



# **2021 ANNUAL BUDGET**

**For the Fiscal Year January 1, 2021 – December 31, 2021**

**Prepared by**

Lester Rainey, Jr, Interim Director of Finance

And

Department Directors, Managers, and Supervisors

**Approved by the Commission on December 16, 2020**

**RECREATION & PARK COMMISSION  
FOR THE PARISH OF EAST BATON ROUGE**



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***Mr. Kenneth Pointer, Vice Chairman***

***Mr. William Scheffy, Treasurer***

***Mr. Corey Wilson, Superintendent and Ex-Officio Secretary***

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***Mrs. Sandra Davis***

***Mr. Jerry Jones, Jr.***

***Mrs. Connie Bernard***

***Mr. Collis Temple, Jr.***

## **Introduction**

November 18, 2020

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

Ladies and Gentlemen:

I am pleased to present the 2021 budget for the Recreation and Park Commission for the Parish of East Baton Rouge (BREC) which represents an important aspect in the fulfillment of BREC's Mission. The budget is a representation of the quantitative resources to fulfill the goals and work plans of the individual departments and the organization as a whole.

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 recreational experiences for all residents and visitors to East Baton Rouge Parish.

As we move further into the various system-wide initiatives and enhancements, this document will depict the allocation of resources for BREC to achieve its strategic goals and objectives as well as ensure it continues to provide quality services, programs and facilities throughout East Baton Rouge Parish.

We continue to examine all areas of our organization for efficiencies and challenge ourselves to improve the quality of our programs as we work toward increasing attendance and the overall health and wellness of our community.

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

This year has been an unprecedented year for BREC as we continue to operate in the midst of a global pandemic that has had tremendous financial impacts globally and locally, as well as taking the lives of more than 6,800 Louisianians since March of 2020. This budget considers



past stay at home orders, current restrictions in place to limit the spread of the virus and the uncertainty of operational and financial impacts caused by the virus in 2021. While we expect outdoor activities where social distance can be maintained such as visits to the zoo, golf and use of park and conservation trails to continue to remain high, we also anticipate indoor group activities including summer camp and similar programs continue to struggle in 2021 due to restriction in place for social distancing and group gatherings.

While 2020 was a year filled with uncertainty, in October, BREC was honored as a finalist for the National Gold Medal Award by the National Recreation and Park Association (NRPA) for the fifth consecutive year. The Gold Medal Award program honors communities in the U.S. that demonstrate excellence in parks and recreation through long-range planning, resource management, volunteerism, environmental stewardship, program development, professional development and agency recognition.

The Planning and Engineering Department's Capital Improvement Program will continue to have many signature master planning, design, and construction projects that will greatly benefit the citizens of East Baton Rouge Parish including construction of major improvements to BREC's Baton Rouge Zoo and Greenwood Community Park, as outlined in the enclosed narrative with added emphasis on resident survey responses and ranked initiatives and projects to best address the wishes and needs of our residents.

This budget will act as a living document and working tool to keep us on a sound fiscal course as, together with the community, we implement steps recommended by the 2014 strategic plan as well as new standards identified by BREC's accrediting agency, CAPRA.

As you review this 2021 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.



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## Part I – BUDGET OVERVIEW, FY 2021

BREC is a multifaceted parks and programs operation, providing a variety of spaces and facilities to enjoy memorable recreation experiences. Below is a snapshot of park, facilities, and outdoor spaces maintained by the agency:



BREC must be diligent in its management of the financial resources and stewardship of taxpayer funds, and we strive to accomplish this through continued sound strategic planning and in the thoroughness of our budget process. The overarching goal is to continue to be effective in our commitment to maintaining the quality and safety of existing facilities and infrastructure and to balance that with new programs and initiatives that address the needs of the residents of East Baton Rouge Parish.

BREC remains fiscally sound. We have maintained what we believe is a healthy portfolio of revenue sources and reserves to fully cover all required expenditures within the 2021 budget. Property values have continued to increase in the parish, in part because of the number of quality parks and recreational amenities maintained by BREC throughout the parish. Earlier this year, in recognition of the historic economic impact caused in the parish from restrictions in place because of the global coronavirus pandemic, the Commission elected to not rollforward BREC tax millages for 2021 and levied the rolled back millage of 13.706, instead of the previous year millage of 14.463, as a result of the 2020 reassessment of property values in the parish. This resulted in approximately a \$3.6 million decrease in ad valorem tax revenue for 2021.

- Excluding internal transfers, overall the budget increased by 15.3%. This is primarily due to an increase in capital improvements in 2021 as major renovations will be occurring at Greenwood and Howell Community Parks as well as the Baton Rouge Zoo. Excluding transfers and capital improvements, the overall budget is increasing by 4.3%.
- Salaries and fringe benefits totals reflect increases related to the Commission's decision to increase its entry rate from \$8.00 per hour to \$10.00 per hour and includes 3.3% merit increases for eligible full-time as well as for part-time and seasonal employees starting in 2021 in an effort to improve retention and bring overall salaries in line with the compensation study conducted in 2019.
- Total revenues are expected to decrease by 3.4% as ad valorem tax revenue will remain the same as 2020 due to the Commission's decision to not roll forward its millages in light of the state of the local economy caused by the COVID-19 pandemic. As such, self-generated revenues are also expected to decline by 3.9% due to ongoing restrictions that are expected to continue for some part of 2021.

The 2021 budget year marks the sixth year of the current BREC Imagine Your Parks2 10-year strategic plan. As such, BREC is strategically investing in both new and existing assets to continue to drive value through the Park System for its taxpayers. In order to properly manage and monitor those balances, BREC maintains the forecast presented in the following pages and will update it with each budget cycle.





Further, we review financial performance and the annual forecast monthly, adjusting it as necessary when new data becomes available.

## **Part II - STRATEGIC PLAN**

### **Introduction**

The current BREC Strategic Plan was developed in 2014 with the intent to provide long-term direction and goals of the Park System through 2024 and to build off of the original 2004 Imagine Your Parks Plan and account for changes in the park system and address recent trends in recreation, changes in the parish demographics and economy with direct input from the communities served. This leads to an opportunity and a challenge that BREC holds very seriously and worked with our staff, professional consultants, and the community to create the strategic plan which we still continue to execute today.

Historically, most of the resources of BREC have been devoted to preserving and enhancing facilities and programs to serve established constituencies. The current strategic plan addresses how BREC can have an even greater impact by addressing different levels and scales of concern, the broadening of scope and desire to increase impact led to refinement of BREC's Mission and Vision.

### **Mission**

BREC's Mission is to contribute to a healthier, more vibrant community by providing exceptional parks, open space and recreation experiences for all of East Baton Rouge Parish.

### **Vision**

BREC's Vision is to provide an extraordinary system of parks, open spaces and facilities that engages the parish's unique natural and cultural landscape to enrich parish life by providing diverse and memorable recreation experiences.

### **Values**

BREC's Values reflect the community's expectations and define the way in which it works to fulfill its mission and turn its vision into reality. BREC strives to integrate the following values into all it does:

Excellence: striving to provide high quality, state of the art experiences;

Service: attending to patrons' needs in a courteous, timely fashion;

Engagement: regularly seeking feedback and direction from the community;

Equity: delivering comparable experiences across the parish;

Integrity: being honest, fair and objective;





Professionalism: employing skill, good judgement, and politeness;

Collaboration: working with community partners to achieve mutual goals;

Fiscal Responsibility: using taxpayer dollars as efficiently as possible;

Safety: ensuring that park, program and facility users feel free from harm;

Sustainability: serving as responsible stewards of the environment.

## Strategic Goals, Objectives and Tasks

The strategic plan has eight primary directives:

1. **Fiscal Responsibility** – Continue to place a priority on the wise use of taxpayer dollars.
2. **Programs** – Continue innovation in recreation programming.
3. **Parks and Facilities** – Continue to raise the standard for parks and recreation facilities and ensure equitable access to park and recreation experiences across the parish.
4. **Natural Resources** – Strengthen and increase natural resource related recreational opportunities.
5. **Trails** – Enhance connectivity by improving the network of multi-use trails to, within, and between parks and community assets.
6. **Marketing and Communication** – Increase local awareness of BREC's programs and facilities and the overall value of BREC.
7. **Partnerships** – Work with partners and the BREC Foundation to achieve common goals and leverage resources.
8. **Maintenance and Operations** – Ensure that BREC's parks and facilities are operated and maintained efficiently and according to best practices and to defined standards for park types

## Priorities and Issues

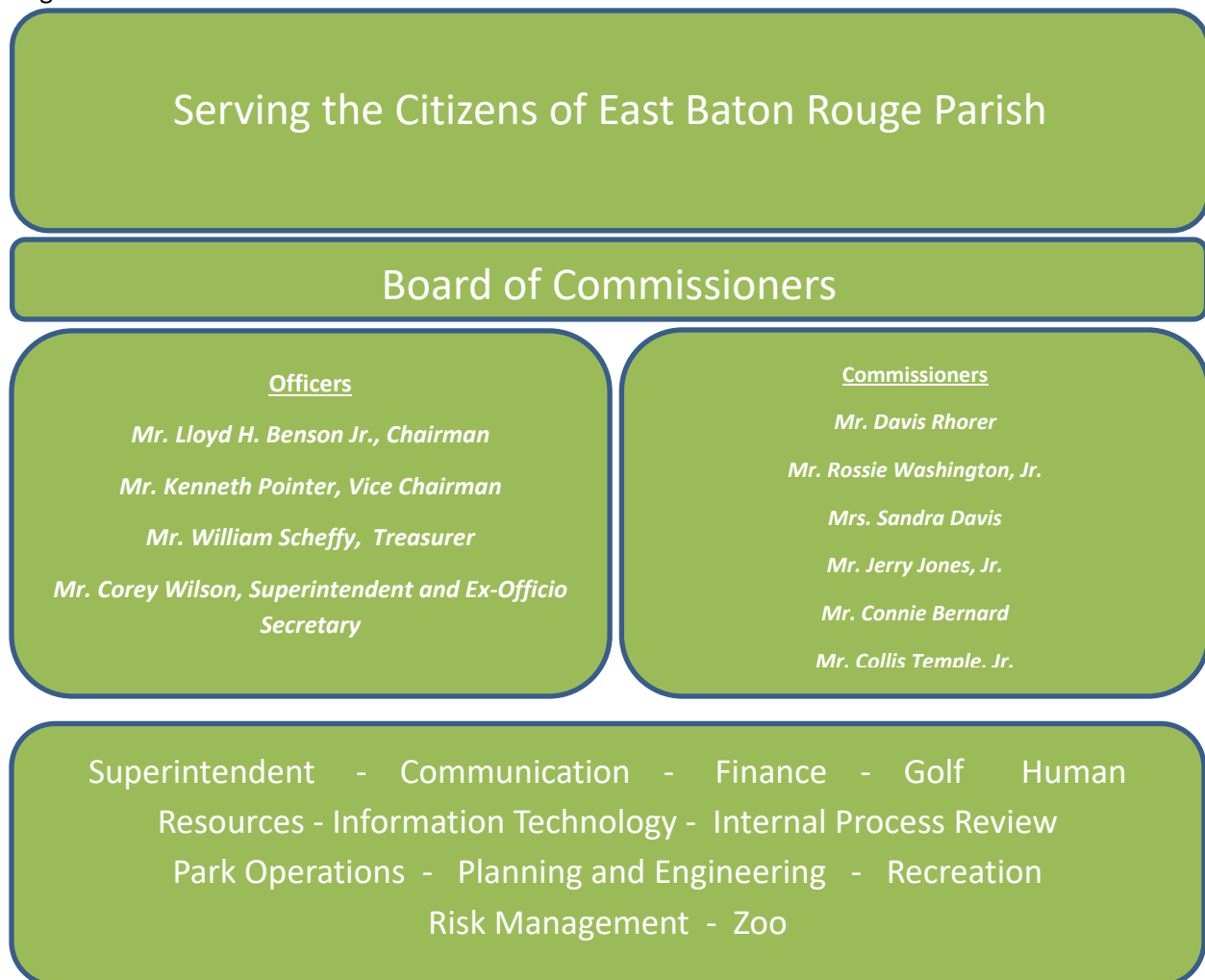
BREC identifies, with each budget cycle, the priorities of the budget as well as the issues that may affect its successful execution. Each department director creates an annual work plan designed to achieve the budget objectives, and these work plans are reviewed during monthly meetings of all directors to work to have the organization aligned and working towards the same results. Teamwork is a core value and collaboration are a key to success for our Park District. Please reference the departmental summaries for highlights of each.



Balancing the financial resources available to meet the needs of such a diverse portfolio of parks, park land and programs requires diligence in oversight and analysis. We constantly strive to enhance the skillsets of our staff as we increase and expand programs and program offerings. We remain committed to the responsible fiscal management necessary to address priorities and issues.

### **PART III – FINANCIAL STRUCTURE, POLICY & PROCESS**

#### Organization Chart



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 2021 funding is supported by a 10-year property tax millage that was renewed in April 2014. A summary of expenditures planned for 2021 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 levy is a twenty-year tax which will expire in 2024. The current levy is 3.082 mills.

### 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 the purchasing, acquiring, constructing, developing, improving, operating and maintaining public parks, playgrounds and recreational properties and facilities of BREC. The designation amount varies depending on BREC's construction needs.

### Enhancement Operating Fund

The fund was established pursuant to the General Bond Resolution for the purpose of depositing proceeds of the tax and to account for operations and maintenance activities of the "*Imagine Your Parks*" plan. This fund receives a variable amount of the total 3.082 mills of tax



revenues approved for "*Imagine Your Parks.*" Once the Debt Service and construction needs are fulfilled. The funds may be used to construct, improve or renovate projects enumerated in the "*Imagine Your Parks*" plan, and may also be used to operate and maintain any projects within BREC's inventory.

#### 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 and Unemployment Insurance Fund.

### **FINANCIAL POLICIES AND THE RELATIONSHIP BETWEEN FINANCIAL STATEMENT AND BUDGETARY PRESENTATION**

#### **Financial Policies**

BREC financial policies are fundamental operational tenets which support foundational decision-making communicated to and utilized by managers, directors, and the Board of Commissioners. The framework used ensures a concerted fiscal management approach to support sound decision making to address current operational needs and activities balanced against evaluating opportunities to enhance or expand amenities, programs, including human capital. The primary guiding principles of BREC financial policy ensure the organization is fiscally sound and financially well-rounded by:

- Ensuring prudent stewardship of taxpayer money
- Developing and utilizing strict budgetary controls at the transaction level
- Preparing and monitoring monthly actual against budgeted results



- Communication of monthly results and the decision-making process with analysis to the Finance Committee and the Board of Commissioners and the public in a highly transparent manner
- Producing annual budget and financial statements which meet the highest standards of excellence as defined by the Government Finance Officers Association (GFOA)
- Allocating resources in support of the Strategic Plan measuring performance of departments, programs and initiatives objectively and quantitatively
- Refraining from budgetary practices that balance current period expenditures at the expense of future periods' revenues
- Providing for adequate maintenance and orderly replacement of capital facilities and equipment
- Setting user fee rate structures that accurately balance the market value and cost of services provided while recognizing that facilities and programs are supported by the taxpayers

BREC financial policies are supported by formal documents such as its Accounting Manual, Purchasing Manual, Procurement Card Program Policies and Procedures Manual, available to all staff on the organization's intranet and available to any citizen by request through the Finance Department.

The budget document best embodies the entirety of BREC financial policies. During the annual budgeting process, the Superintendent and Departmental Directors review and reaffirm all of BREC's financial and operational policies and controls.

### **Budgeting**

The budget is built on a foundation of activities, recreation programs, and projects which align with BREC's Strategic Plan to address the priorities and community needs of the year being budgeted. Department Directors and Assistant Directors are extensively involved and are challenged during the budgeting process to carefully align requested resources with facilities and programs

### **Revenue**

BREC offers a diverse portfolio of parks and facilities with many revenue collection locations, including the Baton Rouge Zoo, six golf courses, Liberty Lagoon Water Park, and various recreation centers and special facilities such as Bluebonnet Swamp Nature Center that offer a multitude of programs and experiences. Rates and user fees associated with these locations are carefully evaluated, adjusted and approved by the Board annually to balance cost recovery with guest and taxpayer value.

The Accounting Operating Procedures include detailed procedures for the daily reconciliation and deposit and the weekly reporting of revenue at all locations. Wherever possible, point-of-sale systems are leveraged to facilitate direct entry of



revenue data into the New World accounting system as we transition to Munis in 2021. These procedures and physical controls related to cash handling incorporate strict best practice measures to safeguard collected cash and the employees handling it. Compliance audits are performed throughout the fiscal year on a prioritized schedule to validate procedures related to revenue and inventory control.

## **Expenditures**

BREC's budgeted expenditures reflect the commitment by the Board of Commissioners and all staff to maintain and enhance the quality and safety of its facilities while working to increase the breadth and depth of those facilities and programs. Expenditures are projected conservatively using an objective and analytical approach which considers historical participation patterns and current economic trends to maintain consistency in preparation from year to year, reliability in projections and estimates, and reasonableness of assumptions. Monthly monitoring and analysis of results in comparison to the budget, along with recalibration when warranted ensures fiscal responsibility and overall organizational sustainability.

## **Auditing & Annual Financial Reporting**

An independent audit is performed annually. BREC works with the Audit Firm to produce a Comprehensive Annual Financial Report (CAFR) in accordance with Generally Accepted Accounting Principles (GAAP), the body of accounting and financial reporting standards, conventions and practices with authoritative support from standard-setting bodies such as the Governmental Accounting Standards Board (GASB).

## **Capital Assets**

Capital assets are generally defined as tangible or intangible assets with an acquisition cost of \$2,500 or more and an initial useful life of three years or more. Capital assets include land, land improvements, infrastructure, buildings and building improvements, leasehold improvements and movable equipment. Depreciation of capital assets is recorded in conformance with Governmental Accounting Standards Board's Statement 34.

A detailed inventory of capital assets is maintained and physically verified each year. For structures, a system is maintained which includes detail of acquisition/construction cost, cost of improvement and other detailed data. For vehicles, a fleet management plan is executed to maintain the necessary fleet of on-road, off-road and other vehicles and equipment. This plan provides for regular maintenance as well as annual assessment to minimize annual cost of ownership through fleet age analysis, rotation and disposal.



### **Basis of Accounting**

BREC follows the cash basis of accounting throughout the year; consequently, revenue is recognized when received and expenditures are recognized when paid. Fund liabilities are recorded in terms of encumbrances, as dictated by Louisiana Revised Statutes.

Within the Annual Financial Report, the Statement of Net Position includes all assets, liabilities and deferred outflows/inflows using the accrual basis of accounting. The basis for this accounting recognizes all current year revenues and expenses regardless of when cash was received or paid. Further, reporting on all BREC Fund activity, uses modified accrual accounting. Modified accrual accounting focuses on how resources flow into and out of the General Fund and the subsequent balance remaining at year end which is available to spend in future years.

### **Basis of Budgeting**

This budget is prepared according to Louisiana Law and follows the cash basis of accounting with most all receipts and expenditures recorded in the General Fund. The budgetary basis (Non-GAAP) provides a meaningful comparison of actual results with the budget, in compliance with State statute. The major differences between the budgetary basis and the CAFR basis (GAAP) are:

1. Revenues: User Fee or self-generated revenues are recorded when received (budget) as opposed to when subject to accrual (CAFR). Ad valorem taxes are recognized when a legally enforceable claim arises (generally when levied) and the resources are available. Entitlements and shared revenues are recorded as unrestricted grants-in-aid upon meeting the eligibility requirements and becoming measurable and available.
2. Expenditures: Salaries and benefits are recorded as earned, compensated absences and retirement benefits when paid. Vendor payments are recorded as the obligation is incurred.
3. Encumbrances are treated as expenditures (budget) rather than as a commitment or assignment of fund balance (CAFR)

### **The Budget Process**

Historically, BREC's budget process and timeline are geared to December Board approval of the proposed budget for the following year. The initial draft is submitted in conjunction with the November Commissioner's Meeting, usually the week before or after Thanksgiving.





BREC's budgeting process enables department directors and budget managers to set appropriate staffing and expense commitment amounts required to support services and programs to the public and secure a sense of "ownership" for the respective department. The empowerment of directors to set financial priorities based on individual work plans allows for better coordination and integration with the overall mission and supports a higher level of service to park and program users.

BREC through the New World platform utilizes "historical patterns," "position based," and Fixed - Allocation" budgeting tools.

**Historical Patterns** - Early in the budget preparation process, proposed 2020 rates/user fees are developed to establish expected revenues from charges for services against general market and other economic factors.

All budgeting managers can use the current year to date and prior year actual amounts at the account level to estimate the next year's budget. Using this historical trend information, estimated budget amounts for operating expenses were revised as necessary, potential opportunities for reductions are identified, and the final requested operating expenses are documented for subsequent discussion and evaluation.

**Fixed Allocations** - During September and October, health insurance, Workers' Compensation and retirement benefit rates are established, along with proposed salary adjustments for merit increases, cost of living adjustments and any contractual obligations. These proposed cost increases were then allocated to each department through the Positions in the approved budget. All open positions are reviewed to calculate the base salaries for the budget year. Positions unfilled for more than a year are closed and any new or closed positions are only re-opened with HR and Superintendent approval.

During October, lists of capital projects and equipment needs are ranked to identify the new capital projects for the forthcoming year.

In 2020, we initiated more detailed workshops to enhance the entire budget process and also prepare for the changes brought about with the conversion from the New World to MUNIS ERP system. The new goal is a compilation of budgetary data into a "working draft budget" for review by the superintendent in October. The "final draft" will be loaded and submitted for review/approval and compilation into a budget preview presentation to the Commissioners in November. Based upon feedback from the Board, final 2021 budget appropriations will be presented and approved by the Board at the December Commission Meeting.



## BREC

### Recreation and Park Commission for the Parish of East Baton Rouge

#### 2021 Annual Budget Timeline

JUNE - SEPTEMBER			
June	6/18, 6/19, 6/22/20	Finance Department distributes 2020 Annual Budget User's Guide to budget participants (all Organization Sets in the General Fund only)	COO - Director of Finance
September	9/16/2020	Finance Department opens 2020 Annual Budget module for Users to begin <b>Revenue</b> portion of data input(all Organization Sets in the General Fund only)	Director of Finance
September	9/16/2020 - 9/25/2020	Department Managers and Department Heads complete Proposed Fee Schedule Changes and Revenue Data Entry in New World System.	Department Managers and Department Heads
September	9/21/2020 - 10/2/2020	Finance Department opens 2020 Annual Budget module for Users to begin <b>Expense</b> portion of data input(all Organization Sets in the General Fund only)	Director of Finance
September	9/21/2020 - 10/2/2020	Department Heads will review the proposed budgets as entered for completeness prior to Finance Department review. Budget will be advanced to Finance Department level after Department Head review to complete Organizational Budget.	Department Directors
September	10/5/ 2020 - 10/9/2020	Budget is advanced to Department Head level to be reviewed and analyzed prior to Finance Department review.	Director of Finance
<b>September - October</b>	9/21/2020 - 10/9/2020	<i>Human Resources Director will open position budgeting 9/27 for review by Department Heads.</i>	Human Resources Director, Department Managers, and Department Heads
OCTOBER			
October	10/7/2020	Budget is advanced to FINANCE DEPARTMENT level to be reviewed and analyzed prior to Superintendent review.	Director of Finance
October	10/8/2020 - 10/16/2020	Budget is reviewed and analyzed by the Finance Department.	Director of Finance and Staff
October	10/19/2020 - 10/23/2020	<b>Superintendent's Initial review of the budget.</b>	Superintendent
October	10/19/2020 - 10/23/2020	Department/Program One-on-One meetings with Finance Director.	Department Managers, Department Heads, Director of Finance
<b>October - November</b>	10/26/2020 - 10/30/2020	Final Estimates prepared by the Finance Department in conjunction with Department Managers and Department Heads.	Department Managers, Department Heads, Director of Finance
NOVEMBER			
November	11/2/2020 - 11/6/2020	<b>Superintendent's FINAL review of the budget prior to submission to Finance Advisory Committee and Commission.</b>	Superintendent
November	11/9/2020 - 11/13/2020	Finance prepares DRAFT budget document for submission to Finance Advisory Committee and Commission.	Director of Finance
November	11/16/2020 - 11/17/2020	Budget reviewed by the Finance Committee.	Director of Finance
November	11/18/2020	DRAFT budget is officially submitted to the BREC Commission.	Superintendent
November	11/23/2020 - 11/27/2020	Department/Finance review of DRAFT budget prior to FINAL ADOPTION OF BUDGET.	Department Managers, Department Heads, Director of Finance
<b>November - December</b>	11/30/2020 - 12/6/2020	Department Heads prepare initial Budget Spread preferences and submit to Director of Information Technology.	Department Directors
DECEMBER			
December	12/15/2020	FINAL review of DRAFT Budget by Finance Advisory Committee and recommendation to Commission.	Finance Advisory Committee
December	12/16/2020	ADOPTION OF BUDGET by the BREC Commission.	BREC COMMISSION
December	12/18/2020 - 12/28/2020	Department Heads prepare FINAL Budget Spread preferences and submit to Director of Information Technology.	Department Directors
December	12/30/2020	ADOPTED BUDGET IS SPREAD!!!	Director of Information Technology
December	12/31/2020	ADOPTED BUDGET IS OPEN FOR USE AT 11:59pm!!!	Director of Finance



## **Comparative Data and Budgetary Performance**

Each month, actual monthly and year-to-date revenues and expenditures for BREC are compared and evaluated against the same period, prior year and budget. An evaluation of significant positive or negative variances is presented by the Finance Director to the Finance Committee, and then Commission and the public at the following month's Commission meeting. This monthly presentation includes comparative data and analysis for major BREC Programs: Administration, Aquatics, Athletics, Golf, Maintenance, Recreation, Special Use Facilities, Tennis and the Zoo. More detailed periodic and comparative revenue and expenditure information is included in the Board meeting agenda document on a monthly basis.



## **PART IV – DEPARTMENTAL INFORMATION**

### **Organizational Structure**

Administratively, BREC is organized into ten departments:

**Superintendent**

**Communications**

**Finance**

**Golf**

**Human Resources**

**Information Technology**

**Park Operations**

**Planning and Engineering**

**Recreation**

**Zoo**



**Departmental Goals and the 2021 Budget**

Annually, the Directors of BREC prepare work plans/goals for their respective departments which outline key initiatives and issues facing BREC for the pending budget year. The key components of these work plans include:

- specific initiatives related to communications, customer relations, and service
- outline of the financial resources needed for the execution and completion of the various program, projects and initiatives throughout the year
- outline of the direct input that addresses the preferences and needs of the community related to revenue and expenditures for each of its operational areas
- infrastructure needs, both in terms of repair and replacement, as well as new additions to the capital assets of BREC

Upon completion of the individual departmental work plans, each is assessed and then they are compiled into one document which is presented to the Superintendent, along with a proposed budget for the forthcoming year reflecting the financial impact and needs to support work plans, programs and initiatives.

Individual work plans which address financial needs are available upon request through the Finance Department. The following summaries describe the purpose, programs and services, for each department and how objectives will be met, the criteria they will be evaluated and the expected costs and other metrics and key performance indicators.



## SUPERINTENDENT

Corey K. Wilson, (225) 272-9200, ext. 1568

### **Mission Statement**

It is BREC's mission to contribute to a healthier, more vibrant community by providing exceptional parks, open spaces and recreational experiences for all of East Baton Rouge Parish.

### **About the Superintendent**

The State of Louisiana by Act 95 of the Legislature created BREC and gave the BREC Commission the authority to name and employ a person to be designated as Superintendent of the Commission. The superintendent is not a member of the commission but is designated as ex officio secretary of the commission. The legislation further states that the superintendent shall have the power and authority to make recommendations as to said policies, plans, and procedures, and to assign duties, to direct and control, transfer, promote, demote, and otherwise change the status of all employees, and to recommend the salary to be paid in each case. Such nominations and recommendations shall finally be passed upon by the commission. The commission cannot and shall not act in the actual administration of public recreation and park facilities except through the superintendent, and every lawful act of the superintendent performed in his capacity as superintendent pursuant to the provision of the section and the rules and regulations of the commission shall be the act of the commission.

The secretary shall keep, or cause to be kept, minutes of all commission meetings and meetings of the standing committees of the commission. The secretary shall be the custodian of the records of the commission and shall perform any duties prescribed by the board of commissioners.

The duties and responsibilities of the superintendent shall be defined specifically in a written job description approved by the commission and shall conform to the provisions of law that established the position.

Such duties and responsibilities shall include the general management and administration of the business of the commission and making all administrative decisions affecting the recreation facilities and programs.

The superintendent shall have oversight authority and responsibility in all matters of facility and program management, including but not limited to facility maintenance and construction, human resources, finance, concessions and other related areas. He shall at all times be subject to the directives of the board of commissioners.



The superintendent shall, by the regular meeting in March of each year, submit a report of the activities on the commission, including financial statement for the preceding year and his recommendations for the coming year.

**FISCAL 2021 Goals:**

- *Increase, monitor, and develop partnerships to further BREC's mission*
- *Facilitate informed decision-making across the organization and Commission through use of new software*
- *Maintain and develop positive and healthy relationships with elected officials through periodic communications*
- *Track and monitor implementation of ADA Transition Plan*
- *Continue fostering team-based atmosphere to serve the community collaboratively.*

AUTHORIZED POSITIONS	2020 ACTUAL	2021 BUDGET
Full-Time	14.00	19.00
Part-Time	0.00	17.00
<b>TOTAL POSITIONS</b>	<b>14.00</b>	<b>36.00</b>

**NOTE:** The Superintendent's Department now includes the following Divisions: Administration, ADA, Internal Process Review, Partnerships and Development, and Risk Management which is the reason for the increase in FTEs.





# COMMUNICATIONS

Director: Cheryl Michelet, (225) 272-9200, ext. 1543

## Mission Statement:

We connect residents and visitors to BREC's exceptional parks, open spaces and recreational experiences while creating, maintaining and promoting its brand identity.

## About Communications

The Communications Department is set up as a full-service in-house agency offering marketing, advertising, public relations, graphic design, web and social media, volunteer management, special event planning and printing services. We spend five months each year creating just over a \$1-million marketing plan that will be expanded in 2021 to comprise 21 unique accounts to inform the public about the events, programs and facilities BREC offers to residents, visitors and tourists. In addition to the marketing plan in a normal year the Communications Department also creates and prints three Play Book program guides, an annual report, a map brochure of the system as well as more than 2,000 design requests, social media posts to more than 20 pages, a dozen e-blast newsletters, news releases, updates to four websites, management of more than 5,000 volunteers and all ribbon-cuttings and groundbreakings for new or renovated BREC amenities. Due to the global pandemic, we had to be very flexible in 2020, quickly creating new marketing campaigns to serve the public virtually, promote the safe use of parks postpone ads for canceled events and programs and utilize those contracts later in the year. We planned as if 2021 will be a more normal year but will be ready to be as flexible as we have been this year.

## FISCAL 2021 Goals:

As a Department, our strategic goals are to:

- Launch three new marketing plans (Planning and Construction, HR and Partnership and Development.
- Complete the audit of the department and begin implementing recommendations
- Commission a parish wide door-to-door survey on BREC's marketing efforts
- Hold internal and external focus groups to help redesign BREC's website

AUTHORIZED POSITIONS	2020 ACTUAL	2021 BUDGET
Full-Time	14.00	16.00
Part-Time	2.00	1.00
TOTAL POSITIONS	16.00	17.00



## FINANCE

Interim Director: Lester Rainey Jr, (225) 272-9200, ext. 1415

### Mission Statement

It is the mission of the BREC Finance Department to provide all financial and accounting services needed for proper management of the organization in an accurate and timely manner and within a framework of sound internal controls.

### About Finance

The Finance Department exists to protect the assets of the Recreation and Park Commission for the Parish of East Baton Rouge. Those assets include capital assets, cash and investments, inventory and other property. This is accomplished by maintaining a comprehensive set of internal controls within our operating procedures. These procedures control the flow of cash, hold employees accountable for transactions that create financial obligations, and provide for financial reporting on the results of operations to management, the general public and others.

To accomplish these ends, employees in the Finance Department manage all aspects of general accounting, budgeting, payroll, purchasing, accounts payable, inventory and warehousing, capital assets accounting and revenue accounting. These activities are conducted according to Generally Accepted Accounting Principles (GAAP), pronouncements of the Governmental Accounting Standards Board (GASB), and the laws of the State of Louisiana. Financial statements of the Commission are audited annually.

Questions regarding operations of the Finance Department should be directed to Lester Rainey Jr, Interim Finance Director, Recreation and Park Commission for the Parish of East Baton Rouge, 6201 Florida Blvd, Baton Rouge, LA 70806.

### FISCAL 2021 Goals:

- *Successfully integrate all "best of breed" software into the MUNIS ERP system to facilitate greater efficiency.*
- *Develop staff training/software improvement series to maximize the utilization of the MUNIS ERP system.*
- *Development of financial statements utilizing the MUNIS ERP software.*
- *Development of the annual budget utilizing the ERP MUNIS software.*
- *Development of Financial Compliance Training Series utilizing PowerPoint and/or other video graphics.*
- *Formalization of the Asset & Inventory Management Division.*
- *Standardization of Resale Inventory at all BREC locations (e.g. bottled water, hot dogs, candy, sodas, etc.) which will allow more economical bulk-buying of resale items.*
- *Continue revision of Accounting policies and procedures to provide for compliance as well as efficiency through utilization of industry "best practices".*
- *Initiate a business services model of customer service.*
- *Minimize occurrences of audit exceptions stemming from annual compliance audit.*

AUTHORIZED POSITIONS	2020 ACTUAL	2021 BUDGET
Full-Time	25.00	26.00
Part-Time	4.00	4.00
TOTAL POSITIONS	29.00	30.00



## GOLF DEPARTMENT

Director: Michael Raby, (225) 272-9200, ext. 1364

### Mission Statement:

We make golf in Baton Rouge better by striving daily to deliver exceptional value through welcoming, enjoyable, and memorable golf experiences.

### About Golf:

The BREC Golf Department strives daily to improve the golf experiences available to East Baton Rouge Parish residents and visitors. We provide high quality golf course experiences through professional golf course management and maintenance, turf management, and golf course design. We also provide sales of apparel and equipment, professional golf instruction, driving ranges, facility rentals, and restaurant/concessions. BREC Golf operates six golf courses geographically spread across the parish offering a diverse variety of golf options ranging from beginner level driving ranges and 9-hole courses to championship level 18-hole courses.

### FISCAL 2021 Goals:

- *Increase revenue/round*
- *Improve golf course cost recovery levels*
- *Increase customer feedback levels*
- *Increase staff training opportunities*

Performance Measures 2021	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Golf Rounds Played	111,374	125,756	125,000	130,000
Revenue per round	\$31.92	\$27.21	\$29.50	\$27.75
Operating Cost Recovery Percentage	61.0%	56.3%	61.6%	60.6%
Customer Satisfaction Index (new in 2021)	n/a	n/a	TBD	TBD
Employee Training hours completed (new in 2020)	n/a	n/a	TBD	TBD

**SIGNIFICANT CHANGES FOR 2021:** Facility improvement project at JS Clark golf course will lengthen the course and significantly improve the customer experience. Increased customer surveys and better tracking of staff training hours added for 2021. Staff training was limited in 2020 due to Covid-19 concerns.



The 2021 revenue budget reflects JS Clark golf course being closed January through mid-September and Dumas golf course closing before the end of the year. The renovation at JS Clark should be finished in September. For October on, JS Clark is budgeted at the same rounds played level as City Park golf course.

Other facility revenue budgets reflect play levels higher than recent years, but not sustaining at the May through October levels of 2020. Golf courses are in the larger entertainment and experience business and we expect some decline from the 2020 play levels as other entertainment and experience venues are able to recover during 2021.

AUTHORIZED POSITIONS	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET
Full-Time	53.00	52.00	48.00	44.00
Part-Time	95.00	96.00	95.00	87.00
Seasonal	6.00	10.00	10.00	6.00
<b>TOTAL POSITIONS</b>	<b>154.00</b>	<b>158.00</b>	<b>153.00</b>	<b>137.00</b>

**SIGNIFICANT CHANGES FOR 2021:** We are continuing to convert course maintenance positions from full-time to part-time as staffing permits to move closer to the optimum full-time to part-time ratio. We will use temporary staffing and not fill some positions at JS Clark and Dumas golf courses due to the improvement projects occurring at JS Clark. The 4 seasonal positions added in 2019 are 8-week positions to assist with golf camp operations.



# HUMAN RESOURCES

Director: Stephanie Trim, (225) 272-9200, ext. 1539

## Mission Statement

Our mission is to provide efficient and professional human resources services for all employees of BREC and support the organization in its efforts to attract and retain the highest quality diverse workforce by promoting the concept that our employees are our most valuable resources.

## About Human Resources

The Human Resources department takes a leadership role in providing a full range of comprehensive human resource services in recruitment, selection, staff training & development, managing compensation and benefits, policies and procedures, job classification, compliance, labor relations and employee health & wellness. The goal of human resources is to continue to strive for excellence and to be responsive to the ever-changing needs of the organization, employees, and management.

The work of this department encompasses a coordinated effort with each department to attract and retain the highest qualified employees in order to enhance the success of the organization. As we look forward to 2021 and the goals that we have outlined we want to pause and review several of the significant accomplishments for 2020.

### 2020 Accomplishments:

- Successfully implemented the NeoGov OnBoard and Learn modules on budget and ahead of schedule with the go live January 1, 2020 and provided training to all BREC employees. Supervisors have access to all the latest information on the status of candidates in which they can access 24/7. Applicants are able to go through the hiring process to apply, accept & schedule an interview, and complete pre-employment paperwork online from a desktop or mobile app. Learn a very robust library of training offer a variety of courses and videos that employees can use throughout the life of employment to include new hire orientation, policy updates, skills enhancements and development tools.
- Remained resilient in the midst of Covid-19 pandemic meeting the needs of management and the public by offering virtual orientation and interviews, preboarding & onboarding through the use of technology.
- Conducted BREC's employees Annual Open Enrollment & Benefit fair through Airbo. Employees and their spouses were able to participate in the interactive customized virtual fair providing quick tips, videos, access to health information and services offered throughout the parish. Employees were able to select their benefit elections online for 2021 at the click of a button. During this timeframe flu shots, bio metric screenings and health assessments were also offered at various locations throughout the parish.
- Implemented many of the recommendations from the Compensation Study, to include align positions with the market, revised and updated hiring & pay rules and policies, put into action BREC's new minimum living wage at \$10.00 per hour, developed a new performance review tool for part-time personnel, created a new Special Entrance Review (SER) process for recruitment/retention;



**FISCAL 2021 Goals:**

- Continue to work with consultants to implement a new ERP System (Munis)
- Continue to revise and update departmental and agency policies; streamline and automate processes
- Continue to improve the performance management system
- Enhance and utilize employee engagement survey results to improve organizational effectiveness

AUTHORIZED POSITIONS	2020 ACTUAL	2021 BUDGET
Full-Time	16.00	15.00
Part-Time	4.00	4.00
Seasonal	2.00	2.00
<b>TOTAL POSITIONS</b>	<b>22.00</b>	<b>21.00</b>

Performance by the Numbers			
	2020(YTD )	2019	2018
<u>Recruitment</u>			
Avg # Days Posting FT position to hire date	89	72	62
# Full time Positions Hired	64	97	96
# Part Time Positions Hired **	96	134	122
# Seasonal Positions Hired **	124	234	244
**Numbers reflect reduction in staff hired due to COVID19 Total	284	465	461
Employees OnBoard (Active)	198	N/A	N/A
New Hires OnBoard (Inactive & Pending)	138	N/A	N/A
<u>Training</u>			
La Governmental Ethics	979	1179	1172
Preventing Sexual Harassment (General)	759	1261	N/A
Preventing Sexual Harassment (Supervisor)	267	N/A	N/A
New Hire Orientation (In Person)	67	431	413
New Hire Orientation (Virtual)	110	N/A	N/A
<u>Health &amp; Wellness</u>	2020 (YTD)	2019	2018
Employees screened at Health Fair	213	348	
Avg. No. of Employees enrolled in Health Plans	428	397	411



# INFORMATION TECHNOLOGY

Director: Steven Knight, (225) 272-9200, ext.1100

## Mission Statement

The Department of Information Technology's mission is to maintain a comprehensive technology infrastructure by providing secure, reliable and integrated technology solutions that align with the administrative goals of BREC, while delivering excellence in customer service to the citizens of East Baton Rouge Parish.

In support of this mission, we:

- Promote and facilitate effective technology integrations.
- Develop, improve and manage the BREC networks to ensure high speed and highly functional connectivity across all facilities and resources.
- Develop and maintain highly effective, reliable, secure, and innovative information systems to support all BREC functions.
- Facilitate the collection, storage, security, integrity, and analysis of electronic data while ensuring appropriate access.
- Provide leadership and planning for the effective and strategic use of emerging technologies.
- Provide robust information, data analyses and insight to help achieve the objectives of BREC's strategic plan.

## About Information Technology

BREC has always been a technology-forward agency, and that has never been more apparent than now. Our core focus toward enhanced security, analytics, and innovative software solutions to streamline and simplify processes for every facet of BREC's Operations. Since the start of the Department in October 2006, BREC's Information Technology infrastructure has grown significantly; it is now comprised of 80 locations, 599 PCs and laptops, 111 servers, 829 users, over 432 iPhones and iPads, over 1500 networking devices, and nearly a thousand Surveillance Cameras. But BREC's Application of Technology strength is not in the number of IT assets managed, but rather the combination of innovative software solutions that cover every facet of BREC's operation. The need for Business Systems management has continued to grow throughout the agency with a continued focus on making better business decisions, improving operational efficiencies and customer satisfaction. To meet this challenge, a new Business Systems division has been created and staffed to manage system accesses, business software management, and data analytics.





<b>PERFORMANCE MEASURES - 2020</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Goal</b>
Mission Critical Production Network Availability	99.9	99.9	99.99
Mission Critical Production Server Availability	99.999	99.999	99.999
End-user ServiceDesk Tickets	7,607	6,397	7,500
Internal Project and Tasks Tickets		3,177	3,500
Staff with training/certification	29%	29%	75%
Customer Survey (CSAT) Response Rate	23%	21%	25%
Average Customer Survey (CSAT) Score		97%	98%
SLA Time to First Response	52%	52%	80%
Information Security Scores	145	145	300
Account Terminations within 24 Hours of Notice	-	75%	85%
Account Creations within 24 Hours of Notice	-	70%	90%
BI Reports Published (New or Updated)	68	70	65

**SIGNIFICANT CHANGES FOR 2021:** Because of the POINT project objectives, BREC will experience a grand technological shift that will result in a significant increase in supported locations, equipment, software, and users. 2021 will see all POINT project objectives met and IT will transition to day-to-day management of these systems.

<b>AUTHORIZED POSITIONS</b>	<b>2020 ACTUAL</b>	<b>2021 BUDGET</b>
Full-Time	8.00	11.00
Part-Time	2.00	2.00
<b>TOTAL POSITIONS</b>	<b>10.00</b>	<b>13.00</b>



## PARK OPERATIONS

Director: RaHarold Lawson, (225) 272-9200, ext. 1406

### Mission Statement

It is the mission of the Park Operations Department to effectively and efficiently maintain quality facilities that are safe, functional and aesthetically pleasing for all citizens of East Baton Rouge Parish.

### About Park Operations

BREC facilities include 186 park sites totaling about 6500 acres, which contain over 400 buildings. The Park Operations Department provides: routine mowing, clean up, athletic field preparation, playground maintenance, forestry and horticultural services, special event set up, building repairs, picnic facility maintenance, mechanical repairs and maintenance, plus numerous other services related to grounds and property maintenance. In addition, the department services, repairs, and manages more than 200 vehicles in the BREC fleet plus the wide variety of equipment required to maintain the vast park system. The department is organized into the following groups: Trades, Horticulture, Forestry, Sports Turf, Grounds Districts, Fleet Management and Administration.

### FISCAL 2021 Goals:

- *Coordinate SOPs across maintenance regions and enterprise operations:*
- *Create initial draft parkwide forest management plan:*
- *Enhance and lean fleet structure throughout the organization:*
- *Align Outdoor Experiences objectives across agency departments with Park Operations.*

AUTHORIZED POSITIONS	2020 ACTUAL	2021 BUDGET
Full-Time	180.00	185.00
Part-Time	6.00	7.00
TOTAL POSITIONS	186.00	192.00



## PLANNING AND ENGINEERING

Assistant Superintendent: Reed Richard, (225) 272-9200, ext. 1369

### Mission Statement

To equitably provide creative, exceptional and innovative recreational environments and conservation areas through sustainable design practices and collaborative engagement for current and future generation of East Baton Rouge Parish.

### About Planning and Engineering

Planning and Engineering is the lead BREC department responsible for the recreation and park system Strategic Plan; the prioritization and implementation of the Capital Improvement Program (CIP) projects; the identification and analysis of present and future park, park land, and recreation needs; natural and cultural resources management; land acquisition and disposal; citizen input in the planning process; the communication of ideas and visions for new parks and recreation facility plans to all parties involved; and updating BREC's land and facility inventory.

P&E staff oversee the planning, design, bidding, coordination and construction administration of all capital improvements projects – including urban multi-use trails (Greenways) by BREC's Capital Construction Division (CCD) and/or external general contractors. P&E's Natural Resource Management Division (NRM) is responsible for the stewardship and management of all BREC Conservation Areas, natural resources and green infrastructure. The NRM Division identifies and manages all of BREC's land with conservation value including BREC's three conservation areas and four nature preserves.

### FISCAL 2021 Goals:

- *Implement new data-driven processes and workflows through new department structure, software, GIS, new procedures, and enhanced communication*
- *Ensure effective delivery of the 2021 Capital Improvement Program*
- *Continue to advance and expand planning initiatives including flood-risk reduction through Green Infrastructure, emphasis on natural resource management, conservation, green building practices and implementation of the Greenway (formerly CAPP) Trails network.*
- *Take the lead on coalition building with other agencies and groups outside of BREC to strategically implement the Parish Bike/Ped Master Plan*
- *Continue the Expansion of GIS capacity and capability*



<b>PERFORMANCE MEASURES - 2021</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Goal</b>
Implement new CIP Program and PM Software (Masterworks)	-	Yes	Yes
Complete Natural Resource Management Plan	-	-	Yes
Complete the Construction of GMP#1 (AZA Accreditation & JS Clark GC) of Zoo/Greenwood Ph 1	-	-	Yes
Begin Construction of GMP#2 (Zoo Entry Building & Adv. Playground) of Zoo/Greenwood Ph 1	-	-	Yes
Complete Construction of the N-S CMAQ Trail	-	-	Yes
Complete Phase 1 Construction Documents for new SE Community Park at Airline	-	-	Yes
Complete Master Plans for Scotlandville Parkway, Bluebonnet Swamp, Perkins Rd & Expressway Park	-	-	Yes
Continue advancing GIS database and begin field-collection of system-wide data	Yes	Yes	Yes
Keep contractor-driven change orders <3% of project cost	Yes	Yes	Yes

#### **SIGNIFICANT CHANGES FOR 2021:**

A stronger delineation and organizational structure through the hiring of five (5) new professionals for increased efficiency and synergy between the five specialized P&E Divisions: Planning, Design, Construction, Natural Resource Management, and Urban Trails (Greenways); the Construction Start of Phase 1 of the reimagined BR Zoo and Greenwood Park project through the Construction Manager at Risk (CMAR) delivery model for the first time in BREC's history; partnering with the State, City-Parish, and LSU on the design phase of BREC's City Park Lake; Construction of several transformational projects including: Frenchtown Road Education Building, Howell Recreation Center and new Pool, Jackson Community Park rec center and universal playground, Independence Park universal playground, SE Community Park Phase 1 and the CMAQ Trail; the master planning of Bluebonnet Swamp Nature Center, Perkins Road Park, Scotlandville Parkway, Blackwater Conservation Area, and Expressway Park; the launch and utilization of the new CIP program, project, and budget planning software (MasterWorks).

<b>AUTHORIZED POSITIONS</b>	<b>2020 ACTUAL</b>	<b>2021 BUDGET</b>
Full-Time	22.00	24.00
Part-Time	4.00	4.00
<b>TOTAL POSITION</b>	<b>26.00</b>	<b>28.00</b>



## RECREATION

Assistant Superintendent: Brandon Smith, (225) 272-9200, ext. 1518

### Mission Statement

The mission of the Recreation Department is to provide all patrons with the highest level of customer service, facilities, and program opportunities that cultivate positive, meaningful experiences.

To provide the most effective programs and services to EBR residents, the Recreation Department operates within the following subdivisions:

#### Community Recreation

- **Neighborhood & Community Parks:** Summer camps, holiday camps, youth enrichment programs, dance, piano, guitar, martial arts, cooking, career development and other related classes and workshops as well as facility, ball field, and pavilion rentals.
- **Health & Wellness:** Fitness centers & programs, adult leisure programs, mobile recreation programs and programs for individuals with disabilities (physical, emotional, developmental and sensory disabilities) including aerobics, Zumba, cycling classes, Pilates, boot camps, family fun and fitness events, yoga, personal trainers, Sunshine camps and socials, adult interactive activities and other social connectivity and personal wellness opportunities.
- **Community Events:** Community enrichment events, festivals, and holiday activities (neighborhood, regional or parish wide) including Black History Month, egg hunts, Halloween events, Let It Sneaux winter events, monthly neighborhood themed events, Movies in the Park, etc.

#### Conservation, Outdoor Recreation, and Environmental Education (CORE)

- **Conservation Education:** Environmental education and recreation programs promoting natural resource awareness and appreciation including eco-study, citizen science opportunities, trail walks, birding, youth nature immersion, Green Force volunteer training, and nature exploration special events, camps, and classes.
- **Conservation Facilities:** In addition to Bluebonnet Swamp Nature Center, BREC's premiere habitat conservation park, there are satellite conservation areas throughout the parish in various stages of development as conservation recreation & education sites such as Frenchtown Road Conservation Area, Blackwater Conservation Area, and Kendalwood Road Park.
- **Outdoor Adventure & Extreme Sports:** Outdoor Adventure recreation activities including hiking, camping, paddling (kayaking, canoeing, paddle boarding), target sports (archery, airgun shooting), and mountain biking. Extreme Sports offerings include competitive and non-competitive action/alternative sport activities including biking (BMX, cycling), skating, disc golf and more. There's a velodrome, BMX track, and skate park at Perkins Road Community Park as well as skate parks, mountain bike trails, disc golf courses, shooting ranges, and blueway launches at other BREC park locations.

#### Special Interest Facilities & Programs

- **Aquatics:** Swimming and aquatic recreation programs and facilities including Liberty Lagoon, public pools (City-Brooks, Anna T. Jordan, Howell Community Park), spray pads, swim lessons, and public swim time.



- **Athletics & Tennis:** Youth, adult, and inclusive athletic related programs, leagues, clinics, and camps including basketball, football, softball, pickleball, volleyball, cheernastics, gymnastics, tennis, and tumbling.
- **Baton Rouge Art Gallery & BREC Arts:** Providing public venues for viewing art as well as for recreational art programs to learn about multi-disciplinary art forms & techniques.
- **BREC-LSU-BRAS Highland Road Park Observatory:** Providing venue to learn about science, technology, engineering, and math through astronomy-based exploration.
- **Farr Park Equestrian Center:** Equestrian-based leisure, instruction and competition promoting all levels of horseback riding related activities.
- **Independence Park Theatre and Cultural Center:** Providing a state-of-the-art venue for exploring performing arts through quality scheduled entertainment, performance training, and education programs.
- **Magnolia Mound:** Providing a venue to learn about the unique French Creole cultural heritage through educational programs, workshops, lectures, festivals and other special events.

#### Recreation Administrative Services

- **Administrative Office Management, Records & Compliance:** Providing management of Eugene A. Young Administration Office building as well as coordination of vendors, annual service providers, special use permits, pavilion rentals, vehicle pool scheduling, Commission & Committee meeting organization, and other critical departmental functions.
- **Data Measurement & Evaluation:** Providing key support for sustained program growth through documentation of program development, attendance tracking and survey results reporting.
- **Recreation IT Coordination:** Providing technical support for both team members and the public as well as training enabling necessary and efficient departmental operation via online formats.

#### FISCAL 2021 Goals:

- *Re-establish programming at (5) recreation centers previously closed for flood repairs and experiencing delayed openings.*
- *Create/rebuild/restructure new, engaging programs and events utilizing modified development methods and delivery models to the public as Covid-19 phases allow and fitting the new safety guidelines.*
- *Increase program diversity to further expand social equality efforts within the parish through cultivating engagement of influential individuals, leaders, or social interest groups associated with under-represented, underserved, and marginalized populations.*
- *In addition to identifying corporate alternative funding sources, strengthen community connection by cultivating event sponsorship and program partnering from area businesses and local organizations.*
- *Move toward pre-pandemic operational state and continued program growth into 2021 as feasible.*

AUTHORIZED POSITIONS	2020 ACTUAL	2021 BUDGET
Full-Time	97.00	96.00
Part-Time	298.00	274.00
Seasonal	361.00	209.00
<b>TOTAL POSITIONS</b>	<b>756.00</b>	<b>579.00</b>



## ZOO

Director: Phil Frost, (225) 775-3877, ext. 6208

### Mission Statement

BREC's Baton Rouge Zoo is a place where people connect with animals. We are therefore dedicated to cultivating an appreciation and concern for wildlife and wild places. We are committed to provide excellence in animal care and welfare, education, recreation, conservation and research that collectively inspire respect for nature.

### About the Zoo:

BREC's Baton Rouge Zoo includes zoological programs, global conservation efforts, facility operations, guest services and conservation education. The Zoo operates and manages 147 acres, with a 2020 operating budget of over \$6 million and a staff of nearly 100 employees. The Zoo's peak season is the Spring (March/April) due largely to temperate weather & school field trips. However, other peak times circulate around the large-scale community events such as Boo at the Zoo & BREW at the Zoo, both held in October. Many guests are local, originating chiefly from the East Baton Rouge, Ascension and Livingston Parish markets, however annually, guest come from every state in the United States.

### FISCAL 2021 Goals:

- *Implement the Zoo's Strategic Plan*
- *Reintroduce Project ARK at the start of 2021-2022 school year, depending on COVID-19\**
- *Engage and involve diverse audiences in conservation work*
- *Optimize animal husbandry procedures to maximize animal health and welfare*

PERFORMANCE MEASURES - 2020	2019 Actual	2020 Budget	2021 Budget
Attendance	191,740	183,750	196,500
Earned Revenue	\$1,921,267	\$1,928,937	\$1,960,675
Project ARK participation	2,511	2,000	1,000*
Develop Zoo Strategic Plan	n/a	YES	YES
Welfare evaluations of collection	n/a	25%	65%

**SIGNIFICANT CHANGES FOR 2021:** Salaries & Benefits for 2021 represent a full-year appropriation for all positions including the addition of 3 new positions: Zoo Plumber, additional Commissary Aide, and an additional FT Guest Services Associate. Capital Outlay purchases include replacement of the 2 Zoo fleet vehicles and multiple golf carts, construction, and equipment replacement including PC's, projectors, etc.

AUTHORIZED POSITIONS	2020 ACTUAL	2021 BUDGET
Full-Time	67.00	68.00
Part-Time	35.00	33.00
Seasonal	3.00	0.00
<b>TOTAL POSITIONS</b>	<b>105.00</b>	<b>101.00</b>





**PART V – Budgetary Guidelines**

The following guidelines were established to develop the 2021 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 2020 tax levy. The preliminary assessment numbers were provided by the East Baton Rouge Parish Assessor's Office. The revenue received from 2020 tax rolls will be the operating cash for the 2021 budget. Ad Valorem Tax Revenues will be adjusted based on information provided by the EBRP Assessor's Office in 2021 to accrue for the 2021 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 Parks2*" program to be opened and operated in the 2021 budget year to determine funding needs.
- Included as a part of the 2021 General Fund operating budget are the 3.3% merit pay increases for all eligible employees. Longevity increases were also funded for all eligible staff. In 2018, BREC began a compensation study which has resulted in recommendations for increases based on regional average wages for certain positions.
- 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 rose to 38.36% in 2021. Medical insurance rates will remain at the same level for 2021.
- Provide funding for increases in property (primarily for the added flood coverage) worker's compensation and auto insurances.

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Corey Wilson, Superintendent and Ex-Officio Secretary



## **Methodology & Executive Summary**

The following methodology was used in the preparation of the 2021 Annual Budget

### **1. Budget Process Improvements**

- a. Process Decentralized – The budget process for 2021 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. MUNIS ERP Functionality – BREC is in the final stages of implementing a new Enterprise Resource Planning (ERP) system. This system, known as MUNIS, allowed the Finance Director to initiate the budget by populating it with budget figures from the previous year to begin the process of creating a new budget. Department Directors and designated staff had the ability to enter data directly into the system for all expense categories with the exception of Salaries and Fringe Benefits. The Finance Department then created Excel budget documents to collectively present the organization by its Governmental Accounting Fund groupings (General, Capital Projects, Debt Service, Special Revenue, and Internal Service) as well as its Programs (Administrative, Recreational, and Maintenance) with a delineation of Departments, Divisions, and Locations as available.
- c. New World ERP Functionality - The functionality of the New World system, which still houses the Salaries/Wages and Fringe Benefits data, provided the Human Resources and Finance Directors the information necessary to develop Position Budgeting documents outside of the ERP system utilizing Excel spreadsheets detailing Position numbers and titles, FTEs, merit increases, benefits and taxes by department, division and location as available. During the 2021 fiscal year, the MUNIS ERP system will go “Live” with all the necessary data to begin utilizing the system fully.
- d. Spread – The budget will be spread over the 12 months of 2021 by month, with consideration given to seasonality of revenues and expenditures for some departments, rather than by the straight-line method for all.

### **2. Source data used in budget preparation**

- a. Current Year Comparative Data - Budget preparers were provided with 2019 Actual Expenditures, current 2020 Approved Budget, Fiscal year-to-date activity and a 2020 Annual Projection for each account to develop a Proposed budget for 2021 within each department, division, program, location and specific general ledger account category.
- 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 2020 budgeted amounts.

- c. Revenue Projections – Using the current year comparative and historical data, combined with the RecTrac and EZLinks Point of Sale systems, other statistical reports, and the current fee schedule, each department budgeted projected revenues for 2021.

### **3. Ad Valorem Taxes**

- a. Ad Valorem Taxes were budgeted based upon the Tax Commissions' estimated 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 2021 - \$4,805,851,340
  - ii. 2014 (2015-2024; recently renewed) – 3.880 mills (50% operations; 50% Capital Improvement. Provides 100% of Capital Improvement Program)
  - iii. 2014 (2015-2024; recently renewed) – 1.99 mills (operations and maintenance)
  - iv. 2017 (2017-2026; recently renewed-2016) – 3.750 mills (operations and maintenance)
  - v. 1947 (permanent) - 0.400 mills (any purpose)
  - vi. 1947 (permanent) - 0.600 mills (any purpose)
  - vii. 2004 (2004-2024 Imagine Your Parks) – 3.082 mills (IYP Master Plan)
  - viii. Total 13.702 mills or \$65,849,775 gross receivable (all funds)
  - ix. A 1.0% (\$658,498) allowance for uncollectible taxes offsets the gross receivable to produce net anticipated revenue of \$65,191,277 across all funds.
    - 1. General Fund - \$41,297,642
    - 2. Capital Improvement Fund - \$9,230,118
    - 3. Enhancement Special Revenue Fund - \$14,663,517
    - Grand Total - \$65,191,277 (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 - \$29,718,227 (FT, PT, Seasonal across all funds)
  2. Total Fringe Benefits - \$13,417,534 (Retirement, Deferred Comp, FICA, and all Health benefits across all funds). See below for details.
  3. Total Salaries, Wages, and Fringe Benefits - \$43,135,761 that represent 39% of total expenditures of \$110,604,696. (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) – 38.36% employer contribution to the CPERS
  - ii. Temporary Part-time (1,508 hours) – 4% employer contribution to the Deferred Compensation Plan
  - iii. Temporary Full-time/Seasonal (800 hours) – 6.2% Social Security match
  - iv. FICA: Medicare Health Insurance – 1.45% of ALL wages
- b. Employer portion of Health Benefits
  - i. Employer Health Benefit Premium Costs
  - ii. This represents BREC's employer portion of the \$5,550,000 in total premiums collected.
  - iii. Employees' Health Benefit Premium portion (this is not a budgeted expenditure as this amount is deducted from employees' bi-weekly paychecks).
- c. Total Fringe Benefits
  - i. Total Fringe Benefits - \$12,804,083

## **6. Employee Benefits Fund (Fund 609)**

- 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 1, 2021* prepared by Gallagher Benefit Associates (Dale Ducote).
  - i. Claims - claims projections are based upon historical claims trended forward and include additional amounts needed for reserves.
    1. Medical claims
    2. Pharmacy claims



### 3. Total Medical and Pharmacy claims

- ii. Administrative Cost - administrative costs include projected expenses for PPO and TPA fees, Stop Loss Premiums, and CERF
- iii. 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 2021 prepared by Gallagher Benefit Associates (Dale Ducote).
- iv. Employee Health Premium Contributions - estimated deduction from employee's paychecks based upon Plan Type (HMO, PPO, or QHDHP) and coverage class (Single, Dual, or Family); paid by retirees.
- v. Employer Health Premium Contributions - BREC's portion of premiums based upon Plan Type (HMO, PPO, or QHDHP) and coverage class (Single, Dual, or Family).
- vi. Total Premium Contributions

## 7. **Debt Service Fund (Fund 311)**

- a. Debt services requirements are based upon Amortization schedules for the Series 2012-A and Series 2012-B Bond Payable.
  - i. Series 2012-A (\$31,190,000)
    - 1. Principal - \$2,980,000 (due May 2021)
    - 2. Interest - \$299,371.50 (semi-annual due May and November 2021)
    - 3. Total - \$3,279,371.50
  - ii. Series 2012-B (\$13,000,000)
    - 1. Principal - \$1,075,000 (due May 2021)
    - 2. Interest - \$107,724.75 (semi-annual due May and November 2021)
    - 3. Total - \$1,182,724.75
  - iii. Grand Total Debt Service for 2021 - \$4,462,096.25
  - iv. Bank Fees - \$10,000
  - v. Interest Income - \$17,744
  - vi. Total transfer in required - \$4,454,352 - Funds are transferred from Fund 5 (Enhancement Special Revenue Fund) sufficient to cover both bond principal and interest expenses for 2021.

## 8. **Enhancement Special Revenue Fund (Fund 105)**

- 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) – 3.082 mills (IYP Master Plan)
  - ii. Enhancement Special Revenue Fund - \$14,663,517 (net of a 1.0% allowance for uncollectible taxes).
- b. 100% of the IYP funds are subsequently transferred out to the:
  - i. Debt Service Fund for debt service - \$4,454,352 (see above)
  - ii. Enhancement Construction Fund for construction - \$5,082,338.
  - iii. Enhancement Operating Fund for operations - \$4,826,685.

Fund 105 nets to zero.

#### **9. General Fund Transfers to Internal Service Funds**

- a. Transfers out from the General Fund [Fund 001] are required to net the following internal service funds to zero:
  - i. Risk Management Fund [Fund 610] - \$2,244,236
  - ii. Unemployment Insurance Fund [Fund 613] - \$46,714
  - iii. Total Transfers Out from the General Fund to Internal Service Funds - \$2,290,950.

#### **10. Risk Management Fund [Fund 610]**

- a. Risk Management - Risk management claims are budgeted in Fund 610 (Risk Management Fund) with projections made by risk management staff.

#### **11. Capital Improvement Project Fund [Fund 202]**

- a. Ad Valorem taxes credited to the CIP fund consist of 50% of the 3.880 mills approved in 2004 and renewed in 2014 – \$9,230,118 net of 1.0% allowance for uncollectible taxes.
- b. As work is performed by the construction shop on capital improvement projects, their time is charged to the CIP Fund [Fund 202].
- 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 - \$12,269,800 in Fiscal 2021.

#### **12. Enhancement Construction Fund [Fund 207]**

- a. Transfers in from the Enhancement Special Revenue Fund [Fund 105] for construction - \$5,082,338.
- b. Construction Expenses - \$15,000,000 for Fiscal Year 2021.

#### **13. Enhancement Operating Fund [Fund 006]**

- a. This pass-through fund receives the remainder (\$4,826,685) of the Enhancement Special Revenue Fund [Fund 105] after transfers out for debt service [Debt Service Fund 311] and construction [Enhancement Construction Fund 207], plus interest income.



- b. Operating Costs that service the entire agency such as operational contracts and costs associated with capital improvements/enhancements such as: office furniture and equipment, vehicles/trailers, tractors/mowers, recreational equipment, animal purchases, other heavy equipment, computers/software, maintenance/professional services are budgeted for \$7,981,852 in 2021.

#### **14. Consolidated Totals [ALL Funds]**

##### **a. Revenues**

- i. Taxes and Grants - \$68,036,300
- ii. Self-Generated Revenues - \$15,361,806 (including internal charges)
- iii. Other Revenues - \$1,074,754
- iv. Transfers in from other funds - \$16,654,325
- v. Use of available fund balance - \$26,131,836
- vi. Total Revenues - \$127,259,021

##### **b. Expenditures**

- i. Salaries, Wages, Fringe Benefits - \$43,135,761
- ii. Non-payroll related expenditures - \$67,468,935
- iii. Transfers out to other funds - \$16,654,325
- iv. Total Expenditures - \$127,259,021



## **Table of Exhibits**

### **2021 Annual Budget by Fund Summary**

#### **Exhibit I**

- General Funds
  - Administration (all administrative cost centers combined)
  - Program Activities (all programs combined)
    - General Fund (Sum of Administration and Programs)
  - Enhancement Operating Fund (part of Imagine Your Parks Strategic Plan)
- Capital Project Funds
  - Capital Improvement Fund
  - Enhancement Construction Fund (part of Imagine Your Parks Strategic Plan)
- Debt Service Fund
  - 2012-A and 2012-B Bonds
- Enhancement Special Revenue Fund
  - Imagine Your Parks Strategic Plan
- Internal Service Funds
  - Employee Benefits Fund
  - Risk Management Fund
  - Other Internal Service Fund (Unemployment Insurance)
- Consolidated Totals (ALL FUNDS)

### **3 Year View (2019 Actual, 2020 Budget, 2021 Proposed) Fund Summary**

#### **Exhibit IA**

### **2021 Annual Budget by Administrative Cost Centers**

#### **Exhibit II**

- General Office - 00
- Superintendent- 10
- Planning & Engineering - 12
- Finance - 13
- Human Resources - 14
- Communications - 15
- Information Technology - 17
- BREC Foundation – 1-00-60
- All Administrative cost centers combined





- **3 Year View (2019 Actual, 2020 Budget, 2021 Proposed)** **Exhibit IIA**  
**Administrative Cost Centers**
  
- **2021 Annual Budget by Program Activity** **Exhibit III**
  - Golf
    - City Park, Clark Park, Woody Dumas (+ Waterfront Café), Webb Park, Santa Maria (+ Champions Grill), Beaver Creek (+ Beaver Creek Café), First Tee, Golf Administration, and Golf Groundskeeping.
  - Recreation
    - Administration – Recreation Administration
    - Community Recreation – Rec Center activities, Adaptive programs, Senior programs, Indoor Youth and After-School programs, Fitness Centers and other general recreation programs.
    - Special Interest Facilities – Swimming Pools at Brooks, Anna T. Jordan and Howell Community Park pools and Liberty Lagoon Water Park; Athletic programs for adult, youth including Sports Academy; 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 Museum, Independence Park Theater, Goldsby, Memorial, Olympia Stadiums, Central Sports complex, Oak Villa Ballfield; and Tennis facilities at City Park, Forest Park, Greenwood, Highland Road, and Independence Tennis Centers.
    - C.O.R.E. – Conservation activities, Outdoor Recreational activities, and Extreme Sports programs.
  - Maintenance – All Maintenance Shops and Park Operations
  - Zoo
  
- **3 Year View (2019 Actual, 2020 Budget, 2021 Proposed)** **Exhibit IIIA**  
**Program Activity**
- **2021 Annual Budget by Divisions & Locations** **Exhibit IV**
- **BREC 2021 Capital Improvements Budget Summary** **Exhibit V**
- **Budget Presentation Format as required for LGBA** **Exhibit VI**
- **Summary of Changes to Fee Schedule** **Exhibit VII**
- **BREC Public Publication Format** **Exhibit VIII**





# BREC

## Recreation and Park Commission for the Parish of East Baton Rouge

### Summary of Other Expenditures By Type

#### Ad Valorem Tax Fees

General Fund	\$	1,400,000.00
Enhancement Special Revenue	\$	410,000.00
Capital Improvement Fund	\$	496,094.00
	\$	2,306,094.00

#### Licenses/Permits

General Fund	\$	7,656.00
Enhancement Operating Fund	\$	48,000.00
Capital Improvement Fund	\$	1,500.00
	\$	57,156.00

#### Miscellaneous Expenditures

General Fund	\$	281,749.00
Capital Improvement Fund	\$	15,000.00
	\$	296,749.00

#### Reserve/Contingency

General Fund	\$	1,496,884.00
Enhancement Operating Fund	\$	75,000.00
Capital Improvement Fund	\$	500,000.00
	\$	2,071,884.00

#### Bond & Interest Expense

Debt Service Fund	\$	4,462,096.25
Enhancement Operating Fund	\$	38,311.00
	\$	4,500,407.25

#### Insurance Claims & Settlements

Employee Benefits Fund	\$	5,442,943.00
Risk Management Fund	\$	2,095,200.00
Unemployment Insurance Fund	\$	49,800.00
	\$	7,587,943.00

TOTAL OTHER EXPENDITURES	\$	16,820,233.25
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Recreation and Park Commission of East Baton Rouge Parish  
Budget by Fund - 3 Year Comparative View

Fiscal Year 2021

3 YEAR VIEW - FUND	2019	2020	2020	2021	2019	2020	2020	2021
	ACTUAL General Fund	APPROVED General Fund	PROJECTION (9+3) General Fund	PROPOSED General Fund	ACTUAL Enhancement Operating Fund	APPROVED Enhancement Operating Fund	PROJECTION (9+3) Enhancement Operating Fund	PROPOSED Enhancement Operating Fund
REVENUES & TRANSFERS IN	FUND 001				FUND 006			
Taxes & grants								
Ad Valorem taxes	41,128,848	40,845,642	41,224,751	41,297,642	\$ -	\$ -	\$ -	\$ -
State revenue sharing	1,254,523	1,255,500	556,728	1,248,882	-	-	-	-
Federal grants	1,529,736	1,500,000	1,514,634	1,300,000	-	-	-	-
State grants	-	-	-	-	-	-	-	-
Local grants	20,509	83,500	-	5,000	-	-	-	-
Total taxes & grants	43,933,615	43,684,642	43,296,112	43,851,524	-	-	-	-
Self generated revenues / Internal charges for svcs	9,681,813	10,234,022	6,498,714	9,811,806	-	-	-	-
Other revenues								
Interest income	583,849	550,000	496,860	471,242	261,647	230,000	93,184	88,087
Miscellaneous revenues	120,601	52,000	88,266	66,000	-	-	-	-
Total other revenues	704,450	602,000	585,127	537,242	261,647	230,000	93,184	88,087
Transfers in								
Transfers from 105 - Enhancement Special Revenue Fund	-	-	-	-	4,414,170	4,746,902	6,340,353	4,826,685
Transfers from 006 - Enhancement Operating Fund	-	-	-	-	-	-	-	-
Transfers from 207 - Enhancement Construction Fund	-	-	-	-	-	-	-	-
Transfers from 311 - Debt Service Fund	-	27,000	-	-	-	-	-	-
Transfers from 001 - General Fund	-	-	-	-	-	-	-	-
Total transfers in	-	27,000	-	-	4,414,170	4,746,902	6,340,353	4,826,685
Utilization of Prior Years Fund Balance	-	5,093,361	-	8,582,108	-	1,260,698	-	3,067,080
TOTAL REVENUES & TRANSFERS IN	\$54,319,877	\$59,641,025	\$50,379,952	\$62,782,680	\$4,675,817	\$6,237,600	\$6,433,537	\$7,981,852
EXPENSES & TRANSFERS OUT								
Salaries, wages, & fringe benefits								
Salaries & wages	23,379,831	25,280,608	22,241,504	28,991,475	-	-	-	-
Fringe benefits	9,900,035	10,951,374	10,262,874	13,368,684	-	-	-	-
Total salaries, wages, & fringe benefits	33,279,866	36,231,982	32,504,378	42,360,159	-	-	-	-
Non-payroll related expenses								
Retired employee benefits	607,165	608,000	594,519	612,000	-	-	-	-
Travel & Training	200,961	310,400	78,572	290,000	-	-	-	-
Membership dues & subscriptions	67,820	86,335	40,831	85,678	-	-	-	-
Operating supplies	2,037,766	2,426,189	1,511,628	2,531,728	380	-	-	-
Materials & durable goods	2,203,619	2,730,440	1,393,065	2,052,304	368	-	-	-
Capital outlay & capital improvement projects	1,346,421	1,594,022	1,321,864	-	2,098,423	3,308,600	1,527,695	5,352,650
Direct costs (Costs of Goods Sold)	836,444	823,200	540,991	882,244	-	-	-	-
Utilities	2,865,948	3,115,732	2,504,735	3,067,029	-	-	-	-
Contract fees & services	5,539,468	6,552,872	3,390,594	5,424,298	1,778,573	2,754,000	1,276,695	2,542,891
Other expenditures (Ad Valorem fees, retire contingency)	1,478,333	2,753,318	1,333,928	3,186,289	116,175	175,000	164,525	86,311
Total non-payroll related expenditures	17,183,945	21,000,508	12,710,727	18,131,571	3,993,917	6,237,600	2,968,915	7,981,852
Transfers out to other funds								
Transfers to 001 - General Fund	-	-	-	-	-	-	-	-
Transfers to 006 - Enhancement Operating Fund	-	-	-	-	-	-	-	-
Transfers to 202 - Capital Improvement Fund	-	-	-	-	-	-	-	-
Transfers to 207 - Enhancement Construction Fund	-	-	-	-	-	-	-	-
Transfers to 311 - Debt Service Fund	-	-	-	-	-	-	-	-
Transfers to Internal Service Funds (609, 610,613)	1,000,000	2,408,534	2,429,583	2,290,950	-	-	-	-
Total transfers out to other funds	1,000,000	2,408,534	2,429,583	2,290,950	-	-	-	-
TOTAL EXPENSES & TRANSFER OUT	51,463,811	59,641,024	47,644,688	62,782,680	3,993,917	6,237,600	2,968,915	7,981,852
NET REVENUES OVER (UNDER) EXPENSES	\$2,856,066	\$1	\$2,735,264	\$0	\$681,900	\$0	\$3,464,622	\$0





**Recreation and Park Commission of East Baton Rouge Parish**  
**Budget by Fund - 3 Year Comparative View**  
**Fiscal Year 2021**

3 YEAR VIEW - FUND	2019	2020	2020	2021	2019	2020	2020	2021
	ACTUAL Capital Improvement Fund	APPROVED Capital Improvement Fund	PROJECTION (9+3) Capital Improvement Fund	PROPOSED Capital Improvement Fund	ACTUAL Enhancement Construction Fund	APPROVED Enhancement Construction Fund	PROJECTION (9+3) Enhancement Construction Fund	PROPOSED Enhancement Construction Fund
<b>REVENUES &amp; TRANSFERS IN</b>	<b>FUND 202</b>				<b>FUND 207</b>			
<b><u>Taxes &amp; grants</u></b>								
Ad Valorem taxes	\$ 9,204,600	\$ 9,141,219	\$ 9,226,063	\$ 9,230,118	\$ -	\$ -	\$ -	\$ -
State revenue sharing	292,456	294,500	129,785	291,141	-	-	-	-
Federal grants	-	1,800,000	25,727	-	-	-	-	-
State grants	-	-	435,616	-	-	-	143,155	-
Local grants	127,688	150,000	-	-	45,000	-	-	-
Total taxes & grants	9,624,744	11,385,719	9,817,192	9,521,259	45,000	-	143,155	-
<b><u>Self generated revenues / Internal charges for svcs</u></b>		-	-	-	-	-	-	-
<b><u>Other revenues</u></b>								
Interest income	490,080	420,000	263,810	51,000	412,435	300,000	165,258	156,000
Miscellaneous revenues	4,721,790	109,715	214,224	-	320	-	227	-
Total other revenues	5,211,870	529,715	478,034	51,000	412,755	300,000	165,485	156,000
<b><u>Transfers in</u></b>								
Transfers from 105 - Enhancement Special Revenue Fund	-	-	-	-	4,664,584	4,998,329	6,676,186	5,082,338
Transfers from 006 - Enhancement Operating Fund	-	-	-	-	-	-	-	-
Transfers from 207 - Enhancement Construction Fund	-	-	-	-	-	-	-	-
Transfers from 311 - Debt Service Fund	-	-	-	-	-	-	-	-
Transfers from 001 - General Fund	-	-	-	-	-	-	-	-
Total transfers in	-	-	-	-	4,664,584	4,998,329	6,676,186	5,082,338
<b><u>Utilization of Prior Years Fund Balance</u></b>	-	1,367,060	-	4,720,986	-	701,671	-	9,761,662
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$14,836,614</b>	<b>\$13,282,494</b>	<b>\$10,295,226</b>	<b>\$14,293,245</b>	<b>\$5,122,339</b>	<b>\$6,000,000</b>	<b>\$6,984,826</b>	<b>\$15,000,000</b>
<b><u>EXPENSES &amp; TRANSFERS OUT</u></b>								
<b><u>Salaries, wages, &amp; fringe benefits</u></b>								
Salaries & wages	1,030,909	789,419	1,167,925	726,752	230,767	-	209,682	-
Fringe benefits	534,584	406,281	602,731	48,849	121,363	-	100,566	-
Total salaries, wages, & fringe benefits	1,565,493	1,195,700	1,770,656	775,601	352,130	-	310,248	-
<b><u>Non-payroll related expenses</u></b>								
Retired employee benefits	-	-	-	-	-	-	-	-
Travel & Training	19,336	20,750	18,277	19,750	-	-	-	-
Membership dues & subscriptions	-	-	-	-	-	-	-	-
Operating supplies	52,955	55,000	38,035	44,500	-	-	-	-
Materials & durable goods	116,764	95,500	38,749	50,000	-	-	-	-
Capital outlay & capital improvement projects	7,179,133	10,106,950	5,303,625	12,269,800	2,131,569	6,000,000	4,825,996	15,000,000
Direct costs (Costs of Goods Sold)	-	-	-	-	-	-	-	-
Utilities	3,922	4,000	4,734	1,000	-	-	-	-
Contract fees & services	69,460	23,500	23,007	120,000	-	-	-	-
Other expenditures (Ad Valorem fees, retire contingency)	288,634	1,781,094	390,438	1,012,594	-	-	-	-
Total non-payroll related expenditures	7,730,206	12,086,794	5,816,865	13,517,644	2,131,569	6,000,000	4,825,996	15,000,000
<b><u>Transfers out to other funds</u></b>								
Transfers to 001 - General Fund	-	-	-	-	-	-	-	-
Transfers to 006 - Enhancement Operating Fund	-	-	-	-	-	-	-	-
Transfers to 202 - Capital Improvement Fund	-	-	-	-	-	-	-	-
Transfers to 207 - Enhancement Construction Fund	-	-	-	-	-	-	-	-
Transfers to 311 - Debt Service Fund	-	-	-	-	-	-	-	-
Transfers to Internal Service Funds (609, 610,613)	-	-	-	-	-	-	-	-
Total transfers out to other funds	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>9,295,699</b>	<b>13,282,494</b>	<b>7,587,521</b>	<b>\$14,293,245</b>	<b>2,483,699</b>	<b>6,000,000</b>	<b>\$5,136,244</b>	<b>\$15,000,000</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>\$5,540,915</b>	<b>\$0</b>	<b>\$2,707,705</b>	<b>\$0</b>	<b>\$2,638,640</b>	<b>\$0</b>	<b>\$1,848,583</b>	<b>(\$0)</b>



**Recreation and Park Commission of East Baton Rouge Parish**  
**Budget by Fund - 3 Year Comparative View**  
**Fiscal Year 2021**

3 YEAR VIEW - FUND	2019	2020	2020	2021	2019	2020	2020	2021
	ACTUAL Debt Service Reserve Fund	APPROVED Debt Service Reserve Fund	PROJECTION (9+3) Debt Service Reserve Fund	PROPOSED Debt Service Reserve Fund	ACTUAL Enhancement Special Revenue Fund	APPROVED Enhancement Special Revenue Fund	PROJECTION (9+3) Enhancement Special Revenue Fund	PROPOSED Enhancement Special Revenue Fund
<b>REVENUES &amp; TRANSFERS IN</b>	<b>FUND 311</b>				<b>FUND 105</b>			
<b><u>Taxes &amp; grants</u></b>								
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ 14,606,129	\$ 14,505,554	\$ 14,672,150	\$ 14,663,517
State revenue sharing	-	-	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-	-	-
State grants	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	-
Total taxes & grants	-	-	-	-	14,606,129	14,505,554	14,672,150	14,663,517
<b><u>Self generated revenues / Internal charges for svcs</u></b>	-	-	-	-	-	-	-	-
<b><u>Other revenues</u></b>								
Interest income	37,048	37,000	19,586	17,744	101,834	120,000	114,997	109,858
Miscellaneous revenues	-	-	-	-	-	-	-	-
Total other revenues	37,048	37,000	19,586	17,744	101,834	120,000	114,997	109,858
<b><u>Transfers in</u></b>								
Transfers from 105 - Enhancement Special Revenue Fund	4,461,218	4,462,563	5,950,083	4,454,352	-	-	-	-
Transfers from 006 - Enhancement Operating Fund	-	-	-	-	-	-	-	-
Transfers from 207 - Enhancement Construction Fund	-	-	-	-	-	-	-	-
Transfers from 311 - Debt Service Fund	-	-	-	-	-	-	-	-
Transfers from 001 - General Fund	-	-	-	-	-	-	-	-
Total transfers in	4,461,218	4,462,563	5,950,083	4,454,352	-	-	-	-
<b><u>Utilization of Prior Years Fund Balance</u></b>	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$4,498,267</b>	<b>\$4,499,563</b>	<b>\$5,969,669</b>	<b>\$4,472,096</b>	<b>\$14,707,963</b>	<b>\$14,625,554</b>	<b>\$14,787,147</b>	<b>\$14,773,375</b>
<b><u>EXPENSES &amp; TRANSFERS OUT</u></b>								
<b><u>Salaries, wages, &amp; fringe benefits</u></b>								
Salaries & wages	-	-	-	-	-	-	-	-
Fringe benefits	-	-	-	-	-	-	-	-
Total salaries, wages, & fringe benefits	-	-	-	-	-	-	-	-
<b><u>Non-payroll related expenses</u></b>								
Retired employee benefits	-	-	-	-	-	-	-	-
Travel & Training	-	-	-	-	-	-	-	-
Membership dues & subscriptions	-	-	-	-	-	-	-	-
Operating supplies	-	-	-	-	-	-	-	-
Materials & durable goods	-	-	-	-	-	-	-	-
Capital outlay & capital improvement projects	-	-	-	-	-	-	-	-
Direct costs (Costs of Goods Sold)	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-
Contract fees & services	1,700	10,000	-	10,000	-	-	-	-
Other expenditures (Ad Valorem fees, retire contingency)	4,461,218	4,462,563	5,649,895	4,462,096	405,030	417,760	405,030	410,000
Total non-payroll related expenditures	4,462,918	4,472,563	5,649,895	4,472,096	405,030	417,760	405,030	410,000
<b><u>Transfers out to other funds</u></b>								
Transfers to 001 - General Fund	-	27,000	-	-	-	-	-	-
Transfers to 006 - Enhancement Operating Fund	-	-	-	-	4,414,170	4,746,902	6,340,353	4,826,685
Transfers to 202 - Capital Improvement Fund	-	-	-	-	-	-	-	-
Transfers to 207 - Enhancement Construction Fund	-	-	-	-	4,664,584	4,998,329	6,676,186	5,082,338
Transfers to 311 - Debt Service Fund	-	-	-	-	4,461,218	4,462,563	5,950,083	4,454,352
Transfers to Internal Service Funds (609, 610,613)	-	-	-	-	-	-	-	-
Total transfers out to other funds	-	27,000	-	-	13,539,972	14,207,794	18,966,622	14,363,375
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>4,462,918</b>	<b>4,499,563</b>	<b>\$5,649,895</b>	<b>\$4,472,096</b>	<b>13,945,002</b>	<b>14,625,554</b>	<b>\$19,371,652</b>	<b>\$14,773,375</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>\$35,348</b>	<b>\$0</b>	<b>\$319,774</b>	<b>\$0</b>	<b>\$762,961</b>	<b>\$0</b>	<b>(\$4,584,505)</b>	<b>\$0</b>



**Recreation and Park Commission of East Baton Rouge Parish**  
**Budget by Fund - 3 Year Comparative View**  
**Fiscal Year 2021**

3 YEAR VIEW - FUND	2019	2020	2020	2021	2019	2020	2020	2021
	ACTUAL Internal Service Funds	APPROVED Internal Service Funds	PROJECTION (9+3) Internal Service Funds	PROPOSED Internal Service Funds	ACTUAL Total All Funds Combined	APPROVED Total All Funds Combined	PROJECTION (9+3) Total All Funds Combined	PROPOSED Total All Funds Combined
<b>REVENUES &amp; TRANSFERS IN</b>	<b>FUNDS 609 + 610 + 613</b>				<b>ALL FUNDS</b>			
<b><u>Taxes &amp; grants</u></b>								
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ 64,939,577	\$ 64,492,415	\$ 65,122,964	\$ 65,191,277
State revenue sharing	-	-	-	-	1,546,979	1,550,000	686,513	1,540,023
Federal grants	-	-	-	-	1,529,736	3,300,000	1,540,360	1,300,000
State grants	-	-	-	-	-	-	578,771	-
Local grants	-	-	-	-	193,197	233,500	-	5,000
Total taxes & grants	-	-	-	-	68,209,488	69,575,915	67,928,608	68,036,300
<b><u>Self generated revenues / Internal charges for svcs</u></b>	5,044,137	5,515,700	5,546,965	5,550,000	14,725,950	15,749,722	12,045,679	15,361,806
<b><u>Other revenues</u></b>								
Interest income	108,487	126,200	26,238	24,822	1,995,380	1,783,200	1,179,934	918,754
Miscellaneous revenues	264,307	224,524	122,213	90,000	5,107,018	386,239	424,930	156,000
Total other revenues	372,794	350,724	148,451	114,822	7,102,398	2,169,439	1,604,863	1,074,754
<b><u>Transfers in</u></b>								
Transfers from 105 - Enhancement Special Revenue Fund	-	-	-	-	13,539,972	14,207,794	18,966,622	14,363,375
Transfers from 006 - Enhancement Operating Fund	-	-	-	-	-	-	-	-
Transfers from 207 - Enhancement Construction Fund	-	-	-	-	-	-	-	-
Transfers from 311 - Debt Service Fund	-	-	-	-	-	27,000	-	-
Transfers from 001 - General Fund	1,000,000	2,408,534	2,429,583	2,290,950	1,000,000	2,408,534	2,429,583	2,290,950
Total transfers in	1,000,000	2,408,534	2,429,583	2,290,950	14,539,972	16,643,328	21,396,205	16,654,325
<b><u>Utilization of Prior Years Fund Balance</u></b>	-	-	-	-	-	8,422,790	-	26,131,836
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$6,416,931</b>	<b>\$8,274,958</b>	<b>\$8,124,999</b>	<b>\$7,955,772</b>	<b>\$104,577,808</b>	<b>\$112,561,194</b>	<b>\$102,975,356</b>	<b>\$127,259,021</b>
<b><u>EXPENSES &amp; TRANSFERS OUT</u></b>								
<b><u>Salaries, wages, &amp; fringe benefits</u></b>								
Salaries & wages	-	101,969	97,219	-	24,641,508	26,171,996	23,716,330	29,718,227
Fringe benefits	-	41,289	40,045	-	10,555,982	11,398,944	11,006,216	13,417,534
Total salaries, wages, & fringe benefits	-	143,258	137,264	-	35,197,490	37,570,940	34,722,546	43,135,761
<b><u>Non-payroll related expenses</u></b>								
Retired employee benefits	46,298	52,000	32,717	48,000	653,463	660,000	627,236	660,000
Travel & Training	-	2,000	-	-	220,297	333,150	96,850	309,750
Membership dues & subscriptions	-	2,000	-	-	67,820	88,335	40,831	85,678
Operating supplies	-	3,650	1,332	-	2,091,101	2,484,839	1,550,995	2,576,228
Materials & durable goods	-	-	-	-	2,320,751	2,825,940	1,431,814	2,102,304
Capital outlay & capital improvement projects	21,366	101,839	-	-	12,776,912	21,111,411	12,979,180	32,622,450
Direct costs (Costs of Goods Sold)	-	40,000	23,243	-	836,444	863,200	564,234	882,244
Utilities	-	-	-	-	2,869,870	3,119,732	2,509,469	3,068,029
Contract fees & services	142,363	304,869	156,806	244,829	7,531,564	9,645,241	4,847,102	8,342,018
Other expenditures (Ad Valorem fees, retire contingency)	5,930,613	7,625,342	6,468,116	7,662,943	12,680,003	17,215,077	14,411,931	16,820,234
Total non-payroll related expenditures	6,140,640	8,131,700	6,682,214	7,955,772	42,048,226	58,346,925	39,059,642	67,468,935
<b><u>Transfers out to other funds</u></b>								
Transfers to 001 - General Fund	-	-	-	-	-	27,000	-	-
Transfers to 006 - Enhancement Operating Fund	-	-	-	-	4,414,170	4,746,902	6,340,353	4,826,685
Transfers to 202 - Capital Improvement Fund	-	-	-	-	-	-	-	-
Transfers to 207 - Enhancement Construction Fund	-	-	-	-	4,664,584	4,998,329	6,676,186	5,082,338
Transfers to 311 - Debt Service Fund	-	-	-	-	4,461,218	4,462,563	5,950,083	4,454,352
Transfers to Internal Service Funds (609, 610,613)	-	-	-	-	-	-	-	-
Total transfers out to other funds	-	-	-	-	14,539,972	16,643,328	21,396,205	16,654,325
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>6,140,640</b>	<b>8,274,958</b>	<b>6,819,477</b>	<b>\$7,955,772</b>	<b>91,785,687</b>	<b>112,561,193</b>	<b>95,178,392</b>	<b>127,259,021</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>\$276,291</b>	<b>\$0</b>	<b>\$1,305,521</b>	<b>\$0</b>	<b>\$12,792,120</b>	<b>\$1</b>	<b>\$7,796,964</b>	<b>\$0</b>





# Recreation and Park Commission of East Baton Rouge Parish

## Budget - Administrative Departments

**Fiscal Year 2021**

REVENUE & EXPENDITURE CLASSIFICATIONS	00	10	12	13	14	15	17	1-00-60	TOTAL
	General Office	Superintendent	Planning & Engineering	Finance	Human Resources	Communications	IT Department	BREC Foundation	ALL ADMINISTRATIVE UNITS
<b>REVENUES &amp; TRANSFERS IN</b>									
<b><u>Taxes &amp; grants</u></b>									
Ad Valorem taxes	\$ 41,297,642	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,297,642
State revenue sharing	1,248,882	-	-	-	-	-	-	-	\$ 1,248,882
Federal grants	1,300,000	-	-	-	-	-	-	-	\$ 1,300,000
State grants	-	-	-	-	-	-	-	-	\$ -
Local grants	-	-	5,000	-	-	-	-	-	\$ 5,000
Total taxes & grants	43,846,524	-	5,000	-	-	-	-	-	43,851,524
<b><u>Self generated revenues / Internal charges for svcs</u></b>	48,500	-	500	-	-	122,500	-	-	171,500
<b><u>Other revenues</u></b>									
Interest income	471,242	-	-	-	-	-	-	-	471,242
Miscellaneous revenues	56,000	-	-	-	-	-	-	-	56,000
Total other revenues	527,242	-	-	-	-	-	-	-	527,242
<b><u>Transfers in</u></b>									
Transfers from 105 - Enhancement Special Revenue Fund	-	-	-	-	-	-	-	-	-
Transfers from 006 - Enhancement Operating Fund	-	-	-	-	-	-	-	-	-
Transfers from 207 - Enhancement Construction Fund	-	-	-	-	-	-	-	-	-
Transfers from 311 - Debt Service Fund	-	-	-	-	-	-	-	-	-
Transfers from 001 - General Fund	-	-	-	-	-	-	-	-	-
Total transfers in	-	-	-	-	-	-	-	-	-
<b><u>Utilization of Prior Years Fund Balance</u></b>									
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$ 44,422,266</b>	<b>\$ -</b>	<b>\$ 5,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 122,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 44,550,266</b>
<b><u>EXPENSES &amp; TRANSFERS OUT</u></b>									
<b><u>Salaries, wages, &amp; fringe benefits</u></b>									
Salaries & wages	-	1,872,751	1,472,629	1,360,866	1,046,372	792,657	699,571	-	7,244,846
Fringe benefits	-	852,435	788,485	768,103	494,319	443,612	361,390	-	3,708,343
Total salaries, wages, & fringe benefits	-	2,725,186	2,261,114	2,128,969	1,540,690	1,236,269	1,060,961	-	10,953,189
<b><u>Non-payroll related expenses</u></b>									
Retired employee benefits	600,000	-	-	-	12,000	-	-	-	612,000
Travel & Training	96,000	8,760	18,000	6,400	17,200	18,400	1,200	-	165,960
Membership dues & subscriptions	7,200	3,720	4,800	3,200	6,560	3,760	12,400	-	41,640
Operating supplies	20,400	48,880	42,040	29,200	37,680	24,200	50,000	400	252,800
Materials & durable goods	3,200	33,422	21,440	1,600	6,680	2,960	11,275	-	80,578
Capital outlay & capital improvement projects	-	-	-	-	-	-	-	-	-
Direct costs (Costs of Goods Sold)	-	-	-	-	-	40,000	-	-	40,000
Utilities	340,100	21,800	36,300	4,072	31,100	11,688	23,872	-	468,932
Contract fees & services	329,293	865,560	50,880	138,800	242,080	288,426	146,000	108,160	2,169,198
Other expenditures (Ad Valorem fees, retire contingency)	2,906,884	2,558	8,500	300	6,607	6,200	4,000	-	2,935,049
Total non-payroll related expenditures	4,303,077	984,700	181,960	183,572	359,907	395,634	248,747	108,560	6,766,157
<b><u>Transfers out to other funds</u></b>									
Transfers to 001 - General Fund	-	-	-	-	-	-	-	-	-
Transfers to 006 - Enhancement Operating Fund	-	-	-	-	-	-	-	-	-
Transfers to 202 - Capital Improvement Fund	-	-	-	-	-	-	-	-	-
Transfers to 207 - Enhancement Construction Fund	-	-	-	-	-	-	-	-	-
Transfers to 311 - Debt Service Fund	-	-	-	-	-	-	-	-	-
Transfers to Internal Service Funds (609, 610, 613)	2,290,950	-	-	-	-	-	-	-	2,290,950
Total transfers out to other funds	2,290,950	-	-	-	-	-	-	-	2,290,950
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>\$6,594,027</b>	<b>\$3,709,886</b>	<b>\$2,443,074</b>	<b>\$2,312,541</b>	<b>\$1,900,597</b>	<b>\$1,631,903</b>	<b>\$1,309,708</b>	<b>\$108,560</b>	<b>\$20,010,296</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>\$37,828,240</b>	<b>(\$3,709,886)</b>	<b>(\$2,437,574)</b>	<b>(\$2,312,541)</b>	<b>(\$1,900,597)</b>	<b>(\$1,509,403)</b>	<b>(\$1,309,708)</b>	<b>(\$108,560)</b>	<b>\$24,539,970</b>



[illegible]



3 YEAR VIEW - ADMINISTRATIVE	2019	2020	2020	2021
	ACTUAL	APPROVED	PROJECTION (9+3)	PROPOSED
	Planning & Engineering	Planning & Engineering	Planning & Engineering	Planning & Engineering
REVENUES & TRANSFERS IN				
Taxes & grants				
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -
State revenue sharing	-	-	-	-
Federal grants	-	-	-	-
State grants	-	-	-	-
Local grants	-	-	-	5,000
Total taxes & grants	-	-	-	5,000
Self generated revenues / Internal charges for svcs	-	-	-	500
Other revenues				
Interest income	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total other revenues	-	-	-	-
Transfers in				
Transfers from 105 - Enhancement Special Revenue Fund	-	-	-	-
Transfers from 006 - Enhancement Operating Fund	-	-	-	-
Transfers from 207 - Enhancement Construction Fund	-	-	-	-
Transfers from 311 - Debt Service Fund	-	-	-	-
Transfers from 001 - General Fund	-	-	-	-
Total transfers in	-	-	-	-
Utilization of Prior Years Fund Balance	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES & TRANSFERS IN	\$ -	\$ -	\$ -	\$ 5,500
EXPENSES & TRANSFERS OUT				
Salaries, wages, & fringe benefits				
Salaries & wages	936,789	1,246,093	854,209	1,472,629
Fringe benefits	444,493	637,519	423,963	788,485
Total salaries, wages, & fringe benefits	1,381,282	1,883,612	1,278,172	2,261,114
Non-payroll related expenses				
Retired employee benefits	-	-	-	-
Travel & Training	3,059	4,000	9,164	18,000
Membership dues & subscriptions	846	2,000	133	4,800
Operating supplies	7,367	5,000	2,454	42,040
Materials & durable goods	156	-	282	21,440
Capital outlay & capital improvement projects	44,781	56,500	77,393	-
Direct costs (Costs of Goods Sold)	-	-	-	-
Utilities	33,418	32,488	30,191	36,300
Contract fees & services	6,105	209,500	170,143	50,880
Other expenditures (Ad Valorem fees, retire contingency)	2,587	3,000	40	8,500
Total non-payroll related expenditures	98,319	312,488	289,800	181,960
Transfers out to other funds				
Transfers to 001 - General Fund	-	-	-	-
Transfers to 006 - Enhancement Operating Fund	-	-	-	-
Transfers to 202 - Capital Improvement Fund	-	-	-	-
Transfers to 207 - Enhancement Construction Fund	-	-	-	-
Transfers to 311 - Debt Service Fund	-	-	-	-
Transfers to Internal Service Funds (609, 610, 613)	-	-	-	-
Total transfers out to other funds	-	-	-	-
TOTAL EXPENSES & TRANSFER OUT	\$1,479,601	\$2,196,100	\$1,567,972	\$2,443,074
NET REVENUES OVER (UNDER) EXPENSES	(\$1,479,601)	(\$2,196,100)	(\$1,567,972)	(\$2,437,574)

2019	2020	2020	2021
ACTUAL	APPROVED	PROJECTION (9+3)	PROPOSED
Finance	Finance	Finance	Finance
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	5,000
-	-	-	5,000
-	-	-	500
-	-	-	-
-	-	-	-
10	-	-	-
10	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -
10	\$ -	\$ -	\$ -
1,019,262	1,241,765	1,080,091	1,360,866
524,710	707,887	567,653	768,103
1,543,971	1,949,652	1,647,744	2,128,969
-	-	-	-
982	8,000	2,415	6,400
2,046	4,000	393	3,200
30,472	35,000	18,854	29,200
336	2,000	546	1,600
7,118	12,500	11,474	-
-	-	-	-
3,633	3,772	3,323	4,072
183,469	303,000	128,802	138,800
569	300	12	300
228,625	368,572	165,819	183,572
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$1,772,596	\$2,318,224	\$1,813,564	\$2,312,541
(\$1,772,586)	(\$1,914,807)	(\$1,813,564)	(\$2,312,541)



Recreation and Park Commission of East Baton Rouge Parish  
Administrative Budget - 3 Year Comparative View

Fiscal Year 2021

3 YEAR VIEW - ADMINISTRATIVE	2019	2020	2020	2021	Communications	Communications	2020 PROJECTION (9+3)	2021 PROPOSED
	ACTUAL	APPROVED	PROJECTION (9+3)	PROPOSED				
	Human Resources	Human Resources	Human Resources	Human Resources				
<b>REVENUES &amp; TRANSFERS IN</b>								
<b>Taxes &amp; grants</b>								
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State revenue sharing	-	-	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-	-	-
State grants	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	-
Total taxes & grants	-	-	-	-	-	-	-	-
<b>Self generated revenues / Internal charges for svcs</b>	-	-	-	-	120,067	-	-	122,500
<b>Other revenues</b>								
Interest income	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-	-	-
Total other revenues	-	-	-	-	-	-	-	-
<b>Transfers in</b>								
Transfers from 105 - Enhancement Special Revenue Fund	-	-	-	-	-	-	-	-
Transfers from 006 - Enhancement Operating Fund	-	-	-	-	-	-	-	-
Transfers from 207 - Enhancement Construction Fund	-	-	-	-	-	-	-	-
Transfers from 311 - Debt Service Fund	-	-	-	-	-	-	-	-
Transfers from 001 - General Fund	-	-	-	-	-	-	-	-
Total transfers in	-	-	-	-	-	-	-	-
<b>Utilization of Prior Years Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 120,067</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 122,500</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>								
<b>Salaries, wages, &amp; fringe benefits</b>								
Salaries & wages	1,236,177	1,179,934	812,007	1,046,372	651,916	611,577	602,472	792,657
Fringe benefits	463,610	586,707	415,666	494,319	308,041	309,135	305,849	443,612
Total salaries, wages, & fringe benefits	1,699,787	1,766,641	1,227,673	1,540,690	959,957	920,712	908,322	1,236,269
<b>Non-payroll related expenses</b>								
Retired employee benefits	1,474	8,000	-	12,000	-	-	-	-
Travel & Training	1,030	21,500	560	17,200	3,415	8,000	1,779	18,400
Membership dues & subscriptions	3,261	6,500	184	6,560	3,449	2,450	949	3,760
Operating supplies	116,330	48,100	14,593	37,680	28,439	27,390	3,352	24,200
Materials & durable goods	6,664	8,350	1,807	6,680	3,620	3,700	2,508	2,960
Capital outlay & capital improvement projects	28,954	58,900	34,386	-	54,664	58,700	38,857	-
Direct costs (Costs of Goods Sold)	-	-	-	-	27,695	-	-	40,000
Utilities	34,516	38,700	22,249	31,100	5,684	8,988	9,184	11,688
Contract fees & services	196,599	290,100	85,851	242,080	165,082	275,500	142,944	288,426
Other expenditures (Ad Valorem fees, retire contingency)	9,592	6,607	3,238	6,607	938	200	1,021	6,200
Total non-payroll related expenditures	398,420	486,757	162,867	359,907	292,986	384,928	200,592	395,634
<b>Transfers out to other funds</b>								
Transfers to 001 - General Fund	-	-	-	-	-	-	-	-
Transfers to 006 - Enhancement Operating Fund	-	-	-	-	-	-	-	-
Transfers to 202 - Capital Improvement Fund	-	-	-	-	-	-	-	-
Transfers to 207 - Enhancement Construction Fund	-	-	-	-	-	-	-	-
Transfers to 311 - Debt Service Fund	-	-	-	-	-	-	-	-
Transfers to Internal Service Funds (609, 610, 613)	-	-	-	-	-	-	-	-
Total transfers out to other funds	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>\$2,098,207</b>	<b>\$2,253,398</b>	<b>\$1,390,540</b>	<b>\$1,900,597</b>	<b>\$1,252,943</b>	<b>\$1,305,640</b>	<b>\$1,108,914</b>	<b>\$1,631,903</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>(\$2,098,207)</b>	<b>(\$2,253,398)</b>	<b>(\$1,390,540)</b>	<b>(\$1,900,597)</b>	<b>(\$1,132,877)</b>	<b>(\$1,305,640)</b>	<b>(\$1,108,914)</b>	<b>(\$1,509,403)</b>



[illegible]



Recreation and Park Commission of East Baton Rouge Parish

Administrative Budget - 3 Year Comparative View

Fiscal Year 2021

3 YEAR VIEW - ADMINISTRATIVE	2019		2020		2020		2021	
	ACTUAL		APPROVED		PROJECTION (9+3)		PROPOSED	
	All Administrative Departments		All Administrative Departments		All Administrative Departments		All Administrative Departments	
<b>REVENUES &amp; TRANSFERS IN</b>								
<b>Taxes &amp; grants</b>								
Ad Valorem taxes	\$	41,128,848	\$	40,845,642	\$	41,224,751	\$	41,297,642
State revenue sharing	\$	1,254,523	\$	1,255,500	\$	556,728	\$	1,248,882
Federal grants	\$	1,529,736	\$	1,500,000	\$	1,499,834	\$	1,300,000
State grants	\$	-	\$	-	\$	-	\$	-
Local grants	\$	-	\$	-	\$	-	\$	5,000
Total taxes & grants	\$	43,913,106	\$	43,601,142	\$	43,281,313	\$	43,851,524
<b>Self generated revenues / Internal charges for svcs</b>								
	\$	170,667	\$	500	\$	62,574	\$	171,500
	\$	-	\$	-	\$	-	\$	-
<b>Other revenues</b>								
Interest income	\$	583,849	\$	550,000	\$	496,860	\$	471,242
Miscellaneous revenues	\$	77,887	\$	50,000	\$	84,592	\$	56,000
Total other revenues	\$	661,736	\$	600,000	\$	581,453	\$	527,242
<b>Transfers in</b>								
Transfers from 105 - Enhancement Special Revenue Fund	\$	-	\$	-	\$	-	\$	-
Transfers from 006 - Enhancement Operating Fund	\$	-	\$	-	\$	-	\$	-
Transfers from 207 - Enhancement Construction Fund	\$	-	\$	-	\$	-	\$	-
Transfers from 311 - Debt Service Fund	\$	-	\$	27,000	\$	-	\$	-
Transfers from 001 - General Fund	\$	-	\$	-	\$	-	\$	-
Total transfers in	\$	-	\$	27,000	\$	-	\$	-
<b>Utilization of Prior Years Fund Balance</b>								
	\$	-	\$	-	\$	-	\$	-
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>								
	\$	44,745,509	\$	44,228,642	\$	43,925,339	\$	44,550,266
<b>EXPENSES &amp; TRANSFERS OUT</b>								
<b>Salaries, wages, &amp; fringe benefits</b>								
Salaries & wages	\$	5,003,300	\$	5,933,009	\$	4,822,544	\$	7,244,846
Fringe benefits	\$	2,290,586	\$	3,112,037	\$	2,430,587	\$	3,708,343
Total salaries, wages, & fringe benefits	\$	7,293,886	\$	9,045,046	\$	7,253,131	\$	10,953,189
<b>Non-payroll related expenses</b>								
Retired employee benefits	\$	607,165	\$	608,000	\$	594,519	\$	612,000
Travel & Training	\$	125,393	\$	166,000	\$	31,151	\$	165,960
Membership dues & subscriptions	\$	38,421	\$	41,950	\$	19,983	\$	41,640
Operating supplies	\$	246,444	\$	210,490	\$	158,317	\$	252,800
Materials & durable goods	\$	18,016	\$	32,644	\$	84,640	\$	80,578
Capital outlay & capital improvement projects	\$	503,066	\$	501,900	\$	592,374	\$	-
Direct costs (Costs of Goods Sold)	\$	27,695	\$	-	\$	-	\$	40,000
Utilities	\$	433,622	\$	449,262	\$	401,037	\$	468,932
Contract fees & services	\$	1,756,797	\$	2,199,485	\$	1,361,577	\$	2,169,198
Other expenditures (Ad Valorem fees, retire contingency)	\$	1,294,464	\$	2,536,665	\$	1,190,206	\$	2,935,049
Total non-payroll related expenditures	\$	5,051,083	\$	6,746,396	\$	4,433,804	\$	6,766,157
<b>Transfers out to other funds</b>								
Transfers to 001 - General Fund	\$	-	\$	-	\$	-	\$	-
Transfers to 006 - Enhancement Operating Fund	\$	-	\$	-	\$	-	\$	-
Transfers to 202 - Capital Improvement Fund	\$	-	\$	-	\$	-	\$	-
Transfers to 207 - Enhancement Construction Fund	\$	-	\$	-	\$	-	\$	-
Transfers to 311 - Debt Service Fund	\$	-	\$	-	\$	-	\$	-
Transfers to Internal Service Funds (609, 610, 613)	\$	1,000,000	\$	2,408,534	\$	2,429,583	\$	2,290,950
Total transfers out to other funds	\$	1,000,000	\$	2,408,534	\$	2,429,583	\$	2,290,950
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>								
		13,344,969		18,199,976		14,116,518		20,010,296
<b>NET REVENUES OVER (UNDER) EXPENSES</b>								
	\$	31,400,540	\$	26,028,666	\$	29,808,821	\$	24,539,970



Recreation and Park Commission of East Baton Rouge Parish

**Recreational Programs by Department**

**Budget By Divisions**

**Fiscal Year 2021**

REVENUE & EXPENDITURE CLASSIFICATIONS	Golf	Recreation	Zoo	TOTAL Recreational Programs
<b>REVENUES &amp; TRANSFERS IN</b>				
<b><u>Taxes &amp; grants</u></b>				
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -
State revenue sharing	-	-	-	-
Federal grants	-	-	-	-
State grants	-	-	-	-
Local grants	-	-	-	-
Total taxes & grants	-	-	-	-
<b><u>Self generated revenues/Internal charges for svcs</u></b>	3,606,000	4,073,631	1,960,675	9,640,306
<b><u>Other revenues</u></b>				
Interest income	-	-	-	-
Miscellaneous revenues	1,000	9,000	-	10,000
Total other revenues	1,000	9,000	-	10,000
<b><u>Transfers in</u></b>				
Transfers from 105 - Enhancement Special Revenue Fund	-	-	-	-
Transfers from 006 - Enhancement Operating Fund	-	-	-	-
Transfers from 207 - Enhancement Construction Fund	-	-	-	-
Transfers from 311 - Debt Service Fund	-	-	-	-
Transfers from 001 - General Fund	-	-	-	-
Total transfers in	-	-	-	-
Utilization of Prior Years Fund Balance				8,582,108
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$ 3,607,000</b>	<b>\$ 4,082,631</b>	<b>\$ 1,960,675</b>	<b>\$ 18,232,414</b>
<b><u>EXPENSES &amp; TRANSFERS OUT</u></b>				
<b><u>Salaries, wages, &amp; fringe benefits</u></b>				
Salaries & wages	3,185,652	8,775,960	3,014,188	14,975,800
Fringe benefits	1,178,934	2,644,955	1,499,211	5,323,100
Total salaries, wages, & fringe benefits	4,364,586	11,420,915	4,513,399	20,298,901
<b><u>Non-payroll related expenses</u></b>				
Retired employee benefits	-	-	-	-
Travel & Training	17,200	56,160	24,340	97,700
Membership due & subscriptions	11,080	13,800	16,342	41,222
Operating supplies	295,715	1,002,320	398,253	1,696,288
Materials & durable goods	340,829	519,923	94,400	955,152
Capital outlay & capital improvement projects	-	-	-	-
Direct costs (Costs of Goods Sold)	320,500	198,200	300,000	818,700
Utilities	225,600	1,547,043	352,680	2,125,323
Contract fees & services	450,247	1,561,790	717,519	2,729,556
Other expenditures	48,511	9,250	31,305	89,066
Total non-payroll related expenditures	1,709,682	4,908,486	1,934,839	8,553,007
<b><u>Transfers out to other funds</u></b>				
Transfers to 001 - General Fund	-	-	-	-
Transfers to 006 - Enhancement Operating Fund	-	-	-	-
Transfers to 202 - Capital Improvement Fund	-	-	-	-
Transfers to 207 - Enhancement Construction Fund	-	-	-	-
Transfers to 311 - Debt Service Fund	-	-	-	-
Transfers to Internal Service Funds (609, 610, 613)	-	-	-	-
Total transfers out to other funds	-	-	-	-
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>\$6,074,268</b>	<b>\$16,329,401</b>	<b>\$6,448,239</b>	<b>28,851,908</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>(\$2,467,268)</b>	<b>(\$12,246,770)</b>	<b>(\$4,487,564)</b>	<b>(\$10,619,494)</b>
<b>Cost Recovery Percentages</b>	<b>59%</b>	<b>25%</b>	<b>30%</b>	<b>33%</b>



Recreation and Park Commission of East Baton Rouge Parish

Maintenance Department

Budget By Divisions

Fiscal Year 2021

REVENUE & EXPENDITURE CLASSIFICATIONS
<b>REVENUES &amp; TRANSFERS IN</b>
<b><u>Taxes &amp; grants</u></b>
Ad Valorem taxes
State revenue sharing
Federal grants
State grants
Local grants
Total taxes & grants
<b><u>Self generated revenues / Internal charges for svcs</u></b>
<b><u>Other revenues</u></b>
Interest income
Miscellaneous revenues
Total other revenues
<b><u>Transfers in</u></b>
Transfers from 105 - Enhancement Special Revenue Fund
Transfers from 006 - Enhancement Operating Fund
Transfers from 207 - Enhancement Construction Fund
Transfers from 311 - Debt Service Fund
Transfers from 001 - General Fund
Total transfers in
Utilization of Prior Years Fund Balance
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>
<b><u>EXPENSES &amp; TRANSFERS OUT</u></b>
<b><u>Salaries, wages, &amp; fringe benefits</u></b>
Salaries & wages
Fringe benefits
Total salaries, wages, & fringe benefits
<b><u>Non-payroll related expenses</u></b>
Retired employee benefits
Travel & Training
Membership due & subscriptions
Operating supplies
Materials & durable goods
Capital outlay & capital improvement projects
Direct costs (Costs of Goods Sold)
Utilities
Contract fees & services
Other expenditures
Total non-payroll related expenditures
<b><u>Transfers out to other funds</u></b>
Transfers to 001 - General Fund
Transfers to 006 - Enhancement Operating Fund
Transfers to 202 - Capital Improvement Fund
Transfers to 207 - Enhancement Construction Fund
Transfers to 311 - Debt Service Fund
Transfers to Internal Service Funds (609, 610, 613)
Total transfers out to other funds
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>

Maintenance	TOTAL Maintenance Program
\$ -	\$ -
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
\$ -	\$ -
6,770,829	6,770,829
4,337,240	4,337,240
11,108,070	11,108,070
-	-
26,340	26,340
2,816	2,816
582,640	582,640
1,016,574	1,016,574
-	-
23,544	23,544
472,774	472,774
525,544	525,544
162,174	162,174
-	-
2,812,406	2,812,406
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
\$13,920,476	13,920,476
(\$13,920,476)	(\$13,920,476)





Recreation and Park Commission of East Baton Rouge Parish  
Program Budget - 3 Year Comparative View

Fiscal Year 2021

3 YEAR VIEW - PROGRAM	2019 ACTUAL	2020 APPROVED	2020 Projection (9+3)	2021 PROPOSED	2019 ACTUAL	2020 APPROVED	2020 Projection (9+3)	2021 PROPOSED
	Golf	Golf	Golf	Golf	Maintenance	Maintenance	Maintenance	Maintenance
<b>REVENUES &amp; TRANSFERS IN</b>								
<b><u>Taxes &amp; grants</u></b>								
Ad Valorem taxes	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -
State revenue sharing	-	-		-	-	-		-
Federal grants	-	-		-	-	-		-
State grants	-	-		-	-	-		-
Local grants	-	-	-	-	-	-	-	-
Total taxes & grants	-	-	-	-	-	-	-	-
<b><u>Self generated revenues / Internal charges for svcs</u></b>	3,421,616	3,697,000	3,664,542	3,606,000				-
<b><u>Other revenues</u></b>								
Interest income	-	-	-	-	-	-	-	-
Miscellaneous revenues	(118)	2,000	1,541	1,000	500	-	-	-
Total other revenues	(118)	2,000	1,541	1,000	500	-	-	-
<b><u>Transfers in</u></b>								
Transfers from 105 - Enhancement Special Revenue Fund	-	-	-	-	-	-	-	-
Transfers from 006 - Enhancement Operating Fund	-	-	-	-	-	-	-	-
Transfers from 207 - Enhancement Construction Fund	-	-	-	-	-	-	-	-
Transfers from 311 - Debt Service Fund	-	-	-	-	-	-	-	-
Transfers from 001 - General Fund	-	-	-	-	-	-	-	-
Total transfers in	-	-	-	-	-	-	-	-
<b><u>Utilization of Prior Years Fund Balance</u></b>								
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$ 3,421,498</b>	<b>\$ 3,699,000</b>	<b>\$ 3,666,083</b>	<b>\$ 3,607,000</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>EXPENSES &amp; TRANSFERS OUT</u></b>								
<b><u>Salaries, wages, &amp; fringe benefits</u></b>								
Salaries & wages	2,918,706	3,013,861	2,637,451	3,185,652	6,047,044	5,630,132	5,667,357	6,770,829
Fringe benefits	1,097,872	1,019,842	1,014,314	1,178,934	3,309,615	3,496,478	3,199,129	4,337,240
Total salaries, wages, & fringe benefits	4,016,577	4,033,703	3,651,765	4,364,586	9,356,659	9,126,610	8,866,486	11,108,070
<b><u>Non-payroll related expenses</u></b>								
Retired employee benefits	-	-	-	-	-	-	-	-
Travel & Training	18,253	21,500	12,075	17,200	7,910	29,200	2,313	26,340
Membership due & subscriptions	11,756	14,350	3,717	11,080	305	3,420	167	2,816
Operating supplies	359,464	365,694	232,456	295,715	495,006	621,250	378,417	582,640
Materials & durable goods	496,289	443,036	391,940	340,829	1,039,553	1,303,870	699,663	1,016,574
Capital outlay & capital improvement projects	109,495	22,450	56,215	-	302,834	312,196	126,816	-
Direct costs (Costs of Goods Sold)	327,044	328,000	247,654	320,500	-	-	-	23,544
Utilities	236,761	238,402	206,825	225,600	296,883	402,129	262,728	472,774
Contract fees & services	488,975	525,059	432,753	450,247	680,119	639,400	187,877	525,544
Other expenditures	28,504	10,000	45,848	48,511	56,277	166,043	58,827	162,174
Total non-payroll related expenditures	2,076,541	1,968,491	1,629,483	1,709,682	2,878,888	3,477,508	1,716,807	2,812,406
<b><u>Transfers out to other funds</u></b>								
Transfers to 001 - General Fund	-	-	-	-	-	-	-	-
Transfers to 006 - Enhancement Operating Fund	-	-	-	-	-	-	-	-
Transfers to 202 - Capital Improvement Fund	-	-	-	-	-	-	-	-
Transfers to 207 - Enhancement Construction Fund	-	-	-	-	-	-	-	-
Transfers to 311 - Debt Service Fund	-	-	-	-	-	-	-	-
Transfers to Internal Service Funds (609, 610, 613)	-	-	-	-	-	-	-	-
Total transfers out to other funds	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>\$6,093,118</b>	<b>\$6,002,194</b>	<b>\$5,281,248</b>	<b>\$6,074,268</b>	<b>\$12,235,547</b>	<b>\$12,604,118</b>	<b>\$10,583,293</b>	<b>\$13,920,476</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>(\$2,671,620)</b>	<b>(\$2,303,194)</b>	<b>(\$1,615,165)</b>	<b>(\$2,467,268)</b>	<b>(\$12,235,047)</b>	<b>(\$12,604,118)</b>	<b>(\$10,583,293)</b>	<b>(\$13,920,476)</b>
<b>Cost Recovery Percentages</b>	<b>56%</b>	<b>62%</b>	<b>69%</b>	<b>59%</b>				





Recreation and Park Commission of East Baton Rouge Parish  
Program Budget - 3 Year Comparative View

Fiscal Year 2021

3 YEAR VIEW - PROGRAM	2019 ACTUAL	2020 APPROVED	2020 Projection (9+3)	2021 PROPOSED	2019 ACTUAL	2020 APPROVED	2020 Projection (9+3)	2021 PROPOSED
	Recreation	Recreation	Recreation	Recreation	Zoo	Zoo	Zoo	Zoo
<b>REVENUES &amp; TRANSFERS IN</b>								
<b><u>Taxes &amp; grants</u></b>								
Ad Valorem taxes	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
State revenue sharing	-	-		-	-	-	-	-
Federal grants		-		-	-	-	-	-
State grants		-		-	-	-	-	-
Local grants	31,797	26,297	40,597	-	-	-	-	-
Total taxes & grants	31,797	26,297	40,597	-	-	-	-	-
<b><u>Self generated revenues / Internal charges for svcs</u></b>	3,024,680	3,264,697	1,046,352	4,073,631	1,920,977	1,928,937	1,477,159	1,960,675
<b><u>Other revenues</u></b>								
Interest income	-	-	-	-	-	-	-	-
Miscellaneous revenues	27,425	25,797	26,797	9,000	290	-	14	-
Total other revenues	27,425	25,797	26,797	9,000	290	-	14	-
<b><u>Transfers in</u></b>								
Transfers from 105 - Enhancement Special Revenue Fund	-	-	-	-	-	-	-	-
Transfers from 006 - Enhancement Operating Fund	-	-	-	-	-	-	-	-
Transfers from 207 - Enhancement Construction Fund	-	-	-	-	-	-	-	-
Transfers from 311 - Debt Service Fund	-	-	-	-	-	-	-	-
Transfers from 001 - General Fund	-	-	-	-	-	-	-	-
Total transfers in	-	-	-	-	-	-	-	-
<b><u>Utilization of Prior Years Fund Balance</u></b>								
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$ 3,083,901</b>	<b>\$ 3,316,791</b>	<b>\$ 1,113,746</b>	<b>\$ 4,082,631</b>	<b>\$ 1,921,267</b>	<b>\$ 1,928,937</b>	<b>\$ 1,477,173</b>	<b>\$ 1,960,675</b>
<b><u>EXPENSES &amp; TRANSFERS OUT</u></b>								
<b><u>Salaries, wages, &amp; fringe benefits</u></b>								
Salaries & wages	6,760,662	7,235,108	3,240,535	8,775,960	2,580,705	2,650,928	2,485,686	3,014,188
Fringe benefits	2,021,170	1,793,320	1,107,945	2,644,955	1,150,080	1,238,991	1,211,980	1,499,211
Total salaries, wages, & fringe benefits	8,781,832	9,028,428	4,348,480	11,420,915	3,730,785	3,889,919	3,697,666	4,513,399
<b><u>Non-payroll related expenses</u></b>								
Retired employee benefits	-	-	-	-	-	-	-	-
Travel & Training	46,655	65,750	31,323	56,160	2,714	17,000	(23)	24,340
Membership due & subscriptions	5,320	12,550	1,614	13,800	11,388	10,750	14,605	16,342
Operating supplies	527,379	692,505	351,254	1,002,320	409,472	445,000	354,860	398,253
Materials & durable goods	512,000	739,712	111,025	519,923	137,762	140,900	88,624	94,400
Capital outlay & capital improvement projects	400,440	511,376	352,065	-	28,293	189,100	190,404	-
Direct costs (Costs of Goods Sold)	180,929	195,200	58,165	198,200	300,776	300,000	235,172	300,000
Utilities	1,541,556	1,534,959	1,328,998	1,547,043	356,931	452,580	293,394	352,680
Contract fees & services	1,996,126	2,345,422	964,548	1,561,790	574,271	679,506	412,686	717,519
Other expenditures	79,712	5,700	25,703	9,250	19,376	33,910	13,032	31,305
	-	-	-	-	-	-	-	-
Total non-payroll related expenditures	5,290,117	6,103,174	3,224,695	4,908,486	1,840,982	2,268,746	1,602,754	1,934,839
<b><u>Transfers out to other funds</u></b>								
Transfers to 001 - General Fund	-	-	-	-	-	-	-	-
Transfers to 006 - Enhancement Operating Fund	-	-	-	-	-	-	-	-
Transfers to 202 - Capital Improvement Fund	-	-	-	-	-	-	-	-
Transfers to 207 - Enhancement Construction Fund	-	-	-	-	-	-	-	-
Transfers to 311 - Debt Service Fund	-	-	-	-	-	-	-	-
Transfers to Internal Service Funds (609, 610, 613)	-	-	-	-	-	-	-	-
Total transfers out to other funds	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>\$14,071,949</b>	<b>\$15,131,602</b>	<b>\$7,573,175</b>	<b>\$16,329,401</b>	<b>\$5,571,766</b>	<b>\$6,158,665</b>	<b>\$5,300,420</b>	<b>\$6,448,239</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>(\$10,988,048)</b>	<b>(\$11,814,811)</b>	<b>(\$6,459,429)</b>	<b>(\$12,246,770)</b>	<b>(\$3,650,500)</b>	<b>(\$4,229,728)</b>	<b>(\$3,823,247)</b>	<b>(\$4,487,564)</b>
<b>Cost Recovery Percentages</b>	<b>22%</b>	<b>22%</b>	<b>15%</b>	<b>25%</b>	<b>34%</b>	<b>31%</b>	<b>28%</b>	<b>30%</b>



Recreation and Park Commission of East Baton Rouge Parish  
Program Budget - 3 Year Comparative View  
Fiscal Year 2021

3 YEAR VIEW - PROGRAM

REVENUES & TRANSFERS IN

Taxes & grants

Ad Valorem taxes  
State revenue sharing  
Federal grants  
State grants  
Local grants  
Total taxes & grants

\$	-	\$	-	\$	-	\$	-
	-		-		-		-
	-		-		-		-
	-		-		-		-
	37,797		26,797		55,397		-
	37,797		26,797		55,397		500

Self generated revenues / Internal charges for svcs

	11,366,156		12,129,534		7,208,608		9,640,306
--	------------	--	------------	--	-----------	--	-----------

Other revenues

Interest income  
Miscellaneous revenues  
Total other revenues

	-		-		-		-
	29,725		27,797		29,351		10,000
	29,725		27,797		29,351		10,000

Transfers in

Transfers from 105 - Enhancement Special Revenue Fund  
Transfers from 006 - Enhancement Operating Fund  
Transfers from 207 - Enhancement Construction Fund  
Transfers from 311 - Debt Service Fund  
Transfers from 001 - General Fund  
Total transfers in

-	-	-	-	-	-	-	-
-	-	-	-	-	-	#VALUE!	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-

Utilization of Prior Years Fund Balance

							8,582,108
--	--	--	--	--	--	--	-----------

**TOTAL REVENUES & TRANSFERS IN**

\$	11,433,677	\$	12,184,128	\$	7,293,356	\$	18,232,414
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**EXPENSES & TRANSFERS OUT**

Salaries, wages, & fringe benefits

Salaries & wages  
Fringe benefits  
Total salaries, wages, & fringe benefits

21,387,283	21,818,976	16,602,015	21,746,629
8,555,074	8,460,319	7,539,948	9,660,341
29,942,357	30,279,295	24,141,963	31,406,970

Non-payroll related expenses

Retired employee benefits  
Travel & Training  
Membership due & subscriptions  
Operating supplies  
Materials & durable goods  
Capital outlay & capital improvement projects  
Direct costs (Costs of Goods Sold)  
Utilities  
Contract fees & services  
Other expenditures

-	-	-	-
82,100	151,300	51,212	124,040
31,034	48,720	21,717	44,038
2,149,492	2,506,799	1,586,909	2,278,928
2,535,563	2,903,154	1,292,916	1,971,726
1,012,368	1,166,478	779,506	-
989,693	1,018,400	599,157	842,244
3,050,371	3,258,329	2,602,007	2,598,097
5,051,591	5,729,591	2,694,771	3,255,100
202,481	221,103	152,931	251,240
-	-	-	-

Total non-payroll related expenditures

15,104,693	17,003,874	9,781,126	11,365,414
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Transfers out to other funds

Transfers to 001 - General Fund  
Transfers to 006 - Enhancement Operating Fund  
Transfers to 202 - Capital Improvement Fund  
Transfers to 207 - Enhancement Construction Fund  
Transfers to 311 - Debt Service Fund  
Transfers to Internal Service Funds (609, 610, 613)  
Total transfers out to other funds

-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

**TOTAL EXPENSES & TRANSFER OUT**

\$45,047,051	\$47,283,169	\$33,923,089	\$42,772,384
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**NET REVENUES OVER (UNDER) EXPENSES**

(\$33,613,373)	(\$35,099,041)	(\$26,629,733)	(\$24,539,970)
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**Cost Recovery Percentages**

25%	26%	21%	23%
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Recreation and Park Commission of East Baton Rouge Parish  
Office of the Superintendent  
Budget By Divisions  
Fiscal Year 2021

REVENUE & EXPENDITURE CLASSIFICATIONS	100	102	103	104	105	SUPERINTENDENT
	Administration	Risk Management	Internal Audit	ADA Compliance	Partnerships & Developoment	ALL DIVISIONS COMBINED
<b>REVENUES &amp; TRANSFERS IN</b>						
<b>Taxes &amp; grants</b>						
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State revenue sharing	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-
State grants	-	-	-	-	-	-
Local grants	-	-	-	-	-	-
Total taxes & grants	-	-	-	-	-	-
<b>Self generated revenues / Internal charges for svcs</b>	-	-	-	-	-	-
<b>Other revenues</b>						
Interest income	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-
Total other revenues	-	-	-	-	-	-
<b>Transfers in</b>						
Transfers from 105 - Enhancement Special Revenue Fund	-	-	-	-	-	-
Transfers from 006 - Enhancement Operating Fund						
Transfers from 207 - Enhancement Construction Fund						
Transfers from 311 - Debt Service Fund						
Transfers from 001 - General Fund	-	-	-	-	-	-
Total transfers in	-	-	-	-	-	-
<b>Utilization of Prior Years Fund Balance</b>						
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>EXPENSES &amp; TRANSFERS OUT</b>						
<b>Salaries, wages, &amp; fringe benefits</b>						
Salaries & wages	930,517	579,183	179,078	89,725	94,248	1,872,751
Fringe benefits	461,984	179,469	110,026	50,113	50,843	852,435
Total salaries, wages, & fringe benefits	1,392,501	758,652	289,104	139,838	145,091	2,725,186
<b>Non-payroll related expenses</b>						
Retired employee benefits	-	-	-	-	-	-
Travel & Training	2,400	3,160	3,200	-	-	8,760
Membership due & subscriptions	2,000	1,240	480	-	-	3,720
Operating supplies	7,200	41,280	400	-	-	48,880
Materials & durable goods	400	33,022	-	-	-	33,422
Capital outlay & capital improvement projects	-	-	-	-	-	-
Direct costs (Costs of Goods Sold)	-	-	-	-	-	-
Utilities	9,700	11,100	1,000	-	-	21,800
Contract fees & services	315,120	58,280	40,160	-	452,000	865,560
Other expenditures	2,558	-	-	-	-	2,558
Total non-payroll related expenditures	339,378	148,082	45,240	-	452,000	984,700
<b>Transfers out to other funds</b>						
Transfers to 001 - General Fund	-	-	-	-	-	-
Transfers to 006 - Enhancement Operating Fund	-	-	-	-	-	-
Transfers to 202 - Capital Improvement Fund	-	-	-	-	-	-
Transfers to 207 - Enhancement Construction Fund	-	-	-	-	-	-
Transfers to 311 - Debt Service Fund	-	-	-	-	-	-
Transfers to Internal Service Funds (609, 610, 613)	-	-	-	-	-	-
Total transfers out to other funds	-	-	-	-	-	-
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>\$1,731,879</b>	<b>\$906,734</b>	<b>\$334,344</b>	<b>\$139,838</b>	<b>\$597,091</b>	<b>\$3,709,886</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>(\$1,731,879)</b>	<b>(\$906,734)</b>	<b>(\$334,344)</b>	<b>(\$139,838)</b>	<b>(\$597,091)</b>	<b>(\$3,709,886)</b>



Recreation and Park Commission of East Baton Rouge Parish

**Planning & Engineering Department**

**Budget By Divisions**

**Fiscal Year 2021**

REVENUE & EXPENDITURE CLASSIFICATIONS	Administration	Natural Resource Management	PLANNING & ENGINEERING
			ALL DIVISIONS COMBINED
<b>REVENUES &amp; TRANSFERS IN</b>			
<b>Taxes &amp; grants</b>			
Ad Valorem taxes	\$ -	\$ -	\$ -
State revenue sharing	-	-	-
Federal grants	-	-	-
State grants	-	-	-
Local grants	-	5,000	5,000
Total taxes & grants	-	5,000	5,000
<b>Self generated revenues / Internal charges for svcs</b>	-	500	500
<b>Other revenues</b>			
Interest income	-	-	-
Miscellaneous revenues	-	-	-
Total other revenues	-	-	-
<b>Transfers in</b>			
Transfers from 105 - Enhancement Special Revenue Fund	-	-	-
Transfers from 006 - Enhancement Operating Fund	-	-	-
Transfers from 207 - Enhancement Construction Fund	-	-	-
Transfers from 311 - Debt Service Fund	-	-	-
Transfers from 001 - General Fund	-	-	-
Total transfers in	-	-	-
<b>Utilization of Prior Years Fund Balance</b>			
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$ -</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>			
<b>Salaries, wages, &amp; fringe benefits</b>			
Salaries & wages	1,211,831	260,798	1,472,629
Fringe benefits	646,543	141,942	788,485
Total salaries, wages, & fringe benefits	1,858,374	402,741	2,261,114
<b>Non-payroll related expenses</b>			
Retired employee benefits	-	-	-
Travel & Training	11,200	6,800	18,000
Membership due & subscriptions	2,400	2,400	4,800
Operating supplies	4,000	38,040	42,040
Materials & durable goods	-	21,440	21,440
Capital outlay & capital improvement projects	-	-	-
Direct costs (Costs of Goods Sold)	-	-	-
Utilities	35,300	1,000	36,300
Contract fees & services	6,240	44,640	50,880
Other expenditures	1,000	7,500	8,500
Total non-payroll related expenditures	60,140	121,820	181,960
<b>Transfers out to other funds</b>			
Transfers to 001 - General Fund	-	-	-
Transfers to 006 - Enhancement Operating Fund	-	-	-
Transfers to 202 - Capital Improvement Fund	-	-	-
Transfers to 207 - Enhancement Construction Fund	-	-	-
Transfers to 311 - Debt Service Fund	-	-	-
Transfers to Internal Service Funds (609, 610, 613)	-	-	-
Total transfers out to other funds	-	-	-
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>\$1,918,514</b>	<b>\$524,561</b>	<b>\$2,443,074</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>(\$1,918,514)</b>	<b>(\$519,061)</b>	<b>(\$2,437,574)</b>





Recreation and Park Commission of East Baton Rouge Parish

Communications Department

Budget By Divisions

Fiscal Year 2021

REVENUE & EXPENDITURE CLASSIFICATIONS	Communications	Print Shop	COMMUNICATIONS ALL DIVISIONS COMBINED
<b>REVENUES &amp; TRANSFERS IN</b>			
<b><u>Taxes &amp; grants</u></b>			
Ad Valorem taxes	\$ -	\$ -	\$ -
State revenue sharing	-	-	-
Federal grants	-	-	-
State grants	-	-	-
Local grants	-	-	-
Total taxes & grants	-	-	-
<b><u>Self generated revenues / Internal charges for svcs</u></b>	-	122,500	122,500
<b><u>Other revenues</u></b>			
Interest income	-	-	-
Miscellaneous revenues	-	-	-
Total other revenues	-	-	-
<b><u>Transfers in</u></b>			
Transfers from 105 - Enhancement Special Revenue Fund	-	-	-
Transfers from 006 - Enhancement Operating Fund	-	-	-
Transfers from 207 - Enhancement Construction Fund	-	-	-
Transfers from 311 - Debt Service Fund	-	-	-
Transfers from 001. - General Fund	-	-	-
Total transfers in	-	-	-
<b><u>Utilization of Prior Years Fund Balance</u></b>			
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$ -</b>	<b>\$ 122,500</b>	<b>\$ 122,500</b>
<b><u>EXPENSES &amp; TRANSFERS OUT</u></b>			
<b><u>Salaries, wages, &amp; fringe benefits</u></b>			
Salaries & wages	691,307	101,351	792,657
Fringe benefits	400,383	43,229	443,612
Total salaries, wages, & fringe benefits	1,091,690	144,579	1,236,269
<b><u>Non-payroll related expenses</u></b>			
Retired employee benefits	-	-	-
Travel & Training	15,200	3,200	18,400
Membership dues & subscriptions	2,160	1,600	3,760
Operating supplies	21,200	3,000	24,200
Materials & durable goods	2,960	-	2,960
Capital outlay & capital improvement projects	-	-	-
Direct costs (Costs of Goods Sold)	-	40,000	40,000
Utilities	11,688	-	11,688
Contract fees & services	216,400	72,026	288,426
Other expenditures	6,200	-	6,200
Total non-payroll related expenditures	275,808	119,826	395,634
<b><u>Transfers out to other funds</u></b>			
Transfers to 001 - General Fund	-	-	-
Transfers to 006 - Enhancement Operating Fund	-	-	-
Transfers to 202 - Capital Improvement Fund	-	-	-
Transfers to 207 - Enhancement Construction Fund	-	-	-
Transfers to 311 - Debt Service Fund	-	-	-
Transfers to Internal Service Funds (609, 610, 613)	-	-	-
Total transfers out to other funds	-	-	-
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>\$1,367,498</b>	<b>\$264,405</b>	<b>\$1,631,903</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>(\$1,367,498)</b>	<b>(\$141,905)</b>	<b>(\$1,509,403)</b>



## Recreation and Park Commission of East Baton Rouge Parish

### Golf Department

#### Budget By Location

Fiscal Year 2021

2021 BUDGET BY PROGRAM	0000	0104	0210	0221	0711	0912	1003	GOLF
	ADMINISTRATION	BEAVER CREEK	GREENWOOD	CLARK MEMORIAL	WEBB MEMORIAL	SANTA MARIA	CITY-BROOKS	ALL LOCATIONS COMBINED
<b>REVENUES &amp; TRANSFERS IN</b>								
<b>Taxes &amp; grants</b>								
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State revenue sharing	-	-	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-	-	-
State grants	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	-
Total taxes & grants	-	-	-	-	-	-	-	-
<b>Self generated revenues / Internal charges for svcs</b>	10,000	955,500	203,000	54,000	654,500	1,503,000	226,000	3,606,000
<b>Other revenues</b>								
Interest income	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	1,000	-	1,000
Total other revenues	-	-	-	-	-	1,000	-	1,000
<b>Transfers in</b>								
Transfers from 105 - Enhancement Special Revenue Fund	-	-	-	-	-	-	-	-
Transfers from 006 - Enhancement Operating Fund	-	-	-	-	-	-	-	-
Transfers from 207 - Enhancement Construction Fund	-	-	-	-	-	-	-	-
Transfers from 311 - Debt Service Fund	-	-	-	-	-	-	-	-
Transfers from 001 - General Fund	-	-	-	-	-	-	-	-
Total transfers in	-	-	-	-	-	-	-	-
Utilization of Prior Years Fund Balance	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$ 10,000</b>	<b>\$ 955,500</b>	<b>\$ 203,000</b>	<b>\$ 54,000</b>	<b>\$ 654,500</b>	<b>\$ 1,504,000</b>	<b>\$ 226,000</b>	<b>\$ 3,607,000</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>								
<b>Salaries, wages, &amp; fringe benefits</b>								
Salaries & wages	488,090	666,120	422,973	160,259	535,480	647,649	265,081	3,185,652
Fringe benefits	199,414	273,991	138,754	34,434	176,302	267,059	88,982	1,178,934
Total salaries, wages, & fringe benefits	687,505	940,110	561,727	194,692	711,782	914,707	354,063	4,364,586
<b>Non-payroll related expenses</b>								
Retired employee benefits	-	-	-	-	-	-	-	-
Travel & Training	5,680	4,960	1,120	760	1,040	2,320	1,320	17,200
Membership due & subscriptions	2,536	1,920	400	408	1,440	3,600	776	11,080
Operating supplies	4,640	76,040	27,840	32,880	50,755	75,720	27,840	295,715
Materials & durable goods	6,000	93,176	39,600	19,040	71,360	75,813	35,840	340,829
Capital outlay & capital improvement projects	-	-	-	-	-	-	-	-
Direct costs (Costs of Goods Sold)	-	94,000	24,500	3,000	42,000	147,000	10,000	320,500
Utilities	7,558	57,124	21,873	14,214	41,530	59,716	23,585	225,600
Contract fees & services	203,200	43,240	52,692	7,640	64,119	59,116	20,240	450,247
Other expenditures	48,311	200	-	-	-	-	-	48,511
Total non-payroll related expenditures	277,925	370,660	168,025	77,942	272,244	423,285	119,601	1,709,682
<b>Transfers out to other funds</b>								
Transfers to 001 - General Fund	-	-	-	-	-	-	-	-
Transfers to 006 - Enhancement Operating Fund	-	-	-	-	-	-	-	-
Transfers to 202 - Capital Improvement Fund	-	-	-	-	-	-	-	-
Transfers to 207 - Enhancement Construction Fund	-	-	-	-	-	-	-	-
Transfers to 311 - Debt Service Fund	-	-	-	-	-	-	-	-
Transfers to Internal Service Funds (609, 610, 613)	-	-	-	-	-	-	-	-
Total transfers out to other funds	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>\$965,430</b>	<b>1,310,770</b>	<b>\$729,752</b>	<b>\$272,634</b>	<b>\$984,027</b>	<b>\$1,337,992</b>	<b>\$473,664</b>	<b>\$6,074,268</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>(\$955,430)</b>	<b>(\$355,270)</b>	<b>(\$526,752)</b>	<b>(\$218,634)</b>	<b>(\$329,527)</b>	<b>\$166,008</b>	<b>(\$247,664)</b>	<b>(\$2,467,268)</b>
<b>Cost Recovery Percentages</b>	<b>1%</b>	<b>73%</b>	<b>28%</b>	<b>20%</b>	<b>67%</b>	<b>112%</b>	<b>48%</b>	<b>59%</b>



# Recreation and Park Commission of East Baton Rouge Parish

## Recreation Department

### Budget By Divisions

Fiscal Year 2021

#### 2021 BUDGET BY PROGRAM

##### REVENUES & TRANSFERS IN

###### Taxes & grants

Ad Valorem taxes  
State revenue sharing  
Federal grants  
State grants  
Local grants  
Total taxes & grants

###### Self generated revenues / Internal charges for svcs

###### Other revenues

Interest income  
Miscellaneous revenues  
Total other revenues

###### Transfers in

Transfers from 105 - Enhancement Special Revenue Fund  
Transfers from 006 - Enhancement Operating Fund  
Transfers from 207 - Enhancement Construction Fund  
Transfers from 311 - Debt Service Fund  
Transfers from 001 - General Fund  
Total transfers in

###### Utilization of Prior Years Fund Balance

##### **TOTAL REVENUES & TRANSFERS IN**

##### EXPENSES & TRANSFERS OUT

###### Salaries, wages, & fringe benefits

Salaries & wages  
Fringe benefits  
Total salaries, wages, & fringe benefits

###### Non-payroll related expenses

Retired employee benefits  
Travel & Training  
Membership due & subscriptions  
Operating supplies  
Materials & durable goods  
Capital outlay & capital improvement projects  
Direct costs (Costs of Goods Sold)  
Utilities  
Contract fees & services  
Other expenditures  
Total non-payroll related expenditures

###### Transfers out to other funds

Transfers to 001 - General Fund  
Transfers to 006 - Enhancement Operating Fund  
Transfers to 202 - Capital Improvement Fund  
Transfers to 207 - Enhancement Construction Fund  
Transfers to 311 - Debt Service Fund  
Transfers to Internal Service Funds (609, 610, 613)  
Total transfers out to other funds

##### **TOTAL EXPENSES & TRANSFER OUT**

##### **NET REVENUES OVER (UNDER) EXPENSES**

Cost Recovery Percentages

100	251	252	256	25
Administration	Community Recreation	Special Interest Facilities	C.O.R.E.	ALL RECREATION TOTALS
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
29,000	1,024,373	2,784,148	236,110	4,073,631
-	-	-	-	-
-	-	8,000	1,000	9,000
-	-	8,000	1,000	9,000
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
\$ 29,000	\$ 1,024,373	\$ 2,792,148	\$ 237,110	\$ 4,082,631
-	-	-	-	-
1,434,601	3,779,104	2,786,380	775,875	8,775,960
684,193	833,011	865,873	261,878	2,644,955
2,118,794	4,612,115	3,652,254	1,037,753	11,420,915
-	-	-	-	-
21,280	16,240	13,040	5,600	56,160
6,800	-	5,000	2,000	13,800
240,280	297,440	389,680	74,920	1,002,320
94,216	161,609	164,658	99,440	519,923
-	-	-	-	-
-	-	178,200	20,000	198,200
723,400	192,360	575,059	56,224	1,547,043
272,969	101,520	1,078,101	109,200	1,561,790
3,600	-	5,650	-	9,250
1,362,545	769,169	2,409,388	367,384	4,908,486
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
\$3,481,338	\$5,381,284	\$6,061,642	\$1,405,137	\$16,329,401
(\$3,452,338)	(\$4,356,911)	(\$3,269,494)	(\$1,168,027)	(\$12,246,770)
1%	19%	46%	17%	25%





Recreation and Park Commission of East Baton Rouge Parish  
Park Operations (Maintenance) Departments  
Budget By Divisions  
Fiscal Year 2021

REVENUE & EXPENDITURE CLASSIFICATIONS	100	860	812	811	814	830	813	840	850	851	820	815	810	000	80
	Administration	North Sherwood	Forest Park	Greenwood	Maplewood	Horticulture Crew	Farr Park	Tree Crew	Special Trades A Crew	Special Trades B Crew	Special Service Crew	Burbank Maintenance	Plank Road	Construction Shop	All Maintenance Shops Combined
<b>REVENUES &amp; TRANSFERS IN</b>															
<b>Taxes &amp; grants</b>															
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total taxes & grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Self generated revenues / Internal charges for svcs</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other revenues</b>															
Interest income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers in</b>															
Transfers from 105 - Enhancement Special Revenue Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from 006 - Enhancement Operating Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from 207 - Enhancement Construction Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from 311 - Debt Service Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from 001 - General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Utilization of Prior Years Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>EXPENSES &amp; TRANSFERS OUT</b>															
<b>Salaries, wages, &amp; fringe benefits</b>															
Salaries & wages	461,042	347,149	757,898	810,810	400,965	299,664	836,128	415,716	513,649	522,071	213,578	501,478	690,681	-	6,770,829
Fringe benefits	274,415	218,653	532,917	492,666	263,581	213,680	588,661	287,394	257,416	329,305	135,845	309,032	433,675	-	4,337,240
Total salaries, wages, & fringe benefits	735,457	565,803	1,290,814	1,303,476	664,546	513,344	1,424,789	703,110	771,065	851,376	349,424	810,510	1,124,356	-	11,108,070
<b>Non-payroll related expenses</b>															
Retired employee benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel & Training	6,560	720	1,720	520	240	1,440	1,080	2,280	2,240	60	4,840	1,520	720	2,400	26,340
Membership due & subscriptions	800	-	400	280	200	336	200	-	-	-	200	400	-	-	2,816
Operating supplies	6,360	58,800	67,040	73,360	40,760	13,360	73,800	19,560	21,080	23,160	56,760	62,200	58,800	7,600	582,640
Materials & durable goods	3,040	84,880	83,360	82,480	86,520	27,137	85,920	18,640	127,455	121,107	4,975	102,180	84,880	104,000	1,016,574
Capital outlay & capital improvement projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Direct costs (Costs of Goods Sold)	23,544	-	-	-	-	-	-	-	-	-	-	-	-	-	23,544
Utilities	5,300	47,600	46,300	40,000	26,600	32,372	52,200	52,300	12,600	22,802	58,400	28,700	47,600	-	472,774
Contract fees & services	3,200	23,600	33,600	38,400	13,504	5,600	39,360	58,080	54,680	107,000	4,720	17,800	23,600	102,400	525,544
Other expenditures	-	15,131	15,471	15,450	10,120	5,000	15,120	12,500	15,000	15,000	14,120	14,131	15,131	-	162,174
Total non-payroll related expenditures	48,804	230,731	247,891	250,490	177,944	85,245	267,680	163,360	233,055	289,129	144,015	226,931	230,731	216,400	2,812,406
<b>Transfers out to other funds</b>															
Transfers to 001 - General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to 006 - Enhancement Operating Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to 202 - Capital Improvement Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to 207 - Enhancement Construction Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to 311 - Debt Service Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to Internal Service Funds (609, 610, 613)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out to other funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>\$784,261</b>	<b>\$796,534</b>	<b>\$1,538,705</b>	<b>\$1,553,966</b>	<b>\$842,490</b>	<b>\$598,589</b>	<b>\$1,692,469</b>	<b>\$866,470</b>	<b>\$1,004,121</b>	<b>\$1,140,505</b>	<b>\$493,439</b>	<b>\$1,037,441</b>	<b>\$1,355,087</b>	<b>\$216,400</b>	<b>\$13,920,476</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>(\$784,261)</b>	<b>(\$796,534)</b>	<b>(\$1,538,705)</b>	<b>(\$1,553,966)</b>	<b>(\$842,490)</b>	<b>(\$598,589)</b>	<b>(\$1,692,469)</b>	<b>(\$866,470)</b>	<b>(\$1,004,121)</b>	<b>(\$1,140,505)</b>	<b>(\$493,439)</b>	<b>(\$1,037,441)</b>	<b>(\$1,355,087)</b>	<b>(\$216,400)</b>	<b>(\$13,920,476)</b>



### Background and Introduction

The Capital Improvement Plan (CIP) for 2021 is vital to BREC and the citizens of East Baton Rouge Parish. It is a plan for the physical improvements to parks, trails, conservation areas and recreation facilities throughout the Parish. It organizes projects by priority, project capacity, funding capacity, the IYP<sup>2</sup> Strategic Plan, and resource and timing constraints for all anticipated projects.

The 2021 capital improvement projects listed in this summary are not all-inclusive, but represent some of BREC's major planning, design and construction projects for the upcoming year based on a number of planning documents and tools that help determine the development of these projects to best serve the citizens of East Baton Rouge Parish. These tools and documents include, but are not limited to, *the IYP<sup>2</sup> Strategic Plan*, *the ADA Transition Plan*, and the *2019 Community Interest and Opinion Survey*.

### Capital Improvement Project Criteria & Priority Methodology

The 2021 Capital Improvement Budget was developed by implementing documented criteria for prioritizing capital improvement projects developed in 2019. The BREC P&E Department designed this new methodology to inform budget prioritization planning on a three-year time horizon, starting in 2019. The capital project prioritization provides a sequenced plan for development and improvements to parks, trails, conservation areas and recreation facilities from 2019 through 2022.

The three-year Capital Improvement Project Prioritization is a living document, designed to be flexible and be revised to respond to other unforeseen public needs and factors as well as the upcoming implementation of BREC's Project Management (**Masterworks**) and Asset Management (**Assetworks**) software for BREC P&E and the BREC Park Operations Departments. Additionally, in 2021, BREC P&E will be finalizing the Proposed Level of Service Standards (LOS), currently in development. Once complete, the LOS Standards will be integrated into the capital improvement "Community Needs" prioritization criteria listed on Page 2 and the prioritization criteria and methodology for CIP projects will be updated accordingly for the 2022 budget prioritization process.

The LOS Standards will define level of service targets by geographic area and population for essential recreation facilities and amenities and using GIS to identify geographic gaps in service. These targets will help BREC determine how well our existing parks and facilities are meeting the current park and recreation needs of our citizens, and what investments are needed in the future to reach or maintain the LOS Standards as our population grows, changes or redistributes.

The 2021 Capital Improvements projects were prioritized using eight (8) rating criteria. Each criterion is scored on a scale of 0 to 5 (some criteria are weighted heavier) for each proposed project and are listed on Page 2.

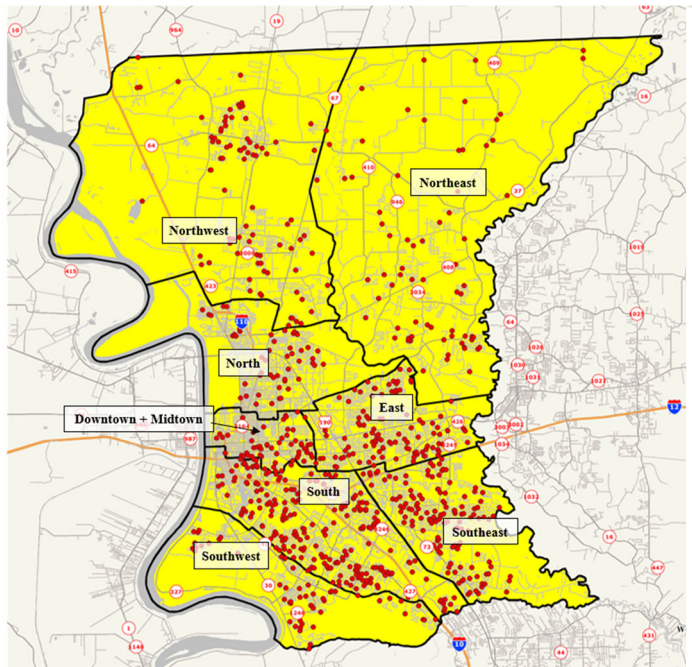
## BREC 2021 CAPITAL IMPROVEMENTS BUDGET SUMMARY

### Scoring Criteria for Capital Improvement Prioritization:

1. **Address Health, Safety, and Welfare** issues (weighted X 3)
2. **Preserve/Replace Asset** – taking care of existing facilities (weighted X 2)
3. **Strategic Plan Directed Projects** (weighted X 2)
4. **Walkability/Connectivity** – Bike and pedestrian recreation connectivity through the construction of trails.
5. **Community Needs** (Needs assessment survey). This criterion will also include LOS Standards when completed in 2021.
6. **Unique Benefits** – environmental, economic, public art, historic and cultural resources, and potential partnerships.
7. **Quality** – Positive “placemaking” that meets or exceeds citizen’s expectations for quality.
8. **Projects with Other Funding Sources** - a project may be moved up in priority to take advantage of funding through outside sponsorships, philanthropy, or grants.

### Community Needs Criteria and the 2019 “BREC Community Interest and Opinion Survey”

In 2019, BREC P&E contracted with ETC Institute, a recognized survey and research leader for City Governments and Parks and Recreation Agencies across the country, to administer a scientific needs assessment survey. The survey’s results along with the IYP<sup>2</sup> Strategic Plan are strong components of CIP Prioritization criteria 5, “Community Needs” listed above. The results of the survey reflect the needs of the citizens of East Baton Rouge Parish.



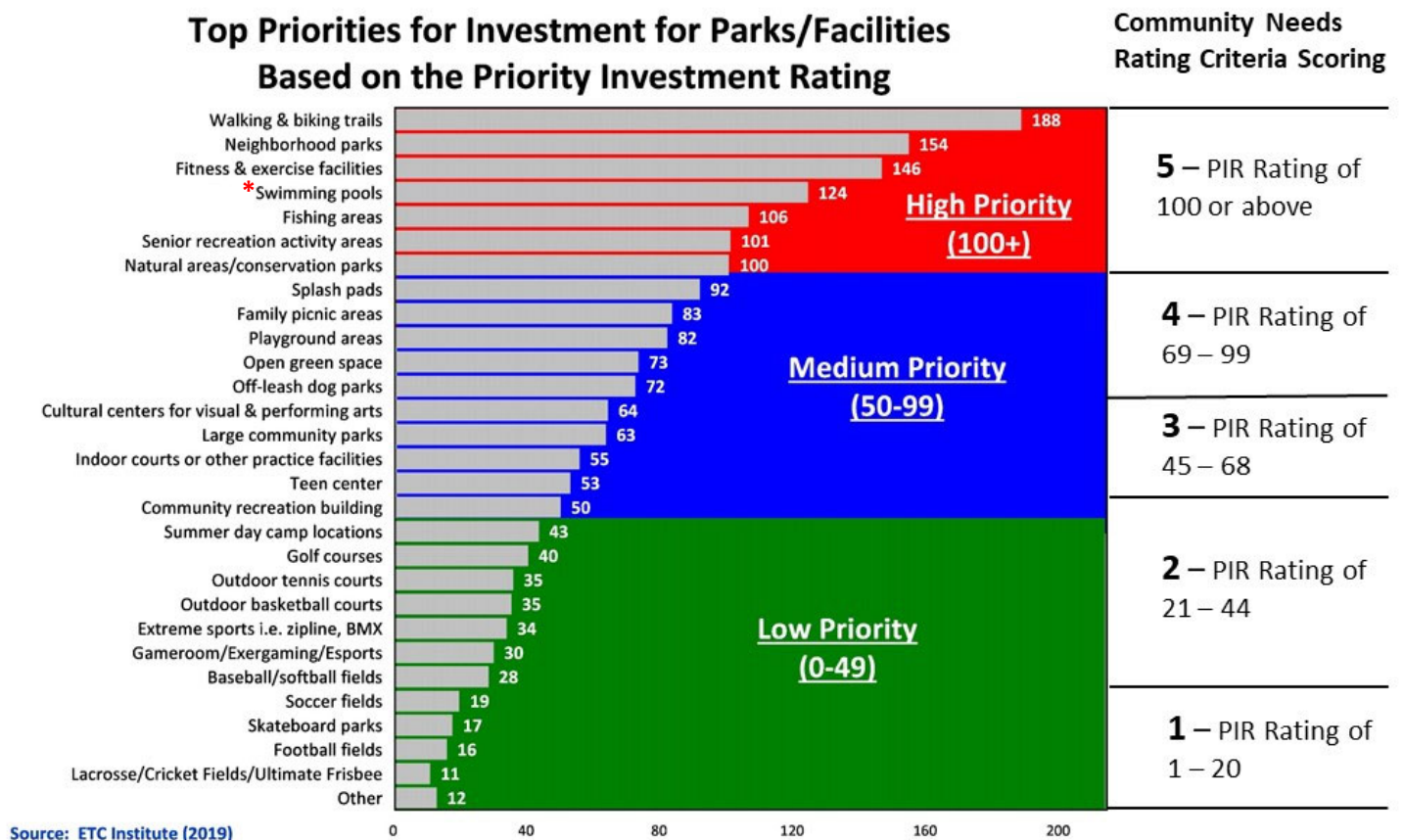
#### Location of survey Respondents

- 814 residents completed the survey
- Results are statistically representative of the study area’s population within +/-3.4% at the 95% level of confidence
- Good representation by of responses from throughout the study area

## BREC 2021 CAPITAL IMPROVEMENTS BUDGET SUMMARY

### Priority Investment Rating (PIR)

The PIR is included in the BREC 2019 Community Interest and Opinion Survey report and developed by ETC Institute to provide an objective tool for evaluating priorities that should be placed on parks and recreation investments. The ratings reflect a combination of resident's unmet park and facility needs and their corresponding level of importance for these certain park and facilities. Figure 1 below shows the results of the PIR ratings from the 2019 "BREC Community Interest and Opinion Survey"



**Figure 1 – From the 2019 BREC Community Interest and Opinion Survey by ETC Institute**

\*The centrally located Liberty Lagoon Aquatic Center and BREC's three learn-to-swim pools (Anna T. Jordan, Howell, and City-Brooks) meet BREC's level-of-service for pools.

### Summary of Key 2021 Capital Improvement Projects

#### Ongoing Projects

The BREC P&E Department will oversee the continuation and completion of several planning, design and construction projects that were budgeted in 2020 and are either still ongoing, or not yet started. Some of these include the Parish-Wide Bike/Ped Master Plan implementation that BREC will be partnering on with the City-Parish, Planning Commission, Capital Region Planning Commission, BRAC, BRAF, the Health District, LaDOTD, the Complete Streets Citizens Advisory Committee and other partners. Strategic planning with all of the partners listed above is critical so that the implementation is well coordinated and will align with the priorities set forth in the MOVEBR Transportation Initiative.

Other large-scale planning projects will include the development of an updated master plan for the Bluebonnet Swamp Nature Center, Perkins Road Community Park, the Scotlandville Parkway, Blackwater Nature Preserve and Expressway Park. The IYP<sup>2</sup> Strategic Plan identified a community park service gap in the southeast portion of the parish. The Airline Highway site was selected to fill this gap for its ideal location and its current size of over 100 acres. The master plan for this facility will be completed in early 2021 and construction documents for an approximate \$9 Million Phase 1 will begin shortly thereafter. Another significant ongoing project is the start of construction for the much-needed new recreation center and pool for Howell Community Park. The old Howell recreation center was devastated by the flood of 2016. The new Howell Recreation Center and pool is designed to be a state-of-the-art, modern facility that will demonstrate a new precedent for BREC recreation center designs of the future.

Other Recreation Centers heavily damaged by the flood of 2016 that will be closing out construction and be reopened to the public include Maplewood and Jackson recreation centers, as well as the start of construction on the delayed Frenchtown Road Conservation Area Education Building. This new Education and Nature Center will replace the one that was devastated after the flood of 2016 and be raised above flood elevation by steel columns. It is designed to present itself more like a tree house in the woods than a residential home – as the previous one did. This 4,700 SF building will be located along the edge of the rugged forested area and a steep slope. The building's design will be sensitive to its natural context and be a quiet sanctuary that inspire kids and adults to learn and experience a connection to the natural world through BREC nature programs.

A number of Community Parks and Neighborhood park playgrounds and special use facility projects currently in design will begin construction in early 2021 including shade sails for Cadillac Street and Maplewood Neighborhood Parks; BREC's 2<sup>nd</sup> canoe/kayak launch on Bayou Manchac; the extension of the Wards Creek Bluebonnet trail north of Essen Lane connecting to the Our Lady of the Lake Hospital and Burden Museum and Gardens; the Scotlandville to Downtown CMAQ Trail; the renovation and improvements to the Anna T. Jordan Community Park Playground; improvements to Alaska, Cedarcrest and other neighborhood parks; the construction of improvements for Phase 2 of Jackson Community park and the construction of synthetic turf baseball fields for the three remaining fields at Central Sports Park. Continuation of system-wide capital initiatives will also include implementation of the ADA Transition Plan Action Items and BREC's new Branding and Signage Standards.

## BREC 2021 CAPITAL IMPROVEMENTS BUDGET SUMMARY

### Key Projects Starting in 2021

2021 will be another watershed year for BREC and the citizens of East Baton Rouge Parish as it will see the planning, design and start of construction of several significant and transformational projects including the reimagined Baton Rouge Zoo and Greenwood Park, both of which are designed to be world class destination facilities; the potential start of design and engineering of the City Park and University Lakes system dredging and recreational amenities project. This project is focused on creating a world class recreation and cultural landscape that attracts Parish residents and visitors alike and will integrate ecological and cultural designs into the form of a renewed lake system. 2021 will also see the start of design for new destination recreation centers at Memorial and Airline Highway Park, the likes of which will be unparalleled in the region. These projects were delayed in 2020 due to the finalization of federal funding guidelines through FEMA's Hazard Mitigation Grant Program.

Other projects among many will include site improvements to eleven (11) neighborhood parks, a new dog park at Lovett Road in Central, improvements to the Forest Park dog park, and improvements to several athletic, and golf course facilities.

### Green Infrastructure Planning and Design

All BREC parks, conservation and open space projects will be designed to incorporate nature-based solutions to increase storage capacity for storm water management, emphasizing BREC's acreage as multi-functional – not only for recreation purposes but recognizing their being part of an extensive integrated green infrastructure network. Green infrastructure helps support native plant and animal species while helping our Parish population by cleaning air and water resources, maintaining natural ecological processes, helping with flood risk reduction, and contributing to our citizen's everyday quality of life.

**The following lists provide an outline of some of these key Capital Improvement Projects for 2021:**

### 1.0 KEY ONGOING PROJECTS BUDGETED IN 2020 THAT WILL CONTINUE IN 2021

#### 1.1 Ongoing Large-Scale Planning Projects

- Expressway Park & East Polk St. Master Plans (for I-10 Widening Project)
- Bluebonnet Swamp Nature Center Master Plan Update
- Perkins Road Community Park Master Plan Update
- Scotlandville Parkway Master Plan Update
- Flagship Universal Playground at Independence Community Park

#### 1.2 Ongoing Large-Scale Design & Construction Projects

##### 1.2.1 Recreation Center and Special Use Facility Improvements

- Bluebonnet Extension Greenway Trail; north of Essen Lane, connecting to Our Lady of the Lake and LSU Burden Museum and Gardens
- CMAQ Greenway Trail (Scotlandville Pkwy to downtown) Construction

## BREC 2021 CAPITAL IMPROVEMENTS BUDGET SUMMARY

- Maplewood Recreation Center
- Howell Recreation Center and New Pool
- Frenchtown Education Building
- Liberty Lagoon Building and Aquatic Site Improvements
- Cohn Arboretum Historic House Renovation
- Manchac Park Canoe/Kayak Launch
- System-Wide New Sign Standards and Branding Implementation - Year 2
- New Dog Park at Lovett Road Park and Improvements to Forest Dog Park
- System-Wide ADA Transition Plan - Year 2

### 1.2.2 Playgrounds & Neighborhood Park Projects

- Anna T. Jordan Playground Renovations & Expansion
- Alaska Street Park Site Improvements
- Cedarcrest Park Site Improvements
- Duchess Drive Park Site Improvements
- Palamino Drive Park Site Improvements

### 1.2.3 Community Park Projects

- Jackson Community Park Phase 2; Community Center and New Universal Playground
- Greenwood/BR Zoo Phase 1 Construction
- SE Community Park (Airline) Phase 1 Construction

## 2.0 KEY PROJECTS STARTING IN 2021

### 2.1 Key Planning Projects

- Lakes District Design & Engineering
- Master Plans for Perkins Community Park, Bluebonnet Swamp Nature CTR, Expressway Park and Scotlandville Parkway
- Safe Room Design (Memorial & Airline)  
*\*Budgeted in 2020*

### 2.2 2021 Key Design & Construction Projects

#### 2.2.1 Recreation Center and Special Use Facility Improvements

- System-Wide Golf Course & Amenities Improvements
- Dog Parks - Forest, Lovett
- Frenchtown Road Education Building
- Maplewood Rec Center Flood Repairs

#### 2.2.2 Playgrounds & Neighborhood Park Projects

- Eleven (11) Neighborhood Park Playground & Site Improvement projects
- Flagship Universal Playground Design (Independence)

#### 2.2.3 Community Park Projects

- Jackson Community Park Phase 2 Construction
- Howell Recreation Center Design and Construction
- Zoo / Greenwood Phase 1 Construction Start



## BREC 2021 CAPITAL IMPROVEMENTS BUDGET SUMMARY

### 3.0 PROPOSED 2021 CAPITAL IMPROVEMENTS BUDGETS BY FACILITY CLASSIFICATION

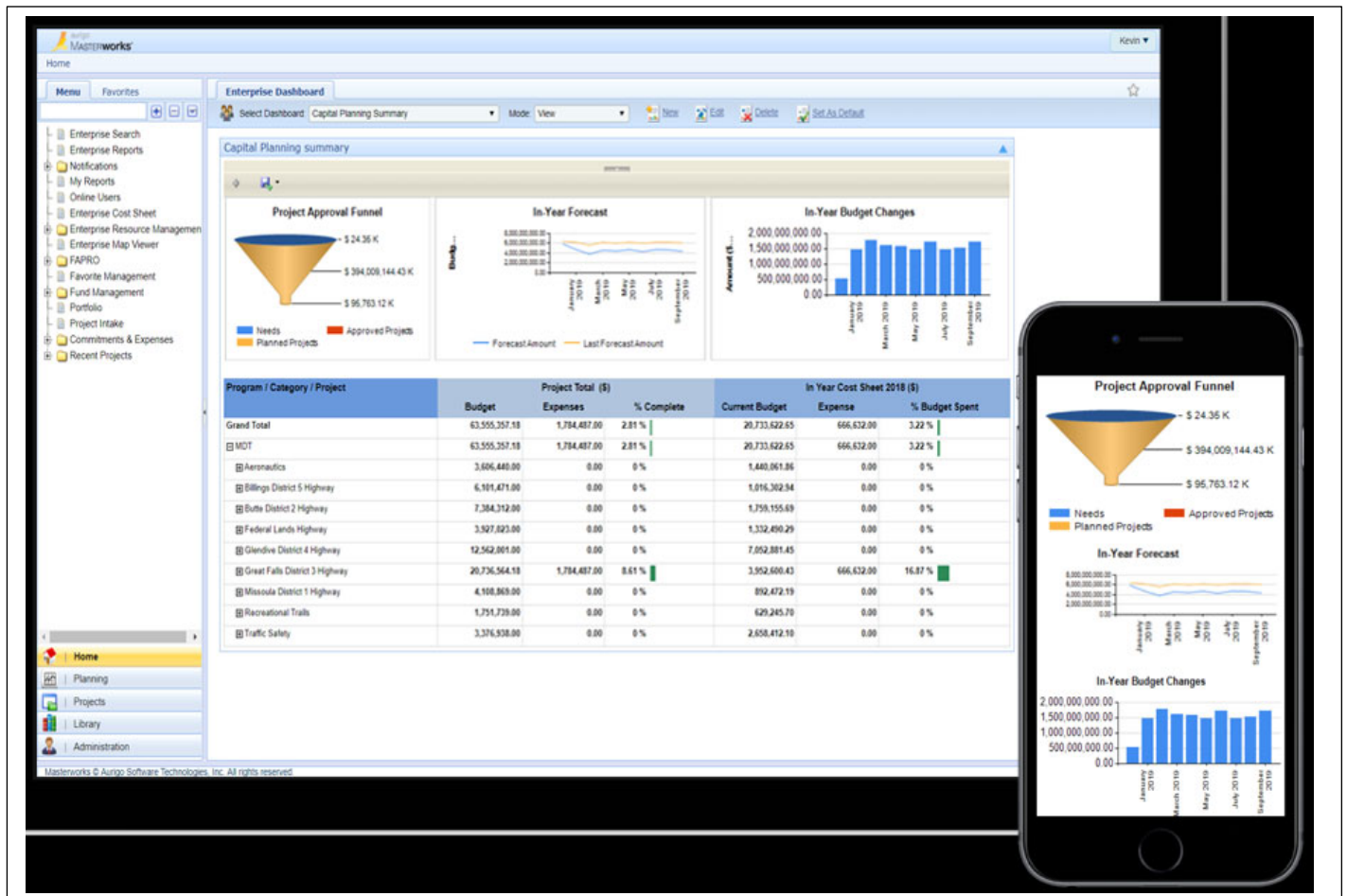
<b>BREC Greenway Trails</b>	\$990,000
<b>Community Parks</b> (Includes some construction on Phase 1 - BR Zoo & Greenwood Park)	\$19,745,000
<b>Neighborhood Parks</b>	\$1,773,500
<b>Special Use Facilities</b>	
Athletic & Tennis	\$435,000
Conservation/Outdoor Recreation	\$1,575,000
Cultural Facilities	\$615,000
Dog Parks	\$240,000
Golf Courses	\$419,000
Extreme Sports, Aquatics, Horse Activity	\$665,000
<b>System-Wide Needs</b> (Includes \$5,000,000 For Lakes District)	\$1,800,000
<b>2021 CIP TOTAL:</b>	<b>\$28,257,500</b>

# BREC 2021 CAPITAL IMPROVEMENTS BUDGET SUMMARY

## Planning & Engineering Project Management Software (Masterworks) Implementation

In 2021 BREC P&E will begin utilizing a recently implemented new cloud-based Capital Improvement Program, Project Management, and Budget Planning software system called Masterworks. Masterworks will be an incredible tool to manage the full lifecycle of BREC Capital Projects and Programs – from system-wide planning through construction and closeout. It will be integrated with Tyler Munis and ESRI ArcGIS and will have mobile capabilities. It will enable our P&E project managers to have configurable dashboards and reporting capabilities for all projects and a highly robust document management system for organization-wide collaboration. It will house and integrate our workflows, as well as provide an incredible enhancement to the **Capital Project Criteria & Priority Methodology** developed by P&E in 2019 and described in this document.

### EXAMPLE SCREENSHOTS OF MASTERWORKS CAPITAL PLANNING & PROJECT MANAGEMENT INTERFACE:





## BREC 2021 CAPITAL IMPROVEMENTS BUDGET SUMMARY

### EXAMPLE SCREENSHOTS OF MASTERWORKS CAPITAL PLANNING & PROJECT MANAGEMENT INTERFACE:



# BREC 2021 CAPITAL IMPROVEMENTS BUDGET SUMMARY

## EXAMPLE SCREENSHOTS OF MASTERWORKS CAPITAL PLANNING & PROJECT MANAGEMENT INTERFACE:



**RECREATION AND PARK COMMISSION FOR THE PARISH OF EAST BATON ROUGE**  
**2021 FISCAL YEAR**

**PROPOSED FEE SCHEDULE CHANGES**

<b>GOLF DEPARTMENT</b>								
Department or Location	Description of Fee	Current	Current	Current	Proposed	Proposed	Proposed	Reason Needed / Notes
All Courses	Driving Range Ball Fees	Annual	6 Months	3 Months	Annual	6 Months	3 Months	
<b>6 Course Annual Passes - All BREC Courses</b>								
	<b>6 Course Annual Passes - All BREC Courses</b>	<b>Annual</b>	<b>6 Months</b>	<b>3 Months</b>	<b>Annual</b>	<b>6 Months</b>	<b>3 Months</b>	
	7 Day Sr/Jr Annual Pass	\$1,400	\$775	\$475	<del>\$1,425</del>	\$775	\$475	
	Weekday Sr/Jr Annual Pass	\$1,050	\$575	\$350	<del>\$1,000</del>	<del>\$550</del>	<del>\$325</del>	
	7 Day Sr. Couple Annual Pass	\$2,075	\$1,150	\$700	<del>\$2,100</del>	<del>\$1,150</del>	<del>\$700</del>	
	Weekday Sr. Couple Annual Pass	\$1,550	\$875	\$525	<del>\$1,500</del>	<del>\$825</del>	<del>\$500</del>	
	7 Day Individual Annual Pass	\$1,750	\$975	\$600	<del>\$1,775</del>	\$975	\$600	
	Weekday Individual Annual Pass	\$1,500	\$825	\$500	<del>\$1,400</del>	<del>\$775</del>	<del>\$450</del>	
	7 Day Family Annual Pass	\$2,600	\$1,425	\$875	<del>\$2,650</del>	\$1,425	\$875	
	Weekday Family Annual Pass	\$2,225	\$1,225	\$750	<del>\$2,200</del>	\$1,225	\$750	
<b>5 Course Annual Passes - All BREC Courses Excludes Santa Maria</b>								
		<b>Annual</b>	<b>6 Months</b>	<b>3 Months</b>	<b>Annual</b>	<b>6 Months</b>	<b>3 Months</b>	
	7 Day Sr/Jr Annual Pass	\$950	\$525	\$325	<del>\$975</del>	<del>\$550</del>	<del>\$325</del>	
	7 Day Individual Annual Pass	\$1,100	\$650	\$375	<del>\$1,125</del>	\$650	\$375	
	Weekday Individual Annual Pass	\$950	\$525	\$325	<del>\$900</del>	<del>\$500</del>	<del>\$300</del>	
	7 Day Family Annual Pass	\$1,800	\$1,000	\$600	<del>\$1,850</del>	\$1,000	\$600	
<b>4 Course Passes - City Park, Clark Park, Dumas, and Webb</b>								
		<b>Annual</b>	<b>6 Months</b>	<b>3 Months</b>	<b>Annual</b>	<b>6 Months</b>	<b>3 Months</b>	
	7 Day Sr/Jr Annual Pass	\$550	\$325	\$200	<del>\$575</del>	\$325	\$200	
	Weekday Sr. Annual Pass	\$450	\$275	\$175	<del>\$475</del>	\$275	\$175	
	7 Day Sr. Couple Annual Pass	\$650	\$375	\$250	<del>\$675</del>	<del>\$400</del>	\$250	
	7 Day Individual Annual Pass	\$650	\$375	\$225	<del>\$675</del>	<del>\$400</del>	<del>\$225</del>	
	Weekday Individual Annual Pass	\$550	\$325	\$200	<del>\$500</del>	<del>\$300</del>	<del>\$175</del>	
	7 Day Family Annual Pass	\$800	\$475	\$300	<del>\$825</del>	\$475	\$300	
	Weekday Family Annual Pass	\$700	\$400	\$250	<del>\$700</del>	<del>\$425</del>	<del>\$275</del>	
	Individual Cart Pass Plan - 70 uses	\$675	n/a		<del>\$700</del>			
<b>4 Course Corporate Passes - City, Clark, Dumas, and Webb</b>								
		<b>Annual</b>			<b>Annual</b>			
	Individual Cart Pass Plan - 70 uses	\$675			<del>\$700</del>			
	Individual Range Plan	300.00	n/a					Plan replaced with 'per use' plan
	Senior Range Plan (age 55+)	220.00	n/a					Plan replaced with 'per use' plan

**RECREATION AND PARK COMMISSION FOR THE PARISH OF EAST BATON ROUGE**  
**2021 FISCAL YEAR**

**PROPOSED FEE SCHEDULE CHANGES**

GOLF DEPARTMENT						
Department or Location	Description of Fee	Current Fee	Proposed Fee			Reason Needed / Notes
All Courses	<b>Driving Range Ball Fees</b>					
	Small	4.00	5.00			
	Medium	7.00	8.00			
	Large	10.00	12.00			
	<b>Driving Range Passes (Large buckets)</b>					
	20 Buckets	120.00	140.00			
	40 Buckets	220.00	240.00			
	60 Buckets	300.00	320.00			
	80 Buckets	360.00	400.00			
	100 Buckets	400.00	450.00			
		Current Fee	Proposed Fee			
<b>Golf - City Park</b>						
	Weekday Green Fee	12.00	13.00			
	WD Sr. Green Fee	9.00	10.00			
	WD Twilight Green Fee	9.00	10.00			
	WD Super Twilight Green Fee	7.00	8.00			
	Weekday 9 Hole Rate					
	Weekend Green Fee	14.00	15.00			
	WE Super Twilight Green Fee	8.00	9.00			
<b>Golf-Clark Park</b>						
	Weekday Green Fee	12.00	13.00			
	WD Sr. Green Fee	9.00	10.00			
	WD Twilight Green Fee	9.00	10.00			
	WD Super Twilight Green Fee	7.00	8.00			
	Weekend Green Fee	14.00	15.00			
	WE Super Twilight Green Fee	8.00	9.00			
<b>Golf-Webb</b>						
	Weekday Green Fee	17.00	18.00			
	Weekday 9 Hole Rate					
	Weekend Green Fee	21.00	22.00			
	WE Sr. Green Fee	17.00	18.00			
	WE Twilight Green Fee	17.00	18.00			
	WE Super Twilight Green Fee	13.00	14.00			
<b>Golf-Santa Maria</b>						
	Weekday Green Fee	32.00	33.00			
	WD Sr. Green Fee	24.00	25.00			
	WD Junior Green Fee	16.00	17.00			Weekdays & Weekends after 12:00
	WD Twilight Green Fee	24.00	25.00			
	WD Super Twilight Green Fee	18.00	18.00			
	Weekday 9 Hole Rate	18.00	18.00			
	Weekend 9 Hole Rate	21.00	22.00			
	Weekend Green Fee	42.00	43.00			
	WE Sr./Jr. Green Fee	32.00	33.00			Jr. fee before 12:00
	WE Twilight Green Fee	32.00	32.00			
	WE Super Twilight Green Fee	24.00	24.00			
	Cart Fee (per rider) 18 Holes	14.00	14.00			
	9 Holes	8.00	8.00			
	Super Twilight	6.00	8.00			
	Ballroom rental (non-golf event)	400.00	500.00			\$500/4 hours, additional hours \$125/ea
<b>Golf-Beaver Creek</b>						
	Weekday Green Fee	32.00	33.00			
	WD Monday - Thursday Green Fee (Includes	41.00	42.00			
	WD Sr. Green Fee	21.00	22.00			
	WD Twilight Green Fee	24.00	25.00			
	WD Super Twilight Green Fee	16.00	17.00			
	WD Friday Green Fee (Includes Cart)	46.00	48.00			
	WD Friday Green Fee (Includes Cart)	46.00	46.00			
	Weekend 9 Hole Rate	21.00	22.00			
	Weekend Green Fee	42.00	43.00			
	WE Sr./Jr. Green Fee	32.00	33.00			Jr. fee before 12:00
	WE Twilight Green Fee	32.00	32.00			
	WE Super Twilight Green Fee	22.00	24.00			
	Cart Fee (per rider) 18 Holes	14.00	14.00			
	9 Holes	8.00	8.00			
	Super Twilight	6.00	8.00			

**RECREATION AND PARK COMMISSION FOR THE PARISH OF EAST BATON ROUGE**  
**2021 FISCAL YEAR**

**PROPOSED FEE SCHEDULE CHANGES**

RECREATION					
Dept or Location	Description of Fee	Unit	Current Fee	New Fee	Reason for Change
Central Sports Plex	Per Turf Fields	Per Team	\$ -	\$ 30.00	Adding a hourly charge for team practices without lights.
Central Sports Plex	Per Turf Fields	Per Team	\$ -	\$ 45.00	Adding a hourly charge for team practices lights.
Central Sports Plex	Per Turf Fields	Per Tournament	\$ 375.00	\$ 450.00	Newly renovated turf fields pricing increase.
Central Sports Plex	Per Turf Fields	Per Tournament	\$ 1,500.00	\$ 3,100.00	Increase Turf Field cost to \$3100. Going to Grass to Turf for 4 Fields.
Central Sports Plex	Per Turf Fields	Per Tournament	\$ 2,600.00	\$ 6,200.00	Increase Turf Field cost to \$6200. Going to Grass to Turf Per weekend for 7 fields.
Pickleball	Per Person	Per Monthly	\$ 5.00	\$ 7.00	Increase program cost to help offset with staff salary requested increase. \$14 discount is paying for the year.
Pickleball	Per Person	Yearly Cost	\$ 50.00	\$ 70.00	Increase program cost to help offset with staff salary requested increase. \$14 discount is paying for the year.
Greenwood Waterfront Theatre	Greenwood Waterfront Theatre (Max Capacity-250)		\$ 400.00	\$500 – 4 hours	Additional Rental Spaces.
Greenwood Waterfront Theatre	Greenwood Waterfront Theatre (Max Capacity-250)		\$ 100.00	\$125 for each additional hour	Additional Rental Spaces.
Greenwood Waterfront Theatre	Greenwood Waterfront Theatre (Max Capacity-250)		\$ 200.00	\$250 – Non-Profit Rate	Additional Rental Spaces.
Greenwood Waterfront Theatre	Greenwood Waterfront Theatre (Max Capacity-250)		\$ 50.00	Non Profit \$50 for each additional hour	Additional Rental Spaces.
Greenwood Waterfront Theatre	Warming Kitchen – Available to Theatre Guests or New		\$ -	\$75 Recommending for Warming Kitchen only	Additional Rental Spaces.
Greenwood Waterfront Theatre	Warming Kitchen – Available to Theatre Guests or New		\$ -	\$20 each additional hour	Additional Rental Spaces.
Greenwood Waterfront Theatre	Waterfront Vue with AC (Max Capacity 100 standing			\$200 – 4 hours, meeting Room with AC (max	Additional Rental Spaces.
Greenwood Waterfront Theatre	Waterfront Vue with AC (Max Capacity 100 standing			\$50 each additional hour	Additional Rental Spaces.
Greenwood Waterfront Theatre	Waterfront Vue with AC (Max Capacity 100 standing		\$ -	\$100 – Non-profit rate,	Additional Rental Spaces.
Greenwood Waterfront Theatre	Waterfront Vue with AC (Max Capacity 100 standing		\$ -	\$25 for each additional hour	Additional Rental Spaces.
Greenwood Waterfront	Waterfront Vue with AC (Max Capacity 100 standing		.	\$150 damage deposit	Additional Rental Spaces.
Greenwood Waterfront	Waterfront Amphitheater		\$ 200.00	\$100 damage deposit	Additional Rental Spaces.
Greenwood Waterfront	Rental entire Waterfront Complex? Includes: Theatre.		\$ -	\$650 – 4 hours	Additional Rental Spaces.
Greenwood Waterfront	Rental entire Waterfront Complex? Includes: Theatre.		\$ -	\$150 for each additional hour	Additional Rental Spaces.
Greenwood Waterfront	Rental entire Waterfront Complex? Includes: Theatre.		\$ -	\$325 – Non-Profit Rate	Additional Rental Spaces.
Greenwood Waterfront	Rental entire Waterfront Complex? Includes: Theatre.		\$ -	Non-Profit \$75 for each additional hour	Additional Rental Spaces.
Greenwood Waterfront	Rental entire Waterfront Complex? Includes: Theatre.		\$ -	\$350 – damage deposit	Additional Rental Spaces.
Greenwood Waterfront Theatre	Available for Theatre only		\$ -	Setup fee \$50, patron must provide room layout	Additional Rental Spaces.
Greenwood Waterfront Theatre	Stage Features and Fees		\$ -	Sound System \$150	Additional Rental Spaces.
Greenwood Waterfront Theatre	Stage Features and Fees		\$ -	Podium with Microphone \$25	Additional Rental Spaces.
Greenwood Waterfront Theatre	Stage Features and Fees		\$ -	wireless microphone (Handheld or label) \$50	Additional Rental Spaces.
Greenwood Waterfront Theatre	Stage Features and Fees		\$ -	Overhead Projector \$25	Additional Rental Spaces.
Greenwood Waterfront Theatre	Stage Features and Fees		\$ -	Stage Lighting \$25	Additional Rental Spaces.
Greenwood Waterfront Theatre	BREC Staff Fees (Productions)		\$ -	Lighting Board Programmer \$25 per hour	Additional Rental Spaces.
Greenwood Waterfront Theatre	BREC Staff Fees (Productions)		\$ -	Audio/Sound Engineer \$25 per hour	Additional Rental Spaces.

**RECREATION AND PARK COMMISSION FOR THE PARISH OF EAST BATON ROUGE  
2021 FISCAL YEAR**

**PROPOSED FEE SCHEDULE CHANGES**

<b>BATON ROUGE ZOO</b>						
Department or Location	Description of Fee	Current Fee	Proposed Fee Chg	Current Revenue	Proposed Revenue	Reason Needed
<b>FACILITY RENTALS</b>						
<b>Capital One Pavilion</b>						
<b>Evening Venue (6-10 pm):</b>						
	Up to 200 guests	1,000.00	1,250.00	4,000.00	5,000.00	Covers new expensed for event coordination
	<b>Wedding Fees</b>					
	Library Bridal Rental	0.00	100.00	0.00	500.00	To cover expenses and make revenue for this popular program
	Education Building Bridal Rental	0.00	400.00	0.00	1,600.00	To cover expenses and make revenue for this popular program
	Wedding Ceremony Fee	0.00	250.00	0.00	1,000.00	To cover expenses and make revenue for this popular program
	Giraffe Encounter Photo Opt	0.00	250.00	0.00	500.00	To cover expenses and make revenue for this popular program
	<b>Outside Catering Service Fee</b>	0.00	2.00	0.00	1,000.00	Non-profit clients that have any portion of food and/or beverages donated by a vendor will be charged this fee per person in addition to any catering already provided by the Zoo.

<b>EDUCATION PROGRAMS</b>						
	Animal Ambassadors Program		100.00		500.00	To cover expenses and make revenue for this popular program

<b>RIDE FEES</b>						
	<b>Safari Shuttle per tour</b>					
	By Reservation Only (maximum of 13 riders)		110.00		1,100.00	New Offering
	By Reservation Only (maximum of 10 riders plus 1 wheelchair access)		90.00		900.00	New Offering
	By Reservation Only (maximum of 23 riders plus 1 wheelchair access)		200.00		2,000.00	New Offering

<b>LEGEND</b>
<b>YELLOW – Change in Fee</b>
<b>GREEN – New Program Offering</b>

**RECREATION AND PARK COMMISSION  
FOR THE PARISH OF EAST BATON ROUGE  
2021 PROPOSED BUDGET**

**Public hearing and final adoption of the 2021 Budget for Recreation and Park Commission for the Parish of East Baton Rouge (BREC) is set for the regular meeting of the Commission at 5:00 p.m. on December 18, 2020 at BREC's Administration Building, 6201 Florida Boulevard, Room 1800, Baton Rouge, Louisiana 70806.**

**The 2021 Proposed Budget is available for public inspection in the Finance Director's Office in BREC's Administration Building.**

**2021 Budget by Fund**

**REVENUES & TRANSFERS IN**

**Taxes & Grants**

Ad Valorem Taxes	\$ 41,297,642	\$ -	\$ 9,230,118	\$ -	\$ -	\$ 14,663,517	-	65,191,277
State Revenue Sharing	\$ 1,248,882	-	291,141	-	-	-	-	1,540,023
Federal Grants	\$ 1,300,000	-	-	-	-	-	-	1,300,000
State Grants	\$ -	-	-	-	-	-	-	-
Local Grants	5,000	-	-	-	-	-	-	5,000
Total Taxes & Grants	43,851,524	-	9,521,259	-	-	14,663,517	-	68,036,300

**Self-generated revenues / Internal Charges for Svcs**

9,811,806	-	-	-	-	-	5,550,000	15,361,806
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**Other Revenues**

Interest Income	471,242	88,087	51,000	156,000	17,744	109,858	24,822	918,754
Miscellaneous Revenues	66,000	-	-	-	-	-	90,000	156,000
Total Other Revenues	537,242	88,087	51,000	156,000	17,744	109,858	114,822	1,074,754

**Transfers In**

Transfers from 105 Enhancement Special Revenue Fund	-	4,826,685	-	5,082,338	4,454,352	-	-	14,363,375
Transfers from 006 Enhancement Operating Fund	-	-	-	-	-	-	-	-
Transfers from 311 Debt Service Fund	-	-	-	-	-	-	-	-
Transfers from 001 General Fund	-	-	-	-	-	-	2,290,950	2,290,950
Total transfers in	-	4,826,685	-	5,082,338	4,454,352	-	2,290,950	16,654,325

**Recreation and Park Commission for the Parish East Baton Rouge  
2021 Proposed Budget by Fund Summary**

General Funds		Capital Project Funds		Debt Service Fund	Special Revenue Fund	Internal Service Funds	Consolidated Totals
001 General Fund (Administrative + Programs)	006 Enhancement Operating Fund	202 Capital Improvement Fund	207 Enhancement Construction Fund	311 Debt Service Reserve Fund	105 Enhancement Special Revenue Fund (IYP)	Funds 609, 610, and 613	Total all Funds Combined

<b><u>Utilization of Prior Years Fund Balance</u></b>	8,582,108	3,067,080	4,720,986	9,761,662	-	-	-	26,131,836
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$ 62,782,680</b>	<b>\$ 7,981,852</b>	<b>\$ 14,293,245</b>	<b>\$ 15,000,000</b>	<b>\$ 4,472,096</b>	<b>\$ 14,773,375</b>	<b>\$ 7,955,772</b>	<b>\$ 127,259,021</b>
<b><u>EXPENDITURES &amp; TRANSFERS OUT</u></b>								
<b><u>Salaries, Wages, &amp; Fringe Benefits</u></b>								
Salaries & Wages	28,991,475	-	726,752	-	-	-	-	29,718,227
Fringe Benefits	13,368,684	-	48,849	-	-	-	-	13,417,534
Total Salaries, Wages, & Fringe Benefits	42,360,159	-	775,601	-	-	-	-	43,135,761
<b><u>Non-payroll related expenditures</u></b>								
Retired Employee Benefits	612,000	-	-	-	-	-	48,000	660,000
Travel and Training	290,000	-	19,750	-	-	-	-	309,750
Membership Due & Subscriptions	85,678	-	-	-	-	-	-	85,678
Operating Supplies	2,531,728	-	44,500	-	-	-	-	2,576,228
Materials & Durable Goods	2,052,304	-	50,000	-	-	-	-	2,102,304
Capital Outlay and Capital Improvement Projects	-	5,352,650	12,269,800	15,000,000	-	-	-	32,622,450
Direct Costs (Costs of Goods Sold)	882,244	-	-	-	-	-	-	882,244
Utilities	3,067,029	-	1,000	-	-	-	-	3,068,029
Contract Fees and Services	5,424,298	2,542,891	120,000	-	10,000	-	244,829	8,342,018
Other Expenditures (Ad Valorem fees, retire contingency)	3,186,289	86,311	1,012,594	-	4,462,096	410,000	7,662,943	16,820,234
	-	-	-	-	-	-	-	-
Total Non-payroll related expenditures	18,131,571	7,981,852	13,517,644	15,000,000	4,472,096	410,000	7,955,772	67,468,935
<b><u>Transfers out to other funds</u></b>								
Transfers to 001 General Fund	-	-	-	-	-	-	-	-
Transfers from 006 Enhancement Operating Fund	-	-	-	-	-	4,826,685	-	4,826,685
Transfers to 202 Capital Improvement Fund	-	-	-	-	-	-	-	-
Transfers to 207 Enhancement Construction Fund	-	-	-	-	-	5,082,338	-	5,082,338
Transfers to 311 Debt Service Fund	-	-	-	-	-	4,454,352	-	4,454,352
Transfers to Internal Service Funds (609,610,613)	2,290,950	-	-	-	-	-	-	2,290,950
Total Transfers out to other Funds	2,290,950	-	-	-	-	14,363,375	-	16,654,325
<b>TOTAL EXPENDITURES &amp; TRANSFER OUT</b>	<b>\$ 62,782,680</b>	<b>\$ 7,981,852</b>	<b>\$ 14,293,245</b>	<b>\$ 15,000,000</b>	<b>\$ 4,472,096</b>	<b>\$ 14,773,375</b>	<b>\$ 7,955,772</b>	<b>\$ 127,259,021</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>