

APPROVED

JUNE 18 2020

BOARD OF RECREATION AND PARK COMMISSIONERS

BOARD REPORT

NO. 20-098

DATE June 18, 2020

C.D. ALL

BOARD OF RECREATION AND PARK COMMISSIONERS

SUBJECT: REIMBURSEMENT OF SALARIES AND RELATED EXPENSES FROM THE MUNICIPAL RECREATION PROGRAM FUND, SPECIAL ACCOUNTS AND GRANT FUND ACCOUNTS FOR FISCAL YEAR 2020-2021

AP Diaz	_____	S. Pina-Cortez	_____
H. Fujita	_____	C. Santo Domingo	_____
V. Israel	_____	*N. Williams	<u>now</u>

N. Williams

 General Manager

Approved X Disapproved _____ Withdrawn _____

RECOMMENDATIONS

Authorize the City Controller to reimburse the Department of Recreation and Parks' (RAP) budgetary accounts for salaries and related expenses by transfer of expenditures from RAP's budgetary accounts to the appropriate Recreation and Parks Grant Fund accounts, Departmental Capital Improvement accounts, other Special Accounts, City General Fund Capital accounts for RAP projects, and the Recreation and Parks Municipal Recreation Program (MRP) Fund for Fiscal Year 2020-2021.

SUMMARY

Fees are collected from participants to pay for programming in sports, classes, childcare, camping, special events, and additional hours of operation on a facility-by-facility basis. The salaries for RAP staff that run these programs are paid initially from RAP's operating budget. Adoption of this recommendation will authorize RAP's Chief Accounting Employee to request the City Controller to reimburse RAP's budgetary accounts. Reimbursement comes from the MRP accounts into which the fees are deposited. RAP also has special accounts for designated purposes which reimburse RAP's budgetary accounts for expenditures.

RAP manages many capital improvement projects and grant programs which provide funds for salaries and related expenses. These funds are used to employ personnel who administer these projects. In addition, many of these capital projects are constructed and/or installed by RAP forces. Their salaries and related expenses are paid from RAP's budgetary accounts. It is necessary to transfer these expenditures to the appropriate accounts on a periodic basis so that RAP's budgetary accounts are not overspent. Adoption of the above recommendation will avoid the necessity of many separate Board of Recreation and Park Commissioners actions.

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FISCAL IMPACT

RAP's General Fund would be depleted without reimbursement of expenses from the Recreation and Parks Grant Fund accounts, Departmental Capital Improvement accounts, other Special Accounts, City General Fund Capital accounts for RAP projects, and the Recreation and Parks Municipal Recreation Program Fund that should actually be charged for these expenses.

STRATEGIC PLAN INITIATIVES AND GOALS

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

Goal No. 7: Maintain a Diverse and Dynamic Workforce

Result: Development and retention of a workforce that meets the park system's public service and management needs.

This Report was prepared by Noel D. Williams, Chief Financial Officer, Finance and Administrative Services Division.