



2016 APPROVED ANNUAL BUDGET

For the Fiscal Year January 1, 2016 – December 31, 2016

Commission Approved December 16, 2015

Prepared by

Juan C. Martinez, Director of Finance

And

Department Directors, Managers, and Supervisors



Officers

Mr. Kenneth L. Riche, Jr., Chairman

Mr. Verge S. Ausberry, Jr., Vice Chairman

Mr. Larry Selders, Treasurer

Carolyn McKnight, Superintendent and Ex-Officio Secretary

Commissioners

Mr. Carlos Sam

Mr. Lloyd H. Benson II

Mr. John Taylor

Ms. Laurie Marien

Mr. Davis Rhorer

Ms. Evelyn Ware-Jackson

Introduction

November 18, 2015

TO THE CITIZENS OF EAST BATON ROUGE PARISH, AND THE RECREATION AND PARK COMMISSION FOR THE PARISH OF EAST BATON ROUGE:

Ladies and Gentlemen:

Enclosed is the 2016 budget for BREC. The foundation of this budget continues to be built on BREC's guiding principles of ensuring that our resources are used to contribute to a healthier, more vibrant community by providing exceptional parks, open spaces and recreation experiences for all of East Baton Rouge Parish.

Recognizing that we have a duty to be good stewards of public property, we have examined all areas of our organization for efficiencies and challenged ourselves to improve the quality of our programs as we work toward increasing attendance and the overall health and wellness of our community. We have also examined our fee schedule to make sure that our programs remain a good value for the community while being competitive in the market. Enclosed are proposed fee increases for the following departments: Aquatics, Athletics, Golf, Outdoor Adventure, Tennis, Therapeutics, and the Zoo.

Estimated revenues including ad valorem taxes and user fees and available fund balance are sufficient to cover the estimated expenditures for the upcoming year.

In an effort to better capture total costs of operating programs, activities, and departments, we have now fully allocated fringe benefit expenses to the corresponding program/department. Additionally to create more transparency and a better understanding of our financial statements, we have eliminated a significant number of internal transfers. After voter approval of millages that funds the Capital Improvement Program in April 2014, we are scheduled to have many exciting ribbon cutting and ground breakings this year. Renovations are underway on adding air conditioning at many of our recreation centers, Liberty Lagoon will be expanding and adding a double flowrider feature, and the opening of the Knock Knock Children's Museum is scheduled for late 2016.



This budget will act as a working tool to keep us on a sound fiscal course as, together with the community, as we implement steps recommended by the strategic plan as well as new standards identified by the accreditation organization.

As you review this 2016 budget, please know that we are committed to working closely with the Commission to answer any questions that you may have and to address any issues that may arise. We thank you for your guidance and input.



Budgetary Structure

The financial transactions of BREC are budgeted and recorded in individual funds categorized as Governmental Fund Types. The funds of the Commission are described as follows:

General Fund

The General Fund is the general operating fund of the Commission and is used to account for the operations traditionally associated with BREC that are not accounted for in another fund. General Fund revenues and expenditures are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

Capital Improvement Fund

The purpose of this fund is to account for the financial resources to be used for the acquisition or construction of major capital facilities and infrastructure for general government activities. The 2016 funding is supported by a 10-year property tax millage that was renewed in April 2014. A summary of expenditures planned for 2016 is enclosed within this document.

Enhancement Special Revenue Fund

This is a new fund established in 2013 to account for the receipts of all proceeds from the *"Imagine Your Parks"* plan. The Special Revenue Fund is a "pass-through" fund used to distribute the tax revenues received from the *"Imagine Your Parks"* plan approved by the voters in November 2004 to the Enhancement Construction Fund, Enhancement Operating Fund and Debt Service Fund. The *"Imagine Your Parks"* property tax is a twenty year tax which will expire in 2024.

Enhancement Construction Fund

The fund was established to account for the activities of the *"Imagine Your Parks"* plan approved by the voters in November 2004. It accounts for all the construction projects funded by the current levy of 1.753 mills of the total 3.253 mills of property tax revenues dedicated to land acquisition and construction of park facilities.

Enhancement Operating Fund

The fund was established to account for operations and maintenance activities of the *"Imagine Your Parks"* plan. This fund receives the remaining 1.500 mills of the total 3.253 mills of tax revenues approved for *"Imagine*



Your Parks." The funds are used to improve the current level of park operations and provide the funding for the operation of new facilities constructed from the *"Imagine Your Parks"* plan.

Debt Service Fund

The fund accounts for debt service of \$31,000,000 Revenue Bonds, Series 2012A. The 2005 series with the exception of tiers 2013-2015, which were non-callable, was refinanced in 2012.

The fund accounts for debt service of \$13,000,000 Revenue Bonds, Series 2012B used to continue construction of the projects in the *"Imagine Your Parks"* plan.

Internal Service Funds

The purpose of these funds is to account for the financing of goods or services provided by one department or function to other departments or functions. Revenues are recognized in the accounting periods in which they are earned and become measurable; expenses are recognized in the account period in which they are incurred, if measurable. The Internal Service Funds contained in this section are the Risk Management Fund, Employee Benefit Fund, Unemployment Benefit Fund and Print Shop.

Budgetary Guidelines

The following guidelines were established to develop the 2016 budget. All departments met the following objectives:

Resolved, That the Commission approve the following:

- **Ad Valorem Tax Revenues were budgeted based on anticipated revenues to be received for the 2015 tax levy. The preliminary assessment numbers were provided by the East Baton Rouge Parish Assessor's Office. The revenue received from 2015 tax rolls will be the operating cash for the 2016 budget. Ad Valorem Tax Revenues will be adjusted based on information provided by the EBRP Assessor's Office in 2016 to accrue for the 2016 December tax levy.**
- **Provide funding for the following: cost of BREC's fleet and equipment replacement capital outlay plan and the implementation of the 10 year strategic plan.**



- Continue to evaluate administrative and program operational procedures to ensure the most efficient use of taxpayer dollars. Any changes to operational procedures or recreation programming are to be weighed carefully for any negative impacts to current levels of service provided to the public.
- Evaluate the new and improved facilities as envisioned in the "*Imagine Your Parks*" program to be opened and operated in the 2016 budget year to determine funding needs.
- Included as a part of the 2016 General Fund operating budget are the 3.3% merit pay increases for all eligible employees. Longevity increases were also funded and longevity increases will be given to all eligible staff.
- Provide funding for existing employee benefits according to information available from benefit providers. All employee and retiree benefits are funded at the contribution rates anticipated. Retirement contributions for full-time employees were increased from 30.6% in 2015 to 31.4% in 2016. Medical insurance increases as a result of claims history and future anticipated claims were also increased.
- Provide funding for increases in worker's compensation, general liability and auto insurances.

Carolyn McKnight, Superintendent and Ex-Officio Secretary



Methodology & Executive Summary

The following methodology was used in the preparation of the 2016 Annual Budget

1. Budget Process Improvements

- a. Process Decentralized – the budget process for 2016 was decentralized to fully engage the Program Directors, Managers, and Supervisors, and Administrative Department Directors in the development of revenue and expenditure budgets for all aspects of BREC operations.
- b. New World Functionality – new functionality in the New World system, combined with training and guidance provided by the Finance Department, allowed data entry to be input directly by the departments. The Finance department grouped all costs centers to the appropriate program activity or administrative cost center for summary reporting.
- c. Spread – the budget will be spread over the 12 months of 2016 by month, with consideration given to seasonality of revenues and expenditures, rather than by the straight-line method.

2. Source data used in budget preparation

- a. Current Year Comparative Data - budget preparers were provided with the current 2015 Annual Budget, Fiscal year-to-date activity, and a 2015 Annual Projection for each account, within each cost center, within each program or department.
- b. Historical Data - budget preparers were able to run inquiries on specific budget accounts to assess current year activity, prior fiscal year activity, a 3-year and 5-year trend analyses, and transaction details. Seasonality of the historical data was considered in the development of 2016 budgeted amounts.
- c. Revenue projections – using the current year comparative and historical data, combined with RecTrac, other statistical reports, and the current fee schedule, each department budgeted projected revenues for 2016.

3. Ad Valorem Taxes

- a. Ad Valorem Taxes were budgeted based upon the Tax Commissions' approved roll for the property tax base of East Baton Rouge Parish. The approved millage rate was applied accordingly to derive Tax Revenues for the General Fund [1], Capital Improvement Fund [2], and Enhancement Special Revenue Fund [5].
 - i. Estimated Property tax base for 2015 - \$3,900,402,850
 - ii. 2014 (2015-2024; recently renewed) – 4.10 mills (50% operations; 50% Capital Improvement. Provides 100% of Capital Improvement Program)



- iii. 2014 (2015-2024; recently renewed) – 2.10 mills (operations and maintenance)
- iv. 2007 (2007-2016; up for renewal in 2016) – 3.96 mills (operations and maintenance)
 - v. 1947 (permanent) - .42 mills (any purpose)
 - vi. 1947 (permanent) - .63 mills (any purpose)
- vii. 2004 (2004-2024 Imagine Your Parks) – 3.253 mills (IYP Master Plan)
- viii. Total 14.463 mills or \$56,411,526 gross receivable (all funds)
- ix. A 1.5% (\$846,172) allowance for uncollectible taxes offsets the gross receivable to produce net anticipated revenue of \$55,565,354 across all funds.
 - 1. General Fund - \$35,191,775
 - 2. Capital Improvement Fund - \$7,875,889
 - 3. Enhancement Special Revenue Fund - \$12,497,690
 - Grand Total - \$55,565,354 (net across all funds)

4. Salaries and Wages

- a. The Human Resources department provided budget preparers with a position budget report which included position control numbers, salary, and hourly wage data, and position specific fringe benefits for each budgeted position including:
 - i. Position control number and status, Job Title, Employee Name
 - ii. Employee Type, including
 - 1. Permanent Full-time (2,080 hours)
 - 2. Temporary Part-time (1,508 hours)
 - 3. Temporary Full-time/seasonal (800 hours)
 - iii. Pay rate, merit increase percentage, and longevity pay increase amounts.
 - iv. Each department used this information to budget full-time, part-time and seasonal labor costs for each department or program cost center.
 - 1. Total Salaries - \$22,545,379 (FT, PT, Seasonal across all funds)
 - 2. Total Fringe Benefits - \$9,857,998 (Retirement, Deferred Comp, FICA, and all Health benefits across all funds). See below for details.
 - 3. Total Salaries, Wages, and Fringe Benefits - \$32,403,377; represent 39.7% of total expenditures (\$81,570,037 (excluding inter-fund transfers)).



5. Fringe Benefits

- a. Retirement and FICA - employer retirement contributions are budgeted based upon the rates that apply to each type of employment:
 - i. Permanent Full-time (2,080 hours) – 31.4% employer contribution to the CPERS - \$5,997,311.
 - ii. Temporary Part-time (1,508 hours) – 4% employer contribution to the Deferred Compensation Plan, \$288,534.
 - iii. Temporary Full-time/Seasonal (800 hours) – 6.2% Social Security match - \$180,410.
 - iv. FICA: Medicare Health Insurance – 1.45% of ALL wages - \$326,908.
- b. Employer portion of Health Benefits
 - i. Employer Health Benefit Premium Costs - \$3,064,835
 - ii. This represents BREC's employer portion of the \$4,061,285 in total premiums collected.
 - iii. Employees' Health Benefit Premium portion - \$975,500 (this is not a budgeted expenditure as this amount is deducted from employees' bi-weekly paychecks).
- c. Total Fringe Benefits
 - i. Total Fringe Benefits - \$9,857,998

6. Employee Benefits Fund (Fund 9)

- a. Medical Benefit Claims and Administration Costs - projected Medical Benefit claims and administrative costs are based upon a document entitled *Self-insurance Accrual Rate Development to be effective January 2, 2016* prepared by Health Plus Consulting Services, Inc. (Dale Ducote).
 - i. Claims - claims projections are based upon historical claims trended forward and include additional amounts needed for reserves.
 1. Medical claims - \$2,474,190
 2. Pharmacy claims - \$1,334,505
 3. Total Medical and Pharmacy claims - \$3,808,695.
 - ii. Administrative Cost - administrative costs include projected expenses for PPO and TPA fees and well as Stop Loss Premiums - \$850,000
- b. Internal Service Charges - internal service charges credited to Fund 9 (Employee Benefit Fund) are calculated based upon the recently approved employer and employee contribution rates (premiums) for new Plan Year 2016 prepared by Health Plus Consulting Services, Inc. (Dale Ducote).
 - i. Employee Health Premium Contributions - \$975,500; deducted from employee's paychecks based upon Plan Type (HMO, PPO, or QHDHP) and coverage class (Single, Dual, or Family).
 - ii. Employer Health Premium Contributions - \$3,064,835; BREC's portion of premiums based upon Plan Type (HMO, PPO, or QHDHP) and coverage class (Single, Dual, or Family).



iii. Total Premium Contributions - \$4,061,285 (combined)

7. Debt Service Fund (Fund 11)

- a. Debt services requirements are based upon Amortization schedules for the Series 2012-A and Series 2012-B Bond Payable.
 - i. Series 2012-A (\$31,900,000)
 1. Principal - \$2,680,000 (due May 2016)
 2. Interest - \$600,554 (semi-annual due May and November 2016)
 3. Total - \$3,280,554
 - ii. Series 2012-B
 1. Principal - \$965,000 (due May 2016)
 2. Interest - \$216,141 (semi-annual due May and November 2016)
 3. Total - \$1,181,141
 - iii. Grand Total Debt Service for 2016 - \$4,461,695
 - iv. Bank Fees - \$14,400
 - v. Total transfer in required - \$4,461,695 - Funds are transferred from Fund 5 (Enhancement Special Revenue Fund) sufficient to cover both bond principal and interest expenses for 2016.

8. Enhancement Special Revenue Fund (Fund 5)

- a. Ad Valorem Taxes associated with the Imagine Your Parks Strategic Plan are initially credited to this special fund:
 - i. Adopted 2004 (2004-2024 Imagine Your Parks) – 3.253 mills (IYP Master Plan)
 - ii. Enhancement Special Revenue Fund - \$12,497,690 (net of a 1.5% allowance for uncollectible taxes).
- b. 100% of the IYP funds are subsequently transferred out to the:
 - i. Debt Service Fund for debt service - \$4,461,695 (see above)
 - ii. Enhancement Construction Fund for construction - \$2,273,310
 - iii. Enhancement Operating Fund for operations - \$5,762,685.
Fund 5 nets to zero.

9. Risk Management Fund [Fund 10]

- a. Risk Management - risk management claims are budgeted in Fund 10 (Risk Management Fund) with projections made by risk management staff.



10. Capital Improvement Project Fund [Fund 2]

- a. Ad Valorem taxes credited to the CIP fund consist of 50% of the 4.10 mills approved in 2004 and renewed in 2014 – \$7,875,889 net of 1.5% allowance for uncollectible taxes.
- b. As work is performed by the construction shop on capital improvement projects, their time is charged to the 2.CIP Fund.
- c. Fringe benefits (retirement and medical) are calculated on these wages in the exact same manner as is done for all other wages in other funds.
- d. Construction Expense - \$8,224,450 in Fiscal 2016.
- e. Utilization of fund balance: \$200,111 will be required to net fund to zero.

11. Enhancement Construction Fund [Fund 7]

- a. Transfer in from the Enhancement Special Revenue Fund [Fund 5] for construction - \$2,273,310.
- b. Construction Expenses - \$4,416,000 for Fiscal 2016.
- c. Utilization of fund balance: \$2,255,690 will be required to net fund to zero.

12. Enhancement Operating Fund [Fund 6]

- a. This pass through fund receives the remainder (\$5,762,685) of the Enhancement Special Revenue Fund [Fund 5] after transfers out for debt service [Debt Service Fund 11] and construction [Enhancement Construction Fund 7], plus interest income.
- b. Operating costs from capital improvements/enhancements such as: furniture and fixtures, computers/software, maintenance, etc. are budgeted for \$5,782,185 in Fiscal 2016.

13. Consolidated Totals [ALL Funds]

- a. Revenues
 - i. Taxes and Grants - \$59,574,354
 - ii. Self-Generated Revenues - \$15,279,646 (including internal charges)
 - iii. Other Revenues - \$741,900
 - iv. Transfers in from other funds - \$12,497,690
 - v. Use of available fund balance \$5,974,137
 - vi. Total Revenues - \$94,067,727
- b. Expenditures
 - i. Salaries, Wages, Fringe Benefits - \$32,403,377
 - ii. Non-payroll related expenditures - \$49,166,660
 - iii. Transfers out to other funds - \$12,497,690
 - iv. Total Expenditures - \$94,067,727



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 - Sports Administration, Adult Sports, Youth Sports, and Sports Academy
 - Golf
 - City Park, Clark Park, Woody Dumas (+ Waterfront Café), Howell Park, Webb Park, Santa Maria (+ Champions Grill), Beaver Creek (+ Beaver Creek Café), First Tee, Golf Administration, and Golf Grounds keeping.
 - Maintenance
 - All Maintenance shops and Park Operations
 - Outdoor Adventures
 - All Outdoor programs
 - Recreation Centers
 - All Recreation programs and facilities, senior programs and fitness centers and programs plus Recreation Administration
 - Special Use Facilities
 - Bluebonnet Swamp, Baton Rouge Art Gallery, Magnolia Mound Plantation, Horse Activity Center, Highland Observatory, Perkins Extreme Sports, Other Extreme Sports, Concessions Administration, Cohn Arboretum, Independence Café, Knock Knock Museum, Independence Park Theater, Goldsby, Memorial, Olympia Stadiums, Central Sports complex, Oak Villa Ballfield, and Special Use Facility Administration
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Recreation and Park Commission of East Baton Rouge Parish
Budget for Administration (General Fund)

2016 BUDGET BY FUND	GENERAL FUNDS				CAPITAL PROJECT FUNDS		DEBT SERVICE FUND	SPECIAL REVENUE FUND	INTERNAL SERVICE FUNDS				CONSOLIDATED TOTALS
	Administrative Cost Centers	Program Activities	1. General Fund	6. Enhancement Operating Fund	2. Capital Improvement Fund	7. Enhancement Construction Fund	11. Debt Service Reserve Fund	5. Enhancement Special Revenue Fund	9. Employee Benefits Fund	10. Risk Management Fund	Other Internal Service Funds	13. Unemployment Insurance Fund	Total All Funds Combined
REVENUES & TRANSFERS IN													
Taxes & grants													
Ad Valorem taxes	\$ 35,191,775	\$ -	\$ 35,191,775	\$ -	\$ 7,875,889	\$ -	\$ -	\$ 12,497,690	\$ -	\$ -	\$ -	\$ -	\$ 55,565,354
State revenue sharing	1,260,000	-	1,260,000	-	296,000	-	-	-	-	-	-	-	1,556,000
Federal grants	-	-	-	-	-	-	-	-	-	-	-	-	-
State grants	-	-	-	-	1,997,000	-	-	-	-	-	-	-	1,997,000
Local grants	230,000	1,000	231,000	-	225,000	-	-	-	-	-	-	-	456,000
Total taxes & grants	36,681,775	1,000	36,682,775	-	10,393,889	-	-	12,497,690	-	-	-	-	59,574,354
Self generated revenues / Internal charges for svcs	18,050	10,324,740	10,342,790	-	-	-	-	-	4,845,356	-	91,500	-	15,279,646
Other revenues													
Interest income	135,000	-	135,000	19,500	53,000	37,000	14,400	-	-	29,000	-	-	287,900
Miscellaneous revenues	139,000	-	139,000	-	225,000	-	-	-	15,000	75,000	-	-	454,000
Total other revenues	274,000	-	274,000	19,500	278,000	37,000	14,400	-	15,000	104,000	-	-	741,900
Transfers in													
Transfers from 5. Enhancement Special Revenue Fund	-	-	-	5,762,685	-	2,273,310	4,461,695	-	-	-	-	-	12,497,690
Transfers from 6. Enhancement Operating Fund *note 1*	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from 1. General Fund *note 2*	-	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers in	-	-	-	5,762,685	-	2,273,310	4,461,695	-	-	-	-	-	12,497,690
Utilization of Fund Balance Amount (as of 12/31/14) *note 3*			1,111,735	-	200,111	2,255,690	-	-	300,000	1,907,200	199,401	-	5,974,137
TOTAL REVENUES & TRANSFERS IN	\$36,973,825	\$10,325,740	\$48,411,300	\$5,782,185	\$10,872,000	\$4,566,000	\$4,476,095	\$12,497,690	\$5,160,356	\$2,011,200	\$290,901	\$0	\$94,067,727
EXPENSES & TRANSFERS OUT													
Salaries, wages, & fringe benefits													
Salaries & wages	4,463,341	16,819,309	21,282,650	-	1,189,933	-	-	-	-	-	72,796	-	22,545,379
Fringe benefits *note 4*	1,807,827	7,240,670	9,048,497	-	774,396	-	-	-	-	-	35,105	-	9,857,998
Total salaries, wages, & fringe benefits	6,271,168	24,059,979	30,331,147	-	1,964,329	-	-	-	-	-	107,901	-	32,403,377
Non-payroll related expenses													
Retired employee benefits	420,000	-	420,000	-	-	-	-	-	65,000	-	-	-	485,000
Travel & Training	126,400	146,550	272,950	-	5,500	-	-	-	-	-	-	-	278,450
Membership due & subscriptions	44,071	45,750	89,821	-	-	-	-	-	-	-	-	-	89,821
Operating supplies	167,539	2,001,744	2,169,283	955,250	43,473	-	-	-	-	3,000	30,000	-	3,201,006
Materials & durable goods	49,301	2,291,730	2,341,031	1,351,682	428,205	-	-	-	-	-	-	-	4,120,918
Capital outlay & capital improvement projects	729,573	909,265	1,638,838	3,000,253	8,224,450	4,416,000	-	-	-	-	-	-	17,279,541
Direct costs (Costs of Goods Sold)	-	978,900	978,900	-	-	-	-	-	-	-	-	-	978,900
Utilities	382,430	2,489,538	2,871,968	-	36,363	-	-	-	-	-	-	-	2,908,331
Contract fees & services	1,402,477	4,178,838	5,581,315	475,000	19,680	-	14,400	-	2,500	150,000	53,000	-	6,295,895
Other expenditures (Ad Valorem fees, retire contingency)	1,371,900	344,147	1,716,047	-	-	-	4,461,695	-	5,092,856	1,808,200	100,000	-	13,178,798
Operating reserve	-	-	-	-	150,000	150,000	-	-	-	50,000	-	-	350,000
Total non-payroll related expenditures	4,693,691	13,386,462	18,080,153	5,782,185	8,907,671	4,566,000	4,476,095	-	5,160,356	2,011,200	183,000	-	49,166,660
Transfers out to other funds													
Transfers to 1. General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to 6. Enhancement Operating Fund *note 1*	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to 2. Capital Improvement Fund *note 2*	-	-	-	-	-	-	-	5,762,685	-	-	-	-	5,762,685
Transfers to 7. Enhancement Construction Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to 11. Debt Service Fund	-	-	-	-	-	-	-	2,273,310	-	-	-	-	2,273,310
Transfers to Internal Service Funds *note 2*	-	-	-	-	-	-	-	4,461,695	-	-	-	-	4,461,695
Total transfers out to other funds	-	-	-	-	-	-	-	12,497,690	-	-	-	-	12,497,690
TOTAL EXPENSES & TRANSFER OUT	\$10,964,859	\$37,446,441	\$48,411,300	\$5,782,185	\$10,872,000	\$4,566,000	\$4,476,095	\$12,497,690	\$5,160,356	\$2,011,200	\$290,901	\$0	\$94,067,727
NET REVENUES OVER (UNDER) EXPENSES	\$26,008,966	(\$27,120,701)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

note 1 - Elimination of In/Out Transfers: GF to EOF

note 2 - Elimination of In/Out Transfers: GF to Internal Services Fund, GF to CIP

note 3 - Utilization of Fund Balance Amount, 12/31/14 level & appropriate spendable category

note 4 - Fringe Benefit costs wholly allocated to corresponding program/department

Recreation and Park Commission of East Baton Rouge Parish
Budget for Administration (General Fund)

2016 BUDGET - ADMINISTRATION

REVENUES & TRANSFERS IN

Taxes & grants

	Superintendent	Planning & Engineering	Finance	Human Resources	Communications	General Office	IT Department	BREC Foundation	Conservation Admin	All Admin Costs Centers
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,191,775	\$ -	\$ -	\$ -	\$ 35,191,775
State revenue sharing	-	-	-	-	-	1,260,000	-	-	-	1,260,000
Federal grants	-	-	-	-	-	-	-	-	-	-
State grants	-	-	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	225,000	5,000	230,000
Total taxes & grants	-	-	-	-	-	36,451,775	-	225,000	5,000	36,681,775

Self generated revenues / Internal charges for svcs

	-	-	-	-	-	10,800	1,000	-	6,250	18,050
Other revenues										
Interest income	-	-	-	-	-	135,000	-	-	-	135,000
Miscellaneous revenues	-	-	-	-	-	139,000	-	-	-	139,000
Total other revenues	-	-	-	-	-	274,000	-	-	-	274,000

Transfers in

Transfers from 5. Enhancement Special Revenue Fund	-	-	-	-	-	-	-	-	-	-
Transfers from 1. General Fund *note 1*	-	-	-	-	-	-	-	-	-	-
Total transfers in	-	-	-	-	-	-	-	-	-	-

TOTAL REVENUES & TRANSFERS IN

	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,736,575	\$ 1,000	\$ 225,000	\$ 11,250	\$ 36,973,825
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EXPENSES & TRANSFERS OUT

Salaries, wages, & fringe benefits

Salaries & wages	770,735	668,737	1,026,341	1,047,092	550,203	-	351,577	-	48,656	4,463,341
Fringe benefits *note 2*	313,149	266,689	474,529	370,803	217,324	-	145,296	-	20,037	1,807,827
Total salaries, wages, & fringe benefits	1,083,884	935,426	1,500,870	1,417,895	767,527	-	496,873	-	68,693	6,271,168

Non-payroll related expenses

Retired employee benefits	-	-	-	-	-	420,000	-	-	-	420,000
Travel & Training	2,000	1,500	3,650	10,800	8,250	96,400	1,000	1,000	1,800	126,400
Membership due & subscriptions	1,000	1,000	740	4,500	2,000	15,000	19,551	-	280	44,071
Operating supplies	4,300	5,450	20,510	56,300	25,150	31,800	12,500	500	11,029	167,539
Materials & durable goods	500	1,650	-	22,650	3,200	8,000	2,200	-	11,101	49,301
Capital outlay & capital improvement projects	6,100	22,500	27,500	38,082	15,969	317,587	299,535	-	2,300	729,573
Direct costs (Costs of Goods Sold)	-	-	-	-	-	-	-	-	-	-
Utilities	6,918	7,000	12,500	16,800	4,162	320,550	13,600	200	700	382,430
Contract fees & services	273,177	16,200	190,100	352,300	88,600	274,500	62,300	135,200	10,100	1,402,477
Other expenditures (Ad Valorem fees, retire contingency)	3,000	-	500	900	200	1,366,550	250	500	-	1,371,900
Operating reserve	-	-	-	-	-	-	-	-	-	-
Total non-payroll related expenditures	296,995	55,300	255,500	502,332	147,531	2,850,387	410,936	137,400	37,310	4,693,691

Transfers out to other funds

Transfers to 1. General Fund	-	-	-	-	-	-	-	-	-	-
Transfers to 6. Enhancement Operating Fund	-	-	-	-	-	-	-	-	-	-
Transfers to 2. Capital Improvement Fund	-	-	-	-	-	-	-	-	-	-
Transfers to 7. Enhancement Construction Fund	-	-	-	-	-	-	-	-	-	-
Transfers to 11. Debt Service Fund	-	-	-	-	-	-	-	-	-	-
Transfers to Internal Service Funds *note 1*	-	-	-	-	-	-	-	-	-	-
Total transfers out to other funds	-	-	-	-	-	-	-	-	-	-

TOTAL EXPENSES & TRANSFER OUT

	\$1,380,879	\$990,726	\$1,756,370	\$1,920,227	\$915,058	\$2,850,387	\$907,809	\$137,400	\$106,003	\$10,964,859
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NET REVENUES OVER (UNDER) EXPENSES

	(\$1,380,879)	(\$990,726)	(\$1,756,370)	(\$1,920,227)	(\$915,058)	\$33,886,188	(\$906,809)	\$87,600	(\$94,753)	\$26,008,966
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note 1 - Elimination of In/Out Transfers: GF to Internal Services Fund, GF to CIP
note 2 - Fringe Benefit costs wholly allocated to corresponding program/department

Recreation and Park Commission of East Baton Rouge Parish
Budget for Administration (General Fund)

2016 BUDGET BY PROGRAM

	<u>Aquatics</u>	<u>Athletics</u>	<u>Golf</u>	<u>Maintenance</u>	<u>Outdoor Adventure</u>	<u>Recreation</u>	<u>Special Use Facilities</u>	<u>Tennis</u>	<u>Zoo</u>	<u>All Programs Combined</u>
REVENUES & TRANSFERS IN										
Taxes & grants										
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State revenue sharing	-	-	-	-	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-	-	-	-	-
State grants	-	-	-	-	-	-	-	-	-	-
Local grants	-	-	1,000	-	-	-	-	-	-	1,000
Total taxes & grants	-	-	1,000	-	-	-	-	-	-	1,000
Self generated revenues / Internal charges for svcs	932,000	251,400	3,585,550	-	60,000	1,358,090	1,338,000	489,200	2,310,500	10,324,740
Other revenues										
Interest income	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-	-	-	-	-
Total other revenues	-	-	-	-	-	-	-	-	-	-
Transfers in										
Transfers from 5. Enhancement Special Revenue Fund	-	-	-	-	-	-	-	-	-	-
Transfers from 1. General Fund	-	-	-	-	-	-	-	-	-	-
Total transfers in	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS IN	\$ 932,000	\$ 251,400	\$ 3,586,550	\$ -	\$ 60,000	\$ 1,358,090	\$ 1,338,000	\$ 489,200	\$ 2,310,500	\$ 10,325,740
EXPENSES & TRANSFERS OUT										
Salaries, wages, & fringe benefits										
Salaries & wages	513,604	127,877	2,871,549	5,247,702	25,394	3,155,860	2,117,004	416,797	2,343,522	16,819,309
Fringe benefits *note 1*	93,898	27,772	1,091,838	3,384,552	1,466	793,222	710,309	118,846	1,018,767	7,240,670
Total salaries, wages, & fringe benefits	607,502	155,649	3,963,387	8,632,254	26,860	3,949,082	2,827,313	535,643	3,362,289	24,059,979
Non-payroll related expenses										
Retired employee benefits	-	-	-	-	-	-	-	-	-	-
Travel & Training	1,200	13,500	17,250	2,950	-	93,850	7,900	3,900	6,000	146,550
Membership due & subscriptions	-	200	6,250	600	-	2,000	2,900	300	33,500	45,750
Operating supplies	116,888	34,296	354,190	569,150	200	267,120	253,800	12,100	394,000	2,001,744
Materials & durable goods	70,025	49,250	432,775	1,174,450	27,750	264,580	110,200	18,700	144,000	2,291,730
Capital outlay & capital improvement projects	23,500	7,000	423,680	234,162	-	101,011	50,264	25,148	44,500	909,265
Direct costs (Costs of Goods Sold)	120,000	-	369,400	-	-	2,000	71,200	66,300	350,000	978,900
Utilities	135,998	39,918	315,778	261,820	-	807,204	448,280	71,040	409,500	2,489,538
Contract fees & services	182,499	287,500	354,834	1,652,350	51,400	408,055	417,000	232,200	593,000	4,178,838
Other expenditures	600	-	10,000	-	-	315,147	400	-	18,000	344,147
Operating reserve	-	-	-	-	-	-	-	-	-	-
Total non-payroll related expenditures	650,710	431,664	2,284,157	3,895,482	79,350	2,260,967	1,361,944	429,688	1,992,500	13,386,462
Transfers out to other funds										
Transfers to 1. General Fund	-	-	-	-	-	-	-	-	-	-
Transfers to 6. Enhancement Operating Fund	-	-	-	-	-	-	-	-	-	-
Transfers to 2. Capital Improvement Fund	-	-	-	-	-	-	-	-	-	-
Transfers to 7. Enhancement Construction Fund	-	-	-	-	-	-	-	-	-	-
Transfers to 11. Debt Service Fund	-	-	-	-	-	-	-	-	-	-
Transfers to Internal Service Funds	-	-	-	-	-	-	-	-	-	-
Total transfers out to other funds	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES & TRANSFER OUT	\$1,258,212	\$587,313	\$6,247,544	\$12,527,736	\$106,210	\$6,210,049	\$4,189,257	\$965,331	\$5,354,789	\$37,446,441
NET REVENUES OVER (UNDER) EXPENSES	(\$326,212)	(\$335,913)	(\$2,660,994)	(\$12,527,736)	(\$46,210)	(\$4,851,959)	(\$2,851,257)	(\$476,131)	(\$3,044,289)	(\$27,120,701)

note 1 - Fringe Benefit costs wholly allocated to corresponding program/department

BREC CIP and IYP Estimated Expenditures For 2016
Planning and Engineering / Finance
November 12, 2015

Park / Project	IYP Construction	CIP
Projects that have Bid or are Under Construction as of Nov 2015		
1 Pennington Trail	\$251,000	\$131,000
2 Anna T. Jordan Rec Ctr		\$300,000
3 Zachary Playground Ph1	\$250,000	\$150,000
4 Zachary Splash Pad	\$300,000	
5 Central Com/Sports Park		\$200,000
6 Knock Knock CM		\$2,450,000
7 Church St Playground	\$35,000	\$80,000
8 Perkins Road Drainage		\$180,000
9 Jefferson Highway Rc Center	\$570,000	\$870,000
Sub Totals	\$1,406,000	\$4,361,000
Projects Expected to Bid First Quarter 2016		
10 Forest Recreation Center	\$80,000	\$1,020,000
11 Independence Com Park - Parking/Blvd		\$150,000
12 Burbank		\$875,000
13 Liberty Lagoon Flow Rider/Slides	\$1,050,000	\$1,000,000
14 Antioch Rec Center	\$100,000	\$365,000
15 Baker Rec Center	\$200,000	\$365,000
16 Gus Young Rec Center	\$175,000	\$300,000
17 James Watson Airnasium	\$30,000	\$100,000
18 N Sherwood Forest	\$300,000	\$550,000
19 Howell Park - PH 1	\$125,000	\$250,000
20 Womack Rec Center	\$275,000	\$490,000
21 Kathy Drive		\$121,000
Sub Totals	\$2,335,000	\$5,586,000
Projects Expected to Bid Second Half 2016		
22 Independence Maint Building	\$225,000	
23 Beaver Creek Golf Pavilion		\$75,000
24 Cohn Arboretum		\$125,000
25 Ind Park Botanic Gardens PH1	\$125,000	\$250,000
26 Farr Park - Sewer Work	\$50,000	\$50,000
27 Webb Golf Cart Barn/Netted Driving Range	\$75,000	\$75,000
28 Womack Park	\$200,000	\$200,000
Sub Totals	\$675,000	\$775,000
Reserve/Other Parks/Misc	\$150,000	\$150,000
Totals	\$4,566,000	\$10,872,000

Total of Both	\$15,438,000
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Note: These projects are a portion of a ten year program and may not contain all projects that will be worked on in 2016. Weather, additional requirements, unforeseen conditions, bidding issues, positive opportunities, safety concerns, consultant availability and other considerations often influence project timelines.
Note: Some projects have other sources of funds, such as grants or General Fund.

**Recreation and Parks Commission for the Parish of East Baton Rouge
Fee Schedule Changes by Department FY 2016**

Department or Location	Description of Fee	Current	Proposed	Reason Needed
		Fee	Fee Chg	
Aquatics				
Liberty Lagoon	Flow Rider wrist band (min. height use requirement's)	N/A	5.00	New facility feature per person fee per day (cost is in addition to admission fee)
Liberty Lagoon	Flow rider additional private event fee per person fee	N/A	5.00	After hours private party additional person fee over the posted maximum party guest
Liberty Lagoon	Guest viewing surfing (after hours)	N/A	3.00	New facility feature per person fee per day (after hours event, no equipment use)
Liberty Lagoon	Flow rider after hrs up to 2 hrs use Surfs Up events-competitions	N/A	10.00	New facility program per person usage fee (no pool use)
Liberty Lagoon	Flow rider after hrs up to 2 hrs use free time	N/A	13.00	New facility program per person usage fee (no pool use)
Liberty Lagoon	Flow rider surfing lessons	N/A	35-45	per session classes New facility program fee (pool & flow rider use) use
Liberty Lagoon	Flow rider / LL season membership per year	N/A	149.99	during public time usage (not after hours)
Liberty Lagoon	After hours flowrider party deposit	N/A	100.00	Reservation deposit
Liberty Lagoon	Flow rider after hours private party 1 hour rental (up to 40 guest)	N/A	250.00	New facility program for after hours use (no pool use)
Liberty Lagoon	Flow rider after hours private party 1 hour rental (up to 40 guest)	N/A	450.00	New facility program for after hours use (no pool use)
Liberty Lagoon	Flow rider after hours private party 2 hour rental (up to 60 guests)	N/A	500.00	New facility program for after hours use (no pool use)
Liberty Lagoon	Flow rider after hours private party 2 hour rental (up to 60 guests)	N/A	700.00	New facility program for after hours use (no pool use)
Liberty Lagoon	Flow rider after hours private party 3 hour rental (up to 80 guests)	N/A	1,000.00	New facility program for after hours use (no pool use)
Liberty Lagoon	Public locker rental per day	2.00	4.00	Future expansion adding more lockers also help with operating costs
Athletics				
Floor hockey	per player fee	N/A	40.00	new program
4 on 4 flag football	entry fee per team	N/A	200.00	new program
Dodgeball league	Entry Fee per person	N/A	25.00	new program per person costs to play
Softball	Entry Fee per team	175.00	200.00	help offset operations costs
T-Ball	Entry Fee per team	175.00	200.00	help offset operations costs
Coaches Pitch	Entry Fee per team	175.00	200.00	help offset operations costs
Basketball	Entry Fee per team	175.00	200.00	help offset operations costs
Basketball MLK Kickoff	Entry Fee per team	70.00	75.00	help offset operations costs
T-Ball/coach pitch	Entry Fee per team	175.00	200.00	help offset operations costs
Youth baseball	Entry Fee per team	325.00	375.00	help offset operations costs
Flag Football	Entry Fee per team	175.00	200.00	help offset operations costs
Ultimate Frisbee	Entry Fee per person	25.00	25-40	fee range to charge pending program
Tackle Football	Entry Fee for 28 players plus	850.00	900.00	help offset operations costs
Sports Academy	House League	60.00	65.00	help offset operations costs
Sports Academy	Reduced Price Day camp	45.00	50.00	help offset operations costs
Upper Deck Batting Cages	Hitting / fielding / skills instruction	15.00	15-70	1/2 to 1 hour of instruction fee in addition to area rental. This would allow outside instructors to teach and BREC gets a %
Golf				
City Park	WD Jr Green Fee	8.00	N/A	Weekdays & Weekends after 12:00
City Park	Cart Fee (per rider)	12.00	14.00	Comparable market pricing
City Park	9 Holes	7.00	8.00	Comparable market pricing
City Park	Individual Range Plan	250.00	300.00	Comparable market pricing
City Park	Senior Range Plan (age 55+)	195.00	220.00	Comparable market pricing
City Park	Junior Range Plan (age 17 & under)	195.00	220.00	Comparable market pricing
Clark Park	WD Jr Green Fee	8.00	N/A	Weekdays & Weekends after 12:00
Clark Park	Cart Fee (per rider)	12.00	14.00	Comparable market pricing
Clark Park	9 Holes	7.00	8.00	Comparable market pricing
Clark Park	Individual Range Plan	250.00	300.00	Comparable market pricing
Clark Park	Senior Range Plan (age 55+)	195.00	220.00	Comparable market pricing
Clark Park	Junior Range Plan (age 17 & under)	195.00	220.00	Comparable market pricing
Dumas	WD Jr Green Fee	9.00	9.00	Weekdays & Weekends after 12:00
Dumas	Cart Fee (per rider)	12.00	14.00	Comparable market pricing
Dumas	9 Holes	7.00	8.00	Comparable market pricing
Dumas	Individual Range Plan	250.00	300.00	Comparable market pricing
Dumas	Senior Range Plan (age 55+)	195.00	220.00	Comparable market pricing
Dumas	Junior Range Plan (age 17 & under)	195.00	220.00	Comparable market pricing
Howell	WD Jr Green Fee	7.50	N/A	Weekdays & Weekends after 12:00
Howell	Cart Fee (per rider)	12.00	14.00	Comparable market pricing
Howell	9 Holes	7.00	8.00	Comparable market pricing
Howell	Individual Range Plan	250.00	300.00	Comparable market pricing
Howell	Senior Range Plan (age 55+)	195.00	220.00	Comparable market pricing
Howell	Junior Range Plan (age 17 & under)	195.00	220.00	Comparable market pricing
Webb	WD Jr Green Fee	13.00	12.00	Weekdays & Weekends after 12:00
Webb	WE Sr./Jr. Green Fee	16.00	N/A	Jr. fee before 12:00

**Recreation and Parks Commission for the Parish of East Baton Rouge
Requested Fee Schedule Changes by Department 2016**

Department or Location	Description of Fee	Current Fee	Proposed Fee Chg	Reason Needed
Webb	Cart Fee (per rider)	12.00	14.00	Comparable market pricing
Webb	9 Holes	7.00	8.00	Comparable market pricing
Webb	Individual Range Plan	250.00	300.00	Comparable market pricing
Webb	Senior Range Plan (age 55+)	195.00	220.00	Comparable market pricing
Webb	Junior Range Plan (age 17 & under)	195.00	220.00	Comparable market pricing
Santa Maria	WD Jr Green Fee	22.00	16.00	Weekdays & Weekends after 12:00
Santa Maria	Cart Fee (per rider)	12.00	14.00	Comparable market pricing
Santa Maria	9 Holes	7.00	8.00	Comparable market pricing
Santa Maria	Individual Range Plan	250.00	300.00	Comparable market pricing
Santa Maria	Senior Range Plan (age 55+)	195.00	220.00	Comparable market pricing
Santa Maria	Junior Range Plan (age 17 & under)	195.00	220.00	Comparable market pricing
Beaver Creek	WD Sr. Green Fee	15.00	16.00	Adjusting previous promotional pricing
Beaver Creek	WD Junior Green Fee	22.00	16.00	Weekdays & Weekends after 12:00
Beaver Creek	Cart Fee (per rider)	12.00	14.00	Comparable market pricing
Beaver Creek	9 Holes	7.00	8.00	Comparable market pricing
Beaver Creek	Individual Range Plan	250.00	300.00	Comparable market pricing
Beaver Creek	Senior Range Plan (age 55+)	195.00	220.00	Comparable market pricing
Beaver Creek	Junior Range Plan (age 17 & under)	195.00	220.00	Comparable market pricing
All Courses	Online Tee Times and Promotional			
	All fees listed represent the maximum fee.			
	For online tee times and other promotional periods the Golf Director is authorized to approve discounts off of these rates. These discounts will not exceed 30% off the approved rates.			Added to allow for online discounting of unreserved tee times during under utilized periods.
Outdoor Adventure				
	Teambuilding Workshop per person	5.00	N/A	
	1 hr school program 7-12 students	N/A	71.00	program staff and materials
	1 hr school program 13-22 students	N/A	88.00	program staff and materials
	2 hr school program 7-12 students	N/A	90.00	program staff and materials
	2 hr school program 13-22 students	N/A	116.00	program staff and materials
	2 hr field trip to BREC park 13-22	N/A	118.00	program staff and materials
	3 hr trip to Greenwood 7-22 students	N/A	186.00	program staff and materials
	3 hr trip to Perkins Extreme BMX			
	7 - 22 students	N/A	250.00	program staff and materials
	4 hr trip to Tunica Hills 7-22 students	N/A	250.00	program staff and materials
	6 wk basic course 5 sessions			
	1 hr 7-22 students Greenwood	N/A	541.00	program staff and materials
	6 wk deluxe 10 sessions			
	2hr, 13-22 students + 2 field trips	N/A	1,660.00	program staff and materials
	Bike rentals	N/A	5.00	New program - cost per bike rental
	1 hour rental			renter to provide drivers lic. To rent
Recreation				
Facility Rentals 4 hours min	Gymnasium (200 Capacity)	120.00	N/A	
	A/C Gymnasium (200 Capacity)	250.00	N/A	
	Large Meeting Room (175 capacity)	96.00	N/A	
	Meeting Room (75 capacity)	180.00	N/A	Left out in 2014
	Meeting Room (35 capacity)	72.00	N/A	
	Each Additional hour	30.00	N/A	
	Damage Deposit (Refundable)	150.00	N/A	
Recreation - All Locations	Leisure Classes: Beginner monthly fee - One 1 hour class per week	22.00	N/A	*Umbrella Name Change from Gymnastics, Dance, Martial Arts Instruction to Leisure Classes
Recreation - All Locations	Leisure Classes: Intermediate monthly fee - One 1 hour class per week	27.00	N/A	*Umbrella Name Change from Gymnastics, Dance, Martial Arts Instruction to Leisure Classes
Recreation - All Locations	Leisure Classes: Advance monthly fee - One 1 hour class per week	36.00	N/A	*Umbrella Name Change from Gymnastics, Dance, Martial Arts Instruction to Leisure Classes There is no current fee for one time per week.
Recreation - All Locations	Fitness/Wellness Classes: Monthly Fee - One 1 hour class per week	0.00	24.00	*Umbrella name changed from Low Impact, High Impact, Zumba Instruction Price increase is to because fitness/wellness require more certifications from instructors versus experience
Recreation - All Locations	Fitness/Wellness Classes: Monthly Fee - Two 1 hour classes per week	24.00	30.00	*Umbrella name changed from Low Impact, High Impact, Zumba Instruction Price increase is to because fitness/wellness require more certifications from instructors versus experience
Recreation - All Locations	Fitness/Wellness Classes: Monthly Fee - Three 1 hour classes per week	30.00	36.00	*Umbrella name changed from Low Impact, High Impact, Zumba Instruction Price increase is to because fitness/wellness require more certifications from instructors versus experience
Recreation - All Locations	Fitness/Wellness Classes: Monthly Fee - Four 1 hour classes per week	36.00	42.00	*Umbrella name changed from Low Impact, High Impact, Zumba Instruction
Recreation - All Locations	Gymnastics, Dance, Martial Arts Instruction; Beginner/Intermediate/Advanced monthly fee; One 1.5 hour class per week	32, 36, 46	N/A	Delete from Structure, too expensive, not being used

**Recreation and Parks Commission for the Parish of East Baton Rouge
Requested Fee Schedule Changes by Department 2016**

Department or Location	Description of Fee	Current Fee	Proposed Fee Chg	Reason Needed
Recreation - All Locations	Short Courses - Jewelry Making, Culinary Arts, Puppetry Arts; 4 hour	48.00	N/A	Patrons are given a supply fee for specialized classes that would have fell under short course descriptions; Delete fee structure due to being too expensive for patrons
Recreation - All Locations	Short Courses - Jewelry Making, Culinary Arts, Puppetry Arts; 6 hour	72.00	N/A	Patrons are given a supply fee for specialized classes that would have fell under short course descriptions; Delete fee structure due to being too expensive for patrons
Recreation - All Locations	Short Courses - Jewelry Making, Culinary Arts, Puppetry Arts; 8 hour	96.00	N/A	Patrons are given a supply fee for specialized classes that would have fell under short course descriptions; Delete fee structure due to being too expensive for patrons
Recreation - All Locations	Supply fee for Short Courses that are charged by Leisure Class structure by the day	0.00	5 - 50	Supply charges to give patrons in addition to Leisure Class Fee Structure
Recreation - North Sherwood	Virtual Park Participation; Monthly pass fee	26.00	30.00	**Add Womack Park IRP to locations
Therapeutics - All Locations	Sunshine Interactive Program; Monday - Thursday 8:00AM - 3:30PM	90.00	60.00	Left out in 2014
Recreation - Anna T. Jordan, Forest Park, Howell Park, Independence, Zachary	Small Pavilion - up to 40; 4 hour minimum	40.00	60.00	Develop package to include 1 permit for tent, BBQ, and inflatable - if patron wants another auxiliary , they can still purchase for \$10 piece
Recreation - Howell Park, Jefferson Terrace, N. Sherwood, Perkins Rd	Large Pavilion - 40 or more; 4 hour minimum	55.00	75.00	Develop package to include 1 permit for tent, BBQ, and inflatable - if patron wants more auxiliary, they can still purchase for \$10 piece
Tennis				
All Tennis Facilities	Court Rental	4/hr	5/hr	fees not increased since 2010, offset costs
All Tennis Facilities	Court Rental after 6pm	6/hr	8/hr	fees not increased since 2010, offset costs
All Tennis Facilities	Youth Court fees	2/hr	2.50/hr	fees not increased since 2010, offset costs
All Tennis Facilities	Junior Tennis Academy	N/A	65-250	New program by commission of independent contractors BREC keeps % the price will be determined based on the class length
All Tennis Facilities	Game Set Dine Mixer	N/A	15.00	new program 2015
All Tennis Facilities	Discount on court fees for non-profit tournaments	100 perc	75 perc	Minimize the impact of the 2016 court fees increase for the nonprofit tournaments; increase the number of tournaments bids awarded by UTSA to host state and sectional tournaments
Zoo				
General Admission	Adults & Teens	8.25	8.75	Comparable market pricing
General Admission	Senior Citizens	7.25	7.75	Comparable market pricing
General Admission	Ages 2 – 12	5.25	5.75	Comparable market pricing
General Admission	Ages 1 and under	Free	No Change	Comparable market pricing
General Admission	Wednesdays 3pm – 5pm	1.25	1.50	Comparable market pricing
School Rates	Students	2.25	2.50	Comparable market pricing
School Rates	Teachers & Chaperones	2.75	3.00	Comparable market pricing
Group Rates	Adults & Teens	7.25	7.50	Comparable market pricing
Group Rates	Senior Citizens	6.25	6.75	Comparable market pricing
Group Rates	Ages 2 – 12	4.25	4.75	Comparable market pricing
Group Rates	Ages 1 and under	Free	No Change	Comparable market pricing

**Recreation and Parks Commission of East Baton Rouge Parish
General Fund Budget for Fiscal Year Ending December 31, 2015**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of 10/31/15	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget (2016)	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
Ad Valorem Taxes	33,081,465	33,081,465	26,793,823	6,287,642	33,081,465	0.0%	35,191,775	6.4%
Self-generating Revenues from program activities	10,234,821	10,234,821	9,180,673	1,054,148	10,234,821	0.0%	10,342,790	1.1%
Local Grants	6,000	6,000	4,925	1,075	6,000	0.0%	231,000	3750.0%
Other Revenues	218,000	218,000	254,889	(36,889)	218,000	0.0%	274,000	25.7%
Total Revenues from Local Sources	43,540,286	43,540,286	36,234,310	7,305,976	43,540,286	0.0%	46,039,565	5.7%
State sources:								
State Revenue Sharing	1,260,000	1,260,000	-	1,260,000	1,260,000	0.0%	1,260,000	0.0%
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Revenues from State Sources	1,260,000	1,260,000	-	1,260,000	1,260,000	0.0%	1,260,000	0.0%
Federal sources:								
Federal Grants	-	-	-	-	-		-	
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Revenues from Federal Sources	-	-	-	-	-		-	
Total Revenues by Sources (General Fund)	44,800,286	44,800,286	36,234,310	8,565,976	44,800,286	0.0%	47,299,565	5.6%
SUMMARY OF EXPENDITURES - BY AGENCY								
Agency								
BREC General Fund	50,600,477	50,600,477	34,661,840	15,938,637	50,600,477	0.0%	48,411,300	-4.3%
Total Expenditures by Agency	50,600,477	50,600,477	34,661,840	15,938,637	50,600,477	0.0%	48,411,300	-4.3%
SUMMARY OF EXPENDITURES - BY DEPARTMENTS								
Department								
Administrative Departments (all)	17,759,421	17,759,421	11,772,559	5,986,862	17,759,421	0.0%	10,964,859	-38.3%
Program Activities (all)	32,841,056	32,841,056	22,889,281	9,951,775	32,841,056	0.0%	37,446,441	14.0%
	-	-	-	-	-		-	
Total Expenditures by Departments	50,600,477	50,600,477	34,661,840	15,938,637	50,600,477	0.0%	48,411,300	-4.3%
SUMMARY OF EXPENDITURES - BY FUNCTIONS								
Function								
General Government	50,600,477	50,600,477	34,661,840	15,938,637	50,600,477	0.0%	48,411,300	-4.3%
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Expenditures by Functions	50,600,477	50,600,477	34,661,840	15,938,637	50,600,477	0.0%	48,411,300	-4.3%
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
Salaries, Wages, and Fringe Benefits	34,079,840	34,079,840	24,149,530	9,930,310	34,079,840	0.0%	30,331,147	-11.0%
Other Operating Expenses	16,520,637	16,520,637	10,512,310	6,008,327	16,520,637	0.0%	18,080,153	9.4%
	-	-	-	-	-		-	
Total Expenditures by Characters	50,600,477	50,600,477	34,661,840	15,938,637	50,600,477	0.0%	48,411,300	-4.3%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
Transfers In - other funds	5,385,099	5,385,099	4,487,583	897,516	5,385,099	0.0%	-	-100.0%
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Other Financing Sources by Sources	5,385,099	5,385,099	4,487,583	897,516	5,385,099	0.0%	-	-100.0%

**Recreation and Parks Commission of East Baton Rouge Parish
Enhancement Operating Fund Budget for Fiscal Year Ending December 31, 2015**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of 10/31/15	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget (2016)	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
Ad Valorem Taxes	-	-	3,709	(3,709)	-		-	
Self-generating Revenues from program activities	-	-	-	-	-		-	
Other Revenues	21,343	21,343	17,462	3,881	21,343	0.0%	19,500	-8.6%
Total Revenues from Local Sources	21,343	21,343	21,171	172	21,343	0.0%	19,500	-8.6%
State sources:								
State Revenue Sharing	-	-	-	-	-		-	
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Revenues from State Sources	-	-	-	-	-		-	
Federal sources:								
Federal Grants	-	-	-	-	-		-	
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Revenues from Federal Sources	-	-	-	-	-		-	
Total Revenues by Sources (General Fund)	21,343	21,343	21,171	172	21,343	0.0%	19,500	-8.6%
SUMMARY OF EXPENDITURES - BY AGENCY								
Agency								
BREC Enhancement Operating Fund	55,000	55,000	227,414	(172,414)	55,000	0.0%	5,782,185	10413.1%
Total Expenditures by Agency	55,000	55,000	227,414	(172,414)	55,000	0.0%	5,782,185	10413.1%
SUMMARY OF EXPENDITURES - BY DEPARTMENTS								
Department								
Administrative Departments (all)	-	-	-	-	-		-	
Program Activities (all)	5,000	5,000	158,774	(153,774)	5,000	0.0%	2,781,932	55538.6%
Capital Outlay	50,000	50,000	68,640	(18,640)	50,000	0.0%	3,000,253	5900.5%
Total Expenditures by Departments	55,000	55,000	227,414	(172,414)	55,000	0.0%	5,782,185	10413.1%
SUMMARY OF EXPENDITURES - BY FUNCTIONS								
Function								
General Government	55,000	55,000	227,414	(172,414)	55,000	0.0%	5,782,185	10413.1%
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Expenditures by Functions	55,000	55,000	227,414	(172,414)	55,000	0.0%	5,782,185	10413.1%
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
Salaries, Wages, and Fringe Benefits	-	-	-	-	-		-	
Other Operating Expenses	55,000	55,000	227,414	(172,414)	55,000	0.0%	5,782,185	10413.1%
	-	-	-	-	-		-	
Total Expenditures by Characters	55,000	55,000	227,414	(172,414)	55,000	0.0%	5,782,185	10413.1%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
Transfers In - other funds	5,418,756	5,418,756	5,513,259	(94,503)	5,418,756	0.0%	5,762,685	6.3%
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Other Financing Sources by Sources	5,418,756	5,418,756	5,513,259	(94,503)	5,418,756	0.0%	5,762,685	6.3%

**Recreation and Parks Commission of East Baton Rouge Parish
Capital Improvement Fund Budget for Fiscal Year Ending December 31, 2015**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of 10/31/15	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget (2016)	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
Ad Valorem Taxes	7,405,187	7,405,187	5,997,270	1,407,917	7,405,187	0.0%	7,875,889	6.4%
Self-generating Revenues from program activities	-	-	2,348,225	(2,348,225)	-		-	
Local Grants	-	-	118,905	(118,905)	-		225,000	
Other Revenues	32,348	32,348	76,362	(44,014)	32,348	0.0%	278,000	759.4%
Total Revenues from Local Sources	7,437,535	7,437,535	8,540,762	(1,103,227)	7,437,535	0.0%	8,378,889	12.7%
State sources:								
State Revenue Sharing	296,207	296,207	-	296,207	296,207	0.0%	296,000	-0.1%
State Grant	-	-	38,801	(38,801)	-		1,997,000	
Total Revenues from State Sources	296,207	296,207	38,801	257,406	296,207	0.0%	2,293,000	674.1%
Federal sources:								
Federal Grants	-	-	-	-	-		-	
Total Revenues from Federal Sources	-	-	-	-	-		-	
Total Revenues by Sources (General Fund)	7,733,742	7,733,742	8,579,563	(845,821)	7,733,742	0.0%	10,671,889	38.0%
SUMMARY OF EXPENDITURES - BY AGENCY								
Agency								
BREC Capital Improvement Fund	10,102,204	10,102,204	4,213,416	5,888,788	10,102,204	0.0%	10,872,000	7.6%
Total Expenditures by Agency	10,102,204	10,102,204	4,213,416	5,888,788	10,102,204	0.0%	10,872,000	7.6%
SUMMARY OF EXPENDITURES - BY DEPARTMENTS								
Department								
Administrative Departments (all)	2,598,704	2,598,704	956,628	1,642,076	2,598,704	0.0%	2,647,550	1.9%
Program Activities (all)	-	-	-	-	-		-	
Capital Improvement	7,503,500	7,503,500	3,256,788	4,246,712	7,503,500	0.0%	8,224,450	9.6%
Total Expenditures by Departments	10,102,204	10,102,204	4,213,416	5,888,788	10,102,204	0.0%	10,872,000	7.6%
SUMMARY OF EXPENDITURES - BY FUNCTIONS								
Function								
General Government	10,102,204	10,102,204	4,213,416	5,888,788	10,102,204	0.0%	10,872,000	7.6%
Total Expenditures by Functions	10,102,204	10,102,204	4,213,416	5,888,788	10,102,204	0.0%	10,872,000	7.6%
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
Salaries, Wages, and Fringe Benefits	2,348,704	2,348,704	922,906	1,425,798	2,348,704	0.0%	1,964,329	-16.4%
Other Operating Expenses	250,000	250,000	33,722	216,278	250,000	0.0%	683,221	173.3%
Capital Improvement	7,503,500	7,503,500	3,256,788	4,246,712	7,503,500	0.0%	8,224,450	9.6%
Total Expenditures by Characters	10,102,204	10,102,204	4,213,416	5,888,788	10,102,204	0.0%	10,872,000	7.6%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
Transfers In - other funds	1,000,000	1,000,000	-	1,000,000	1,000,000	0.0%	-	-100.0%
Total Other Financing Sources by Sources	1,000,000	1,000,000	-	1,000,000	1,000,000	0.0%	-	-100.0%

**Recreation and Parks Commission of East Baton Rouge Parish
Enhancement Construction Fund Budget for Fiscal Year Ending December 31, 2015**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of 10/31/15	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget (2016)	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
Ad Valorem Taxes	-	-	4,335	(4,335)	-	-	-	-
Self-generating Revenues from program activities	-	-	-	-	-	-	-	-
Other Revenues	-	-	121,766	(121,766)	-	-	37,000	-
Total Revenues from Local Sources	-	-	126,101	(126,101)	-	-	37,000	-
State sources:								
State Grant	-	-	144,378	(144,378)	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total Revenues from State Sources	-	-	144,378	(144,378)	-	-	-	-
Federal sources:								
Federal Grants	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total Revenues from Federal Sources	-	-	-	-	-	-	-	-
Total Revenues by Sources (General Fund)	-	-	270,479	(270,479)	-	-	37,000	-
SUMMARY OF EXPENDITURES - BY AGENCY								
Agency								
BREC Enhancement Construction Fund	1,500,000	1,500,000	2,510,893	(1,010,893)	1,500,000	0.0%	4,566,000	204.4%
Total Expenditures by Agency	1,500,000	1,500,000	2,510,893	(1,010,893)	1,500,000	0.0%	4,566,000	204.4%
SUMMARY OF EXPENDITURES - BY DEPARTMENTS								
Department								
Administrative Departments (all)	-	-	250,588	(250,588)	-	-	150,000	-
Program Activities (all)	-	-	-	-	-	-	-	-
Capital Improvement	1,500,000	1,500,000	2,260,305	(760,305)	1,500,000	0.0%	4,416,000	194.4%
Total Expenditures by Departments	1,500,000	1,500,000	2,510,893	(1,010,893)	1,500,000	0.0%	4,566,000	204.4%
SUMMARY OF EXPENDITURES - BY FUNCTIONS								
Function								
General Government	1,500,000	1,500,000	2,510,893	(1,010,893)	1,500,000	0.0%	4,566,000	204.4%
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total Expenditures by Functions	1,500,000	1,500,000	2,510,893	(1,010,893)	1,500,000	0.0%	4,566,000	204.4%
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
Salaries, Wages, and Fringe Benefits	-	-	232,611	(232,611)	-	-	-	-
Other Operating Expenses	-	-	17,977	(17,977)	-	-	150,000	-
Capital Improvement	1,500,000	1,500,000	2,260,305	(760,305)	1,500,000	0.0%	4,416,000	194.4%
Total Expenditures by Characters	1,500,000	1,500,000	2,510,893	(1,010,893)	1,500,000	0.0%	4,566,000	204.4%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
Transfers In - other funds	1,826,393	1,826,393	6,444,735	(4,618,342)	1,826,393	0.0%	2,273,310	24.5%
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total Other Financing Sources by Sources	1,826,393	1,826,393	6,444,735	(4,618,342)	1,826,393	0.0%	2,273,310	24.5%

**Recreation and Parks Commission of East Baton Rouge Parish
Debt Service Fund Budget for Fiscal Year Ending December 31, 2015**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of 10/31/15	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget (2016)	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
Ad Valorem Taxes	-	-	-	-	-	-	-	-
Self-generating Revenues from program activities	-	-	-	-	-	-	-	-
Other Revenues	-	-	1,780	(1,780)	-	-	14,400	-
Total Revenues from Local Sources	-	-	1,780	(1,780)	-	-	14,400	-
State sources:								
State Revenue Sharing	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total Revenues from State Sources	-	-	-	-	-	-	-	-
Federal sources:								
Federal Grants	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total Revenues from Federal Sources	-	-	-	-	-	-	-	-
Total Revenues by Sources (General Fund)	-	-	1,780	(1,780)	-	-	14,400	-
SUMMARY OF EXPENDITURES - BY AGENCY								
Agency								
BREC Debt Service Fund	4,506,399	4,506,399	4,500,071	6,328	4,506,399	0.0%	4,476,095	-0.7%
Total Expenditures by Agency	4,506,399	4,506,399	4,500,071	6,328	4,506,399	0.0%	4,476,095	-0.7%
SUMMARY OF EXPENDITURES - BY DEPARTMENTS								
Department								
Administrative Departments (all)	15,000	15,000	8,675	6,325	15,000	0.0%	14,400	-4.0%
Program Activities (all)	-	-	-	-	-	-	-	-
Debt Service	4,491,399	4,491,399	4,491,396	3	4,491,399	0.0%	4,461,695	-0.7%
Total Expenditures by Departments	4,506,399	4,506,399	4,500,071	6,328	4,506,399	0.0%	4,476,095	-0.7%
SUMMARY OF EXPENDITURES - BY FUNCTIONS								
Function								
General Government	4,506,399	4,506,399	4,500,071	6,328	4,506,399	0.0%	4,476,095	-0.7%
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total Expenditures by Functions	4,506,399	4,506,399	4,500,071	6,328	4,506,399	0.0%	4,476,095	-0.7%
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
Salaries, Wages, and Fringe Benefits	-	-	-	-	-	-	-	-
Other Operating Expenses	15,000	15,000	8,675	6,325	15,000	0.0%	14,400	-4.0%
Debt Service	4,491,399	4,491,399	4,491,396	3	4,491,399	0.0%	4,461,695	-0.7%
Total Expenditures by Characters	4,506,399	4,506,399	4,500,071	6,328	4,506,399	0.0%	4,476,095	-0.7%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
Transfers In - other funds	4,506,399	4,506,399	4,491,396	15,003	4,506,399	0.0%	4,461,695	-1.0%
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total Other Financing Sources by Sources	4,506,399	4,506,399	4,491,396	15,003	4,506,399	0.0%	4,461,695	-1.0%

