RECOMMENDATION:

That the Board adopt a Resolution authorizing the City Controller to reimburse the Department’s budgetary accounts for salaries and related expenses by transfer of expenditures from the Department’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 Departmental projects, and the Recreation and Parks Municipal Recreation Program (MRP) Fund for Fiscal Year 2013-2014.

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 staff that run these programs are paid initially from the Department’s operating budget. Adoption of this resolution will authorize the Chief Accounting Employee to request the Controller to reimburse the Department’s budgetary accounts. Reimbursement comes from the MRP accounts into which the fees are deposited.

The Department 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 Department forces. Their salaries and related expenses are paid from the Department’s budgetary accounts. It is necessary to transfer these expenditures to the appropriate accounts on a periodic basis so that the Department’s budgetary accounts are not overspent. The yearly resolution will avoid the necessity of many separate Board actions.
FISCAL IMPACT STATEMENT:
The Department'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 Departmental projects, and the Recreation and Parks Municipal Recreation Program Fund that should actually be charged for these expenses.

This report was prepared by Noel D. Williams, Chief Management Analyst, Finance Division.