

APPROVED
MAY 02 2024

**BOARD OF RECREATION
AND PARK COMMISSIONERS**

BOARD REPORT

NO. 24-087

DATE May 02, 2024

C.D. Various

BOARD OF RECREATION AND PARK COMMISSIONERS

SUBJECT: TRANSFER OF APPROPRIATION FROM UNRESERVED AND UNDESIGNATED FUND BALANCE IN FUND 302 TO VARIOUS ACCOUNTS IN THE DEPARTMENT OF RECREATION AND PARKS

B. Aguirre _____ C. Stoneham _____

B. Jones _____ C. Santo Domingo _____

M. Rudnick _____ *N. Williams NDW

General Manager

Approved X

Disapproved _____

Withdrawn _____

RECOMMENDATIONS

1. Adopt the Resolution attached hereto as Attachment 1 authorizing the transfer of appropriations within Recreation and Parks Fund 302, Department 88 as follows:

FROM:

Unreserved and Undesignated Fund Balance (UUFB) \$11,000,000.00

TO:

Account 1070 – Salaries, As-Needed \$ 9,500,000.00

Account 6020 – Operating Supplies \$ 1,500,000.00

TOTAL **\$ 11,000,000.00**

2. Authorize the Department of Recreation and Park's (RAP) General Manager, Chief Accounting Employee, or designee to make technical corrections as necessary, consistent with the intent of this Report.

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SUMMARY

RAP anticipates additional appropriations are needed for the following accounts in the following amount: Salaries, As-Needed (\$9,500,000.00) and Operating Supplies, (\$1,500,000.00).

A transfer to Salaries, As-Needed is needed to reimburse and reconcile costs incurred by RAP to support Summer Night Lights (SNL) programming for the last two fiscal years, preparing for upcoming seasonal programming (e.g., Aquatics, Summer Camp) and to react promptly to unforeseen events (e.g., extreme weather, arrival of asylum seekers). Due to unfilled full-time positions, there was a higher than usual need for As-Needed staffing.

A transfer to Operating Supplies is needed to procure various supplies for the upcoming summer season including food for SNL, summer camp T-shirts, etc.

FISCAL IMPACT

The transfers between accounts within Fund 302 are for budgetary adjustments that have a net zero impact on RAP's General Fund.

STRATEGIC PLAN INITIATIVES AND GOALS

Approval of this Report advances RAP's Strategic Plan by supporting:

Goal No. 2: Offer Affordable and Equitable Recreational Programming

Outcome No. 1: Improved health and social equity for young Angelenos

Key Metric: Number of youth participants in sports and fitness programs

Result: Increased participation in youth sports, fitness and aquatics programs by removing barriers to enrollment, specifically in low-income communities of color

Goal No. 6: Build Financial Strength & Innovative Partnerships

Outcome No. 1: RAP's operating budget meets the needs of the park system for all Angelenos

This Report was prepared by Noel Williams, Chief Financial Officer, Finance Division.

ATTACHMENT:

1) Resolution

RESOLUTION NO. _____

WHEREAS, Department of Recreation and Park (RAP) anticipates additional appropriations are needed for the following accounts in the following amount: Salaries, As-Needed (\$9,500,000.00) and Operating Supplies, (\$1,500,000.00); and

WHEREAS, a transfer to Salaries, As-Needed is needed to reimburse and reconcile costs incurred by RAP to support Summer Night Lights (SNL) programming for the last two fiscal years, preparing for upcoming seasonal programming (e.g. Aquatics, Summer Camp) and to react promptly to unforeseen events (e.g. extreme weather, arrival of asylum seekers); and

WHEREAS, a transfer to Operating Supplies is needed to procure various supplies for the upcoming summer season including food for SNL, summer camp T-shirts, etc.; and

NOW, THEREFORE, BE IT RESOLVED, that the Board of Recreation and Parks Commissioners (Board) authorizes the appropriation from Fund 302, Department 88 as follows:

FROM:

Unreserved and Undesignated Fund Balance (UUFB) \$11,000,000.00

TO:

Account 1070 – Salaries, As-Needed\$9,500,000.00

Account 6020 – Operating Supplies\$1,500,000.00

Total \$11,000,000.00

BE IT FURTHER RESOLVED, that the Board authorizes RAP’s General Manager, Chief Accounting Employee, or their respective designee to make technical corrections as necessary to the transaction referenced herein to carry out the intent of the transfers.

I HEREBY CERTIFY, that the foregoing is a full, true and correct copy of a Resolution adopted by the Board of Recreation and Park Commissioners of the City of Los Angeles at its Regular Meeting held on May 2, 2024 (Board Report No. _____).

TAKISHA SARDIN, BOARD SECRETARY

RESOLUTION NO. _____