salary		3213_C	Aquatics Facility Assistant Supervisor	A	R	01117368-1	0	1	1	0	87,639	87639	0	1	1	0	93,856	93856	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5010Salary		3213_C	Aquatics Facility Assistant Supervisor	A	R	01117369-1	0	1	1	0	87,639	87639	0	1	1	0	93,856	93856	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5010Salary		3213_C	Aquatics Facility Assistant Supervisor	A	R	01117370-1	0	1	1	0	87,639	87639	0	1	1	0	93,856	93856	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5010Salary		3213_C	Aquatics Facility Assistant Supervisor	A	R	01130288-1	0	1	1	0	87,639	87639	0	1	1	0	93,856	93856	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5010Salary		3213_C	Aquatics Facility Assistant Supervisor	A	R	01135583-1	0	1	1	0	87,639	87639	0	1	1	0	93,856	93856	reassign to Attrition

BUDGET FORM 3B: Position Change

DEPARTME REC Recreation And Park Commission

																					Position Code		Total BY FTE Change		-16.07	Total BY Amount Change		-2250582	Total BY1 FTE Change		-16.17	Total BY1 Amount Change		-2350416	
GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Agency Use	Job Class	Job Title	Status	Action	Position	FY 2026-27 Base FTE	FY 2026-27 Dept FTE	FY 2026-27 Dept - Base FTE	FY 2026-27 Base Amount	FY 2026-27 Dept Amount	FY 2026-27 Dept - Base Amount	FY 2027-28 Base FTE	FY 2027-28 Dept FTE	FY 2027-28 Dept - Base FTE	FY 2027-28 Base Amount	FY 2027-28 Dept Amount	FY 2027-28 Dept - Base Amount	Explanation of Change
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5010Salary		3213_C	Aquatics Facility Assistant Supervisor	A	R	01135584-1	0	0.72	0.72	0	63,100	63100	0	0.72	0.72	0	67,577	67577	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe		3213_C	Aquatics Facility Assistant Supervisor	A	R	01059767-1				0	42,562	42562				0	46,737	46737	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe		3213_C	Aquatics Facility Assistant Supervisor	A	R	01117366-1				0	42,562	42562				0	46,737	46737	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe		3213_C	Aquatics Facility Assistant Supervisor	A	R	01117368-1				0	42,562	42562				0	46,737	46737	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe		3213_C	Aquatics Facility Assistant Supervisor	A	R	01117369-1				0	42,562	42562				0	46,737	46737	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe		3213_C	Aquatics Facility Assistant Supervisor	A	R	01117370-1				0	42,562	42562				0	46,737	46737	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe		3213 C	Aquatics Facility Assistant Supervisor	A	R	01130288-1				0	42,562	42562				0	46,737	46737	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe		3213_C	Aquatics Facility Assistant Supervisor	A	R	01135583-1				0	42,562	42562				0	46,737	46737	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe		3213 C	Aquatics Facility Assistant Supervisor	A	R	01135584-1				0	30,643	30643				0	33,649	33649	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5010Salary		3286_C	Recreation Coordinator	A	R	01111235-1	0	1	1	0	96,161	96161	0	1	1	0	102,983	102983	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5010Salary		3286 C	Recreation Coordinator	A	R	01111248-1	0	1	1	0	96,161	96161	0	1	1	0	102,983	102983	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5010Salary		3286_C	Recreation Coordinator	A	R	01111250-1	0	1	1	0	96,161	96161	0	1	1	0	102,983	102983	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5010Salary		3286 C	Recreation Coordinator	A	R	01111252-1	0	1	1	0	96,161	96161	0	1	1	0	102,983	102983	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5010Salary		3286_C	Recreation Coordinator	A	R	01111259-1	0	1	1	0	96,161	96161	0	1	1	0	102,983	102983	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5010Salary		3286 C	Recreation Coordinator	A	R	01111264-1	0	1	1	0	96,161	96161	0	1	1	0	102,983	102983	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5010Salary		3286_C	Recreation Coordinator	A	R	01111275-1	0	1	1	0	96,161	96161	0	1	1	0	102,983	102983	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5010Salary		3286 C	Recreation Coordinator	A	R	01115911-1	0	1	1	0	96,161	96161	0	1	1	0	102,983	102983	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5010Salary		3286_C	Recreation Coordinator	A	R	01130306-1	0	0.55	0.55	0	52,888	52888	0	0.55	0.55	0	56,641	56641	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5010Salary		3286_C	Recreation Coordinator	A	R	01135618-1	0	1	1	0	96,161	96161	0	1	1	0	102,983	102983	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5010Salary		3286_C	Recreation Coordinator	A	R	01135637-1	0	1	1	0	96,161	96161	0	1	1	0	102,983	102983	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe		3286_C	Recreation Coordinator	A	R	01111235-1				0	44,613	44613				0	49,013	49013	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe		3286_C	Recreation Coordinator	A	R	01111248-1				0	44,613	44613				0	49,013	49013	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe		3286_C	Recreation Coordinator	A	R	01111250-1				0	44,613	44613				0	49,013	49013	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe		3286_C	Recreation Coordinator	A	R	01111252-1				0	44,613	44613				0	49,013	49013	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe		3286_C	Recreation Coordinator	A	R	01111259-1				0	44,613	44613				0	49,013	49013	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe		3286_C	Recreation Coordinator	A	R	01111264-1				0	44,613	44613				0	49,013	49013	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe		3286_C	Recreation Coordinator	A	R	01111275-1				0	44,613	44613				0	49,013	49013	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe		3286_C	Recreation Coordinator	A	R	01115911-1				0	44,613	44613				0	49,013	49013	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe		3286_C	Recreation Coordinator	A	R	01130306-1				0	24,537	24537				0	26,956	26956	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe		3286_C	Recreation Coordinator	A	R	01135618-1				0	44,613	44613				0	49,013	49013	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10001740-0001	RP Recreation	Recreation	10000	Operating	5130Fringe		3286_C	Recreation Coordinator	A	R	01135637-1				0	44,613	44613				0	49,013	49013	reassign to Attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10000	Operating	5010Salary		3410 C	Apprentice Gardener	A	R	01111943-1	0	1	1	0	80,864	80864	0	1	1	0	86,601	86601	reassign to Attrition; assign to TIDA project as reserve attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10000	Operating	5130Fringe		3410_C	Apprentice Gardener	A	R	01111943-1				0	41,186	41186				0	45,201	45201	reassign to Attrition; assign to TIDA project as reserve attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10000	Operating	5010Salary		7334 C	Stationary Engineer	A	R	01107516-1	0	1	1	0	134,738	134738	0	1	1	0	144,297	144297	reassign to Attrition; assign to TIDA project as reserved attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10000	Operating	5130Fringe		7334_C	Stationary Engineer	A	R	01107516-1				0	57,558	57558				0	63,286	63286	reassign to Attrition; assign to TIDA project as reserved attrition

BUDGET FORM 3B: Position Change

DEPARTME REC Recreation And Park Commission

																				Position Code	Total BY FTE Change		-16.07	Total BY Amount Change		-2250582	Total BY1 FTE Change		-16.17	Total BY1 Amount Change		-2350416			
GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Agency Use	Job Class	Job Title	Status	Action	Position	FY 2026-27 Base FTE	FY 2026-27 Dept FTE	FY 2026-27 Dept - Base FTE	FY 2026-27 Base Amount	FY 2026-27 Dept Amount	FY 2026-27 Dept - Base Amount	FY 2027-28 Base FTE	FY 2027-28 Dept FTE	FY 2027-28 Dept - Base FTE	FY 2027-28 Base Amount	FY 2027-28 Dept Amount	FY 2027-28 Dept - Base Amount	Explanation of Change
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10000	Operating	5010Salary		7395_C	Ornamental Iron Worker	A	R	01100135-1	0	1	1	0	127,560	127560	0	1	1	0	136,610	136610	reassign to Attrition; assign to TIDA project as reserved attrition
GFS	REC	207912	REC Operations	210656	REC Operations General	210656	REC Operations General	10000	GF Annual Account Ctrl	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10000	Operating	5130Fringe		7395_C	Ornamental Iron Worker	A	R	01100135-1				0	55,986	55986				0	61,538	61538	reassign to Attrition; assign to TIDA project as reserved attrition
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	210821	REC RD-Peace Parks & Pathways	10020	GF Continuing Authority Ctrl	10034956-0001	Requity	Outreach	10000	Operating	5010Salary		3374_C	Volunteer/Outreach Coordinator	A	R	01129138-1	0	1	1	0	117,130	117130	0	1	1	0	125,441	125441	shift from 150713-REC Volunteer to 210821-Requity
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	210821	REC RD-Peace Parks & Pathways	10020	GF Continuing Authority Ctrl	10034956-0001	Requity	Outreach	10000	Operating	5010Salary		3374_C	Volunteer/Outreach Coordinator	A	R	01144600-1	1	0	-1	117,130	0	-117130	1	0	-1	125,441	0	-125441	shift from Requity to Legislative
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	210821	REC RD-Peace Parks & Pathways	10020	GF Continuing Authority Ctrl	10034956-0001	Requity	Outreach	10000	Operating	5130Fringe		3374_C	Volunteer/Outreach Coordinator	A	R	01129138-1				0	50,685	50685				0	55,725	55725	shift from 150713-REC Volunteer to 210821-Requity
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	210821	REC RD-Peace Parks & Pathways	10020	GF Continuing Authority Ctrl	10034956-0001	Requity	Outreach	10000	Operating	5130Fringe		3374_C	Volunteer/Outreach Coordinator	A	R	01144600-1				50,685	0	-50685				55,725	0	-55725	shift from Requity to Legislative
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	210821	REC RD-Peace Parks & Pathways	10020	GF Continuing Authority Ctrl	10034956-0002	Requity	Mobile & drop in play	10000	Operating	5010Salary		TEMPM_E	Temporary - Miscellaneous	S		NEWP873261	0	-0.41	-0.41	0	-58,905	-58905	0	-0.41	-0.41	0	-58,917	-58917	reduce Rec Div temp
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	210821	REC RD-Peace Parks & Pathways	10020	GF Continuing Authority Ctrl	10034956-0002	Requity	Mobile & drop in play	10000	Operating	5010Salary		TEMPM_E	Temporary - Miscellaneous	S		NEWP993908	0	2.53	2.53	0	359,948	359948	0	2.53	2.53	0	359,928	359928	shift rec div temp
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	210821	REC RD-Peace Parks & Pathways	10020	GF Continuing Authority Ctrl	10034956-0002	Requity	Mobile & drop in play	10000	Operating	5130Fringe		TEMPM_E	Temporary - Miscellaneous	S		NEWP873261				0	-5,095	-5095				0	-5,097	-5097	reduce Rec Div temp
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	210821	REC RD-Peace Parks & Pathways	10020	GF Continuing Authority Ctrl	10034956-0002	Requity	Mobile & drop in play	10000	Operating	5130Fringe		TEMPM_E	Temporary - Miscellaneous	S		NEWP993908				0	31,136	31136				0	31,134	31134	shift rec div temp
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	210821	REC RD-Peace Parks & Pathways	10020	GF Continuing Authority Ctrl	10034956-0002	Requity	Mobile & drop in play	20324	Sugar-Sweetened Beverages Tax	5010Salary		TEMPM_E	Temporary - Miscellaneous	S		NEWP175256	0	-0.01	-0.01	0	-744	-744	0	-0.01	-0.01	0	-747	-747	remove TEMPM in Requity 20324 Auth
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	210821	REC RD-Peace Parks & Pathways	10020	GF Continuing Authority Ctrl	10034956-0002	Requity	Mobile & drop in play	20324	Sugar-Sweetened Beverages Tax	5130Fringe		TEMPM_E	Temporary - Miscellaneous	S		NEWP175256				0	-65	-65				0	-65	-65	remove TEMPM in Requity 20324 Auth
NGFS	REC	207912	REC Operations	210823	REC Asset Management	210823	REC Asset Management	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		1823_C	Senior Administrative Analyst	A	R	01113646-1	1	0	-1	155,385	0	-155385	1	0	-1	166,409	0	-166409	reassign to Attrition in 210656 Operations General
NGFS	REC	207912	REC Operations	210823	REC Asset Management	210823	REC Asset Management	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		1823_C	Senior Administrative Analyst	A	R	01113646-1				59,155	0	-59155				65,147	0	-65147	reassign to Attrition in 210656 Operations General
NGFS	REC	207912	REC Operations	210823	REC Asset Management	210823	REC Asset Management	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP689314	0	1.01	1.01	0	143,016	143016	0	1.01	1.01	0	143,016	143016	Shifted 9993M to 210656 Operations General
NGFS	REC	207912	REC Operations	210823	REC Asset Management	210823	REC Asset Management	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP689314				0	59,236	59236				0	62,623	62623	Shifted 9993M to 210656 Operations General
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210833	REC Park Service Area 7	11895	SR R&P Maintenance Fund	10040073-0001	RP Shipyard	Shipyard	22496	RP Shipyard	5010Salary		8208_C	Park Ranger	O	R	01154933-1	1	0	-1	0	0	0	1	0	-1	0	0	0	reassign off-budget to Ops Gen
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	210881	REC RD-Outdoor Rec	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		TEMPM_E	Temporary - Miscellaneous	S		NEWP265508	0	-0.03	-0.03	0	-4,602	-4602	0	-0.03	-0.03	0	-4,619	-4619	removed TempM
GFS	REC	207912	REC Operations	207913	REC Supt of Recreation	210881	REC RD-Outdoor Rec	10000	GF Annual Account Ctrl	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		TEMPM_E	Temporary - Miscellaneous	S		NEWP265508				0	-398	-398				0	-400	-400	removed TempM
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	210881	REC RD-Outdoor Rec	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		TEMPM_E	Temporary - Miscellaneous	S		NEWP101888	0	2.07	2.07	0	294,524	294524	0	2.06	2.06	0	293,546	293546	shift rec div temp
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	210881	REC RD-Outdoor Rec	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5010Salary		TEMPM_E	Temporary - Miscellaneous	S		NEWP232066	0	-0.06	-0.06	0	-8,284	-8284	0	-0.06	-0.06	0	-8,293	-8293	reduce Rec Div temp
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	210881	REC RD-Outdoor Rec	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		TEMPM_E	Temporary - Miscellaneous	S		NEWP101888				0	25,477	25477				0	25,391	25391	shift rec div temp
NGFS	REC	207912	REC Operations	207913	REC Supt of Recreation	210881	REC RD-Outdoor Rec	13370	SR Open Space&Park-Annual	10001740-0252	RP Recreation	Children's Baseline	10000	Operating	5130Fringe		TEMPM_E	Temporary - Miscellaneous	S		NEWP232066				0	-717	-717				0	-717	-717	reduce Rec Div temp
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5010Salary		0922_C	Manager I	A	R	00600838-1	0	1	1	0	180,332	180332	0	1	1	0	193,126	193126	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe		0922_C	Manager I	A	R	00600838-1				0	72,025	72025				0	79,297	79297	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5010Salary		2708_C	Custodian	A	R	01043722-1	0	1	1	0	86,133	86133	0	1	1	0	92,244	92244	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe		2708_C	Custodian	A	R	01043722-1				0	42,198	42198				0	46,334	46334	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5010Salary		3417_C	Gardener	A	R	00403542-1	0	1	1	0	100,730	100730	0	1	1	0	107,876	107876	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5010Salary		3417_C	Gardener	A	R	00500642-1	0	1	1	0	100,730	100730	0	1	1	0	107,876	107876	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5010Salary		3417_C	Gardener	A	R	00803024-1	0	1	1	0	100,730	100730	0	1	1	0	107,876	107876	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5010Salary		3417_C	Gardener	A	R	01057864-1	0	1	1	0	100,730	100730	0	1	1	0	107,876	107876	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5010Salary		3417_C	Gardener	A	R	01090268-1	0	1	1	0	100,730	100730	0	1	1	0	107,876	107876	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5010Salary		3417_C	Gardener	A	R	01113481-1	0	1	1	0	100,730	100730	0	1	1	0	107,876	107876	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5010Salary		3417_C	Gardener	A	R	01124597-1	0	1	1	0	100,730	100730	0	1	1	0	107,876	107876	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe		3417_C	Gardener	A	R	00403542-1				0	45,971	45971				0	50,509	50509	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe		3417_C	Gardener	A	R	00500642-1				0	45,971	45971				0	50,509	50509	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe		3417_C	Gardener	A	R	00803024-1				0	45,971	45971				0	50,509	50509	shift from 150705 to 207914- PSA8 TIDA

BUDGET FORM 3B: Position Change

DEPARTME REC Recreation And Park Commission

GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Agency Use	Job Class	Job Title	Status	Action	Position	FY 2026-27 Base FTE	FY 2026-27 Dept FTE	FY 2026-27 Dept - Base FTE	FY 2026-27 Base Amount	FY 2026-27 Dept Amount	FY 2026-27 Dept - Base Amount	FY 2027-28 Base FTE	FY 2027-28 Dept FTE	FY 2027-28 Dept - Base FTE	FY 2027-28 Base Amount	FY 2027-28 Dept Amount	FY 2027-28 Dept - Base Amount	Explanation of Change
																					Position Code		Total BY FTE Change	-16.07		Total BY Amount Change	-2250582		Total BY1 FTE Change	-16.17		Total BY1 Amount Change	-2350416	
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe		3417_C	Gardener	A	R	01057864-1				0	45,971	45971				0	50,509	50509	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe		3417_C	Gardener	A	R	01090268-1				0	45,971	45971				0	50,509	50509	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe		3417_C	Gardener	A	R	01113481-1				0	45,971	45971				0	50,509	50509	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe		3417_C	Gardener	A	R	01124597-1				0	45,971	45971				0	50,509	50509	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5010Salary		3420_C	Natural Resource Specialist	A	R	00501160-1	0	1	1	0	110,409	110409	0	1	1	0	118,243	118243	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5010Salary		3420_C	Natural Resource Specialist	A	R	01091206-1	0	1	1	0	110,409	110409	0	1	1	0	118,243	118243	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe		3420_C	Natural Resource Specialist	A	R	00501160-1				0	48,301	48301				0	53,096	53096	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe		3420_C	Natural Resource Specialist	A	R	01091206-1				0	48,301	48301				0	53,096	53096	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5010Salary		3422_C	Park Section Supervisor	A	R	01035099-1	0	1	1	0	124,818	124818	0	1	1	0	133,673	133673	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe		3422_C	Park Section Supervisor	A	R	01035099-1				0	51,773	51773				0	56,945	56945	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5010Salary		3434_C	Arborist Technician	A	R	01121898-1	0	1	1	0	125,141	125141	0	1	1	0	134,020	134020	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe		3434_C	Arborist Technician	A	R	01121898-1				0	51,852	51852				0	57,031	57031	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5010Salary		7346_C	Painter	A	R	00001237-1	0	1	1	0	121,457	121457	0	1	1	0	130,074	130074	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe		7346_C	Painter	A	R	00001237-1				0	53,161	53161				0	58,436	58436	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5010Salary		7347_C	Plumber	A	R	01013068-1	0	1	1	0	156,594	156594	0	1	1	0	167,704	167704	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210956	REC Park Service Area 8	10060	GF Work Order	10041836-0001	RP - TIDA Gen Operations/Maint	RP TIDA Gen Operations/Maint	10002	Interdepartmental-Overhead	5130Fringe		7347_C	Plumber	A	R	01013068-1				0	63,791	63791				0	70,194	70194	shift from 150705 to 207914- PSA8 TIDA
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210957	REC Park Service Area 9	10000	GF Annual Account Ctrl	10043245-0001	RP Sunset Blvd-Sunset Dunes	Sunset Ops Maintenance	10000	Operating	5010Salary		3417_C	Gardener	A	R	01099913-1	0	1	1	0	100,730	100730	0	1	1	0	107,876	107876	reassign from PSA1 to PSA9-Sunset Dunes
GFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210957	REC Park Service Area 9	10000	GF Annual Account Ctrl	10043245-0001	RP Sunset Blvd-Sunset Dunes	Sunset Ops Maintenance	10000	Operating	5130Fringe		3417_C	Gardener	A	R	01099913-1				0	45,971	45971				0	50,509	50509	reassign from PSA1 to PSA9-Sunset Dunes
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210957	REC Park Service Area 9	13370	SR Open Space&Park-Annual	10043245-0001	RP Sunset Blvd-Sunset Dunes	Sunset Ops Maintenance	10000	Operating	5010Salary		0922_C	Manager I	A	R	01058881-1	0	1	1	0	180,332	180332	0	1	1	0	193,126	193126	reassign from PSA4 to PSA9-Sunset Dunes
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210957	REC Park Service Area 9	13370	SR Open Space&Park-Annual	10043245-0001	RP Sunset Blvd-Sunset Dunes	Sunset Ops Maintenance	10000	Operating	5130Fringe		0922_C	Manager I	A	R	01058881-1				0	72,025	72025				0	79,297	79297	reassign from PSA4 to PSA9-Sunset Dunes
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210957	REC Park Service Area 9	13370	SR Open Space&Park-Annual	10043245-0001	RP Sunset Blvd-Sunset Dunes	Sunset Ops Maintenance	10000	Operating	5010Salary		3422_C	Park Section Supervisor	A	R	01095419-1	0	1	1	0	124,818	124818	0	1	1	0	133,673	133673	reassign from PSA4 to PSA9-Sunset Dunes
NGFS	REC	207912	REC Operations	207914	REC Supt of Parks & Open Space	210957	REC Park Service Area 9	13370	SR Open Space&Park-Annual	10043245-0001	RP Sunset Blvd-Sunset Dunes	Sunset Ops Maintenance	10000	Operating	5130Fringe		3422_C	Park Section Supervisor	A	R	01095419-1				0	51,773	51773				0	56,945	56945	reassign from PSA4 to PSA9-Sunset Dunes
GFS	REC	232199	REC Admin Services	232197	REC Administration	232197	REC Administration	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5010Salary		0951_C	Deputy Director I	A	S	01148715-1	1	0	-1	180,332	0	-180332	1	0	-1	193,126	0	-193126	sub to 0922; reassign to Support Srv Gen
GFS	REC	232199	REC Admin Services	232197	REC Administration	232197	REC Administration	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe		0951_C	Deputy Director I	A	S	01148715-1				72,025	0	-72025				79,297	0	-79297	sub to 0922; reassign to Support Srv Gen
GFS	REC	232199	REC Admin Services	232197	REC Administration	232197	REC Administration	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP111310	0	0.14	0.14	0	19,586	19586	0	0.14	0.14	0	19,586	19586	Shifted 9993M to 210656 Operations General
GFS	REC	232199	REC Admin Services	232197	REC Administration	232197	REC Administration	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP111310				0	8,153	8153				0	8,620	8620	Shifted 9993M to 210656 Operations General
GFS	REC	232199	REC Admin Services	262661	REC Human Resources	262661	REC Human Resources	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5010Salary		1820_C	Junior Administrative Analyst	A	S	01127242-1	0	1	1	0	101,403	101403	0	1	1	0	108,597	108597	TX sub to 1820 HR
GFS	REC	232199	REC Admin Services	262661	REC Human Resources	262661	REC Human Resources	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe		1820_C	Junior Administrative Analyst	A	S	01127242-1				0	45,877	45877				0	50,414	50414	TX sub to 1820 HR
GFS	REC	232199	REC Admin Services	262661	REC Human Resources	262661	REC Human Resources	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP947688	0	2.26	2.26	0	319,783	319783	0	2.26	2.26	0	319,783	319783	Shifted 9993M to 210656 Operations General
GFS	REC	232199	REC Admin Services	262661	REC Human Resources	262661	REC Human Resources	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP947688				0	132,249	132249				0	139,803	139803	Shifted 9993M to 210656 Operations General
GFS	REC	210891	REC Permits & Property	262665	REC Property Management	262665	REC Property Management	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP366918				0	-4	-4				0	-4	-4	Shifted 9993M to 210656 Operations General
GFS	REC	210891	REC Permits & Property	262665	REC Property Management	262665	REC Property Management	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP366918				0	-1	-1				0	-1	-1	Shifted 9993M to 210656 Operations General
GFS	REC	232199	REC Admin Services	262666	REC Information Services	262666	REC Information Services	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5010Salary		1042_C	IS Engineer-Journey	A	S	01135642-1	0	1	1	0	183,074	183074	0	1	1	0	196,063	196063	TX sub to 1042 IS-Engineer
GFS	REC	232199	REC Admin Services	262666	REC Information Services	262666	REC Information Services	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe		1042_C	IS Engineer-Journey	A	S	01135642-1				0	65,694	65694				0	72,404	72404	TX sub to 1042 IS-Engineer
GFS	REC	232199	REC Admin Services	262666	REC Information Services	262666	REC Information Services	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP306494	0	1.19	1.19	0	169,293	169293	0	1.2	1.2	0	169,293	169293	Shifted 9993M to 210656 Operations General

BUDGET FORM 3B: Position Change

DEPARTME REC Recreation And Park Commission

Position Code | Total BY FTE Change: -16.07 | Total BY Amount Change: -2250582 | Total BY1 FTE Change: -16.17 | Total BY1 Amount Change: -2350416

GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Agency Use	Job Class	Job Title	Status	Action	Position	FY 2026-27 Base FTE	FY 2026-27 Dept FTE	FY 2026-27 Dept - Base FTE	FY 2026-27 Base Amount	FY 2026-27 Dept Amount	FY 2026-27 Dept - Base Amount	FY 2027-28 Base FTE	FY 2027-28 Dept FTE	FY 2027-28 Dept - Base FTE	FY 2027-28 Base Amount	FY 2027-28 Dept Amount	FY 2027-28 Dept - Base Amount	Explanation of Change
GFS	REC	232199	REC Admin Services	262666	REC Information Services	262666	REC Information Services	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP306494				0	69,985	69985				0	73,981	73981	Shifted 9993M to 210656 Operations General
GFS	REC	232199	REC Admin Services	262669	REC Purchasing	262669	REC Purchasing	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5010Salary		1932_C	Assistant Storekeeper	A	S	01127242-1	1	0	-1	82,262	0	-82262	1	0	-1	88,099	0	-88099	TX sub to 1820 HR
GFS	REC	232199	REC Admin Services	262669	REC Purchasing	262669	REC Purchasing	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe		1932_C	Assistant Storekeeper	A	S	01127242-1				41,265	0	-41265				45,299	0	-45299	TX sub to 1820 HR
GFS	REC	232199	REC Admin Services	262669	REC Purchasing	262669	REC Purchasing	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5010Salary		1938_C	Stores And Equipment Assistant Supervisor	A	S	01051015-1	0	1	1	0	116,941	116941	0	1	1	0	125,238	125238	TX sub to 1938 Purchasing
GFS	REC	232199	REC Admin Services	262669	REC Purchasing	262669	REC Purchasing	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe		1938_C	Stores And Equipment Assistant Supervisor	A	S	01051015-1				0	49,619	49619				0	54,565	54565	TX sub to 1938 Purchasing
GFS	REC	232199	REC Admin Services	262669	REC Purchasing	262669	REC Purchasing	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5010Salary		1950_C	Assistant Purchaser	A	S	01051015-1	1	0	-1	104,791	0	-104791	1	0	-1	112,226	0	-112226	TX sub to 1938 Purchasing
GFS	REC	232199	REC Admin Services	262669	REC Purchasing	262669	REC Purchasing	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe		1950_C	Assistant Purchaser	A	S	01051015-1				47,713	0	-47713				52,427	0	-52427	TX sub to 1938 Purchasing
GFS	REC	232199	REC Admin Services	262669	REC Purchasing	262669	REC Purchasing	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP501679	0	-0.01	-0.01	0	-1,077	-1077	0	-0.01	-0.01	0	-1,077	-1077	Shifted 9993M to 210656 Operations General
GFS	REC	232199	REC Admin Services	262669	REC Purchasing	262669	REC Purchasing	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP501679				0	-505	-505				0	-534	-534	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	232264	REC Structural Maint -Overhead	262672	REC SM Operations	10000	GF Annual Account Ctrl	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP048119	0	0.17	0.17	0	23,833	23833	0	0.17	0.17	0	23,833	23833	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	232264	REC Structural Maint -Overhead	262672	REC SM Operations	10000	GF Annual Account Ctrl	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP368212	0	1.24	1.24	0	176,251	176251	0	0	0	0	0	0	adjust SMY 9993M attrition to base
GFS	REC	207912	REC Operations	232264	REC Structural Maint -Overhead	262672	REC SM Operations	10000	GF Annual Account Ctrl	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP647690	0	11.48	11.48	0	1,627,268	1627268	0	11.34	11.34	0	1,600,584	1600584	adj 9993M across divisions
GFS	REC	207912	REC Operations	232264	REC Structural Maint -Overhead	262672	REC SM Operations	10000	GF Annual Account Ctrl	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP729358	0	-71	-71	0	-10,063,061	-10063061	0	-69.08	-69.08	0	-9,753,150	-9753150	load 9993M attrition to base
GFS	REC	207912	REC Operations	232264	REC Structural Maint -Overhead	262672	REC SM Operations	10000	GF Annual Account Ctrl	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP982259	0	6.86	6.86	0	972,013	972013	0	23.24	23.24	0	3,281,277	3281277	adjust 9993M
GFS	REC	207912	REC Operations	232264	REC Structural Maint -Overhead	262672	REC SM Operations	10000	GF Annual Account Ctrl	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP048119				0	9,915	9915				0	10,482	10482	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	232264	REC Structural Maint -Overhead	262672	REC SM Operations	10000	GF Annual Account Ctrl	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP368212				0	72,888	72888				0	0	0	adjust SMY 9993M attrition to base
GFS	REC	207912	REC Operations	232264	REC Structural Maint -Overhead	262672	REC SM Operations	10000	GF Annual Account Ctrl	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP647690				0	672,738	672738				0	699,423	699423	adj 9993M across divisions
GFS	REC	207912	REC Operations	232264	REC Structural Maint -Overhead	262672	REC SM Operations	10000	GF Annual Account Ctrl	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP729358				0	-4,159,858	-4159858				0	-4,261,894	-4261894	load 9993M attrition to base
GFS	REC	207912	REC Operations	232264	REC Structural Maint -Overhead	262672	REC SM Operations	10000	GF Annual Account Ctrl	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP982259				0	401,761	401761				0	1,433,774	1433774	adjust 9993M
NGFS	REC	207912	REC Operations	232264	REC Structural Maint -Overhead	262672	REC SM Operations	13370	SR Open Space&Park-Annual	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5010Salary		7334_C	Stationary Engineer	A	R	01107516-1	1	0	-1	134,738	0	-134738	1	0	-1	144,297	0	-144297	reassign to Attrition; assign to TIDA project as reserved attrition
NGFS	REC	207912	REC Operations	232264	REC Structural Maint -Overhead	262672	REC SM Operations	13370	SR Open Space&Park-Annual	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5130Fringe		7334_C	Stationary Engineer	A	R	01107516-1				57,558	0	-57558				63,286	0	-63286	reassign to Attrition; assign to TIDA project as reserved attrition
NGFS	REC	207912	REC Operations	232264	REC Structural Maint -Overhead	262672	REC SM Operations	13370	SR Open Space&Park-Annual	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5010Salary		7344_C	Carpenter	A	S	00803704-1	1	0	-1	134,604	0	-134604	1	0	-1	144,154	0	-144154	TX sub to 0922 Park Ranger
NGFS	REC	207912	REC Operations	232264	REC Structural Maint -Overhead	262672	REC SM Operations	13370	SR Open Space&Park-Annual	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5130Fringe		7344_C	Carpenter	A	S	00803704-1				57,683	0	-57683				63,421	0	-63421	TX sub to 0922 Park Ranger
NGFS	REC	207912	REC Operations	232264	REC Structural Maint -Overhead	262672	REC SM Operations	13370	SR Open Space&Park-Annual	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5010Salary		7347_C	Plumber	A	R	01064725-1	0	1	1	0	156,594	156594	0	1	1	0	167,704	167704	Golf position shifts
NGFS	REC	207912	REC Operations	232264	REC Structural Maint -Overhead	262672	REC SM Operations	13370	SR Open Space&Park-Annual	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5130Fringe		7347_C	Plumber	A	R	01064725-1				0	63,791	63791				0	70,194	70194	Golf position shifts
NGFS	REC	207912	REC Operations	232264	REC Structural Maint -Overhead	262672	REC SM Operations	13370	SR Open Space&Park-Annual	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5010Salary		7395_C	Ornamental Iron Worker	A	R	01100135-1	1	0	-1	127,560	0	-127560	1	0	-1	136,610	0	-136610	reassign to Attrition; assign to TIDA project as reserved attrition
NGFS	REC	207912	REC Operations	232264	REC Structural Maint -Overhead	262672	REC SM Operations	13370	SR Open Space&Park-Annual	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5130Fringe		7395_C	Ornamental Iron Worker	A	R	01100135-1				55,986	0	-55986				61,538	0	-61538	reassign to Attrition; assign to TIDA project as reserved attrition
NGFS	REC	207912	REC Operations	232264	REC Structural Maint -Overhead	262672	REC SM Operations	13370	SR Open Space&Park-Annual	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP243634	0	-12.48	-12.48	0	-1,768,859	-1768859	0	-12.32	-12.32	0	-1,739,718	-1739718	adjust 9993M
NGFS	REC	207912	REC Operations	232264	REC Structural Maint -Overhead	262672	REC SM Operations	13370	SR Open Space&Park-Annual	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP341065	0	-4.99	-4.99	0	-707,585	-707585	0	-14.79	-14.79	0	-2,087,801	-2087801	adjust 9993M
NGFS	REC	207912	REC Operations	232264	REC Structural Maint -Overhead	262672	REC SM Operations	13370	SR Open Space&Park-Annual	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP769002				0	-6	-6				0	-13	-13	zero out 9993M
NGFS	REC	207912	REC Operations	232264	REC Structural Maint -Overhead	262672	REC SM Operations	13370	SR Open Space&Park-Annual	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP884498	0	26.06	26.06	0	3,693,483	3693483	0	26.16	26.16	0	3,693,497	3693497	Shifted 9993M to 210656 Operations General
NGFS	REC	207912	REC Operations	232264	REC Structural Maint -Overhead	262672	REC SM Operations	13370	SR Open Space&Park-Annual	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP243634				0	-731,141	-731141				0	-760,280	-760280	adjust 9993M
NGFS	REC	207912	REC Operations	232264	REC Structural Maint -Overhead	262672	REC SM Operations	13370	SR Open Space&Park-Annual	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP341065				0	-292,416	-292416				0	-912,210	-912210	adjust 9993M
NGFS	REC	207912	REC Operations	232264	REC Structural Maint -Overhead	262672	REC SM Operations	13370	SR Open Space&Park-Annual	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP769002				0	-1	-1				0	-3	-3	zero out 9993M
NGFS	REC	207912	REC Operations	232264	REC Structural Maint -Overhead	262672	REC SM Operations	13370	SR Open Space&Park-Annual	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP884498				0	1,526,800	1526800				0	1,613,977	1613977	Shifted 9993M to 210656 Operations General

BUDGET FORM 3B: Position Change

DEPARTME REC Recreation And Park Commission

Position Code | Total BY FTE Change: -16.07 | Total BY Amount Change: -2250582 | Total BY1 FTE Change: -16.17 | Total BY1 Amount Change: -2350416

GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Agency Use	Job Class	Job Title	Status	Action	Position	FY 2026-27 Base FTE	FY 2026-27 Dept FTE	FY 2026-27 Dept - Base FTE	FY 2026-27 Base Amount	FY 2026-27 Dept Amount	FY 2026-27 Dept - Base Amount	FY 2027-28 Base FTE	FY 2027-28 Dept FTE	FY 2027-28 Dept - Base FTE	FY 2027-28 Base Amount	FY 2027-28 Dept Amount	FY 2027-28 Dept - Base Amount	Explanation of Change
GFS	REC	232199	REC Admin Services	262677	REC Training	262677	REC Training	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5010Salary		STEPM_C	Step Adjustments, Miscellaneous	S		NEWP847404				0	-47	-47				0	-47	-47	Remove from Training Dept
GFS	REC	232199	REC Admin Services	262677	REC Training	262677	REC Training	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe		STEPM_C	Step Adjustments, Miscellaneous	S		NEWP847404				0	-12	-12				0	-12	-12	Remove from Training Dept
GFS	REC	232199	REC Admin Services	262683	REC Health & Safety	262683	REC Health & Safety	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5010Salary		6130_C	Safety Analyst	A	S	01137728-1	0	0.5	0.5	0	90,421	90421	0	0.5	0.5	0	96,837	96837	reassign to Attrition; sub to 6130 H&S
GFS	REC	232199	REC Admin Services	262683	REC Health & Safety	262683	REC Health & Safety	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe		6130_C	Safety Analyst	A	S	01137728-1				0	32,583	32583				0	35,910	35910	reassign to Attrition; sub to 6130 H&S
GFS	REC	232199	REC Admin Services	262683	REC Health & Safety	262683	REC Health & Safety	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP860483	0	-0.08	-0.08	0	-11,388	-11388	0	-0.08	-0.08	0	-11,388	-11388	Shifted 9993M to 210656 Operations General
GFS	REC	232199	REC Admin Services	262683	REC Health & Safety	262683	REC Health & Safety	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP860483				0	-4,708	-4708				0	-4,976	-4976	Shifted 9993M to 210656 Operations General
GFS	REC	232199	REC Admin Services	262684	REC Finance	262684	REC Finance	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP696863	0	-0.17	-0.17	0	-23,895	-23895	0	-0.17	-0.17	0	-23,895	-23895	Shifted 9993M to 210656 Operations General
GFS	REC	232199	REC Admin Services	262684	REC Finance	262684	REC Finance	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP696863				0	-9,927	-9927				0	-10,495	-10495	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	232264	REC Structural Maint -Overhead	262685	REC SM Administration	10080	GF Overhead-Recreation & Parks	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10002	Interdepartmental-Overhead	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP243304	0	0.51	0.51	0	72,321	72321	0	0.51	0.51	0	72,321	72321	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	232264	REC Structural Maint -Overhead	262685	REC SM Administration	10080	GF Overhead-Recreation & Parks	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10002	Interdepartmental-Overhead	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP243304				0	29,938	29938				0	31,649	31649	Shifted 9993M to 210656 Operations General
GFS	REC	207912	REC Operations	232264	REC Structural Maint -Overhead	262685	REC SM Administration	10080	GF Overhead-Recreation & Parks	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10002	Interdepartmental-Overhead	5010Salary		TEMPM_E	Temporary - Miscellaneous	S		NEWP545444	0	-0.28	-0.28	0	-39,790	-39790	0	-0.28	-0.28	0	-39,944	-39944	remove SMY temp
GFS	REC	207912	REC Operations	232264	REC Structural Maint -Overhead	262685	REC SM Administration	10080	GF Overhead-Recreation & Parks	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	10002	Interdepartmental-Overhead	5130Fringe		TEMPM_E	Temporary - Miscellaneous	S		NEWP545444				0	-3,442	-3442				0	-3,456	-3456	remove SMY temp
GFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5010Salary		0923_C	Manager II	A	R	01057498-1	1	0	-1	193,612	0	-193612	1	0	-1	207,349	0	-207349	reassign to align funding chartfield
GFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	10080	GF Overhead-Recreation & Parks	10001738-0001	RP Administration	RP Administration	10002	Interdepartmental-Overhead	5130Fringe		0923_C	Manager II	A	R	01057498-1				74,840	0	-74840				82,218	0	-82218	reassign to align funding chartfield
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		0922_C	Manager I	A	R	01109966-1	0	1	1	0	180,332	180332	0	1	1	0	193,126	193126	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		0922_C	Manager I	A	R	01109966-1				0	72,025	72025				0	79,297	79297	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		0923_C	Manager II	A	R	01057498-1	0	1	1	0	193,612	193612	0	1	1	0	207,349	207349	reassign to align funding chartfield
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		0923_C	Manager II	A	R	01057498-1				0	74,840	74840				0	82,218	82218	reassign to align funding chartfield
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		1314_C	Public Relations Officer	A	R	01145602-1	0	1	1	0	146,728	146728	0	1	1	0	157,138	157138	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		1314_C	Public Relations Officer	A	R	01145602-1				0	57,816	57816				0	63,632	63632	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		1827_C	Administrative Services Manager	A	R	01126581-1	0	1	1	0	157,052	157052	0	1	1	0	168,194	168194	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		1827_C	Administrative Services Manager	A	R	01126581-1				0	59,548	59548				0	65,585	65585	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3374_C	Volunteer/Outreach Coordinator	A	R	01144600-1	0	1	1	0	117,130	117130	0	1	1	0	125,441	125441	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3374_C	Volunteer/Outreach Coordinator	A	R	01145603-1	0	1	1	0	117,130	117130	0	1	1	0	125,441	125441	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		3374_C	Volunteer/Outreach Coordinator	A	R	01147448-1	0	1	1	0	117,130	117130	0	1	1	0	125,441	125441	shift from Requity to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3374_C	Volunteer/Outreach Coordinator	A	R	01144600-1				0	50,685	50685				0	55,725	55725	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3374_C	Volunteer/Outreach Coordinator	A	R	01145603-1				0	50,685	50685				0	55,725	55725	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		3374_C	Volunteer/Outreach Coordinator	A	R	01147448-1				0	50,685	50685				0	55,725	55725	shift from Requity to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9770_C	Community Development Assistant	A	R	01135621-1	0	1	1	0	100,462	100462	0	1	1	0	107,589	107589	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9770_C	Community Development Assistant	A	R	01135623-1	0	1	1	0	100,462	100462	0	1	1	0	107,589	107589	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9770_C	Community Development Assistant	A	R	01147449-1	0	1	1	0	100,462	100462	0	1	1	0	107,589	107589	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9770_C	Community Development Assistant	A	R	01135621-1				0	45,651	45651				0	50,162	50162	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9770_C	Community Development Assistant	A	R	01135623-1				0	45,651	45651				0	50,162	50162	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9770_C	Community Development Assistant	A	R	01147449-1				0	45,651	45651				0	50,162	50162	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9772_C	Community Development Specialist	A	R	01148776-1	0	1	1	0	126,323	126323	0	1	1	0	135,286	135286	shift from REC-Volunteer to Legislative

BUDGET FORM 3B: Position Change

DEPARTME REC Recreation And Park Commission

Position Code | Total BY FTE Change -16.07 | Total BY Amount Change -2250582 | Total BY1 FTE Change -16.17 | Total BY1 Amount Change -2350416

GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Agency Use	Job Class	Job Title	Status	Action	Position	FY 2026-27 Base FTE	FY 2026-27 Dept FTE	FY 2026-27 Dept - Base FTE	FY 2026-27 Base Amount	FY 2026-27 Dept Amount	FY 2026-27 Dept - Base Amount	FY 2027-28 Base FTE	FY 2027-28 Dept FTE	FY 2027-28 Dept - Base FTE	FY 2027-28 Base Amount	FY 2027-28 Dept Amount	FY 2027-28 Dept - Base Amount	Explanation of Change
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9772_C	Community Development Specialist	A	R	01148776-1				0	51,881	51881				0	57,074	57074	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9774_C	Senior Community Development Specialist I	A	R	01135641-1	0	1	1	0	146,271	146271	0	1	1	0	156,649	156649	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9774_C	Senior Community Development Specialist I	A	R	01152396-1	0	1	1	0	146,271	146271	0	1	1	0	156,649	156649	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9774_C	Senior Community Development Specialist I	A	R	01135641-1				0	56,685	56685				0	62,401	62401	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9774_C	Senior Community Development Specialist I	A	R	01152396-1				0	56,685	56685				0	62,401	62401	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP080962	0	0.65	0.65	0	92,104	92104	0	0.65	0.65	0	92,147	92147	Shifted 9993M to 210656 Operations General
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP548824	0	-0.65	-0.65	0	-92,144	-92144	0	-0.65	-0.65	0	-92,146	-92146	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP080962				0	38,138	38138				0	40,329	40329	Shifted 9993M to 210656 Operations General
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP548824				0	-38,148	-38148				0	-40,329	-40329	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		STEPM_C	Step Adjustments, Miscellaneous	S		NEWP744009				0	-31,075	-31075				0	-31,073	-31073	shift from REC-Volunteer to Legislative
NGFS	REC	210892	REC Policy & Public Affairs	262689	REC Legislative	262689	REC Legislative	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		STEPM_C	Step Adjustments, Miscellaneous	S		NEWP744009				0	-7,936	-7936				0	-8,352	-8352	shift from REC-Volunteer to Legislative
GFS	REC	262668	REC Capital Division	262692	REC CD Administration	262692	REC CD Administration	10080	GF Overhead-Recreation & Parks	10001739-0001	RP Capital & Planning	RP Capital Investment	10002	Interdepartmental-Overhead	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP465265	0	0.06	0.06	0	9,043	9043	0	0.06	0.06	0	9,043	9043	Shifted 9993M to 210656 Operations General
GFS	REC	262668	REC Capital Division	262692	REC CD Administration	262692	REC CD Administration	10080	GF Overhead-Recreation & Parks	10001739-0001	RP Capital & Planning	RP Capital Investment	10002	Interdepartmental-Overhead	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP465265				0	3,651	3651				0	3,858	3858	Shifted 9993M to 210656 Operations General
GFS	REC	262668	REC Capital Division	262697	REC Planning & Development	262697	REC Planning & Development	10060	GF Work Order	10001739-0001	RP Capital & Planning	RP Capital Investment	10002	Interdepartmental-Overhead	5010Salary		5502_C	Project Manager I	O	S	01136776-1	1	0	-1	0	0	0	1	0	-1	0	0	0	TX sub to 5504
GFS	REC	262668	REC Capital Division	262697	REC Planning & Development	262697	REC Planning & Development	10060	GF Work Order	10001739-0001	RP Capital & Planning	RP Capital Investment	10002	Interdepartmental-Overhead	5010Salary		5504_C	Project Manager II	O	S	01136776-1	0	1	1	0	0	0	0	1	1	0	0	0	TX sub to 5504
NGFS	REC	262668	REC Capital Division	262697	REC Planning & Development	262697	REC Planning & Development	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		6335_C	Disability Access Coordinator	A	C	01153918-1	1	0.5	-0.5	235,335	117,667	-117668	1	0.5	-0.5	252,031	126,015	-126016	Shifted 0.5 FTE to off-budget.
NGFS	REC	262668	REC Capital Division	262697	REC Planning & Development	262697	REC Planning & Development	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		6335_C	Disability Access Coordinator	O	C	NEWP886180	0	0.5	0.5	0	0	0	0	0.5	0.5	0	0	0	Change FTE from 1 to 0.5 for HCM 01153918; reassign new 0.5 (NEWP886180) as off-budget.
NGFS	REC	262668	REC Capital Division	262697	REC Planning & Development	262697	REC Planning & Development	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		6335_C	Disability Access Coordinator	A	C	01153918-1				75,179	39,016	-36163				82,827	43,049	-39778	Shifted 0.5 FTE to off-budget.
NGFS	REC	262668	REC Capital Division	262697	REC Planning & Development	262697	REC Planning & Development	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5010Salary		9993M_C	Attrition Savings - Miscellaneous	S		NEWP660449				0	-226	-226				0	-226	-226	Shifted 9993M to 210656 Operations General
NGFS	REC	262668	REC Capital Division	262697	REC Planning & Development	262697	REC Planning & Development	13370	SR Open Space&Park-Annual	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	10000	Operating	5130Fringe		9993M_C	Attrition Savings - Miscellaneous	S		NEWP660449				0	-55	-55				0	-57	-57	Shifted 9993M to 210656 Operations General

BUDGET FORM 4A: New General Fund Equipment Re

DEPA REC

Departments that are making General Fund equipment requests should complete this form.

Do not load General Fund equipment requests in the budget system - they will be loaded centrally in Mayor phase.

Equipment numbers will be finalized after the Mayor's Budget Office determines citywide equipment allocations.

Where applicable, include installation/outfitting costs in the same line item budget request in the tables below.

Fiscal Year	Equipment Decription	Justification of Need	Project ID	Project Title	Equipment #	New/Replace	Number of Units	Cost Per Unit	Total Cost	New Request	Rollover Units	Rollover Cost Per Unit	Rollover Total Cost
	NA												

BUDGET FORM 4B: Fleet

DEPARTMENT: REC

Note:

All departments requesting to purchase new or replacement vehicles must fill out this form, whether requesting General Fund support or not.
Requests will be reviewed by Fleet Management and MBO.

Term Contract Prices are provided by Fleet Management and will be updated in January for select vehicles. Please contact Camilla Taufic to confirm pricing.

						New Vehicle Specifications							Term Contract Information			Cost Information			Replacement Vehicle Information				
Point of Contact	Source of Funds	Dept	Fiscal Year	Equipment#	Vehicle Type	Brief description of Vehicle Type if "Other"	Fuel Type	Special Requirements Comments	If purchasing a sedan that is not battery electric, provide justification	# of Unit default to 1. Please create multiple equipment number entries if requesting multiple units.	Justification of Need	Purchasing from Term Contract?	If purchasing from a Term Contract, which contract and spec #?	If NOT purchasing from a Term Contract, provide a description of the required vehicle, including make and model	Base Cost per Unit	Description of Supplemental Cost	Supplemental Cost per Unit (e.g. additional vehicle options, outfitting, charging infrastructure if purchasing EV, freight if not purchasing from term contracts, etc.)	Estimated per unit cost (base cost, supplemental cost, # of units and 8.63% tax)	Vehicle to be replaced - Asset#	Vehicle to be replaced - Licence Plate#	Vehicle to be replaced - Model Year	Vehicle to be replaced - Make and Model	Vehicle to be replaced - Current mph
Johnny Wong	GF Equipment Allocation	REC	2027	REC27039	Pickup Truck		Battery Electric	NA	NA	1	We are requesting the replacement of a 27-year-old work truck that has significantly exceeded its industry-standard lifespan. Parts for this outdated truck have become increasingly difficult to source and costly to replace, resulting in frequent downtime and inefficiencies in our operations. Replacing this truck is essential to ensure that our staff can continue performing their duties without unnecessary delays caused by equipment failures or extended maintenance times. This truck is critical to maintaining our parks, enabling staff to perform essential tasks such as cleaning and upkeep to ensure our parks remain safe, clean, and enjoyable for everyone.	YES	TC72506-17A		59,163	Safety equipment, cab guard	17,750	83,551	651535	1016103	1999	Ford F250	129250 miles
Johnny Wong	GF Equipment Allocation	REC	2027	REC27040	Pickup Truck			NA	NA	1	We are requesting the replacement of a 27-year-old work truck that has significantly exceeded its industry-standard lifespan. Parts for this outdated truck have become increasingly difficult to source and costly to replace, resulting in frequent downtime and inefficiencies in our operations. Replacing this truck is essential to ensure that our staff can continue performing their duties without unnecessary delays caused by equipment failures or extended maintenance times. This truck is critical to maintaining our parks, enabling staff to perform essential tasks such as cleaning and upkeep to ensure our parks remain safe, clean, and enjoyable for everyone.	YES	TC72506-41A		54,685	Safety equipment, cab guard, liftgate	24,705	86,241	651537	1035061	1999	Ford F150	144903 miles
Johnny Wong	GF Equipment Allocation	REC	2027	REC27041	Pickup Truck		Battery Electric	NA	NA	1	We are requesting the replacement of a 26-year-old work truck that has significantly exceeded its industry-standard lifespan. Parts for this outdated truck have become increasingly difficult to source and costly to replace, resulting in frequent downtime and inefficiencies in our operations. Replacing this truck is essential to ensure that our staff can continue performing their duties without unnecessary delays caused by equipment failures or extended maintenance times. This truck is critical to maintaining our parks, enabling staff to perform essential tasks such as cleaning and upkeep to ensure our parks remain safe, clean, and enjoyable for everyone.	YES	TC72506-17A		59,163	Safety equipment, cab guard	17,750	83,551	651548	1037372	2000	Ford F250 Xcab	112000 miles

						New Vehicle Specifications							Term Contract Information			Cost Information			Replacement Vehicle Information				
Point of Contact	Source of Funds	Dept	Fiscal Year	Equipment#	Vehicle Type	Brief description of Vehicle Type if "Other"	Fuel Type	Special Requirements Comments	If purchasing a sedan that is not battery electric, provide justification	# of Unit default to 1. Please create multiple equipment number entries if requesting multiple units.	Justification of Need	Purchasing from Term Contract?	If purchasing from a Term Contract, which contract and spec #?	If NOT purchasing from a Term Contract, provide a description of the required vehicle, including make and model	Base Cost per Unit	Description of Supplemental Cost	Supplemental Cost per Unit (e.g. additional vehicle options, outfitting, charging infrastructure if purchasing EV, freight if not purchasing from term contracts, etc.)	Estimated per unit cost (base cost, supplemental cost, # of units and 8.63% tax)	Vehicle to be replaced - Asset#	Vehicle to be replaced - Licence Plate#	Vehicle to be replaced - Model Year	Vehicle to be replaced - Make and Model	Vehicle to be replaced - Current mph
Johnny Wong	GF Equipment Allocation	REC	2027	REC27042	Pickup Truck			NA	NA	1	We are requesting the replacement of a 26-year-old work truck that has significantly exceeded its industry-standard lifespan. Parts for this outdated truck have become increasingly difficult to source and costly to replace, resulting in frequent downtime and inefficiencies in our operations. Replacing this truck is essential to ensure that our staff can continue performing their duties without unnecessary delays caused by equipment failures or extended maintenance times. This truck is critical to maintaining our parks, enabling staff to perform essential tasks such as cleaning and upkeep to ensure our parks remain safe, clean, and enjoyable for everyone.	YES	TC72506-41A		54,685	Safety equipment, cab guard	24,705	86,241	651549	1037371	2000	Ford F150	70000 miles
Johnny Wong	GF Equipment Allocation	REC	2027	REC27043	Pickup Truck		Battery Electric	NA	NA	1	We are requesting the replacement of a 25-year-old work truck that has significantly exceeded its industry-standard lifespan. Parts for this outdated truck have become increasingly difficult to source and costly to replace, resulting in frequent downtime and inefficiencies in our operations. Replacing this truck is essential to ensure that our staff can continue performing their duties without unnecessary delays caused by equipment failures or extended maintenance times. This truck is critical to maintaining our parks, enabling staff to perform essential tasks such as cleaning and upkeep to ensure our parks remain safe, clean, and enjoyable for everyone.	YES	TC72506-17A		59,163	Safety equipment, cab guard	17,750	83,551	651551	1077840	2001	Ford F250 Xcab	111850 miles
Johnny Wong	GF Equipment Allocation	REC	2027	REC27044	Pickup Truck		Battery Electric	NA	NA	1	We are requesting the replacement of a 25-year-old work truck that has significantly exceeded its industry-standard lifespan. Parts for this outdated truck have become increasingly difficult to source and costly to replace, resulting in frequent downtime and inefficiencies in our operations. Replacing this truck is essential to ensure that our staff can continue performing their duties without unnecessary delays caused by equipment failures or extended maintenance times. This truck is critical to maintaining our parks, enabling staff to perform essential tasks such as cleaning and upkeep to ensure our parks remain safe, clean, and enjoyable for everyone.	YES	TC72506-17A		59,163	Safety equipment, cab guard	17,750	83,551	651552	1083051	2001	Ford F250 Xcab	104000 miles
Johnny Wong	GF Equipment Allocation	REC	2027	REC27045	Pickup Truck			NA	NA	1	Within the last year, RPD has acquired or will be acquiring the maintenance responsibilities for parks on Treasure Island, green spaces on Sunset Blvd., and the Ship Yard facilities in the Bayview. These additional acquisitions have triggered the authorized hiring of new trade stuff to support these properties. Failure to acquire this new equipment will negatively impact the maintenance and upkeep of these properties to address public feedback on 311's for example.	YES	TC72506-35A		51,291	Safety, utility body, liftgate, material rack,	54,539	114,963	NA	NA	NA	NA	NA
Johnny Wong	GF Equipment Allocation	REC	2027	REC27046	Pickup Truck			NA	NA	1	Within the last year, RPD has acquired or will be acquiring the maintenance responsibilities for parks on Treasure Island, green spaces on Sunset Blvd., and the Ship Yard facilities in the Bayview. These additional acquisitions have triggered the authorized hiring of new trade stuff to support these properties. Failure to acquire this new equipment will negatively impact the maintenance and upkeep of these properties to address public feedback on 311's for example.	YES	TC72506-35A		51,291	Safety, utility body, liftgate, material rack,	54,539	114,963	NA	NA	NA	NA	NA

						New Vehicle Specifications							Term Contract Information			Cost Information			Replacement Vehicle Information				
Point of Contact	Source of Funds	Dept	Fiscal Year	Equipment#	Vehicle Type	Brief description of Vehicle Type if "Other"	Fuel Type	Special Requirements Comments	If purchasing a sedan that is not battery electric, provide justification	# of Unit default to 1. Please create multiple equipment number entries if requesting multiple units.	Justification of Need	Purchasing from Term Contract?	If purchasing from a Term Contract, which contract and spec #?	If NOT purchasing from a Term Contract, provide a description of the required vehicle, including make and model	Base Cost per Unit	Description of Supplemental Cost	Supplemental Cost per Unit (e.g. additional vehicle options, outfitting, charging infrastructure if purchasing EV, freight if not purchasing from term contracts, etc.)	Estimated per unit cost (base cost, supplemental cost, # of units and 8.63% tax)	Vehicle to be replaced - Asset#	Vehicle to be replaced - Licence Plate#	Vehicle to be replaced - Model Year	Vehicle to be replaced - Make and Model	Vehicle to be replaced - Current mph
Johnny Wong	GF Equipment Allocation	REC	2027	REC27047	Pickup Truck			NA	NA	1	Within the last year, RPD has acquired or will be acquiring the maintenance responsibilities for parks on Treasure Island, green spaces on Sunset Blvd., and the Ship Yard facilities in the Bayview. These additional acquisitions have triggered the authorized hiring of new trade stuff to support these properties. Failure to acquire this new equipment will negatively impact the maintenance and upkeep of these properties to address public feedback on 311's for example.	YES	TC72506-35A		51,291	Safety, utility body, liftgate, material rack,	54,539	114,963	NA	NA	NA	NA	NA
Johnny Wong	GF Equipment Allocation	REC	2027	REC27048	Pickup Truck			NA	NA	1	Within the last year, RPD has acquired or will be acquiring the maintenance responsibilities for parks on Treasure Island, green spaces on Sunset Blvd., and the Ship Yard facilities in the Bayview. These additional acquisitions have triggered the authorized hiring of new trade stuff to support these properties. Failure to acquire this new equipment will negatively impact the maintenance and upkeep of these properties to address public feedback on 311's for example.	YES	TC72506-35A		51,291	Safety, utility body, liftgate, material rack,	54,539	114,963	NA	NA	NA	NA	NA
Johnny Wong	GF Equipment Allocation	REC	2027	REC27049	Other - Enter descr in Description Tab	Toro 3300 AWD with 60" Deck	Diesel	NA	NA	1	We are requesting replacement of a 25 year old mower. Parts are significantly harder to purchase for older mowers and maintenance repairs are costly. A proven electric alternative is not yet available thus we are replacing it with a like kind diesel mower. This 60 inch diesel mower is required to maintain terrain such as those found in the Western Addition.	NO			42,978	NA	0	46,687	651V169	NA	2000	Toro Groundsmaster 345	1000 hours
Johnny Wong	GF Equipment Allocation	REC	2027	REC27050	Other - Enter descr in Description Tab	Toro 3300 AWD with 60" Deck	Diesel	NA	NA	1	We are requesting replacement of a 25 year old mower. Parts are significantly harder to purchase for older mowers and maintenance repairs are costly. A proven electric alternative is not yet available thus we are replacing it with a like kind diesel mower. This 60 inch diesel mower is required to maintain terrain such as those found in or near Kezar Stadium.	NO			42,978	NA	0	46,687	651V606	NA	2000	Toro 2600D	1600 hours
Johnny Wong	GF Equipment Allocation	REC	2027	REC27051	Other - Enter descr in Description Tab	Toro 3300 AWD with 60" Deck	Diesel	NA	NA	1	We are requesting replacement of a 24 year old mower. Parts are significantly harder to purchase for older mowers and maintenance repairs are costly. A proven electric alternative is not yet available thus we are replacing it with a like kind diesel mower. This 60 inch diesel mower is required to maintain terrain such as those found in the McLaren Park area.	NO			42,978	NA	0	46,687	651V617	NA	2001	Toro Groundsmaster 345	14350 hours
Johnny Wong	GF Equipment Allocation	REC	2027	REC27052	Other - Enter descr in Description Tab	Toro 3300 AWD with 60" Deck	Diesel	NA	NA	1	We are requesting replacement of a 24 year old mower. Parts are significantly harder to purchase for older mowers and maintenance repairs are costly. A proven electric alternative is not yet available thus we are replacing it with a like kind diesel mower. This 60 inch diesel mower is required to maintain terrain such as those found in the McLaren Park area.	NO			42,978	NA	0	46,687	651V659	NA	2005	Toro 228D	10200 hours
Johnny Wong	GF Equipment Allocation	REC	2027	REC27053	Other - Enter descr in Description Tab	Toro 3300 AWD with 60" Deck	Diesel	NA	NA	1	We are requesting replacement of a 24 year old mower. Parts are significantly harder to purchase for older mowers and maintenance repairs are costly. A proven electric alternative is not yet available thus we are replacing it with a like kind diesel mower. This 60 inch diesel mower is required to maintain terrain such as those found in the McLaren Park area.	NO			42,978	NA	0	46,687	651V619	NA	2001	Toro Groundsmaster 345	22000 hours

						New Vehicle Specifications							Term Contract Information			Cost Information			Replacement Vehicle Information				
Point of Contact	Source of Funds	Dept	Fiscal Year	Equipment#	Vehicle Type	Brief description of Vehicle Type if "Other"	Fuel Type	Special Requirements Comments	If purchasing a sedan that is not battery electric, provide justification	# of Unit default to 1. Please create multiple equipment number entries if requesting multiple units.	Justification of Need	Purchasing from Term Contract?	If purchasing from a Term Contract, which contract and spec #?	If NOT purchasing from a Term Contract, provide a description of the required vehicle, including make and model	Base Cost per Unit	Description of Supplemental Cost	Supplemental Cost per Unit (e.g. additional vehicle options, outfitting, charging infrastructure if purchasing EV, freight if not purchasing from term contracts, etc.)	Estimated per unit cost (base cost, supplemental cost, # of units and 8.63% tax)	Vehicle to be replaced - Asset#	Vehicle to be replaced - Licence Plate#	Vehicle to be replaced - Model Year	Vehicle to be replaced - Make and Model	Vehicle to be replaced - Current mph
Johnny Wong	GF Equipment Allocation	REC	2027	REC27054	Other - Enter descr in Description Tab	John Deere HPX815E	Diesel	NA	NA	1	We are requesting the replacement of a 27-year-old utility cart that has significantly exceeded its industry-standard lifespan. Parts for this outdated cart have become increasingly difficult to source and costly to replace, resulting in frequent downtime and inefficiencies in our operations. Replacing this cart is essential to ensure that our staff can continue performing their duties without unnecessary delays caused by equipment failures or extended maintenance times. This cart is critical to maintaining our parks, enabling staff to perform essential tasks such as cleaning and upkeep to ensure our parks remain safe, clean, and enjoyable for everyone.	NO			20,572	NA	0	22,347	651V668	NA	2006	Toro Workman	6200 hours
Johnny Wong	GF Equipment Allocation	REC	2027	REC27055	Other - Enter descr in Description Tab	John Deere HPX815E	Diesel	NA	NA	1	We are requesting the replacement of a 22-year-old utility cart that has significantly exceeded its industry-standard lifespan. Parts for this outdated cart have become increasingly difficult to source and costly to replace, resulting in frequent downtime and inefficiencies in our operations. Replacing this cart is essential to ensure that our staff can continue performing their duties without unnecessary delays caused by equipment failures or extended maintenance times. This cart is critical to maintaining our parks, enabling staff to perform essential tasks such as cleaning and upkeep to ensure our parks remain safe, clean, and enjoyable for everyone.	NO			20,572	NA	0	22,347	651V653	NA	2004	Toro Workman	2600 hours
Johnny Wong	GF Equipment Allocation	REC	2027	REC27056	Other - Enter descr in Description Tab	John Deere HPX815E	Diesel	NA	NA	1	We are requesting the replacement of a 22-year-old utility cart that has significantly exceeded its industry-standard lifespan. Parts for this outdated cart have become increasingly difficult to source and costly to replace, resulting in frequent downtime and inefficiencies in our operations. Replacing this cart is essential to ensure that our staff can continue performing their duties without unnecessary delays caused by equipment failures or extended maintenance times. This cart is critical to maintaining our parks, enabling staff to perform essential tasks such as cleaning and upkeep to ensure our parks remain safe, clean, and enjoyable for everyone.	NO			20,572	NA	0	22,347	651V655	NA	2004	Toro Workman	2800 hours
Johnny Wong	GF Equipment Allocation	REC	2027	REC27057	Other - Enter descr in Description Tab	John Deere HPX815E	Diesel	NA	NA	1	We are requesting the replacement of a 22-year-old utility cart that has significantly exceeded its industry-standard lifespan. Parts for this outdated cart have become increasingly difficult to source and costly to replace, resulting in frequent downtime and inefficiencies in our operations. Replacing this cart is essential to ensure that our staff can continue performing their duties without unnecessary delays caused by equipment failures or extended maintenance times. This cart is critical to maintaining our parks, enabling staff to perform essential tasks such as cleaning and upkeep to ensure our parks remain safe, clean, and enjoyable for everyone.	NO			20,572	NA	0	22,347	651V654	NA	2004	Toro Workman	1900 hours

						New Vehicle Specifications							Term Contract Information			Cost Information			Replacement Vehicle Information				
Point of Contact	Source of Funds	Dept	Fiscal Year	Equipment#	Vehicle Type	Brief description of Vehicle Type if "Other"	Fuel Type	Special Requirements Comments	If purchasing a sedan that is not battery electric, provide justification	# of Unit default to 1. Please create multiple equipment number entries if requesting multiple units.	Justification of Need	Purchasing from Term Contract?	If purchasing from a Term Contract, which contract and spec #?	If NOT purchasing from a Term Contract, provide a description of the required vehicle, including make and model	Base Cost per Unit	Description of Supplemental Cost	Supplemental Cost per Unit (e.g. additional vehicle options, outfitting, charging infrastructure if purchasing EV, freight if not purchasing from term contracts, etc.)	Estimated per unit cost (base cost, supplemental cost, # of units and 8.63% tax)	Vehicle to be replaced - Asset#	Vehicle to be replaced - Licence Plate#	Vehicle to be replaced - Model Year	Vehicle to be replaced - Make and Model	Vehicle to be replaced - Current mph
Johnny Wong	GF Equipment Allocation	REC	2027	REC27058	Other - Enter descr in Description Tab	John Deere HPX815E	Diesel	NA	NA	1	We are requesting the replacement of a 20-year-old utility cart that has significantly exceeded its industry-standard lifespan. Parts for this outdated cart have become increasingly difficult to source and costly to replace, resulting in frequent downtime and inefficiencies in our operations. Replacing this cart is essential to ensure that our staff can continue performing their duties without unnecessary delays caused by equipment failures or extended maintenance times. This cart is critical to maintaining our parks, enabling staff to perform essential tasks such as cleaning and upkeep to ensure our parks remain safe, clean, and enjoyable for everyone.	NO			20,572	NA	0	22,347	651V661	NA	2006	Toro Workman	1800 hours
Johnny Wong	GF Equipment Allocation	REC	2027	REC27059	Other - Enter descr in Description Tab	John Deere HPX815E	Diesel	NA	NA	1	We are requesting the replacement of a 20-year-old utility cart that has significantly exceeded its industry-standard lifespan. Parts for this outdated cart have become increasingly difficult to source and costly to replace, resulting in frequent downtime and inefficiencies in our operations. Replacing this cart is essential to ensure that our staff can continue performing their duties without unnecessary delays caused by equipment failures or extended maintenance times. This cart is critical to maintaining our parks, enabling staff to perform essential tasks such as cleaning and upkeep to ensure our parks remain safe, clean, and enjoyable for everyone.	NO			20,572	NA	0	22,347	651V662	NA	2006	Toro Workman	1800 hours
Johnny Wong	GF Equipment Allocation	REC	2027	REC27060	Other - Enter descr in Description Tab	John Deere HPX815E	Diesel	NA	NA	1	We are requesting the replacement of a 20-year-old utility cart that has significantly exceeded its industry-standard lifespan. Parts for this outdated cart have become increasingly difficult to source and costly to replace, resulting in frequent downtime and inefficiencies in our operations. Replacing this cart is essential to ensure that our staff can continue performing their duties without unnecessary delays caused by equipment failures or extended maintenance times. This cart is critical to maintaining our parks, enabling staff to perform essential tasks such as cleaning and upkeep to ensure our parks remain safe, clean, and enjoyable for everyone.	NO			20,572	NA	0	22,347	651V663	NA	2006	Toro Workman	3400 hours
Johnny Wong		REC	2028	REC28001	Pickup Truck		Battery Electric	NA	NA	1	We are requesting the replacement of a 26-year-old work truck that has significantly exceeded its industry-standard lifespan. Parts for this outdated truck have become increasingly difficult to source and costly to replace, resulting in frequent downtime and inefficiencies in our operations. Replacing this truck is essential to ensure that our staff can continue performing their duties without unnecessary delays caused by equipment failures or extended maintenance times. This truck is critical to maintaining our parks, enabling staff to perform essential tasks such as cleaning and upkeep to ensure our parks remain safe, clean, and enjoyable for everyone.	YES	TC72506-17A		59,163	Safety equipment, cab guard	21,094	87,183	651618	1077708	2000	Ford F350	77200 miles

						New Vehicle Specifications							Term Contract Information			Cost Information			Replacement Vehicle Information				
Point of Contact	Source of Funds	Dept	Fiscal Year	Equipment#	Vehicle Type	Brief description of Vehicle Type if "Other"	Fuel Type	Special Requirements Comments	If purchasing a sedan that is not battery electric, provide justification	# of Unit default to 1. Please create multiple equipment number entries if requesting multiple units.	Justification of Need	Purchasing from Term Contract?	If purchasing from a Term Contract, which contract and spec #?	If NOT purchasing from a Term Contract, provide a description of the required vehicle, including make and model	Base Cost per Unit	Description of Supplemental Cost	Supplemental Cost per Unit (e.g. additional vehicle options, outfitting, charging infrastructure if purchasing EV, freight if not purchasing from term contracts, etc.)	Estimated per unit cost (base cost, supplemental cost, # of units and 8.63% tax)	Vehicle to be replaced - Asset#	Vehicle to be replaced - Licence Plate#	Vehicle to be replaced - Model Year	Vehicle to be replaced - Make and Model	Vehicle to be replaced - Current mph
Johnny Wong		REC	2028	REC28002	Pickup Truck		Battery Electric	NA	NA	1	We are requesting the replacement of a 23-year-old work truck that has significantly exceeded its industry-standard lifespan. Parts for this outdated truck have become increasingly difficult to source and costly to replace, resulting in frequent downtime and inefficiencies in our operations. Replacing this truck is essential to ensure that our staff can continue performing their duties without unnecessary delays caused by equipment failures or extended maintenance times. This truck is critical to maintaining our parks, enabling staff to perform essential tasks such as cleaning and upkeep to ensure our parks remain safe, clean, and enjoyable for everyone.	YES	TC72506-17A		59,163	Safety equipment, cab guard	21,094	87,183	6516018	1147483	2003	Ford F350	75000 miles
Johnny Wong		REC	2028	REC28003	Pickup Truck			NA	NA	1	We are requesting the replacement of a 26-year-old work truck that has significantly exceeded its industry-standard lifespan. Parts for this outdated truck have become increasingly difficult to source and costly to replace, resulting in frequent downtime and inefficiencies in our operations. Replacing this truck is essential to ensure that our staff can continue performing their duties without unnecessary delays caused by equipment failures or extended maintenance times. This truck is critical to maintaining our parks, enabling staff to perform essential tasks such as cleaning and upkeep to ensure our parks remain safe, clean, and enjoyable for everyone.	NO			101,862.29	NA	0	110,653	651638	1077826	2000	Ford F450	87000 miles
Johnny Wong		REC	2028	REC28004	Pickup Truck			NA	NA	1	We are requesting the replacement of a 25-year-old work truck that has significantly exceeded its industry-standard lifespan. Parts for this outdated truck have become increasingly difficult to source and costly to replace, resulting in frequent downtime and inefficiencies in our operations. Replacing this truck is essential to ensure that our staff can continue performing their duties without unnecessary delays caused by equipment failures or extended maintenance times. This truck is critical to maintaining our parks, enabling staff to perform essential tasks such as cleaning and upkeep to ensure our parks remain safe, clean, and enjoyable for everyone.	YES	TC72506-34A		52,783	Safety equipment, winch, dump, lightbar	55,452.29	117,576	651558	1083122	2001	Ford F250 Xcab	55500 miles
Johnny Wong		REC	2028	REC28005	Pickup Truck		Battery Electric	NA	NA	1	We are requesting the replacement of a 23-year-old work truck that has significantly exceeded its industry-standard lifespan. Parts for this outdated truck have become increasingly difficult to source and costly to replace, resulting in frequent downtime and inefficiencies in our operations. Replacing this truck is essential to ensure that our staff can continue performing their duties without unnecessary delays caused by equipment failures or extended maintenance times. This truck is critical to maintaining our parks, enabling staff to perform essential tasks such as cleaning and upkeep to ensure our parks remain safe, clean, and enjoyable for everyone.	YES	TC72506-17A		59,163	Safety equipment, cab guard	21,094	87,183	6516032	1585071	2003	Ford F250 Xcab dump	116700 miles

						New Vehicle Specifications							Term Contract Information			Cost Information			Replacement Vehicle Information				
Point of Contact	Source of Funds	Dept	Fiscal Year	Equipment#	Vehicle Type	Brief description of Vehicle Type if "Other"	Fuel Type	Special Requirements Comments	If purchasing a sedan that is not battery electric, provide justification	# of Unit default to 1. Please create multiple equipment number entries if requesting multiple units.	Justification of Need	Purchasing from Term Contract?	If purchasing from a Term Contract, which contract and spec #?	If NOT purchasing from a Term Contract, provide a description of the required vehicle, including make and model	Base Cost per Unit	Description of Supplemental Cost	Supplemental Cost per Unit (e.g. additional vehicle options, outfitting, charging infrastructure if purchasing EV, freight if not purchasing from term contracts, etc.)	Estimated per unit cost (base cost, supplemental cost, # of units and 8.63% tax)	Vehicle to be replaced - Asset#	Vehicle to be replaced - Licence Plate#	Vehicle to be replaced - Model Year	Vehicle to be replaced - Make and Model	Vehicle to be replaced - Current mph
Johnny Wong		REC	2028	REC28006	Pickup Truck		Battery Electric	NA	NA	1	We are requesting the replacement of a 23-year-old work truck that has significantly exceeded its industry-standard lifespan. Parts for this outdated truck have become increasingly difficult to source and costly to replace, resulting in frequent downtime and inefficiencies in our operations. Replacing this truck is essential to ensure that our staff can continue performing their duties without unnecessary delays caused by equipment failures or extended maintenance times. This truck is critical to maintaining our parks, enabling staff to perform essential tasks such as cleaning and upkeep to ensure our parks remain safe, clean, and enjoyable for everyone.	YES	TC72506-17A		59,163	Safety equipment, cab guard	21,094	87,183	6516025	1173236	2003	Ford E350 CNG	64800 miles
Johnny Wong		REC	2028	REC28007	Pickup Truck			NA	NA	1	We are requesting the replacement of a 23-year-old work truck that has significantly exceeded its industry-standard lifespan. Parts for this outdated truck have become increasingly difficult to source and costly to replace, resulting in frequent downtime and inefficiencies in our operations. Replacing this truck is essential to ensure that our staff can continue performing their duties without unnecessary delays caused by equipment failures or extended maintenance times. This truck is critical to maintaining our parks, enabling staff to perform essential tasks such as cleaning and upkeep to ensure our parks remain safe, clean, and enjoyable for everyone.	YES	TC72506-35A		51,291	Safety, utility body, liftgate, material rack,	59,139	119,960	6516030	1179505	2003	Ford F250 Xcab	102400 miles
Johnny Wong		REC	2028	REC28008	Pickup Truck		Battery Electric	NA	NA	1	We are requesting the replacement of a 23-year-old work truck that has significantly exceeded its industry-standard lifespan. Parts for this outdated truck have become increasingly difficult to source and costly to replace, resulting in frequent downtime and inefficiencies in our operations. Replacing this truck is essential to ensure that our staff can continue performing their duties without unnecessary delays caused by equipment failures or extended maintenance times. This truck is critical to maintaining our parks, enabling staff to perform essential tasks such as cleaning and upkeep to ensure our parks remain safe, clean, and enjoyable for everyone.	YES	TC72506-17A		59,163	Safety equipment, cab guard	21,094	87,183	651617	1077707	2003	F350	49100 miles
Johnny Wong		REC	2028	REC28009	Pickup Truck			NA	NA	1	We are requesting the replacement of a 23-year-old work truck that has significantly exceeded its industry-standard lifespan. Parts for this outdated truck have become increasingly difficult to source and costly to replace, resulting in frequent downtime and inefficiencies in our operations. Replacing this truck is essential to ensure that our staff can continue performing their duties without unnecessary delays caused by equipment failures or extended maintenance times. This truck is critical to maintaining our parks, enabling staff to perform essential tasks such as cleaning and upkeep to ensure our parks remain safe, clean, and enjoyable for everyone.	YES	TC72506-35A		51,291	Safety, utility body, liftgate, material rack,	59,139	119,960	651556	1083120	2001	Ford F250 Xcab	72100 miles

						New Vehicle Specifications							Term Contract Information			Cost Information			Replacement Vehicle Information				
Point of Contact	Source of Funds	Dept	Fiscal Year	Equipment#	Vehicle Type	Brief description of Vehicle Type if "Other"	Fuel Type	Special Requirements Comments	If purchasing a sedan that is not battery electric, provide justification	# of Unit default to 1. Please create multiple equipment number entries if requesting multiple units.	Justification of Need	Purchasing from Term Contract?	If purchasing from a Term Contract, which contract and spec #?	If NOT purchasing from a Term Contract, provide a description of the required vehicle, including make and model	Base Cost per Unit	Description of Supplemental Cost	Supplemental Cost per Unit (e.g. additional vehicle options, outfitting, charging infrastructure if purchasing EV, freight if not purchasing from term contracts, etc.)	Estimated per unit cost (base cost, supplemental cost, # of units and 8.63% tax)	Vehicle to be replaced - Asset#	Vehicle to be replaced - Licence Plate#	Vehicle to be replaced - Model Year	Vehicle to be replaced - Make and Model	Vehicle to be replaced - Current mph
Johnny Wong		REC	2028	REC28010	Pickup Truck			NA	NA	1	We are requesting the replacement of a 23-year-old work truck that has significantly exceeded its industry-standard lifespan. Parts for this outdated truck have become increasingly difficult to source and costly to replace, resulting in frequent downtime and inefficiencies in our operations. Replacing this truck is essential to ensure that our staff can continue performing their duties without unnecessary delays caused by equipment failures or extended maintenance times. This truck is critical to maintaining our parks, enabling staff to perform essential tasks such as cleaning and upkeep to ensure our parks remain safe, clean, and enjoyable for everyone.	YES	TC72506-35A		51,291	Safety, utility body, liftgate, material rack,	59,139	119,960	651598	1037387	2000	Ford E250	124000 miles
Johnny Wong		REC	2028	REC28011	Pickup Truck			NA	NA	1	We are requesting the replacement of a 23-year-old work truck that has significantly exceeded its industry-standard lifespan. Parts for this outdated truck have become increasingly difficult to source and costly to replace, resulting in frequent downtime and inefficiencies in our operations. Replacing this truck is essential to ensure that our staff can continue performing their duties without unnecessary delays caused by equipment failures or extended maintenance times. This truck is critical to maintaining our parks, enabling staff to perform essential tasks such as cleaning and upkeep to ensure our parks remain safe, clean, and enjoyable for everyone.	YES	TC72506-34A		52,783	Safety equipment, winch, dump, lightbar	55,452.29	117,576	6516020	1147388	2003	Ford F250 Xcab dump	86100 miles
Johnny Wong		REC	2028	REC28012	Pickup Truck			NA	NA	1	We are requesting the replacement of a 23-year-old work truck that has significantly exceeded its industry-standard lifespan. Parts for this outdated truck have become increasingly difficult to source and costly to replace, resulting in frequent downtime and inefficiencies in our operations. Replacing this truck is essential to ensure that our staff can continue performing their duties without unnecessary delays caused by equipment failures or extended maintenance times. This truck is critical to maintaining our parks, enabling staff to perform essential tasks such as cleaning and upkeep to ensure our parks remain safe, clean, and enjoyable for everyone.	YES	TC72506-35A		51,291	Safety, utility body, liftgate, material rack,	59,139	119,960	6516021	1147394	2003	Ford F250 Xcab	82700 miles
Johnny Wong		REC	2028	REC28013	Other - Enter descr in Description Tab	John Deere HPX815E	Diesel	NA	NA	1	We are requesting the replacement of a 20-year-old utility cart that has significantly exceeded its industry-standard lifespan. Parts for this outdated cart have become increasingly difficult to source and costly to replace, resulting in frequent downtime and inefficiencies in our operations. Replacing this cart is essential to ensure that our staff can continue performing their duties without unnecessary delays caused by equipment failures or extended maintenance times. This cart is critical to maintaining our parks, enabling staff to perform essential tasks such as cleaning and upkeep to ensure our parks remain safe, clean, and enjoyable for everyone.	NO			22,441	NA	0	24,378	651V682	NA	2006	Toro Workman	4700 hours
Johnny Wong		REC	2028	REC28014	Other - Enter descr in Description Tab	Toro 3300 AWD with 60" Deck	Diesel	NA	NA	1	We are requesting replacement of a 23 year old mower. Parts are significantly harder to purchase for older mowers and maintenance repairs are costly. A proven electric alternative is not yet available thus we are replacing it with a like kind diesel mower. This 60 inch diesel mower is required to maintain terrain such as those found in Sharp Park.	NO			45,104	NA	0	48,996	651V647	NA	2003	Toro 0789 Mower	1200 hours

						New Vehicle Specifications							Term Contract Information			Cost Information			Replacement Vehicle Information				
Point of Contact	Source of Funds	Dept	Fiscal Year	Equipment#	Vehicle Type	Brief description of Vehicle Type if "Other"	Fuel Type	Special Requirements Comments	If purchasing a sedan that is not battery electric, provide justification	# of Unit default to 1. Please create multiple equipment number entries if requesting multiple units.	Justification of Need	Purchasing from Term Contract?	If purchasing from a Term Contract, which contract and spec #?	If NOT purchasing from a Term Contract, provide a description of the required vehicle, including make and model	Base Cost per Unit	Description of Supplemental Cost	Supplemental Cost per Unit (e.g. additional vehicle options, outfitting, charging infrastructure if purchasing EV, freight if not purchasing from term contracts, etc.)	Estimated per unit cost (base cost, supplemental cost, # of units and 8.63% tax)	Vehicle to be replaced - Asset#	Vehicle to be replaced - Licence Plate#	Vehicle to be replaced - Model Year	Vehicle to be replaced - Make and Model	Vehicle to be replaced - Current mph
Johnny Wong		REC	2028	REC28015	Other - Enter descr in Description Tab	John Deere HPX815E	Diesel	NA	NA	1	We are requesting the replacement of a 20-year-old utility cart that has significantly exceeded its industry-standard lifespan. Parts for this outdated cart have become increasingly difficult to source and costly to replace, resulting in frequent downtime and inefficiencies in our operations. Replacing this cart is essential to ensure that our staff can continue performing their duties without unnecessary delays caused by equipment failures or extended maintenance times. This cart is critical to maintaining our parks, enabling staff to perform essential tasks such as cleaning and upkeep to ensure our parks remain safe, clean, and enjoyable for everyone.	NO			22,441	NA	0	24,378	651V671	NA	2006	Toro Workman	4600 hours

Proposition J

Department: REC

None

This Tab is filtered for work orders that are not balanced between requesting and performing departments. To remove or change this filter and view all work orders, go to the "Input Controls" in the navigation pane; change the value under Report Input Controls. All entries can also be reviewed in Tab2 and Tab3.

Off-Budget is one-sided and is considered balance. It is unbalance only when Requesting (8000) and Performing (8100) does not agree.

WO is balanced on the forms.

Dept Pair	Requesting	Performing	WO Ref ID	Dept ID	Dept ID Title	Fund	Fund Title	Project	Project Title	Activity	Activity Title	Activity Type ID	Activity Type	Authority Lvl 1	Authority Lvl 1 Title	Authority	Authority Title	Account	Account Title	Agency Use	Agency Use Title	FY 2025-26 Original	FY 2026-27 Rollover	FY 2026-27 Requesting Changes	FY 2026-27 Performing Changes	FY 2026-27 Requesting Proposal	FY 2026-27 Performing Proposal	FY 2026-27 Form Spread	FY 2027-28 Rollover	FY 2027-28 Requesting Changes	FY 2027-28 Performing Changes	FY 2027-28 Requesting Proposal	FY 2027-28 Performing Proposal	FY 2027-28 Form Spread	Requesting Comments	Performing Comments
ADM-REC	ADM	REC	REC-GARDENER	150705	REC Park Support-General	10060	GF Work Order	10041836	RP - TIDA Gen Operations/Maint	0001	RP TIDA Gen Operations/Maint			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	486030	Exp Rec Fr Admin Svcs (AAO)			631,947	3,538,952	-3,538,952	-3,538,952	0	0	0	3,538,952	-3,538,952	-3,538,952	0	0	0		REC shift to new dept code 210956
ADM-REC	ADM	REC	REC-GARDENER	210956	REC Park Service Area 8	10060	GF Work Order	10041836	RP - TIDA Gen Operations/Maint	0001	RP TIDA Gen Operations/Maint			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	486030	Exp Rec Fr Admin Svcs (AAO)			0	0	3,554,741	3,554,741	3,554,741	3,554,741	0	0	3,751,590	3,751,590	3,751,590	3,751,590	0		REC shifted to new dept code 210956 (PSA8 TIDA)
ADM-REC	ADM	REC	REC-GARDENER	262676	REC Capital Projects	10060	GF Work Order	10035434	RP WO TIDA Yerba Buena	0010	Planning Review Labor			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	486030	Exp Rec Fr Admin Svcs (AAO)			100,000	100,000	0	0	100,000	100,000	0	100,000	200,000	200,000	300,000	300,000	0		
ADM-REC	ADM	REC	REC-GARDENER	150705	REC Park Support-General	10060	GF Work Order	10033304	RP WO ADM	0002	Plant Maintenance - Labor			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	486600	Exp Rec Fr Real Estate (AAO)			3,090	3,090	0	0	3,090	3,090	0	3,090	0	0	3,090	3,090	0		
ADM-REC	ADM	REC	REC-GARDENER	207655	ADM Treasure Island Dev Auth	31920	TI Continuing Authority Ctrl	10001292	ADTI Treasure Island Dev Auth	0001	TIDA Operations (legacy)			19599	AD Treasure Island Project	16525	AD Treasure Island Project	581880	GF-Rec & Park-Gardener			0	0	0	0	0	0	0	0	0	0	0	0	0		
ADM-REC	ADM	REC	REC-GARDENER	207655	ADM Treasure Island Dev Auth	31920	TI Continuing Authority Ctrl	10041682	ADTI TIDA City Project	0065	Parks & Open Spaces			19599	AD Treasure Island Project	16525	AD Treasure Island Project	581880	GF-Rec & Park-Gardener			0	0	0	0	0	0	0	0	0	0	0	0	0		
ADM-REC	ADM	REC	REC-GARDENER	207655	ADM Treasure Island Dev Auth	31920	TI Continuing Authority Ctrl	10041682	ADTI TIDA City Project	0067	TIDA Development			19599	AD Treasure Island Project	16525	AD Treasure Island Project	581880	GF-Rec & Park-Gardener			-100,000	-100,000	0	0	-100,000	-100,000	0	-100,000	-200,000	-200,000	-300,000	-300,000	0		
ADM-REC	ADM	REC	REC-GARDENER	207655	ADM Treasure Island Dev Auth	31920	TI Continuing Authority Ctrl	10041683	ADTI TIDA Subsidy Project	0065	Parks & Open Spaces			19599	AD Treasure Island Project	16525	AD Treasure Island Project	581880	GF-Rec & Park-Gardener			-631,947	-3,538,952	-15,789	-15,789	-3,554,741	-3,554,741	0	-3,538,952	-212,638	-212,638	-3,751,590	-3,751,590	0		
ADM-REC	ADM	REC	REC-GARDENER	228875	ADM Real Estate Division	14300	SR Real Property	10001302	ADRE Real Estate Operations	0010	25 Van Ness Building			17378	Real Estate Real Property Fund	17378	Real Estate Real Property Fund	581880	GF-Rec & Park-Gardener			-3,090	-3,090	0	0	-3,090	-3,090	0	-3,090	0	0	-3,090	-3,090	0		
CHF-REC	CHF	REC	REC-GARDENER	150705	REC Park Support-General	10060	GF Work Order	10033312	RP WO CHF	0001	Workreation Program			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	486190	Exp Rec Fr Child;Youth&Fam AAO			804,726	804,726	0	0	804,726	804,726	0	804,726	0	0	804,726	804,726	0		
CHF-REC	CHF	REC	REC-GARDENER	150705	REC Park Support-General	10060	GF Work Order	10033312	RP WO CHF	0002	Harvey Milk Program			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	486190	Exp Rec Fr Child;Youth&Fam AAO			400,000	400,000	0	0	400,000	400,000	0	400,000	0	0	400,000	400,000	0		
CHF-REC	CHF	REC	REC-GARDENER	229218	CHF Children;Youth & Families	11190	SR Children and Youth	10001640	CH CYF-Eligible Services	7000	CYF Eligible - General			20117	CH Youth Workforce Development	20117	CH Youth Workforce Development	581880	GF-Rec & Park-Gardener			0	0	0	0	0	0	0	0	0	0	0	0	0		
CHF-REC	CHF	REC	REC-GARDENER	229218	CHF Children;Youth & Families	11190	SR Children and Youth	10001640	CH CYF-Eligible Services	7000	CYF Eligible - General			20120	CH Enrichment Leadership Skill	20120	CH Enrichment Leadership Skill	581880	GF-Rec & Park-Gardener			0	0	0	0	0	0	0	0	0	0	0	0	0		
CHF-REC	CHF	REC	REC-GARDENER	229218	CHF Children;Youth & Families	11190	SR Children and Youth	10040995	Rdy to Learn & Succ in School	7000	CYF Eligible - General			17230	Community Based Agencies	17230	Community Based Agencies	581880	GF-Rec & Park-Gardener			-400,000	-400,000	0	0	-400,000	-400,000	0	-400,000	0	0	-400,000	-400,000	0		
CHF-REC	CHF	REC	REC-GARDENER	229218	CHF Children;Youth & Families	11190	SR Children and Youth	10040996	Rdy fr Coll, Wk & Prod Adulthd	7000	CYF Eligible - General			17230	Community Based Agencies	17230	Community Based Agencies	581880	GF-Rec & Park-Gardener			-804,726	-804,726	0	0	-804,726	-804,726	0	-804,726	0	0	-804,726	-804,726	0		
CPC-REC	CPC	REC	REC-GARDENER	262676	REC Capital Projects	10060	GF Work Order	10033313	RP WO CPC	0001	Shadows - Labor			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	486230	Exp Rec Fr City Planning (AAO)			30,000	30,000	0	0	30,000	30,000	0	30,000	0	0	30,000	30,000	0		
CPC-REC	CPC	REC	REC-GARDENER	229235	CPC Current Planning	10000	GF Annual Account Ctrl	10001648	CP Current Planning	0001	CP Current Planning			10000	Operating	10000	Operating	581880	GF-Rec & Park-Gardener			-30,000	-30,000	0	0	-30,000	-30,000	0	-30,000	0	0	-30,000	-30,000	0		
DEM-REC	DEM	REC	REC-GARDENER	150705	REC Park Support-General	10060	GF Work Order	10034470	RP WO DEM	0001	DEM Exercise classes			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	486310	Exp Rec Fr EmergcyComcationAAO			6,230	6,230	0	0	6,230	6,230	0	6,230	0	0	6,230	6,230	0		
DEM-REC	DEM	REC	REC-GARDENER	229985	DEM Administration	10000	GF Annual Account Ctrl	10001776	EM DEM ADMINISTRATION	0001	DEM Administration			10000	Operating	10000	Operating	581880	GF-Rec & Park-Gardener			-6,230	-6,230	0	0	-6,230	-6,230	0	-6,230	0	0	-6,230	-6,230	0		
DPH-REC	DPH	REC	REC-GARDENER	150705	REC Park Support-General	10060	GF Work Order	10033305	RP WO DPH	0001	Laguna Gardening - Labor			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	486390	Exp Rec Fr Laguna Honda AAO			15,694	15,694	-15,694	-15,694	0	0	0	15,694	-15,694	-15,694	0	0	0	Eliminate as-needed gardening work order	
DPH-REC	DPH	REC	REC-GARDENER	251851	HLH OP-Facility Services	21490	LHH-Op Annual Account Ctrl	10001952	HL SNF General	0011	Plant Operations			10000	Operating	10000	Operating	581880	GF-Rec & Park-Gardener			-15,694	-15,694	15,694	15,694	0	0	0	-15,694	15,694	15,694	0	0	0	Eliminate as-needed gardening work order	
ECN-REC	ECN	REC	REC-GARDENER	262676	REC Capital Projects	10060	GF Work Order	10033320	RP OEWD Dev. Agreements	0001	OEWD Stonestown			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	486100	Exp Rec Fr Bus & Enc Dev (AAO)			105,489	105,489	0	0	105,489	105,489	0	105,489	0	0	105,489	105,489	0		
ECN-REC	ECN	REC	REC-GARDENER	207770	ECN Real Estate Development	10010	GF Annual Authority Ctrl	10022540	BE Public-Private Development	0001	Joint Development Projects-Gen			16658	EW Public-private Development	16658	EW Public-private Development	581880	GF-Rec & Park-Gardener			-105,489	-105,489	0	0	-105,489	-105,489	0	-105,489	0	0	-105,489	-105,489	0		
HSA-REC	HSA	REC	REC-GARDENER	150705	REC Park Support-General	10060	GF Work Order	10038309	RP WO HSA Apprentice	0001	Gardener Apprenticeship			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	486690	Exp Rec Fr Human Services AAO			865,574	865,574	57,794	57,794	923,368	923,368	0	865,574	131,674	131,674	997,248	997,248	0		
HSA-REC	HSA	REC	REC-GARDENER	149673	HSA BFS Workforce Develop	10020	GF Continuing Authority Ctrl	10024561	HS PA Jobs Now Programs	0001	Jobs Now Programs			17562	HS Jobs Now Programs	17562	HS Jobs Now Programs	581880	GF-Rec & Park-Gardener			-865,574	-865,574	-57,794	-57,794	-923,368	-923,368	0	-865,574	-131,674	-131,674	-997,248	-997,248	0		
HSS-REC	HSS	REC	REC-GARDENER	150705	REC Park Support-General	10060	GF Work Order	10033306	RP WO HSS	0001	Wellness Classes - Labor			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	486410	Exp Rec Fr Hss (AAO)			34,522	34,522	14,000	14,000	48,522	48,522	0	34,522	15,000	15,000	49,522	49,522	0	SFHSS is requesting an increase for facility fee in FY26-27.	
HSS-REC	HSS	REC	REC-GARDENER	291644	HSS Health Service System	10000	GF Annual Account Ctrl	10001707	HT Administration	0001	HSS Administration			10000	Operating	10000	Operating	581880	GF-Rec & Park-Gardener			-34,522	-34,522	-14,000	-14,000	-48,522	-48,522	0	-34,522	-15,000	-15,000	-49,522	-49,522	0	SFHSS is requesting an increase for facility fee in FY26-27.	
LIB-REC	LIB	REC	REC-GARDENER	150705	REC Park Support-General	10060	GF Work Order	10033307	RP WO LIB	0001	Gardening - Labor			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	486430	Exp Rec Fr Public Library AAO			734,091	734,091	0	0	734,091	734,091	0	734,091	12,082	12,082	746,173	746,173	0	Due to labor rate increase	
LIB-REC	LIB	REC	REC-GARDENER	150705	REC Park Support-General	10060	GF Work Order	10033307	RP WO LIB	0002	Teen Programming - Labor	00008	Children's Baseline	10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	486430	Exp Rec Fr Public Library AAO			65,000	65,000	-65,000	-65,000	0	0	0	65,000	-65,000	-65,000	0	0	0	REC will stop providing the service.	remove Teen Programming
LIB-REC	LIB	REC	REC-GARDENER	232048	LIB Public Library	13140	SR Public Library Preserv	10001717	LB-Main Youth Services	0002	Main Youth Services	00008	Children's Baseline	10000	Operating	10000	Operating	581880	GF-Rec & Park-Gardener			-65,000	-65,000	65,000	65,000	0	0	0	-65,000	65,000	65,000	0	0	0	REC will stop providing the service.	
LIB-REC	LIB	REC	REC-GARDENER	232048	LIB Public Library	13140	SR Public Library Preserv	10026753	LB Facilities Maintenance	0001	Facilities Maintenance			10000	Operating	10000	Operating	581880	GF-Rec & Park-Gardener			-734,091	-734,091	0	0	-734,091	-734,091	0	-734,091	-12,082	-12,082	-746,173	-746,173	0	Due to labor rate increase	
MTA-REC	MTA	REC	REC-GARDENER	150705	REC Park Support-General	10060	GF Work Order	10033308	RP WO MTA	0001	Dolores Maintenance - Labor			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	486460	Exp Rec Fr Muni TransprtnAAO			121,201	121,201	0	0	121,201	121,201	0	121,201	0	0	121,201	121,201	0		
MTA-REC	MTA	REC	REC-GARDENER	138725	MTATSMW Real Est Prop-Gen	22260	MTA TS Op Annual Account Ctrl	10001719	MT Administration	0023	Adm General Administration-UND			10000	Operating	10000	Operating	581880	GF-Rec & Park-Gardener			-121,201	-121,201	121,201	121,201	0	0	0	-121,201	121,201	121,201	0	0	0	FZ 2.20.26	
MTA-REC	MTA	REC	REC-GARDENER	210828	MTATSMW Facilities Maint	22260	MTA TS Op Annual Account Ctrl	10001719	MT Administration	0023	Adm General Administration-UND			10000	Operating	10000	Operating	581880	GF-Rec & Park-Gardener			0	0	-121,201	-121,201	-121,201	-121,201	0	0	-121,201	-121,201	-121,201	-121,201	0	FZ 2.20.26	
PRT-REC	PRT	REC	REC-GARDENER	150705	REC Park Support-General	10060	GF Work Order	10033309	RP WO PRT	0001	Wellness Classes - Labor			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	486530	Exp Rec Fr Port Commission AAO			10,400	10,400	0	0	10,400	10,400	0	10,400	0	0	10,400	10,400	0		
PRT-REC	PRT	REC	REC-GARDENER	150705	REC Park Support-General	10060	GF Work Order	10033309	RP WO PRT	0002	Greenagers - Labor	00008	Children's Baseline	10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	486530	Exp Rec Fr Port Commission AAO			82,000	82,000	0	0	82,000	82,000	0	82,000	0	0	82,000	82,000	0		
PRT-REC	PRT	REC	REC-GARDENER	109743	PRT PD-Projects	23680	PRT-OP Annual Account Ctrl	10017770	PO Heron's Head Park (Pier 98)	0001	Heron's Head Park (Pier 98)			10000	Operating	10000	Operating	581880	GF-Rec & Park-Gardener	10255	PRT PRK Heron's Head Park	-82,000	-82,000	82,000	0	0	-82,000	82,000	-82,000	82,000	0	0	-82,000	82,000		
PRT-REC	PRT	REC	REC-GARDENER	109743	PRT PD-Projects	23680	PRT-OP Annual Account Ctrl	10017770	PO Heron's Head Park (Pier 98)	0008	GF-Rec & Park-Gardener(CB)	00008	Children's Baseline	10000	Operating	10000	Operating	581880	GF-Rec & Park-Gardener	10255	PRT PRK Heron's Head Park	0	0	-82,000	0	-82,000	0	-82,000	0	-82,000	0	-82,000	0	-82,000	updating activity code to Children's Baseline	
PRT-REC	PRT	REC	REC-GARDENER	109752	PRT FA-Human Resources	23680	PRT-OP Annual Account Ctrl	10026768	PO Administration	0001	PO Administration			10000	Operating	10000	Operating	581880	GF-Rec & Park-Gardener	10264	PRT IND Finance and Admin Ind	-10,400	-10,400	0	0	-10,400	-10,400	0	-10,400	0	0	-10,400	-10,400	0		
PUC-REC	PUC	REC	REC-GARDENER	150705	REC Park Support-General	10060	GF Work Order	10033310	RP WO PUC	0001	Natural Areas - Labor			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	486760	Exp Rec Fr Water Dept (AAO)			309,409	309,409	0	0	309,409	309,409	0	309,409	0	0	309,409	309,409	0		
PUC-REC	PUC	REC	REC-GARDENER	150705	REC Park Support-General	10060	GF Work Order	10033310	RP WO PUC	0003	Lake Merced - Labor			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	486760	Exp Rec Fr Water Dept (AAO)			1,396,354	1,396,354	0	0	1,396,354	1,396,354	0	1,396,354	242,720	242,720	1,639,074	1,639,074	0		
PUC-REC	PUC	REC	REC-GARDENER	232405	WTR0303 CDD Bldgs & Grounds	25940	WTR Op Annual Account Ctrl	10029998	UW Water Distribution	0016	Pump Stations			10000	Operating	10000	Operating	581880	GF-Rec & Park-Gardener			-1,705,763	-1,705,763	0	0	-1,705,763	-1,705,763	0	-1,705,763	-242,720	-242,720	-1,948,483	-1,948,483	0		
REC-ADM	REC	ADM	ADM-DIGITALSVCS	208671	ADM Digital Services	10020	GF Continuing Authority Ctrl	10022322	ADDS Digital Services Program	0004	Citywide Recoveries			16537	AD Digital Services Program	16537	AD Digital Services Program	486630	Exp Rec Fr Rec & Park (AAO)			0	0	0	239,234	0	239,234	-239,234	0	0	239,234	0	239,234	-239,234		
REC-ADM	REC	ADM	ADM-DIGITALSVCS	208671	ADM Digital Services	10060	GF Work Order	10022322	ADDS Digital Services Program	0004	Citywide Recoveries			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	486630	Exp Rec Fr Rec & Park (AAO)			0	0	239,234	0	239,234	0	239,234	0	239,234	0	239,234	0	239,234		
REC-ADM	REC	ADM	ADM-OLSE	207652	ADM Labor Standards	10000	GF Annual Account Ctrl	10003086	ADLS Labor Standards	0001	Labor Standards Operations			10000	Operating	10000	Operating	486630	Exp Rec Fr Rec & Park (AAO)			30,571	31,463	189	189	31,652	31,652	0	31,463	1,324	1,324	32,787	32,787	0		
REC-ADM	REC	ADM	ADM-DIGITALSVCS	262666	REC Information Services	10080	GF Overhead-Recreation & Parks	10001738	RP Administration	0001	RP Administration			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	581161	GF-ADM-Digital Services			0	0	-239,234	-239,234	-239,234	-239,234	0	0	-239,234	-239,234	-239,234	-239,234	0		
REC-ADM	REC	ADM	ADM-OLSE	262692	REC CD Administration	10080	GF Overhead-Recreation & Parks	10001739	RP Capital & Planning	0001	RP Capital Investment			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	581780	OCA-Labor Standard Enforcement			-30,571	-31,463	-189	-189	-31,652	-31,652	0	-31,463	-1,324	-1,324	-32,787	-32,787	0		
REC-AHR	REC	AHR	AHR-AHRSVCS	210946	AHRHRC Human Rights Commission	10000	GF Annual Account Ctrl	10026741	HU Human Rights	0001	HRC Operations			10000	Operating	10000	Operating	486630	Exp Rec Fr Rec & Park (AAO)			0	0	15,000	15,000	15,000	15,000	0	0	15,000	15,000	15,000	15,000	0		
REC-AHR	REC	AHR	AHR-AHRSVCS	262684	REC Finance	10080	GF Overhead-Recreation & Parks	10001738	RP Administration	0001	RP Administration			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	581021	GF-Agency for Human Rights			0	0	-15,000	-15,000	-15,000	-15,000	0	0	-15,000	-15,000	-15,000	-15,000	0		
REC-ART	REC	ART	ART	163646	ART Public Art & Collections	10020	GF Continuing Authority Ctrl	10022462	REC IDS funds to ART	0002	Conservation/Maintenance			16592	AR Recreation & Park Arts Proj	16592	AR Recreation & Park Arts Proj	486630	Exp Rec Fr Rec & Park (AAO)			13,000	13,000	0	0	13,000	13,000	0	13,000	0	0	13,000	13,000	0		
REC-ART	REC	ART	ART	163646	ART Public Art & Collections	10060	GF Work Order	10022462	REC IDS funds to ART	0002	Conservation/Maintenance			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	486630	Exp Rec Fr Rec & Park (AAO)			0	0	0	0	0	0	0	0	0	0	0	0	0		
REC-ART	REC	ART	ART	232197	REC Administration	10020	GF Continuing Authority Ctrl	10001738	RP Administration	0001	RP Administration			80337	Park Support	21674	Coit Tower Mural Maintenace	581050	GF-Arts Commission			-13,000	-13,000	0	0	-13,000	-13,000	0	-13,000	0	0	-13,000	-13,000	0		
REC-CAT	REC	CAT	CAT-LEGALSVCS	229042	CAT City Attorney	10000	GF Annual Account Ctrl	10001638	CA Legal Services	0001	Legal Services-General			10000	Operating	10000	Operating	486630	Exp Rec Fr Rec & Park (AAO)			1,904,000	1,904,000	0	0	1,904,000	1,904,000	0	1,904,000	0	0	1,904,000	1,904,000	0		
REC-CAT	REC	CAT	CAT-LEGALSVCS	262684	REC Finance	10080	GF Overhead-Recreation & Parks	10001738	RP Administration	0001	RP Administration			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	581270	GF-City Attorney-Legal Service			-1,704,000	-1,704,000	0	0	-1,704,000	-1,704,000	0	-1,704,000	0	0	-1,704,000	-1,704,000	0		AAO Budget has been under-budgeted for many years. The AAO budget doesn't reflect the increasing needs of REC legal services. Prior Years Actual Billing Amounts: FY24 billed $2.2 million FY25 billed $2.8 million FY26 already billed 2.5 million
REC-CAT	REC	CAT	CAT-LEGALSVCS	262692	REC CD Administration	10080	GF Overhead-Recreation & Parks	10001739	RP Capital & Planning	0001	RP Capital Investment			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	581270	GF-City Attorney-Legal Service			-200,000	-200,000	0	0	-200,000	-200,000	0	-200,000	0	0	-200,000	-200,000	0		
REC-CON	REC	CON	CON-AOSD	229227	CON Accounting	10000	GF Annual Account Ctrl	10001644	CO Operations	0001	General Operations			10000	Operating	10000	Operating	486630	Exp Rec Fr Rec & Park (AAO)			0	0	199,454	199,454	199,454	199,454	0	0	214,947	214,947	214,947	214,947	0		
REC-CON	REC	CON	CON-FASTTEAM	229227	CON Accounting	10020	GF Continuing Authority Ctrl	10038740	CO Department Financial Assist	0001	FAST Services			22135	CO Department Financial Assist	22135	CO Department Financial Assist	486630	Exp Rec Fr Rec & Park (AAO)			10,000	10,000	0	0	10,000	10,000	0	10,000	0	0	10,000	10,000	0		REC confirmed to keep budget the same
REC-CON	REC	CON	CON-FINSYS	229227	CON Accounting	10000	GF Annual Account Ctrl	10001644	CO Operations	0001	General Operations			10000	Operating	10000	Operating	486630	Exp Rec Fr Rec & Park (AAO)			179,278	186,294	-186,294	-186,294	0	0	0	186,294	-186,294	-186,294	0	0	0		
REC-CON	REC	CON	CON-AOSD	262684	REC Finance	10080	GF Overhead-Recreation & Parks	10001738	RP Administration	0001	RP Administration			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	581120	GF-CON-Accounting Ops			0	0	-199,454	-199,454	-199,454	-199,454	0	0	-214,947	-214,947	-214,947	-214,947	0		
REC-CON	REC	CON	CON-FINSYS	262684	REC Finance	10080	GF Overhead-Recreation & Parks	10001738	RP Administration	0001	RP Administration			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	581120	GF-CON-Accounting Ops			-179,278	-186,294	186,294	186,294	0	0	0	-186,294	186,294	186,294	0	0	0		
REC-CON	REC	CON	CON-FASTTEAM	262684	REC Finance	10080	GF Overhead-Recreation & Parks	10001738	RP Administration	0001	RP Administration			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	581180	GF-Con-Fast Team			-10,000	-10,000	0	0	-10,000	-10,000	0	-10,000	0	0	-10,000	-10,000	0		
REC-CPC	REC	CPC	CPC-PLANNING	109733	CPC Environmental Planning	10000	GF Annual Account Ctrl	10001649	CP Environmental Planning	0013	IDS REC Environmental Review			10000	Operating	10000	Operating	486630	Exp Rec Fr Rec & Park (AAO)			92,381	92,381	0	0	92,381	92,381	0	92,381	0	0	92,381	92,381	0		Updated to reflect expected level of activity and billings.
REC-CPC	REC	CPC	CPC-PLANNING	262676	REC Capital Projects	13360	SR Open Space-Continuing	10013154	RP Open Sp Capital Prog Mgmt	0001	Os Capital Program Mgmt-Budget			18928	RP Open Space Capital Program	14695	RP OS CPM Program Management	581250	GF-City Planning			-42,381	-42,381	-50,000	0	-92,381	-42,381	-50,000	-42,381	-50,000	0	-92,381	-42,381	-50,000		Updated to reflect expected level of activity and billings.
REC-CPC	REC	CPC	CPC-PLANNING	262684	REC Finance	10080	GF Overhead-Recreation & Parks	10001738	RP Administration	0001	RP Administration			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	581250	GF-City Planning			-50,000	-50,000	50,000	0	0	-50,000	50,000	-50,000	50,000	0	0	-50,000	50,000		Updated to reflect expected level of activity and billings.
REC-DBI	REC	DBI	DBI-BLDGINSPEC	207948	DBI IS Inspection Services-Gen	10190	SR BIF Operating Project	10039761	BI Operating	0001	BI Operating			80490	BI-Operating	22440	BI-Operating	486630	Exp Rec Fr Rec & Park (AAO)			10,000	10,000	0	0	10,000	10,000	0	10,000	0	0	10,000	10,000	0		
REC-DBI	REC	DBI	DBI-BLDGINSPEC	262672	REC SM Operations	10000	GF Annual Account Ctrl	10001742	RP Facilities Maintenance	0001	RP Facilities Maintenance			10000	Operating	10000	Operating	581080	Sr-Building Inspection			-10,000	-10,000	0	0	-10,000	-10,000	0	-10,000	0	0	-10,000	-10,000	0		
REC-DEM	REC	DEM	DEM-EMERGCOMMS	229985	DEM Administration	10020	GF Continuing Authority Ctrl	10006413	EM Radio Replacement Project	0033	Radio Repl-Impl larger depts			19507	EM Public Safety Radio Syst &	10970	EM Public Safety Radio Syst &	486630	Exp Rec Fr Rec & Park (AAO)			40,684	40,684	0	0	40,684	40,684	0	40,684	0	0	40,684	40,684	0		
REC-DEM	REC	DEM	DEM-EMERGCOMMS	262666	REC Information Services	10080	GF Overhead-Recreation & Parks	10001738	RP Administration	0001	RP Administration			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	581350	GF-Emergency Communications			-40,684	-40,684	0	0	-40,684	-40,684	0	-40,684	0	0	-40,684	-40,684	0		
REC-DPH	REC	DPH	DPH-SFGH-MEDSVCS	251656	HGH Empl & Occupational Health	21080	SFGH-Op Annual Account Ctrl	10001858	HG OCCHLTH NON-OPERATING	0002	9504 OHS WORK ORDER RECOVERY			10000	Operating	10000	Operating	486630	Exp Rec Fr Rec & Park (AAO)			64,000	64,000	0	0	64,000	64,000	0	64,000	0	0	64,000	64,000	0		
REC-DPH	REC	DPH	DPH-TOXICS	251975	HPH EnvirHlth	10060	GF Work Order	10001978	HD EH WO- EnvirHlth	0001	WO-Toxics			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	486630	Exp Rec Fr Rec & Park (AAO)			156,530	156,530	0	0	156,530	156,530	0	156,530	0	0	156,530	156,530	0		
REC-DPH	REC	DPH	DPH-SFGH-MEDSVCS	262661	REC Human Resources	10080	GF Overhead-Recreation & Parks	10001738	RP Administration	0001	RP Administration			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	581520	Ef-SFGH-Medical Service			-64,000	-64,000	0	0	-64,000	-64,000	0	-64,000	0	0	-64,000	-64,000	0		
REC-DPH	REC	DPH	DPH-TOXICS	262683	REC Health & Safety	10080	GF Overhead-Recreation & Parks	10001738	RP Administration	0001	RP Administration			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	581580	GF-Chs-Toxic Waste&Haz Mat Svc			-156,530	-156,530	0	0	-156,530	-156,530	0	-156,530	0	0	-156,530	-156,530	0		
REC-DPW	REC	DPW	DPW-ARCHITECTURE	207950	DPW Project Delivery Budgetary	10040	GF PW Work Order	10036151	PW REC IDS	0002	BDC REC FM Site Assess Hazmat			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	486630	Exp Rec Fr Rec & Park (AAO)			412,500	426,938	0	0	426,938	426,938	0	426,938	14,942	14,942	441,880	441,880	0		
REC-DPW	REC	DPW	DPW-BLDGREPAIR	207951	DPW BSR Budgetary	10040	GF PW Work Order	10036151	PW REC IDS	0003	BBR REC Annual M&R			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	486630	Exp Rec Fr Rec & Park (AAO)			125,839	130,243	0	0	130,243	130,243	0	130,243	4,559	4,559	134,802	134,802	0		
REC-DPW	REC	DPW	DPW-STREETREPAIR	207951	DPW BSR Budgetary	10040	GF PW Work Order	10036151	PW REC IDS	0004	SSR REC Annual Paving Support			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	486630	Exp Rec Fr Rec & Park (AAO)			144,371	149,424	0	0	149,424	149,424	0	149,424	5,230	5,230	154,654	154,654	0		
REC-DPW	REC	DPW	DPW-URBANFORESTRY	207959	DPW BUF Budgetary	10040	GF PW Work Order	10041180	PW MB Traffic Circle Maint	0003	BUF REC Landscaping M&R			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	486630	Exp Rec Fr Rec & Park (AAO)			75,000	75,000	0	0	75,000	75,000	0	75,000	2,625	2,625	77,625	77,625	0		
REC-DPW	REC	DPW	DPW-ARCHITECTURE	262672	REC SM Operations	10010	GF Annual Authority Ctrl	10001742	RP Facilities Maintenance	0001	RP Facilities Maintenance			20192	RP SM Operating Work Orders	20192	RP SM Operating Work Orders	581066	Sr-DPW-Architecture			-212,500	-219,938	0	0	-219,938	-219,938	0	-219,938	-7,697	-7,697	-227,635	-227,635	0		
REC-DPW	REC	DPW	DPW-ARCHITECTURE	262683	REC Health & Safety	10080	GF Overhead-Recreation & Parks	10001738	RP Administration	0001	RP Administration			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	581066	Sr-DPW-Architecture			-200,000	-207,000	0	0	-207,000	-207,000	0	-207,000	-7,245	-7,245	-214,245	-214,245	0		
REC-DPW	REC	DPW	DPW-BLDGREPAIR	262672	REC SM Operations	10010	GF Annual Authority Ctrl	10001742	RP Facilities Maintenance	0001	RP Facilities Maintenance			20192	RP SM Operating Work Orders	20192	RP SM Operating Work Orders	581067	Sr-DPW-Building Repair			-125,839	-130,243	0	0	-130,243	-130,243	0	-130,243	-4,559	-4,559	-134,802	-134,802	0		
REC-DPW	REC	DPW	DPW-GENADMIN	262692	REC CD Administration	10060	GF Work Order	10039857	RP SF Annual Partnering Awards	0009	Budget & Reserves			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	581073	Sr-DPW-General Administration			0	0	0	0	0	0	0	0	0	0	0	0	0		
REC-DPW	REC	DPW	DPW-GENADMIN	262692	REC CD Administration	10080	GF Overhead-Recreation & Parks	10039857	RP SF Annual Partnering Awards	0001	RP Partner Awards			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	581073	Sr-DPW-General Administration			0	0	0	0	0	0	0	0	0	0	0	0	0		
REC-DPW	REC	DPW	DPW-STREETREPAIR	262672	REC SM Operations	10010	GF Annual Authority Ctrl	10001742	RP Facilities Maintenance	0001	RP Facilities Maintenance			20192	RP SM Operating Work Orders	20192	RP SM Operating Work Orders	581078	Sr-DPW-Street Repair			-144,371	-149,424	0	0	-149,424	-149,424	0	-149,424	-5,230	-5,230	-154,654	-154,654	0		
REC-DPW	REC	DPW	DPW-URBANFORESTRY	210833	REC Park Service Area 7	11895	SR R&P Maintenance Fund	10038972	RP PSA7 Mission Bay Parks	0001	Mission Bay Parks			22486	Park Service Area 7 Operating	22486	Park Service Area 7 Operating	581081	Sr-DPW-Urban Forestry			-75,000	-75,000	0	0	-75,000	-75,000	0	-75,000	-2,625	-2,625	-77,625	-77,625	0		
REC-ECN	REC	ECN	ECN-BUSECNDEV	207766	ECN Workforce Development	10010	GF Annual Authority Ctrl	10022546	BE Workforce Development	0001	Workforce Development-General			16663	EW Workforce Development	16663	EW Workforce Development	486630	Exp Rec Fr Rec & Park (AAO)			50,000	50,000	0	0	50,000	50,000	0	50,000	0	0	50,000	50,000	0		
REC-ECN	REC	ECN	ECN-BUSECNDEV	232197	REC Administration	10000	GF Annual Account Ctrl	10001737	RP Parks & Open Spaces	0001	RP Parks & Open Spaces			10000	Operating	10000	Operating	581330	GF-Bus & Ecn Dev			-50,000	-50,000	0	0	-50,000	-50,000	0	-50,000	0	0	-50,000	-50,000	0		
REC-ENV	REC	ENV	ENV	229994	ENV Environment	12200	SR Env-Operating-Non-Project	10026725	EV Environmental Services	0001	EV Environmental Services			10000	Operating	10000	Operating	486630	Exp Rec Fr Rec & Park (AAO)			0	0	0	0	0	0	0	0	0	0	0	0	0		
REC-ENV	REC	ENV	ENV	229994	ENV Environment	12200	SR Env-Operating-Non-Project	10026725	EV Environmental Services	0730	IPM			10000	Operating	10000	Operating	486630	Exp Rec Fr Rec & Park (AAO)			36,000	36,000	2,000	2,000	38,000	38,000	0	36,000	3,500	3,500	39,500	39,500	0		
REC-ENV	REC	ENV	ENV	229994	ENV Environment	12200	SR Env-Operating-Non-Project	10026726	EV Urban Forestry	0001	EV Urban Forestry			10000	Operating	10000	Operating	486630	Exp Rec Fr Rec & Park (AAO)			0	0	0	0	0	0	0	0	0	0	0	0	0		
REC-ENV	REC	ENV	ENV	229994	ENV Environment	12200	SR Env-Operating-Non-Project	10026726	EV Urban Forestry	0540	Healthy Ecosystems			10000	Operating	10000	Operating	486630	Exp Rec Fr Rec & Park (AAO)			32,000	32,000	21,839	21,839	53,839	53,839	0	32,000	23,724	23,724	55,724	55,724	0		
REC-ENV	REC	ENV	ENV	262684	REC Finance	10080	GF Overhead-Recreation & Parks	10001738	RP Administration	0001	RP Administration			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	581370	GF-Environment			-68,000	-68,000	-23,839	-23,839	-91,839	-91,839	0	-68,000	-27,224	-27,224	-95,224	-95,224	0		
REC-HRC	REC	HRC	HRC-HRCSVCS	232021	HRC Human Rights Commission	10000	GF Annual Account Ctrl	10026741	HU Human Rights	0001	HRC Operations			10000	Operating	10000	Operating	486630	Exp Rec Fr Rec & Park (AAO)			15,000	15,000	-15,000	-15,000	0	0	0	15,000	-15,000	-15,000	0	0	0		
REC-HRC	REC	HRC	HRC-HRCSVCS	262684	REC Finance	10080	GF Overhead-Recreation & Parks	10001738	RP Administration	0001	RP Administration			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	581855	GF-Human Rights Commission Svc			-15,000	-15,000	15,000	15,000	0	0	0	-15,000	15,000	15,000	0	0	0		
REC-HRD	REC	HRD	HRD-FELLOWS	232029	HRD Workforce Development	10010	GF Annual Authority Ctrl	10039847	HRD-SF Fellows	0001	HRD-SF Fellows			20992	HR SF Fellows Program	20992	HR SF Fellows Program	486630	Exp Rec Fr Rec & Park (AAO)			0	0	120,000	120,000	120,000	120,000	0	0	0	0	0	0	0		One SF Fellow
REC-HRD	REC	HRD	HRD-FELLOWS	262684	REC Finance	10080	GF Overhead-Recreation & Parks	10001738	RP Administration	0001	RP Administration			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	581870	GF-HR-SF Fellows Program			0	0	-120,000	-120,000	-120,000	-120,000	0	0	0	0	0	0	0	Budget for one City Hall Fellow	
REC-HSA	REC	HSA	HSA-SOCIALSVCS	149673	HSA BFS Workforce Develop	10000	GF Annual Account Ctrl	10001705	HS PA County Expense Claim	0002	General Fund Only			10000	Operating	10000	Operating	486630	Exp Rec Fr Rec & Park (AAO)			0	0	0	0	0	0	0	0	0	0	0	0	0		
REC-HSA	REC	HSA	HSA-SOCIALSVCS	150705	REC Park Support-General	10020	GF Continuing Authority Ctrl	10034587	RP - Park Stop Program	0001	Park Stop Program			21673	Park Health and Safety	21673	Park Health and Safety	581950	GF-Social Services			0	0	0	0	0	0	0	0	0	0	0	0	0		
REC-MTA	REC	MTA	MTA-MUNIRAILWAY	138751	MTASSPD Transport Plang-Gen	22260	MTA TS Op Annual Account Ctrl	10001722	MT Development And Planning	0002	Dev Vehicle Operations-UND			10000	Operating	10000	Operating	486630	Exp Rec Fr Rec & Park (AAO)			100,000	100,000	10,531	10,531	110,531	110,531	0	100,000	20,024	20,024	120,024	120,024	0		FZ 2.19.26
REC-MTA	REC	MTA	MTA-MUNIRAILWAY	150723	REC GGP General	10010	GF Annual Authority Ctrl	10001737	RP Parks & Open Spaces	0001	RP Parks & Open Spaces			20141	Golden Gate Park Operating	20141	Golden Gate Park Operating	581680	Ef-Municipal Railway			-100,000	-100,000	-10,531	-10,531	-110,531	-110,531	0	-100,000	-20,024	-20,024	-120,024	-120,024	0		FZ 2.19.26
REC-MYR	REC	MYR	MYR-MAYOROFFICESVCS	232055	MYR Office Of The Mayor	10060	GF Work Order	10001888	MY-Work order	0001	MYR-ADM Work Order			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	486630	Exp Rec Fr Rec & Park (AAO)			23,627	24,445	0	0	24,445	24,445	0	24,445	0	0	24,445	24,445	0		
REC-MYR	REC	MYR	MYR-MAYOROFFICESVCS	262684	REC Finance	10080	GF Overhead-Recreation & Parks	10001738	RP Administration	0001	RP Administration			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	581690	GF-Mayor'S Office Services			-23,627	-24,445	0	0	-24,445	-24,445	0	-24,445	0	0	-24,445	-24,445	0		
REC-TIS	REC	TIS	TIS-CITYWIDECLOUD	207921	DT Adm IDS Pass-thru	28070	ISTIF Annual Authority Ctrl	10024810	DT INTERDEPARTMENTAL SERV	1185	DT Public Cloud			17608	Dt Work Order Projects	17608	Dt Work Order Projects	486630	Exp Rec Fr Rec & Park (AAO)			0	0	3,600	3,600	3,600	3,600	0	0	3,600	3,600	3,600	3,600	0		
REC-TIS	REC	TIS	TIS-CITYWIDECLOUD	207921	DT Adm IDS Pass-thru	28070	ISTIF Annual Authority Ctrl	10024810	DT INTERDEPARTMENTAL SERV	1312	DT Public CloudDesktop			17608	Dt Work Order Projects	17608	Dt Work Order Projects	486630	Exp Rec Fr Rec & Park (AAO)			20,000	20,000	-3,600	-3,600	16,400	16,400	0	20,000	-3,600	-3,600	16,400	16,400	0		
REC-TIS	REC	TIS	TIS-TECHPROJ	207921	DT Adm IDS Pass-thru	28070	ISTIF Annual Authority Ctrl	10024810	DT INTERDEPARTMENTAL SERV	0207	DT REC 656 IT Support Services			17608	Dt Work Order Projects	17608	Dt Work Order Projects	486630	Exp Rec Fr Rec & Park (AAO)			29,941	29,941	-6,233	-6,233	23,708	23,708	0	29,941	-6,233	-6,233	23,708	23,708	0		

Dept Pair	Requesting	Performing	WO Ref ID	Dept ID	Dept ID Title	Fund	Fund Title	Project	Project Title	Activity	Activity Title	Activity Type ID	Activity Type	Authority Lvl 1	Authority Lvl 1 Title	Authority	Authority Title	Account	Account Title	Agency Use	Agency Use Title	FY 2025-26 Original	FY 2026-27 Rollover	FY 2026-27 Requesting Changes	FY 2026-27 Performing Changes	FY 2026-27 Requesting Proposal	FY 2026-27 Performing Proposal	FY 2026-27 Form Spread	FY 2027-28 Rollover	FY 2027-28 Requesting Changes	FY 2027-28 Performing Changes	FY 2027-28 Requesting Proposal	FY 2027-28 Performing Proposal	FY 2027-28 Form Spread	Requesting Comments	Performing Comments
REC-TIS	REC	TIS	TIS-TECHPROJ	207921	DT Adm IDS Pass-thru	28070	ISTIF Annual Authority Ctrl	10024810	DT INTERDEPARTMENTAL SERV	1185	DT Public Cloud			17608	Dt Work Order Projects	17608	Dt Work Order Projects	486630	Exp Rec Fr Rec & Park (AAO)			0	0	0	0	0	0	0	0	0	0	0	0	0		
REC-TIS	REC	TIS	TIS-TECHPROJ	207921	DT Adm IDS Pass-thru	28070	ISTIF Annual Authority Ctrl	10024810	DT INTERDEPARTMENTAL SERV	1293	DT REC SCCM and MDM Support			17608	Dt Work Order Projects	17608	Dt Work Order Projects	486630	Exp Rec Fr Rec & Park (AAO)			22,073	22,073	-12,267	-12,267	9,806	9,806	0	22,073	-12,267	-12,267	9,806	9,806	0		
REC-TIS	REC	TIS	TIS-TECHPROJ	207921	DT Adm IDS Pass-thru	28070	ISTIF Annual Authority Ctrl	10024810	DT INTERDEPARTMENTAL SERV	1335	DT City-wide Snowflake			17608	Dt Work Order Projects	17608	Dt Work Order Projects	486630	Exp Rec Fr Rec & Park (AAO)			20,000	20,000	18,500	18,500	38,500	38,500	0	20,000	18,500	18,500	38,500	38,500	0		
REC-TIS	REC	TIS	TIS-TECHPROJ	262666	REC Information Services	10080	GF Overhead-Recreation & Parks	10001738	RP Administration	0001	RP Administration			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	581140	DT Technology Projects			-72,014	-72,014	0	0	-72,014	-72,014	0	-72,014	0	0	-72,014	-72,014	0		
REC-TIS	REC	TIS	TIS-CITYWIDECLOUD	262666	REC Information Services	10080	GF Overhead-Recreation & Parks	10001738	RP Administration	0001	RP Administration			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	581142	DT Citywide Public Cloud			-20,000	-20,000	0	0	-20,000	-20,000	0	-20,000	0	0	-20,000	-20,000	0		
REG-REC	REG	REC	REC-GARDENER	150705	REC Park Support-General	10060	GF Work Order	10037101	RP WO REG	0001	REG WO			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	486610	Exp Rec Fr Regular Of Vstr AAO			6,000	6,000	0	0	6,000	6,000	0	6,000	0	0	6,000	6,000	0		
REG-REC	REG	REC	REC-GARDENER	232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	0001	RG Elections			10000	Operating	10000	Operating	581880	GF-Rec & Park-Gardener			-6,000	-6,000	0	0	-6,000	-6,000	0	-6,000	0	0	-6,000	-6,000	0		
WAR-REC	WAR	REC	REC-GARDENER	150705	REC Park Support-General	10060	GF Work Order	10033311	RP WO WAR	0001	Gardening - Labor			10002	Interdepartmental-Overhead	10002	Interdepartmental-Overhead	486780	Exp Rec Fr War Memorial (AAO)			198,668	198,668	0	0	198,668	198,668	0	198,668	0	0	198,668	198,668	0		
WAR-REC	WAR	REC	REC-GARDENER	232392	WAR War Memorial	14670	SR War Memorial-Operating	10026798	WM Public Art and Culture	0001	WM Public Art and Culture			10000	Operating	10000	Operating	581880	GF-Rec & Park-Gardener			-198,668	-198,668	0	0	-198,668	-198,668	0	-198,668	0	0	-198,668	-198,668	0		

RECREATION AND PARKS DEPARTMENT

ORGANIZATIONAL CHARTS - CURRENT STAFFING

January 2026

Total Budgeted FTE	Total Filled FTE
1030.3	860.1

Sources: Budgeted = Eturn file downloaded 1/26/26 and using FY26 FTEs; Filled = PeopleSoft Salary & Fringe Report Pay Period End Date 1/2/26.

RECREATION AND PARKS DEPARTMENT

OVERVIEW (CURRENT STAFFING)

REC ADMINISTRATION

Title	Budgeted FTE	Filled FTE
0922 Manager I	1.0	1.0
0953 Deputy Director III	1.0	1.0
0954 Deputy Director IV	2.0	2.0
0964 Department Head IV	1.0	1.0
1450 Executive Secretary I	1.0	1.0
Total	**6.0**	**6.0**

Total

Budgeted FTE	Filled FTE
69.3	64.0

COMMISSION LIAISON

Title	Budgeted FTE	Filled FTE
0923 Manager II	1.0	1.0
Total	**1.0**	**1.0**

CAPITAL & PLANNING

Title	Budgeted FTE	Filled FTE
0923 Manager II	1.0	1.0
0954 Deputy Director IV	1.0	1.0
1446 Secretary II	1.0	1.0
1654 Accountant III	1.0	1.0
1657 Accountant IV	1.0	1.0
1822 Administrative Analyst	1.0	1.0
1824 Principal Administrative Analyst	3.0	2.9
1825 Principal Administrative Analyst II	1.0	0.8
3374 Volunteer/Outreach Coordinator	1.0	
5291 Planner III	2.0	2.0
5506 Project Manager III	1.0	1.0
6335 Disability Access Coordinator	1.0	1.0
Total	**15.0**	**13.7**

PARTNERSHIPS

Title	Budgeted FTE	Filled FTE
0952 Deputy Director II	1.0	1.0
1823 Senior Administrative Analyst	2.0	2.0
1824 Principal Administrative Analyst	2.0	2.0
1825 Principal Administrative Analyst II	1.0	1.0
Total	**6.0**	**6.0**

PROPERTY, PERMITS, AND RESERVATIONS

Title	Budgeted FTE	Filled FTE
0922 Manager I	2.0	2.0
0953 Deputy Director III	1.0	1.0
1820 Junior Administrative Analyst	4.0	3.0
1822 Administrative Analyst	3.0	3.0
1823 Senior Administrative Analyst	4.0	3.8
1824 Principal Administrative Analyst	3.0	3.0
1844 Senior Management Assistant	0.5	1.0
3286 Recreation Coordinator	3.0	3.0
3302 Admission Attendant	1.8	1.6
Total	**22.3**	**21.4**

VOLUNTEER & COMMUNITY OUTREACH

Title	Budgeted FTE	Filled FTE
0922 Manager I	1.0	1.0
1314 Public Relations Officer	1.0	1.0
1827 Administrative Services Manager	1.0	1.0
3374 Volunteer/Outreach Coordinator	9.0	7.8
9770 Community Development Assistant	3.0	1.0
9772 Community Development Specialist	1.0	1.0
9774 Senior Community Development Specialist I	2.0	2.0
9775 Senior Community Development Specialist II	1.0	1.0
Total	**19.0**	**15.8**

ADMINISTRATION & FINANCE (SEE ATTACHED)

OPERATIONS (SEE ATTACHED)

RECREATION AND PARKS DEPARTMENT

ADMINISTRATION & FINANCE (CURRENT STAFFING)

GENERAL MANAGER

DIRECTOR OF ADMINISTRATION & FINANCE
1.0 0954 - DEPUTY DIRECTOR IV (BUDGETED IN REC ADMINISTRATION)

Total

Budgeted FTE	Filled FTE
64.5	54.9

Finance

Title	Budgeted FTE	Filled FTE
0932 Manager IV	1.0	1.0
1630 Account Clerk	1.0	1.0
1632 Senior Account Clerk	4.0	4.0
1654 Accountant III	3.0	1.0
1657 Accountant IV	1.0	1.0
1822 Administrative Analyst	3.0	2.0
1823 Senior Administrative Analyst	1.0	1.0
1824 Principal Administrative Analyst	1.0	1.0
1825 Principal Administrative Analyst II	1.0	1.0
Total	**16.0**	**13.0**

HR

Title	Budgeted FTE	Filled FTE
0932 Manager IV	3.0	3.0
1202 Personnel Clerk	1.0	1.0
1204 Senior Personnel Clerk	4.0	4.0
1222 Senior Payroll And Personnel Clerk	3.0	3.0
1224 Principal Payroll And Personnel Clerk	1.0	1.0
1241 Human Resources Analyst	6.0	5.0
1244 Senior Human Resources Analyst	5.0	2.0
1246 Principal Human Resources Analyst	3.0	3.0
1822 Administrative Analyst	1.0	1.0
1840 Junior Management Assistant	1.0	1.0
6130 Safety Analyst	0.5	1.0
6138 Industrial Hygienist	1.0	1.0
6139 Senior Industrial Hygienist	1.0	0.7
8602 Emergency Services Coord II	1.0	1.0
Total	**31.5**	**27.7**

IT

Title	Budgeted FTE	Filled FTE
0941 Manager VI	1.0	1.0
1043 IS Engineer-Senior	1.0	
1052 IS Business Analyst	1.0	1.0
1053 IS Business Analyst-Senior	1.0	1.0
1054 IS Business Analyst-Principal	1.0	1.0
1091 IT Operations Support Administrator I	1.0	1.0
1092 IT Operations Support Administrator II	1.0	1.0
1093 IT Operations Support Administrator III	2.0	2.0
1823 Senior Administrative Analyst	1.0	
Total	**10.0**	**8.0**

Purchasing

Title	Budgeted FTE	Filled FTE
0922 Manager I	1.0	1.0
1822 Administrative Analyst	1.0	1.0
1823 Senior Administrative Analyst	2.0	1.4
1932 Assistant Storekeeper	1.0	1.0
1950 Assistant Purchaser	1.0	1.0
Total	**6.0**	**5.4**

Equity

Title	Budgeted FTE	Filled FTE
0951 Deputy Director I	1	0.8
Total	**1**	**0.8**

RECREATION AND PARKS DEPARTMENT

RECREATION & COMMUNITY SVCS (CURRENT STAFFING)

GENERAL MANAGER

DIRECTOR OF OPERATIONS

SUPERINTENDENT OF RECREATION & COMMUNITY SERVICES - 1.0 0953 - DEPUTY DIRECTOR III (BUDGETED IN SPORTS & ATHLETICS)

Total	
Budgeted FTE	Filled FTE
172.5	134.4

COMMUNITY SVCS

Title	Budgeted FTE	Filled FTE
0922 Manager I	1.0	1.0
3278 Recreation Facility Assistant	3.0	1.3
3283 Recreation Specialist	10.5	10.5
3286 Recreation Coordinator	13.6	7.0
3289 Recreation Supervisor	3.0	2.0
Total	**31.1**	**21.8**

CULTURAL ARTS

Title	Budgeted FTE	Filled FTE
0922 Manager I	1.0	
2708 Custodian	1.0	1.0
3260 Crafts Instructor	2.0	1.0
3278 Recreation Facility Assistant	3.5	4.4
3283 Recreation Specialist	1.0	1.0
3286 Recreation Coordinator	10.0	7.0
3289 Recreation Supervisor	2.0	2.0
3370 Animal Care Attendant	1.0	1.0
3541 Curator I	2.0	2.0
3542 Curator II	3.0	2.7
3546 Curator IV	1.0	1.0
Total	**27.5**	**23.1**

AQUATICS

Title	Budgeted FTE	Filled FTE
0922 Manager I	1.0	1.0
3210 Swimming Instructor/Pool Lifeguard	19.0	15.5
3213 Aquatics Facility Assistant Supervisor	12.7	3.9
3215 Aquatics Facility Supervisor	8.0	8.0
3278 Recreation Facility Assistant	2.5	3.7
3283 Recreation Specialist	1.5	2.0
3286 Recreation Coordinator	12.0	11.0
3289 Recreation Supervisor	4.0	3.0
Total	**60.7**	**48.1**

OUTDOOR REC

Title	Budgeted FTE	Filled FTE
3278 Recreation Facility Assistant	0.5	
3283 Recreation Specialist	3.0	3.0
3286 Recreation Coordinator	3.0	3.0
3289 Recreation Supervisor	1.0	1.0
Total	**7.5**	**7.0**

Peace Parks & Pathways

Title	Budgeted FTE	Filled FTE
0922 Manager I	1.0	1.0
3283 Recreation Specialist	4.0	1.9
3286 Recreation Coordinator	3.0	
3374 Volunteer/Outreach Coordinator	2.0	2.0
Total	**10.0**	**4.9**

SPORTS & ATHLETICS

Title	Budgeted FTE	Filled FTE
0922 Manager I	1.0	1.0
3278 Recreation Facility Assistant	4.0	5.2
3286 Recreation Coordinator	15.0	12.0
3289 Recreation Supervisor	3.0	3.0
Total	**23.0**	**21.2**

CAMP MATHER

Title	Budgeted FTE	Filled FTE
2656 Chef	1.0	
Total	**1.0**	

SUPPORT SERVICES

Title	Budgeted FTE	Filled FTE
0923 Manager II	1.0	1.0
0953 Deputy Director III	1.0	1.0
1406 Senior Clerk	1.0	1.0
1822 Administrative Analyst	1.0	
3283 Recreation Specialist	4.5	2.9
3286 Recreation Coordinator	3.0	2.0
3302 Admission Attendant	0.3	0.4
Total	**11.8**	**8.3**

RECREATION AND PARKS DEPARTMENT

PARKS & OPEN SPACES (CURRENT STAFFING)

GENERAL MANAGER

DIRECTOR OF OPERATIONS

SUPERINTENDENT OF PARKS & OPEN SPACES - 1.0 0953 - DEPUTY DIRECTOR III (BUDGETED IN REC ADMINISTRATION)

Total

Budgeted FTE	Filled FTE
405.8	334.8

PARK SERVICE AREA 1

Title	Budgeted FTE	Filled FTE
0922 Manager I	2.0	2.0
2708 Custodian	17.3	15.7
2716 Custodial Assistant Supervisor	1.0	1.0
2718 Custodial Supervisor	1.0	0.9
3417 Gardener	25.0	22.0
3422 Park Section Supervisor	4.0	4.0
Total	**50.3**	**45.7**

PARK SERVICE AREA 2

Title	Budgeted FTE	Filled FTE
0922 Manager I	1.0	0.9
2708 Custodian	18.0	15.0
2716 Custodial Assistant Supervisor	1.0	1.0
2718 Custodial Supervisor	2.0	1.0
3417 Gardener	16.0	16.0
3422 Park Section Supervisor	3.0	3.0
7215 General Laborer Supervisor I	1.0	
Total	**42.0**	**36.9**

PARK SERVICE AREA 3

Title	Budgeted FTE	Filled FTE
0922 Manager I	1.0	1.0
2708 Custodian	13.0	12.0
2716 Custodial Assistant Supervisor	1.0	1.0
2718 Custodial Supervisor	2.0	2.0
3417 Gardener	20.0	18.0
3422 Park Section Supervisor	1.0	1.0
7215 General Laborer Supervisor I	1.0	1.0
Total	**39.0**	**36.0**

PARK SERVICE AREA 4

Title	Budgeted FTE	Filled FTE
0922 Manager I	2.0	1.0
2708 Custodian	9.3	8.2
2716 Custodial Assistant Supervisor	1.0	1.0
2718 Custodial Supervisor	1.0	1.0
3417 Gardener	18.8	18.0
3422 Park Section Supervisor	3.0	2.0
Total	**35.0**	**31.2**

PARK SERVICE AREA 5

Title	Budgeted FTE	Filled FTE
0922 Manager I	1.0	1.0
2708 Custodian	10.0	9.0
2716 Custodial Assistant Supervisor	1.0	
2718 Custodial Supervisor	1.0	1.0
3417 Gardener	15.0	15.0
3422 Park Section Supervisor	2.0	2.0
Total	**30.0**	**28.0**

PARK SERVICE AREA 6

Title	Budgeted FTE	Filled FTE
0922 Manager I	1.0	1.0
2708 Custodian	8.0	7.0
2716 Custodial Assistant Supervisor	2.0	2.0
2718 Custodial Supervisor	1.0	1.0
3417 Gardener	11.0	7.6
3422 Park Section Supervisor	2.0	2.0
Total	**25.0**	**20.6**

PARK SERVICE AREA 7

Title	Budgeted FTE	Filled FTE
2708 Custodian	3.5	3.0
2716 Custodial Assistant Supervisor	1.0	1.0
3417 Gardener	10.0	6.0
3422 Park Section Supervisor	1.5	2.0
7344 Carpenter	1.0	1.0
7346 Painter	1.0	0.2
7347 Plumber	1.0	1.0
7514 General Laborer	1.0	1.0
8208 Park Ranger	2.0	1.0
Total	**22.0**	**16.2**

NATURAL AREAS & IPM

Title	Budgeted FTE	Filled FTE
0922 Manager I	1.0	1.0
3417 Gardener	1.0	
3420 Natural Resource Specialist	8.0	8.0
3421 Chief Natrual Resource Specialist	1.0	1.0
3422 Park Section Supervisor	1.0	1.0
3424 Integrated Pest Management Specialist	3.0	3.0
3425 Senior Integrated Pest Management Specialist	1.0	1.0
5299 Planner IV-Environmental Review	1.0	1.0
Total	**17.0**	**16.0**

MARINA YACHT HARBOR

Title	Budgeted FTE	Filled FTE
0922 Manager I	1.0	1.0
1408 Principal Clerk	1.0	1.0
1820 Junior Administrative Analyst	1.0	1.0
1823 Senior Administrative Analyst	1.0	1.0
3232 Marina Assistant	5.0	4.0
3233 Marina Associate Manager	1.0	1.0
3417 Gardener	1.0	1.0
8208 Park Ranger	1.5	2.0
Total	**12.5**	**12.0**

GOLF

Title	Budgeted FTE	Filled FTE
3417 Gardener	36.0	33.9
3422 Park Section Supervisor	3.0	3.0
3424 Integrated Pest Management Specialist	1.0	0.4
3434 Arborist Technician	2.0	1.0
7328 Operating Engineer, Universal	1.0	1.0
7347 Plumber	3.0	2.0
7355 Truck Driver	5.0	5.0
7514 General Laborer	1.0	1.0
Total	**52.0**	**47.3**

TURF

Title	Budgeted FTE	Filled FTE
0922 Manager I	1.0	1.0
0923 Manager II	1.0	1.0
0953 Deputy Director III	1.0	1.0
3417 Gardener	16.0	15.2
3422 Park Section Supervisor	2.0	2.0
7328 Operating Engineer, Universal	1.0	1.0
Total	**22.0**	**21.2**

HORTICULTURAL APPRENTICESHIPS, MOBILE GARDENING, CUST RELIEF, & PARK SUPP GEN

Title	Budgeted FTE	Filled FTE
0922 Manager I	2.0	1.0
2708 Custodian	2.0	6.0
3286 Recreation Coordinator	5.0	4.0
3410 Apprentice Gardener	31.0	7.0
3417 Gardener	8.0	2.0
3420 Natural Resource Specialist	2.0	
3422 Park Section Supervisor	4.0	3.0
3434 Arborist Technician	1.0	
7346 Painter	1.0	
7347 Plumber	1.0	
7514 General Laborer	2.0	0.7
Total	**59.0**	**23.7**

RECREATION AND PARKS DEPARTMENT

OPERATIONS (CURRENT STAFFING)

Total	
Budgeted FTE	Filled FTE
318.3	272.1

GENERAL MANAGER

DIRECTOR OF OPERATIONS (BUDGETED IN TURF)

RECREATION & COMMUNITY SERVICES (SEE ATTACHED)

PARKS & OPEN SPACES (SEE ATTACHED)

ASSET MANAGEMENT

Title	Budgeted FTE	Filled FTE
0922 Manager I	1.0	1.0
1051 IS Business Analyst-Assistant	1.0	1.0
1053 IS Business Analyst-Senior	1.0	1.0
1822 Administrative Analyst	1.0	1.0
1823 Senior Administrative Analyst	1.0	
1824 Principal Administrative Analyst	1.0	
Total	**6.0**	**4.0**

PARK RANGERS

Title	Budgeted FTE	Filled FTE
0951 Deputy Director I	1.0	1.0
1704 Communications Dispatcher I	5.0	4.9
1822 Administrative Analyst	1.0	
8208 Park Ranger	54.0	40.2
8210 Head Park Ranger	8.0	6.0
Total	**69.0**	**52.1**

URBAN FORESTRY

Title	Budgeted FTE	Filled FTE
3417 Gardener	10.0	10.0
3422 Park Section Supervisor	2.0	2.0
3426 Forester	1.0	1.0
3434 Arborist Technician	10.0	9.0
3435 Urban Forestry Inspector	1.0	1.0
3436 Arborist Technician Supervisor I	3.0	2.3
3438 Arborist Technician Supervisor II	1.0	1.0
7514 General Laborer	4.0	4.0
Total	**32.0**	**30.3**

GOLDEN GATE PARK

Title	Budgeted FTE	Filled FTE
0923 Manager II	1.0	1.0
0931 Manager III	1.0	1.0
1823 Senior Administrative Analyst	1.5	1.0
2708 Custodian	10.0	8.9
2718 Custodial Supervisor	1.0	1.0
3302 Admission Attendant	3.0	2.9
3417 Gardener	60.8	56.3
3422 Park Section Supervisor	7.0	7.0
3428 Nursery Specialist	7.0	4.0
3430 Chief Nursery Specialist	2.0	2.0
7215 General Laborer Supervisor I	1.0	1.0
Total	**95.3**	**86.1**

STRUCTURAL MAINTENANCE

Title	Budgeted FTE	Filled FTE
0922 Manager I	1.0	1.0
0923 Manager II	1.0	1.0
0931 Manager III	1.0	1.0
0953 Deputy Director III	1.0	1.0
1823 Senior Administrative Analyst	2.0	2.0
5201 Junior Engineer	1.0	
5502 Project Manager I	2.0	2.0
5504 Project Manager II	1.0	1.0
7108 Heavy Equipment Operations Assistant Supervisor	1.0	1.0
7205 Chief Stationary Engineer	1.0	1.0
7208 Heavy Equipment Operations Supervisor	1.0	1.0
7213 Plumber Supervisor I	1.0	1.0
7226 Carpenter Supervisor I	1.0	1.0
7238 Electrician Supervisor I	1.0	1.0
7239 Plumber Supervisor II	1.0	1.0
7242 Painter Supervisor I	2.0	2.0
7262 Maintenance Planner	1.0	1.0
7272 Carpenter Supervisor II	1.0	1.0
7311 Cement Mason	3.0	3.0
7328 Operating Engineer, Universal	4.0	3.4
7334 Stationary Engineer	9.0	5.3
7335 Senior Stationary Engineer	2.0	2.0
7344 Carpenter	10.0	9.0
7345 Electrician	8.0	5.0
7346 Painter	10.0	10.0
7347 Plumber	9.0	8.6
7348 Steamfitter	2.0	1.9
7355 Truck Driver	15.0	14.0
7376 Sheet Metal Worker	3.0	1.4
7395 Ornamental Iron Worker	6.0	4.9
7514 General Laborer	9.0	6.0
9342 Ornamental Iron Worker Supervisor I	1.0	1.0
9343 Roofer	3.0	3.0
9344 Roofer Supervisor I	1.0	1.0
Total	**116.0**	**99.5**

RECREATION AND PARKS DEPARTMENT

ORGANIZATIONAL CHARTS - PROPOSED STAFFING

February 2026

Total Budgeted FTE	Total Filled FTE
1020.8	860.1

Sources: Proposed = Eturn file downloaded 1/21/26 and using FY26 FTEs; Filled = PeopleSoft Salary & Fringe Report Pay Period End Date 1/2/26.

RECREATION AND PARKS DEPARTMENT

OVERVIEW (CURRENT STAFFING)

REC ADMINISTRATION

Title	Budgeted FTE	Filled FTE
0922 Manager I	1.0	1.0
0953 Deputy Director III	1.0	1.0
0954 Deputy Director IV	2.0	2.0
0964 Department Head IV	1.0	1.0
1450 Executive Secretary I	1.0	1.0
Total	**6.0**	**6.0**

Total

Budgeted FTE	Filled FTE
68.8	64.0

COMMISSION LIAISON

Title	Budgeted FTE	Filled FTE
0923 Manager II	1.0	1.0
Total	**1.0**	**1.0**

CAPITAL & PLANNING

Title	Budgeted FTE	Filled FTE
0923 Manager II	1.0	1.0
0954 Deputy Director IV	1.0	1.0
1446 Secretary II	1.0	1.0
1654 Accountant III	1.0	1.0
1657 Accountant IV	1.0	1.0
1822 Administrative Analyst	1.0	1.0
1824 Principal Administrative Analyst	3.0	2.9
1825 Principal Administrative Analyst II	1.0	0.8
3374 Volunteer/Outreach Coordinator	1.0	
5291 Planner III	2.0	2.0
5506 Project Manager III	1.0	1.0
6335 Disability Access Coordinator	0.5	1.0
Total	**14.5**	**13.7**

PARTNERSHIPS

Title	Budgeted FTE	Filled FTE
0952 Deputy Director II	1.0	1.0
1823 Senior Administrative Analyst	2.0	2.0
1824 Principal Administrative Analyst	2.0	2.0
1825 Principal Administrative Analyst II	1.0	1.0
Total	**6.0**	**6.0**

PROPERTY, PERMITS, AND RESERVATIONS

Title	Budgeted FTE	Filled FTE
0922 Manager I	2.0	2.0
0953 Deputy Director III	1.0	1.0
1820 Junior Administrative Analyst	4.0	3.0
1822 Administrative Analyst	3.0	3.0
1823 Senior Administrative Analyst	4.0	3.8
1824 Principal Administrative Analyst	3.0	3.0
1844 Senior Management Assistant	0.5	1.0
3286 Recreation Coordinator	3.0	3.0
3302 Admission Attendant	1.8	1.6
Total	**22.3**	**21.4**

VOLUNTEER & COMMUNITY OUTREACH

Title	Budgeted FTE	Filled FTE
0922 Manager I	1.0	1.0
1314 Public Relations Officer	1.0	1.0
1827 Administrative Services Manager	1.0	1.0
3374 Volunteer/Outreach Coordinator	9.0	7.8
9770 Community Development Assistant	3.0	1.0
9772 Community Development Specialist	1.0	1.0
9774 Senior Community Development Specialist I	2.0	2.0
9775 Senior Community Development Specialist II	1.0	1.0
Total	**19.0**	**15.8**

ADMINISTRATION & FINANCE (SEE ATTACHED)

OPERATIONS (SEE ATTACHED)

RECREATION AND PARKS DEPARTMENT

ADMINISTRATION & FINANCE (CURRENT STAFFING)

Total	
Budgeted FTE	Filled FTE
64.5	55.1

GENERAL MANAGER

DIRECTOR OF ADMINISTRATION & FINANCE
1.0 0954 - DEPUTY DIRECTOR IV (BUDGETED IN REC ADMINISTRATION)

Finance

Title	Budgeted FTE	Filled FTE
0932 Manager IV	1.0	1.0
1630 Account Clerk	1.0	1.0
1632 Senior Account Clerk	4.0	4.0
1654 Accountant III	3.0	1.0
1657 Accountant IV	1.0	1.0
1822 Administrative Analyst	3.0	2.0
1823 Senior Administrative Analyst	1.0	1.0
1824 Principal Administrative Analyst	1.0	1.0
1825 Principal Administrative Analyst II	1.0	1.0
Total	**16.0**	**13.0**

HR

Title	Budgeted FTE	Filled FTE
0932 Manager IV	3.0	3.0
1202 Personnel Clerk	1.0	1.0
1204 Senior Personnel Clerk	4.0	4.0
1222 Senior Payroll And Personnel Clerk	3.0	3.0
1224 Principal Payroll And Personnel Clerk	1.0	1.0
1241 Human Resources Analyst	6.0	5.0
1244 Senior Human Resources Analyst	5.0	2.0
1246 Principal Human Resources Analyst	3.0	3.0
1820 Junior Administrative Analyst	1.0	1.0
1822 Administrative Analyst	1.0	1.0
1840 Junior Management Assistant	1.0	1.0
6130 Safety Analyst	0.5	1.0
6138 Industrial Hygienist	1.0	1.0
6139 Senior Industrial Hygienist	1.0	0.7
8602 Emergency Services Coord II	1.0	1.0
Total	**32.5**	**28.7**

IT

Title	Budgeted FTE	Filled FTE
0941 Manager VI	1.0	1.0
1042 IS Engineer-Journey	1.0	1.0
1043 IS Engineer-Senior	1.0	
1052 IS Business Analyst	1.0	1.0
1053 IS Business Analyst-Senior	1.0	1.0
1054 IS Business Analyst-Principal	1.0	1.0
1091 IT Operations Support Administrator I	1.0	1.0
1092 IT Operations Support Administrator II	1.0	1.0
1093 IT Operations Support Administrator III	2.0	2.0
1823 Senior Administrative Analyst	1.0	
Total	**11.0**	**9.0**

Purchasing

Title	Budgeted FTE	Filled FTE
0922 Manager I	1.0	1.0
1822 Administrative Analyst	1.0	1.0
1823 Senior Administrative Analyst	2.0	1.4
1938 Stores And Equipment Assistant Supervisor	1.0	1.0
Total	**5.0**	**4.4**

RECREATION AND PARKS DEPARTMENT

RECREATION & COMMUNITY SVCS (CURRENT STAFFING)

GENERAL MANAGER

DIRECTOR OF OPERATIONS

SUPERINTENDENT OF RECREATION & COMMUNITY SERVICES - 1.0 0953 - DEPUTY DIRECTOR III (BUDGETED IN SPORTS & ATHLETICS)

Total

Budgeted FTE	Filled FTE
170.5	135.2

COMMUNITY SVCS

Title	Budgeted FTE	Filled FTE
0922 Manager I	1.0	1.0
3278 Recreation Facility Assistant	3.0	1.3
3283 Recreation Specialist	10.5	10.5
3286 Recreation Coordinator	12.6	7.0
3289 Recreation Supervisor	3.0	2.0
Total	**30.1**	**21.8**

CULTURAL ARTS

Title	Budgeted FTE	Filled FTE
0922 Manager I	1.0	
2708 Custodian	1.0	1.0
3260 Crafts Instructor	2.0	1.0
3278 Recreation Facility Assistant	3.5	4.4
3283 Recreation Specialist	1.0	1.0
3286 Recreation Coordinator	10.0	7.0
3289 Recreation Supervisor	2.0	2.0
3370 Animal Care Attendant	1.0	1.0
3541 Curator I	2.0	2.0
3542 Curator II	3.0	2.7
3546 Curator IV	1.0	1.0
Total	**27.5**	**23.1**

AQUATICS

Title	Budgeted FTE	Filled FTE
0922 Manager I	1.0	1.0
3210 Swimming Instructor/Pool Lifeguard	18.0	15.5
3213 Aquatics Facility Assistant Supervisor	12.7	3.9
3215 Aquatics Facility Supervisor	8.0	8.0
3278 Recreation Facility Assistant	2.5	3.7
3283 Recreation Specialist	1.5	2.0
3286 Recreation Coordinator	12.0	11.0
3289 Recreation Supervisor	4.0	3.0
Total	**59.7**	**48.1**

OUTDOOR REC

Title	Budgeted FTE	Filled FTE
3278 Recreation Facility Assistant	0.5	
3283 Recreation Specialist	3.0	3.0
3286 Recreation Coordinator	3.0	3.0
3289 Recreation Supervisor	1.0	1.0
Total	**7.5**	**7.0**

Peace Parks & Pathways

Title	Budgeted FTE	Filled FTE
0922 Manager I	1.0	1.0
3283 Recreation Specialist	4.0	1.9
3286 Recreation Coordinator	3.0	
3374 Volunteer/Outreach Coordinator	2.0	2.0
Total	**10.0**	**4.9**

SPORTS & ATHLETICS

Title	Budgeted FTE	Filled FTE
0922 Manager I	1.0	1.0
3278 Recreation Facility Assistant	4.0	5.2
3286 Recreation Coordinator	15.0	12.0
3289 Recreation Supervisor	3.0	3.0
Total	**23.0**	**21.2**

CAMP MATHER

Title	Budgeted FTE	Filled FTE
2656 Chef	1.0	
Total	**1.0**	

SUPPORT SERVICES

Title	Budgeted FTE	Filled FTE
0922 Manager I	1.0	0.8
0923 Manager II	1.0	1.0
0953 Deputy Director III	1.0	1.0
1406 Senior Clerk	1.0	1.0
1822 Administrative Analyst	1.0	
3283 Recreation Specialist	3.5	2.9
3286 Recreation Coordinator	3.0	2.0
3302 Admission Attendant	0.3	0.4
Total	**11.8**	**9.1**

RECREATION AND PARKS DEPARTMENT

PARKS & OPEN SPACES (CURRENT STAFFING)

GENERAL MANAGER

DIRECTOR OF OPERATIONS

SUPERINTENDENT OF PARKS & OPEN SPACES - 1.0 0953 - DEPUTY DIRECTOR III (BUDGETED IN REC ADMINISTRATION)

Total

Budgeted FTE	Filled FTE
401.8	333.8

PARK SERVICE AREA 1

Title	Budgeted FTE	Filled FTE
0922 Manager I	2.0	2.0
2708 Custodian	17.3	15.7
2716 Custodial Assistant Supervisor	1.0	1.0
2718 Custodial Supervisor	1.0	0.9
3417 Gardener	25.0	22.0
3422 Park Section Supervisor	4.0	4.0
Total	**50.3**	**45.7**

PARK SERVICE AREA 2

Title	Budgeted FTE	Filled FTE
0922 Manager I	1.0	0.9
2708 Custodian	18.0	15.0
2716 Custodial Assistant Supervisor	1.0	1.0
2718 Custodial Supervisor	2.0	1.0
3417 Gardener	16.0	16.0
3422 Park Section Supervisor	3.0	3.0
7215 General Laborer Supervisor I	1.0	
Total	**42.0**	**36.9**

PARK SERVICE AREA 3

Title	Budgeted FTE	Filled FTE
0922 Manager I	1.0	1.0
2708 Custodian	13.0	12.0
2716 Custodial Assistant Supervisor	1.0	1.0
2718 Custodial Supervisor	2.0	2.0
3417 Gardener	20.0	18.0
3422 Park Section Supervisor	2.0	2.0
7215 General Laborer Supervisor I	1.0	1.0
Total	**40.0**	**37.0**

PARK SERVICE AREA 4

Title	Budgeted FTE	Filled FTE
0922 Manager I	2.0	1.0
2708 Custodian	9.3	8.2
2716 Custodial Assistant Supervisor	1.0	1.0
2718 Custodial Supervisor	1.0	1.0
3417 Gardener	18.8	18.0
3422 Park Section Supervisor	3.0	2.0
Total	**35.0**	**31.2**

PARK SERVICE AREA 5

Title	Budgeted FTE	Filled FTE
0922 Manager I	1.0	1.0
2708 Custodian	10.0	9.0
2716 Custodial Assistant Supervisor	1.0	
2718 Custodial Supervisor	1.0	1.0
3417 Gardener	15.0	15.0
3422 Park Section Supervisor	2.0	2.0
Total	**30.0**	**28.0**

PARK SERVICE AREA 6

Title	Budgeted FTE	Filled FTE
0922 Manager I	1.0	1.0
2708 Custodian	8.0	7.0
2716 Custodial Assistant Supervisor	2.0	2.0
2718 Custodial Supervisor	1.0	1.0
3417 Gardener	11.0	7.6
3422 Park Section Supervisor	2.0	2.0
Total	**25.0**	**20.6**

PARK SERVICE AREA 7

Title	Budgeted FTE	Filled FTE
2708 Custodian	3.5	3.0
2716 Custodial Assistant Supervisor	1.0	1.0
3417 Gardener	10.0	6.0
3422 Park Section Supervisor	1.5	2.0
7344 Carpenter	1.0	1.0
7346 Painter	1.0	0.2
7347 Plumber	1.0	1.0
7514 General Laborer	1.0	1.0
8208 Park Ranger	2.0	1.0
Total	**22.0**	**16.2**

NATURAL AREAS & IPM

Title	Budgeted FTE	Filled FTE
0922 Manager I	1.0	1.0
3417 Gardener	1.0	
3420 Natural Resource Specialist	8.0	8.0
3421 Chief Natrual Resource Specialist	1.0	1.0
3422 Park Section Supervisor	1.0	1.0
3424 Integrated Pest Management Specialist	3.0	3.0
3425 Senior Integrated Pest Management Specialist	1.0	1.0
5299 Planner IV-Environmental Review	1.0	1.0
Total	**17.0**	**16.0**

MARINA YACHT HARBOR

Title	Budgeted FTE	Filled FTE
0922 Manager I	1.0	1.0
1408 Principal Clerk	1.0	1.0
1820 Junior Administrative Analyst	1.0	1.0
1823 Senior Administrative Analyst	1.0	1.0
3232 Marina Assistant	5.0	4.0
3233 Marina Associate Manager	1.0	1.0
3417 Gardener	1.0	1.0
8208 Park Ranger	1.5	2.0
Total	**12.5**	**12.0**

GOLF

Title	Budgeted FTE	Filled FTE
0922 Manager I	1.0	1.0
3417 Gardener	36.0	33.9
3422 Park Section Supervisor	3.0	3.0
3424 Integrated Pest Management Specialist	1.0	0.4
3434 Arborist Technician	2.0	1.0
7328 Operating Engineer, Universal	1.0	1.0
7347 Plumber	3.0	2.0
7355 Truck Driver	5.0	5.0
7514 General Laborer	1.0	1.0
Total	**53.0**	**48.3**

TURF

Title	Budgeted FTE	Filled FTE
0923 Manager II	1.0	1.0
0953 Deputy Director III	1.0	1.0
3417 Gardener	16.0	15.2
3422 Park Section Supervisor	2.0	2.0
7328 Operating Engineer, Universal	1.0	1.0
Total	**21.0**	**20.2**

HORTICULTURAL APPRENTICESHIPS, MOBILE GARDENING, CUST RELIEF, & PARK SUPP GEN

Title	Budgeted FTE	Filled FTE
0922 Manager I	2.0	1.0
1839 Water Conservation Administrator	1.0	
2708 Custodian	2.0	6.0
3286 Recreation Coordinator	5.0	4.0
3410 Apprentice Gardener	26.0	6.0
3417 Gardener	8.0	2.0
3420 Natural Resource Specialist	2.0	
3422 Park Section Supervisor	3.0	2.0
3434 Arborist Technician	1.0	
7346 Painter	1.0	
7347 Plumber	1.0	
7514 General Laborer	2.0	0.7
Total	**54.0**	**21.7**

RECREATION AND PARKS DEPARTMENT

OPERATIONS (CURRENT STAFFING)

GENERAL MANAGER

DIRECTOR OF OPERATIONS (BUDGETED IN TURF)

RECREATION & COMMUNITY SERVICES (SEE ATTACHED)

PARKS & OPEN SPACES (SEE ATTACHED)

Total

Budgeted FTE	Filled FTE
312.3	272.1

ASSET MANAGEMENT

Title	Budgeted FTE	Filled FTE
0922 Manager I	1.0	1.0
1051 IS Business Analyst-Assistant	1.0	1.0
1053 IS Business Analyst-Senior	1.0	1.0
1822 Administrative Analyst	1.0	1.0
1824 Principal Administrative Analyst	1.0	
Total	**5.0**	**4.0**

PARK RANGERS

Title	Budgeted FTE	Filled FTE
0922 Manager I	2.0	1.0
0951 Deputy Director I	1.0	1.0
1704 Communications Dispatcher I	5.0	4.9
1822 Administrative Analyst	1.0	
8208 Park Ranger	50.0	40.2
8210 Head Park Ranger	8.0	6.0
Total	**67.0**	**53.1**

URBAN FORESTRY

Title	Budgeted FTE	Filled FTE
3417 Gardener	10.0	10.0
3422 Park Section Supervisor	2.0	2.0
3426 Forester	1.0	1.0
3434 Arborist Technician	10.0	9.0
3435 Urban Forestry Inspector	1.0	1.0
3436 Arborist Technician Supervisor I	3.0	2.3
3438 Arborist Technician Supervisor II	1.0	1.0
7514 General Laborer	4.0	4.0
Total	**32.0**	**30.3**

GOLDEN GATE PARK

Title	Budgeted FTE	Filled FTE
0923 Manager II	1.0	1.0
0931 Manager III	1.0	1.0
1823 Senior Administrative Analyst	1.5	1.0
2708 Custodian	10.0	8.9
2718 Custodial Supervisor	1.0	1.0
3302 Admission Attendant	3.0	2.9
3417 Gardener	60.8	56.3
3422 Park Section Supervisor	7.0	7.0
3428 Nursery Specialist	7.0	4.0
3430 Chief Nursery Specialist	2.0	2.0
7215 General Laborer Supervisor I	1.0	1.0
Total	**95.3**	**86.1**

STRUCTURAL MAINTENANCE

Title	Budgeted FTE	Filled FTE
0922 Manager I	1.0	1.0
0923 Manager II	1.0	1.0
0931 Manager III	1.0	1.0
0953 Deputy Director III	1.0	1.0
1823 Senior Administrative Analyst	2.0	2.0
5201 Junior Engineer	1.0	
5502 Project Manager I	2.0	2.0
5504 Project Manager II	1.0	1.0
7108 Heavy Equipment Operations Assistant Supervisor	1.0	1.0
7205 Chief Stationary Engineer	1.0	1.0
7208 Heavy Equipment Operations Supervisor	1.0	1.0
7213 Plumber Supervisor I	1.0	1.0
7226 Carpenter Supervisor I	1.0	1.0
7238 Electrician Supervisor I	1.0	1.0
7239 Plumber Supervisor II	1.0	1.0
7242 Painter Supervisor I	2.0	2.0
7262 Maintenance Planner	1.0	1.0
7272 Carpenter Supervisor II	1.0	1.0
7311 Cement Mason	3.0	3.0
7328 Operating Engineer, Universal	4.0	3.4
7334 Stationary Engineer	8.0	5.3
7335 Senior Stationary Engineer	2.0	2.0
7344 Carpenter	9.0	8.0
7345 Electrician	8.0	5.0
7346 Painter	10.0	10.0
7347 Plumber	9.0	8.6
7348 Steamfitter	2.0	1.9
7355 Truck Driver	15.0	14.0
7376 Sheet Metal Worker	3.0	1.4
7395 Ornamental Iron Worker	5.0	4.9
7514 General Laborer	9.0	6.0
9342 Ornamental Iron Worker Supervisor I	1.0	1.0
9343 Roofer	3.0	3.0
9344 Roofer Supervisor I	1.0	1.0
Total	**113.0**	**98.5**