

APPROVED

Jan 15 2026

BOARD OF RECREATION AND PARK COMMISSIONERS

BOARD REPORT

NO. 26-002

DATE January 15, 2026

C.D. Various

BOARD OF RECREATION AND PARK COMMISSIONERS

SUBJECT: 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Withdrawn _____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 appropriations from Unreserved and Undesignated Fund Balance in Fund 302, Department 88, to various accounts in the Department of Recreation and Parks as follows:

FROM:

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

TO:

Account 1070 – Salaries, As-Needed \$10,000,000.00

Account 1090 – Overtime \$800,000.00

Account 1100 – Hiring Hall Salaries \$100,000.00

Account 3310 – Transportation \$100,000.00

TOTAL \$11,000,000.00

2. Authorize the Department of Recreation and Parks (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

Budgeted funds appropriated to RAP that are uncommitted or unencumbered at the end of the Fiscal Year (FY) revert to RAP's UUFB. UUFB funds are also made available due to disencumbered items from prior years, residuals due to discounts later received, items not delivered, transfers from other city entities and special funds, and closing of inactive accounts, etc.

RAP anticipates additional appropriations are needed in the following accounts: Salaries, As-Needed (\$10,000,000), Overtime (\$800,000), Hiring Hall Salaries (\$100,000) and Transportation (\$100,000).

A transfer to Salaries, As-Needed account, Overtime General account, and Hiring Hall Salaries account are required to pay for the cost incurred by RAP to react promptly to emergency situations, shelter activations, extreme weather response, and safety compliance as well as other unexpected or unbudgeted service needs. Additional funding is also needed to support operations as a whole and preparation for seasonal programming (e.g., PlayLA and Summer Camp). Appropriation of funds are also needed to provide cash flow for grant-funded or special fund programs, which may be reimbursed at a later date. Furthermore, due to lack of unfilled full-time positions, there has been a need for additional part-time staffing to meet the operational needs of the Department.

Additional appropriation of funds is requested in the Transportation account due to employee use of personal vehicles when reporting to various work locations and the mileage payments require to be made pursuant to Labor Contracts.

FISCAL IMPACT

The additional appropriations within Fund 302 are for a budgetary adjustment with a net zero impact on RAP's General Fund.

This Report was prepared by Jomari Agustin, Management Assistant, and reviewed by Ray Tadrisi, Senior Management Analyst I, Finance Division.

ATTACHMENT:

1) Resolution

RESOLUTION NO. _____

WHEREAS, the Department of Recreation and Parks (RAP) anticipates additional appropriations are needed in the following accounts: Salaries, As-Needed (\$10,000,000), Overtime (\$800,000), Hiring Hall Salaries (\$100,000) and Transportation (\$100,000); and

WHEREAS, a transfer to Salaries, As-Needed account, Overtime General account, and Hiring Hall Salaries account are required to pay for the cost incurred by RAP to react promptly to emergency situations, shelter activations, extreme weather response, and safety compliance as well as other unexpected or unbudgeted service needs. Additional funding is also needed to support operations as a whole and preparation for seasonal programming (e.g., PlayLA and Summer Camp). Appropriation of funds are also needed to provide cash flow for grant-funded or special fund programs, which may be reimbursed at a later date. Furthermore, due to lack of unfilled full-time positions, there has been a need for additional part-time staffing to meet the operational needs of the Department; and

WHEREAS, additional appropriation of funds is requested in the Transportation account due to employee use of personal vehicles when reporting to various work locations and the mileage payments require to be made pursuant to Labor Contracts.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Recreation and Park Commissioners (Board), authorizes the appropriations from Unreserved and Undesignated Fund Balance in Fund 302, Department 88, to various accounts in the Department of Recreation and Parks as follows:

FROM:

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

Account 1070 – Salaries, As-Needed	\$10,000,000.00
Account 1090 – Overtime	\$800,000.00
Account 1100 – Hiring Hall Salaries	\$100,000.00
Account 3310 – Transportation	<u>\$100,000.00</u>
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 transfer.

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 Meeting held on January 15, 2026 (Board Report No. xx-xxx).

TAKISHA SARDIN, BOARD SECRETARY

RESOLUTION NO. _____