

APPROVED
JUN 07 2006

REPORT OF GENERAL MANAGER

NO. 06-158

DATE June 7, 2006

**BOARD OF RECREATION
and PARK COMMISSIONERS**

C.D. All

BOARD OF RECREATION AND PARK COMMISSIONERS

SUBJECT: REIMBURSEMENT OF SALARIES AND RELATED EXPENSES FROM THE MUNICIPAL RECREATION PROGRAM FUND AND GRANT FUND - RESOLUTION FOR FISCAL YEAR 2006-2007

J. Combs _____	J. Kolb _____
H. Fujita _____	*F. Mok <u>Sm.</u>
S. Huntley _____	K. Regan _____
B. Jensen _____	M. Shull _____

Robert H. Jensen (for)
General Manager

Approved

Disapproved _____

Withdrawn _____

RECOMMENDATION:

That the Board adopt a Resolution authorizing the City Controller to transfer expenditures for salaries and related expenses from the Department's budgetary accounts to the appropriate Recreation and Parks Grant Fund accounts, Department Capital Improvement accounts, other Special Accounts, City General Fund Capital accounts for Departmental projects and to the Recreation and Parks Municipal Sports Account (commonly called the Municipal Recreation Program Fund), for Fiscal Year 2006-2007.

SUMMARY:

Fees are collected from participants to pay for additional programming in sports, classes, childcare, camping, special events, and additional hours of operation on a facility-by-facility basis. The salaries of the staff who 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 Municipal Recreation Program 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

REPORT OF GENERAL MANAGER

PG. 2

NO. 06-158

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. This yearly resolution will avoid the necessity of many separate Board actions.

FISCAL IMPACT STATEMENT:

The General Fund would be overdrawn without reimbursements of expenses from the Municipal Recreation Program Fund and various grant sources that should actually be charged for these expenses.

Report prepared by Rose Reyes, Departmental Chief Accountant, Finance Division, Accounting Section.