

APPROVED

Jan 15 2026

BOARD OF RECREATION
AND PARK COMMISSIONERS

BOARD REPORT

NO. 26-003

DATE January 15, 2026

C.D. 4

BOARD OF RECREATION AND PARK COMMISSIONERS

SUBJECT: APPROPRIATION FROM UNRESERVED AND UNDESIGNATED FUND BALANCE IN FUND 302 TO CONTRACTUAL SERVICES ACCOUNT 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Approved X Disapproved Withdrawn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 contractual services account in the Department of Recreation and Parks as follows:

FROM:

Unreserved and Undesignated Fund Balance (UUFB) \$58,555.00

TO:

Account 3040 – Contractual Services \$58,555.00

TOTAL \$58,555.00

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.

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,

BOARD REPORT

PG. 2 NO. 26-003

etc.

On June 24th, 2025, the City Council authorized (C.F. 25-0672) transfer of \$58,555 from AB1290 Fund (CD 4 Redevelopment Projects – Services) to RAP for tree maintenance and dead bush removal efforts at Wattles Garden Park in Council District 4.

The funding was diverted to the UUFB at the end of prior fiscal year. RAP needs to appropriate the fund from UUFB to Fund 302 Department 88, Account No. 3040 to be able to pay for services requested.

FISCAL IMPACT

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

This Report was prepared by Ray Tadrisi, Senior Management Analyst I, Finance Division.

ATTACHMENT:

- 1) Resolution

RESOLUTION NO. _____

WHEREAS, budgeted funds appropriated to Department of Recreation and Park (RAP) that are uncommitted or unencumbered at the end of the Fiscal Year (FY) revert to RAP's Unreserved and Undesignated Fund Balance (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.; and

WHEREAS, on June 24th, 2025, the City Council authorized (C.F. 25-0672) transfer of \$58,555 from AB1290 Fund (CD 4 Redevelopment Projects – Services) to RAP for tree maintenance and dead bush removal efforts at Wattles Garden Park in Council District 4; and

WHEREAS, the funding was diverted to the UUFB at the end of prior fiscal year. RAP needs to appropriate the fund from UUFB to Fund 302 Department 88, Account No. 3040 to be able to pay for services requested.

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 Contractual Services account in the Department of Recreation and Parks as follows:

FROM:

| | |
|---|-------------|
| Unreserved and Undesignated Fund Balance (UUFB) | \$58,555.00 |
|---|-------------|

TO:

| | |
|-------------------------------------|--------------------|
| Account 3040 – Contractual Services | <u>\$58,555.00</u> |
|-------------------------------------|--------------------|

| | |
|-------|-------------|
| TOTAL | \$58,555.00 |
|-------|-------------|

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. _____).

TAKISHA SARDIN, BOARD SECRETARY

RESOLUTION NO. _____