

**RECREATION AND PARK COMMISSION
FOR THE PARISH OF EAST BATON ROUGE
2013 BUDGET**

**6201 Florida Blvd.
Baton Rouge, LA 70806**



2013 BUDGET

Adopted December 19, 2012

RECREATION AND PARK COMMISSION
FOR THE PARISH OF EAST BATON ROUGE
2013 BUDGET

Officers

Mr. Kenneth Riche, Chairman

Mr. Verge Ausberry, Jr., Vice Chairman

Mr. Carlos Sam, Treasurer

Carolyn McKnight, Superintendent and Ex-Officio Secretary

Commissioners

Mr. Lloyd Benson

Mr. Craig M. Freeman

Mr. David Guillory

Ms. Audrey Nabors-Jackson

Mr. John Taylor

Mr. Carlos Sam

Mr. Larry Selders

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User Guide

This budget document is divided into three sections for reader convenience: (1) Introduction, (2) Major Revenue Analysis, and (3) Budget by Fund. An explanation of the contents of each section is presented below.

Section 1: Introduction (Pages 5 – 8)

The introduction consists of a message from the Superintendent and three subsections with commentary on budget issues and policies. Subsections are:

- **Fund Accounting** - describes BREC funds and briefly describes the financial condition, trends and budget outlook by fund.
- **Budgetary Policies and Processes** - describes BREC policies that guide budget development through the approval process.
- **Executive Budget Guidelines**- describes those things specifically requested by the Superintendent that are expected to have a significant impact on expenditures in 2013.

Section 2: Major Revenue Analysis (Pages 9 – 13)

This section contains a review of all significant BREC revenues by source with comparisons to prior year's revenues.

Section 3: 2013 Budget by Fund (Pages 14 – 30)

This section contains the 2013 budget by fund in accordance with GASB Codification 1800.120. The format presented is required to be used by any political subdivisions of the State that must comply with the provisions of R.S. 39:1305.C(2)(a).

Requirements prior to January 1, 2011:

- C. The budget document setting forth the proposed financial plan for the general fund and each special revenue fund shall include the following:

(2)(a) A statement for the general fund and each special revenue fund showing the estimated fund balances at the beginning of the year; estimates of all receipts and revenues to be received; revenues itemized by source; recommended expenditures itemized by agency, department, function, and character; other financing sources and uses by source and use; and the estimated fund balance at the end of the fiscal year.

Additional Requirements - Created by Act 966 of the 2010 Louisiana Legislative Regular Session (Effective January 1, 2011)

(2)(a) ...Such statements shall also include a clearly presented side-by-side detailed comparison of such information for the current year, including the fund balances at the beginning of the year, year-to-date actual receipts and revenues received and estimates of all receipts and revenues to be received the remainder of the year; estimated and actual revenues itemized by source; year-to-date actual expenditures and estimates of all expenditures to be made the remainder of the year

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itemized by agency, department, function, and character; other financing sources and uses by source and use, both year-to-date actual and estimates for the remainder of the year; the year-to-date actual and estimated fund balances as of the end of the fiscal year; and the percentage change for each item of information.

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Introduction

November 8, 2012

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

Ladies and Gentlemen:

Enclosed is the 2013 budget for BREC. The format looks different than it has in the past as we are now required by the state to meet a new budgetary fund presentation. However, the foundation of this budget continues to be built on BREC's guiding principles of ensuring that our resources are used to improve the health, safety, environmental quality, economic development and overall value of our community.

Recognizing that we have a duty to be good stewards of public property, we have examined all areas of our organization for efficiencies and challenged ourselves to improve the quality of our programs as we work toward increasing attendance and revenue. We have also examined our fee schedule to make sure that our programs remain a good value for the community while being competitive in the market. We have found that 86.89% of our fees meet this criteria, Enclosed are proposed fee increases for the remaining 13.11% which include the following departments: Administrative, Golf, Special Facilities, Recreation, Therapeutics, Athletics and Zoo. (A comprehensive list of all changes proposed is included in this document beginning on page 10.)

The operating funds of the Commission, which include the General Fund, Enhancement Operating will both operate in 2013 with an excess of revenues over expenditures.

BREC will operate in 2013 with essentially the same level of full-time staffing that was budgeted in 2012. As we have done in previous years, increases to non-labor accounts were provided to allow for cost inflation and estimated expenditures in 2013, especially those in the Risk Management Fund and Employee Benefit Fund.

2013 will be a pivotal year for BREC. We will develop a new 10-year strategic plan, work towards re-accreditation and educate the residents of East Baton Rouge Parish on the results of the "Imagine Your Parks" program which will be nearing completion by the end of the year. This budget will act as a working tool to keep us on a sound fiscal course as, together with the community, we outline the next 10 years of BREC and East Baton Rouge Parish.

As you review this 2013 budget, please know that we are committed to working closely with the Commission to answer any questions that you might have and to address any issues that may arise. We thank you for your guidance and input.

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Budgetary Structure

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

General Fund

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

Capital Improvement Fund

The purpose of this fund is to account for the financial resources to be used for the acquisition or construction of major capital facilities and infrastructure for general government activities. The fund is supported by a 10-year 2.05 property tax millage approved by the voters in April 2004. A summary of expenditures planned for each park appears at the end of 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 3.253 mills of tax revenues 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.

Enhancement Construction Fund

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

Enhancement Operating Fund

The fund was established to account for operations and maintenance activities of the “*Imagine Your Parks*” plan. This fund receives the remaining 1.50 mills of the total 3.253 mills of tax revenues approved for “*Imagine Your Parks*.” The funds are used to improve the current level of park operations and provide the funding for the operation of new facilities constructed from the “*Imagine Your Parks*” plan.

Debt Service Fund

The fund accounts for debt service of \$45,000,000 Revenue Bonds, Series 2005 used to begin construction of the projects in the “*Imagine Your Parks*” plan.

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.

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Internal Service Funds

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

Budgetary Policies and Processes

The members of the Budget Review Committee are the Superintendent, Assistant Superintendents, Finance Director, Human Resource Director, Zoo Director, Golf Director and the Communications Director. The process begins with an estimate of 2013 revenues and expenditures by the Finance Director.

The initial estimates are reviewed by the Department Directors and adjustments are made to the initial estimates prior to the Budget Review Committee's department requested budget review meetings. After a thorough review by the Budget Review Committee and Department Directors, a final budget document is prepared and presented to the Commission for adoption.

Department Directors are responsible for budgetary performance during the course of the budget year and are advised regularly by the Finance Department of actual revenues and expenditures in comparison to the adopted budget.

Amendments to the budget are introduced to the Commission through a recommendation from the Finance Committee. Those amendments are prepared by the Finance Department, recommended to the Finance Committee and presented in the monthly Financial Reports to the Commission. It is the responsibility of the Finance Director to maintain budgetary accounts within the limits allowed by the *Local Government Budget Act* and recommend amendments as appropriate.

Budget transfers between line items and cost centers within a specific department are permissible. Transfers between cost centers in the following departments are allowed: Administration, Golf, Conservation, Special Facilities, Recreation, Therapeutics & Aquatics, Athletics, Maintenance and Zoo.

Every appropriation, except an appropriation for capital construction expenditure, shall lapse at the close of the fiscal year to the extent that it has not been expended or encumbered. An appropriation for capital construction expenditure shall continue in force until the purpose for which it was made has been accomplished or abandoned.

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Budget Guidelines

The following guidelines were established to develop the 2013 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 2012 tax levy. The preliminary assessment numbers were provided by the East Baton Rouge Parish Assessor's Office. The revenue received from 2012 tax rolls will be the operating cash for the 2013 budget. Ad Valorem Tax Revenues will be adjusted based on information provided by the EBRP Assessor's Office in 2013.**
- **Evaluate operational procedures and recreational programs to determine operational efficiencies that would result in a reduction of funding needed in the 2013 budget. Any changes to operational procedures or recreation programming are to be weighed carefully for any negative impacts to current levels of service provided to the public.**
- **Evaluate the new and improved facilities as envisioned in the "Imagine Your Parks" program to be opened and operated in the 2013 budget year to determine funding needs.**
- **No merit (step) pay increases were funded in the 2013 budget. Longevity increases were funded for total annual cost of \$191,816.**
- **Included as a part of the 2013 General Fund operating budget reserve is \$300,000 as a set-aside for a COLA. It is the intent of the current Administration and Commission that if the 2013 General Fund Budget meets its objectives and has sufficient cash available during the last quarter of the fiscal year a one-time COLA will be given to BREC full time and permanent part time employees who were active as of October 1, 2013.**
- **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.**
- **Provide funding for increases in worker's compensation, general liability and auto insurances.**
- **To continuing to amend the pay plan for full-time employees for one year, from five percent (5%) increase to three and three-tenths percent (3.3%) increase effective January 1, 2012, and for the duration of calendar year 2012.**

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Major Revenue Analysis

Revenues are divided into two major categories: tax and non-tax revenues. Tax revenues are those derived from ad valorem (property) taxes levied parish-wide in East Baton Rouge. Non-tax revenues are derived from public and private sources, including grants from all levels of government, interest revenues, and user fees and charges.

Tax Revenues

Taxes are recognized on an accrual basis in the year the taxes are levied. Cash proceeds of property tax revenues are not collected until the year following revenue recognition. The tax rolls are prepared by the East Baton Rouge Parish Assessor's Office, and the preliminary estimates are not available until the Fall of 2012 for the 2012 tax roll.

Revenue recognition under the modified accrual basis of accounting requires revenues to be recorded when they become available and measurable. BREC's fiscal year is January 1 through December 31. Because of current economic conditions, BREC management decided the prudent decision for the 2013 budget was to use the current year's (2012) tax roll to determine available cash for the 2013 budget. Once preliminary estimates are made available for the 2013 tax roll from the East Baton Rouge Parish Assessor's Office, appropriate budget amendments will be recommended by the Finance Director.

Ad valorem taxes (property taxes) are the primary source of revenue for operation of the recreation and park system in East Baton Rouge Parish. BREC levied 14.038 mills of property tax in 2012 and expects to levy the 14.463 mills in 2013 if the roll forward is successful. It is estimated that the 2012 taxes will generate approximately \$3,515,956.69 per mill in 2013 vs. \$3,351,500 per mill in budgeted revenue in 2012. We further anticipate that tax revenues will provide 67% of total General Fund revenues and 82.6% of Capital Improvement Fund revenues. The Enhancement Operating Fund will realize 84.9%, and the Enhancement Construction Fund will realize 22.7% of their total revenues from 2012 property taxes in 2013.

	<u>2012 Budget Tax Revenues</u>	<u>2013 Budgeted Tax Revenues</u>
<u>General Fund</u>		
Ad Valorem Tax Millage Authorized	8.89 mills	8.89 mills
Ad Valorem Tax Millage Levied	8.89 mills	8.89 mills
General Fund Tax Revenue	\$ 30,825,000	\$ 31,257,000
<u>Capital Improvement Fund</u>		
Ad Valorem Tax Millage Authorized	1.99 mills	1.99 mills
Ad Valorem Tax Millage Levied	1.99 mills	1.99 mills
Capital Improvement Fund Tax Revenue	\$ 6,900,000	\$ 7,000,000
<u>Enhancement Operating/Construction Fund</u>		
Ad Valorem Tax Millage Authorized	3.158 mills	3.158 mills
Ad Valorem Tax Millage Levied	3.158 mills	3.158 mills
Enhancement Operating Fund Tax Revenue	\$ 10,925,200	\$ 11,104,000
Total Mills:		
Ad Valorem Tax Millage Authorized	14.038 mills	14.038 mills
Ad Valorem Tax Millage Levied	14.038 mills	14.038 mills
TOTAL TAX REVENUES	\$ 48,650,200	\$ 49,361,000

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NON-TAX REVENUES

Non-tax revenues are recognized when cash is collected for grants and revenue sharing revenues and interest revenues are recognized on an accrual basis.

Revenues from sources other than property taxes are a significant component of this budget. In 2013, we anticipate that non-tax revenues will provide 32% of General Fund Revenues and 9.5% of Capital Improvement Fund revenues. Only 1.1% for the Enhancement Operating Fund and 17.3% of the Enhancement Construction Fund will come from non-tax sources. State revenue sharing has remained consistent for many years.

There are several proposed user fee changes included in the 2013 budget. The proposed changes are as follows:

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

Department or Location	Description of Fee	Current Fee	Proposed Fee Chg
Administrative	NSF Fee	25.00	35.00
Golf			
Beaver Creek	WD Monday - Thursday Green Fee (Includes Cart)	30.00	20.00
All Courses	Range Ball Fees		
	Small	3.00	4.00
	Medium	6.00	7.00
	Large	9.00	10.00
Santa Maria	Club House Rental		
	Evening/Weekend Rental Peak		
	\$200 for 2 hours rental or \$350 for 4 hour rental and includes the following:		\$200/\$350
	Use of banquet room which including setup and cleanup time		
	Use of tables/chairs/linens on site		
	Use of convection oven for warming/reheating		
	Use of refrigerator/freezer for cold storage		
	Use of sink/dishwasher		
	Club House Rental		
	Monday thru Friday, During Business Hours Non-Peak		
	\$100 for 2 hours rental		\$100
	Includes all of the above amenities listed under evening rental.		
All Courses	See Attached A for 7 Course and 5 Course Annual Pass Monthly Installment Options		
	9 Hole Rate (During non-peak hours)		
City	Weekday		6.00
	Weekend		7.00
Clark	Weekday		6.00

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		Weekend		7.00
Dumas	Weekday			7.00
		Weekend		8.00
Howell	Weekday			6.00
		Weekend		7.00
Webb	Weekday			8.00
		Weekend		10.00
Santa Maria	Weekday			15.00
		Weekend		18.00
Beaver Creek	Weekday			15.00
		Weekend		18.00
Special Facility Admin	Room 1801 - Business Mtg-40 attendees		350.00	250.00
		Non Profit Fee	300.00	200.00
	Room 1809 - Business Mtg-30 attendees		250.00	175.00
		Non Profit Fee	200.00	125.00
	BREC Mobile Stage		\$35 / hr	\$50 / hr
	Commission Room - Governmental Rate	Business Hours – 4 hr rental		125.00
	Commission Room - Governmental Rate	Non-Business Hours – 4 hr rental		185.00
Baton Rouge Gallery		Building rental, standard	450.00	550.00
		Building rental, performances	150.00	200.00
		Building rental, non profit	350.00	450.00
Magnolia Mound		The Barn (La Grange)	600.00	700.00
		Additional Hour	125.00	150.00
		Additional Hour	125.00	150.00
Extreme Sports		BMX Track Rental fees	75.00	90.00
Indep Park Theatre		Summer Day Camp	200.00	220.00
		Acting Classes	45.00	50.00
		Commercial 4 hour rental	900.00	950.00
		Commercial 8 hour rental	1,300.00	1,350.00
		Non Profit 4 hour rental	700.00	750.00
		Non Profit 8 hour rental	900.00	950.00
Recreation Programs	Summer Day Camp (Weekly)	Full Fee Camps, 14 locations	73.00	85.00
		Reduced Fee Camps, 15 locations	36.00	45.00
	Holiday Camp	Fall (3 days)	35.00	41.00
		Winter (8 days)	68.00	81.00
		Spring (5 days)	45.00	62.00
	Skill instruction (Monthly) -Gymnastics, Dance, Martial Arts	1 hr class/1 per week/Beginner	18.00	22.00
		1 hr class/1 per week/Intermediate	22.00	27.00
		1 hr class/1 per week/	30.00	36.00

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		Advanced		
	Skill instruction (Monthly) - <i>Gymnastics, Art, Dance, Martial Arts</i>	1 1/2 hr class/1 per week/Beginner	26.00	32.00
		1 1/2 hr class/1 per week/Advanced	38.00	46.00
	Skill instruction (Monthly) - <i>Martial Arts, Boot Camp</i>			
		1 hr class/2 per week/Beginner	36.00	44.00
		1 hr class/2 per week/Intermediate	40.00	48.00
		1 hr class/2 per week/Advanced	48.00	58.00
	Short Courses Jewelry Making, Culinary Arts, Puppetry Arts			
		4 hour course	33.00	48.00
		6 hour course	49.00	72.00
		8 hour course	66.00	96.00
	The fee for short courses offered by outside agencies partnering with BREC can be negotiated between BREC and agency			
	BREC Tiny Steps (Monthly)			
		4 days per week/3 hours per day	42.00	46.00
<u>Therapeutics</u>		Summer Day Camp (Sunshine)	73.00	85.00
		Tea Dance	4.00	5.00
<u>Athletics</u>	Fees paid by school boards shall become effective for the 2013-2014 school year			
Stadium rental				
Olympia & Memorial		In season rental fee for non-profits	450.00	450 + optional light fee of 150.00 & optional maint. fee of 250.00
		Off season rental fee & for profit rentals in or out of season	450.00	700 + optional light fee of 150.00 & optional maint. fee of 250.00
Ball field tournament rental				

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Central Sports Complex		Rental fee		1500.00 per 4 fields/wked + 25.00/team corkage fee + 325/extra field/wked
All other ball fields for tournaments		Rental fee	\$125 per field per day.	175.00 per field per day.
Cross country venue at Highland		Rental Fee		175.00
Rental for high School softball and baseball at all ball fields except Oak Villa and Central Sports complex.		Rental Fee		\$90.00 per game + \$20.00 per hour for lights
		Reduced Price Daycamp	36.00	45.00
City Park Tennis		Open House Jr. Saturday AM Program		2.00
		Open House Jr Summer Camp		20.00
Greenwood Tennis		GOT Summer Camp		160.00
		Summer Camps - Half Day	100.00	0.00
		Summer Camps - Full Day	140.00	0.00
Zoo				
		Zooper Birthday Party		
		Add per each additional adult (ages 13+)	8.00	10.25
Education Programs		Safari Night (maximum of 30 participants)		
		Per Person (minimum of 15)	28.00	30.00
Day Camp Revenue		Summer Camp per week - in parish	100.00	110.00
		Summer Camp per week - out-of-parish	120.00	132.00
		Spring Camp per week - in parish	100.00	110.00
		Spring Camp per week - out-of-parish	120.00	132.00

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BREC self-generated revenues were budgeted at the beginning of the year at \$9,955,200 in 2012 and \$9,855,500 in 2013.

2013 Budget by Fund

Revenues and Expenditures, All Funds

The following chart depicts the Assessed Value of Property and BREC's Ad Valorem Tax Levy from 2006 through 2012. 2012 was a reassessment year and BREC did not roll forward in 2012. BREC's tax levy in 2011 was 14.463 mills for all funds and declined to 14.038 mills in 2012. If BREC had rolled forward the tax levy at 14.463 mills the total levy would have been \$51,756,730 as opposed to the \$50,235,842 which will be levied at the reduced overall millage rate of 14.038. A \$1,520,888 loss resulted from not rolling forward.

Assessed Value of Property/BREC's Levy

Year	Assessed Value*	\$ Inc/(Dec)	% Inc/(Dec)	Taxes Levied	\$ Inc/(Dec)	% Inc/(Dec)
2006	2,611,469,006			37,761,842		
2007	2,833,929,320	222,460,315	8.52%	40,978,618	3,216,776	8.52%
2008	3,154,760,084	320,830,763	11.32%	45,617,831	4,639,213	11.32%
2009	3,306,771,310	152,011,226	4.82%	47,815,913	2,198,082	4.82%
2010	3,339,482,122	32,710,813	0.99%	48,288,911	472,998	0.99%
2011	3,399,186,972	59,704,850	1.79%	49,162,441	873,530	1.81%
2012	3,578,561,180	179,374,208	5.28%	50,235,842	1,073,401	2.18%

*Data received from the EBRP Tax Assessor's Office

Enhancement Operating Fund will transfer \$4,100,000 to the General Fund and \$1,000,000 to the Enhancement Construction Fund. There are two projects to be funded utilizing the fund balance accumulated in this fund. The Business Solutions Technical Upgrades project has been budgeted for a total of \$500,000. This project will provide the funding to upgrade the equipment and business software solutions needed to continue to provide the technology needed to effectively service the Citizens of East Baton Rouge Parish. In 2011 the Commission entered into an agreement with the Baton Rouge Basketball and Volleyball Association to partner in building a new gym at the Perkins Road Community Park. BREC's total financial commitment to the project was \$1,500,000. A balance of \$427,252 remains to be spent towards the completion of this project in 2013.

All budgeted operating reserves are intended to be contingency funds for unplanned or unforeseen expenses which may arise during the course of the fiscal year. Any unused operating reserves/surpluses are intended to remain in the funds at year end to offset future increases in expenditures.

A use of prior year's revenue in the amount of \$69,200 has been included in the 2013 General Fund Budget to re-appropriate the funding for four vehicles ordered in 2012 which will not be delivered until January of 2013. State law dictates all appropriations in governmental operating funds lapse at the end of the fiscal year. A re-appropriation of the funds approved in 2012 is needed to provide the funding for the purchase to be made in 2013.

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BREC typically spends approximately two-thirds of the General Fund budget on labor related expenditures. There is an upward trend in payroll taxes and benefits from 2010 to 2013 due mainly to increasing contributions for retirement and medical benefits. The increase in contributions follows:

City Parish Retirement (BREC Contributions)

2003-2013

Year			Contribution Amount		
	Employer	% Inc	Expenditures	% Inc	\$ Inc
2003	16.66%	2.02%	1,252,982	45.51%	391,880
2004	17.60%	0.94%	1,660,282	32.51%	407,300
2005	20.13%	2.53%	1,973,693	18.88%	313,411
2006	22.38%	2.25%	2,310,816	17.08%	337,123
2007	21.44%	-0.94%	2,448,697	5.97%	137,881
2008	21.77%	0.33%	2,626,120	7.25%	177,423
2009	22.40%	0.63%	2,925,997	11.42%	299,877
2010	24.93%	2.53%	3,545,761	21.18%	619,764
2011	27.66%	2.73%	4,243,704	19.68%	697,943
*2012	28.56%	0.90%	4,400,300	3.69%	156,596
*2013	29.44%	0.88%	4,600,000	4.54%	199,700

* Expenditures are the budgeted amounts for 2012 & 2013

BREC's retirement contribution increased from 28.56% to 29.44% resulting in almost \$200,000 increase in expenditures in 2013. Appropriations for worker's compensation, auto accidents, life insurance and general liability claims and premiums increased slightly from 2012. A change in the accounting method used for our self-insurance funds resulted in no increase to health insurance rates, nor was there a decline in benefits approved for 2013. The 2012 annual CPI increased 2% which directly affects all operational costs.

\$19,857,931 is budgeted for planning and construction of park improvements in 2013. \$11,382,694 is budgeted for administration, engineering, acquisition and construction in the Enhancement Construction Fund. \$8,475,237 is budgeted for administration, engineering, acquisition and construction in the Capital Improvement Fund. The Enhancement Construction Fund refinanced the Series 2005, 20-year, \$45,000,000 construction bonds which resulted in an overall debt service savings of \$1 million per year. The second phase of the *Imagine Your Parks Program* (IYP) has begun and BREC borrowed an additional \$13 million dollars secured by the 3.158 mills approved for the IYP program.

A complete list of 2013 budgeted expenditures for projects of the Capital Improvement Fund and the Enhancement Fund are listed below on pages 23-29.

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2013 Budget by Fund – All Funds

Parks & Recreation Commission for the Parish of East Baton Rouge

2013 Proposed Budget

	General Fund	Enhancement Operating Fund	Enhancement Special Revenue Fund	Internal Service Funds	Debt Service Fund	Enhancement Construction Fund	Capital Improvement Fund	Total of All Funds
<u>2013 Revenue Budget</u>								
Ad Valorem Tax Revenues	31,257,000		11,104,000				7,000,000	49,361,000
State Revenue Sharing Rev	1,260,000							1,260,000
State Grants/Appropriations								0
Federal Grant/Appropriations						897,000	363,197	1,260,197
Interest Revenues	150,000	65,000		5,000	1,000	75,000	100,000	396,000
User Fees and Sales Rev	9,855,500							9,855,500
Other Revenues	82,000			105,000			344,730	531,730
Transfers In								
Tfr from ESRF	4,100,000	5,120,000			3,400,827	2,583,173		15,204,000
Tfr from EOF						1,000,000		1,000,000
Tfr from GF	0			2,863,000				2,863,000
Charges for Services				4,000,200				4,000,200
Use of Prior Year's Revenues	69,200	842,252			857,823	6,827,521	667,310	9,264,106
Total 2013 Revenues	46,773,700	6,027,252	11,104,000	6,973,200	4,259,650	11,382,694	8,475,237	94,995,733
<u>2013 Expenditure Budget</u>								
Administration Exp	5,978,900			6,973,200	4,259,650	1,659,000	1,659,000	20,529,750
Employee Benefits	7,815,200							7,815,200
Capital Outlay Rsrves	1,425,400							1,425,400
Self-Generated Rev Dept Exp	18,342,700							18,342,700
Maintenance Dept Exp	9,477,200							9,477,200
Capital Project Exp	0	927,252				9,223,694	6,316,237	16,467,183
Transfers Out								
Tfr to GF	0	4,100,000						4,100,000
Tfr to EBF	410,000							410,000
Tfr to RMF	2,200,000							2,200,000
Tfr to Print Shop	143,000							143,000
Tfr to UIF	110,000							110,000
Tfr to EOF	0		5,120,000					5,120,000
Tfr to ECF	0	1,000,000	2,583,173					3,583,173
Tfr to DSF	0		3,400,827					3,400,827
Operating Reserve	871,300					500,000	500,000	1,871,300
Total 2013 Expenditures	46,773,700	6,027,252	11,104,000	6,973,200	4,259,650	11,382,694	8,475,237	94,995,733

**RECREATION AND PARK COMMISSION
FOR THE PARISH OF EAST BATON ROUGE
2013 BUDGET**

2013 Budget by Fund – General Fund

Parks and Recreation Commission for the Parish of East Baton Rouge								
GENERAL FUND - BUDGET FOR YEAR ENDING DECEMBER 31, 2013								
	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: September 30, 2012	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
Taxes:								
Ad valorem	30,700,000	30,850,000	1,809,647	29,040,353	30,850,000	0.0%	31,257,000	1.3%
Self-Generating Revenue	9,955,200	10,097,848	7,723,407	1,265,793	8,989,200	-11.0%	9,855,500	9.6%
Earnings on Investments	110,000	110,000	141,414	38,586	180,000	63.6%	150,000	-16.7%
Other	2,925,243	3,660,800	2,851,959	714,484	3,566,443	-2.6%	4,182,000	17.3%
Use of Prior Years Revenue	733,557	733,557	0	733,557	733,557	0.0%	69,200	-90.6%
Total Revenues from Local Sources	44,424,000	45,452,205	12,526,428	31,792,772	44,319,200	-2.5%	45,513,700	2.7%
State sources:								
Revenue Sharing	1,280,000	1,280,000	0	1,260,000	1,260,000	-1.6%	1,260,000	0.0%
Total Revenues from State Sources	1,280,000	1,280,000	0	1,260,000	1,260,000	-1.6%	1,260,000	0.0%
Federal sources:								
None	0	0	0	0	0	0.0%	0	0.0%
Total Revenues from Federal Sources	0	0	0	0	0	0.0%	0	0.0%
Total Revenues by Sources	45,704,000	46,732,205	12,526,428	33,052,772	45,579,200	-2.5%	46,773,700	2.6%
SUMMARY OF EXPENDITURES - BY DEPARTMENTS								
Department								
Administration	5,838,500	4,686,236	3,439,145	1,249,629	4,688,774	0.1%	5,978,900	27.5%
Employee Benefits	7,797,100	7,681,090	4,997,651	2,683,439	7,681,090	0.0%	7,815,200	1.7%
Trfrs to Other Funds	2,480,800	2,490,800	1,873,912	616,888	2,490,800	0.0%	2,863,000	14.9%
Oprtnrg Rsrv/Retirement Cntngncy	642,400	313,562	0	313,562	313,562	0.0%	871,300	177.9%
Capital Outlay Reserve	535,000	1,524,974	785,766	739,208	1,524,974	0.0%	1,425,400	-6.5%
Golf	4,423,900	4,534,025	2,858,824	1,511,177	4,370,000	-3.6%	4,340,900	-0.7%
Conservation	404,900	410,480	250,777	129,223	380,000	-7.4%	381,600	0.4%
Special Facilities	2,161,700	2,210,190	1,483,683	616,317	2,100,000	-5.0%	2,032,300	-3.2%

**RECREATION AND PARK COMMISSION
FOR THE PARISH OF EAST BATON ROUGE
2013 BUDGET**

Recreation	4,973,900	5,855,269	3,833,174	1,866,826	5,700,000	-2.7%	4,539,700	-20.4%
Therapeutics	1,737,600	1,752,455	1,018,866	581,134	1,600,000	-8.7%	1,726,200	7.9%
Athletics	1,540,800	1,585,955	1,041,594	458,406	1,500,000	-5.4%	1,568,100	4.5%
Maintenance	9,437,400	9,801,659	5,467,316	4,062,684	9,530,000	-2.8%	9,477,200	-0.6%
Zoo	3,730,000	3,885,510	2,552,541	1,147,459	3,700,000	-4.8%	3,753,900	1.5%
Total Expenditures by Departments	45,704,000	46,732,205	29,603,248	15,975,952	45,579,200	-2.5%	46,773,700	2.6%
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
Salaries	20,918,900	21,220,044	13,764,778	5,634,422	19,399,200	-8.6%	20,626,900	6.3%
Employee Benefits	7,797,100	7,681,090	4,997,651	1,981,549	6,979,200	-9.1%	7,815,200	12.0%
Conferences and Memberships	206,200	242,378	128,761	21,239	150,000	-38.1%	241,800	61.2%
Operating Materials and Supplies	2,475,800	2,524,411	1,476,167	1,023,833	2,500,000	-1.0%	2,238,000	-10.5%
Cost of Goods Sold	1,073,800	1,051,208	665,092	434,908	1,100,000	4.6%	1,013,900	-7.8%
Building, Vehicle, Equipment Repairs and Maintenance	2,983,000	2,966,279	1,490,287	1,509,713	3,000,000	1.1%	2,805,700	-6.5%
Utilities	2,865,100	2,931,555	1,687,134	1,212,866	2,900,000	-1.1%	2,630,000	-9.3%
Professional/Independent Contractor Fees and Services	2,825,900	2,886,154	1,645,554	1,234,446	2,880,000	-0.2%	3,282,500	14.0%
Ad Valorem Tax Collection/Processing Fee	900,000	900,000	0	960,000	960,000	6.7%	960,000	0.0%
Capital Outlay	535,000	1,524,974	785,766	214,234	1,000,000	-34.4%	1,425,400	42.5%
Operating Reserves	642,400	313,312	0	2,220,000	2,220,000	608.6%	871,300	-60.8%
Transfers Out	2,480,800	2,490,800	1,873,912	616,888	2,490,800	0.0%	2,863,000	14.9%
Total Expenditures by Characters	45,704,000	46,732,205	28,515,102	17,064,098	45,579,200	-2.5%	46,773,700	2.6%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
Tfr In - Enhancement Special Rev Fd	3,600,000	3,600,000	2,700,000	900,000	3,600,000	0.0%	3,954,400	9.8%
Use of Prior Years Revenue		733,557	699,027	34,530	733,557	0.0%	0	-100.0%
Proceeds - Disposal of Property	0	0	0	0	0		0	
Total Other Financing Sources by Sources	3,600,000	4,333,557	3,399,027	934,530	4,333,557	0.0%	3,954,400	-8.7%
SUMMARY OF OTHER FINANCING USES - BY USES								
Other Financing Uses								
Transfers Out - Internal Service Funds	2,480,800	2,490,800	1,873,912	616,888	2,490,800	0.0%	2,863,000	14.9%
Total Other Financing Uses by Uses	2,480,800	2,490,800	1,873,912	616,888	2,490,800	0.0%	2,863,000	14.9%
SUMMARY OF FUND BALANCE								
Net change in fund balance	642,400	313,312	(17,076,820)	2,220,000	2,220,000	608.6%	871,300	-60.8%
Estimated Beginning Fund Balance	24,866,451	25,508,851	25,822,163	8,745,343	10,965,343	-57.0%	13,185,343	20.2%
Estimated Ending Fund Balance	25,508,851	25,822,163	8,745,343	10,965,343	13,185,343	-48.9%	14,056,643	6.6%

**RECREATION AND PARK COMMISSION
FOR THE PARISH OF EAST BATON ROUGE
2013 BUDGET**

2013 Budget by Fund – Enhancement Operating Fund

Parks and Recreation Commission for the Parish of East Baton Rouge								
ENHANCEMENT OPERATING FUND - BUDGET FOR YEAR ENDING DECEMBER 31, 2013								
	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: September 30, 2012	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
Taxes:								
Ad valorem	5,050,000	5,050,000	296,028	4,823,972	5,120,000	1.4%	0	-100.0%
Earnings on Investments	65,000	65,000	38,890	26,110	65,000	0.0%	65,000	0.0%
Other	0	0	0	0	0	0.0%	5,120,000	100.0%
Use of Prior Years Revenue	1,335,000	1,335,000	0	1,265,000	1,265,000	-5.2%	842,252	-33.4%
Total Revenues from Local Sources	6,450,000	6,450,000	334,918	6,115,082	6,450,000	0.0%	6,027,252	-6.6%
Total Revenues by Sources	6,450,000	6,450,000	334,918	6,115,082	6,450,000	0.0%	6,027,252	-6.6%
SUMMARY OF EXPENDITURES - BY FUNCTIONS								
Function								
Perkins Road Gym	1,500,000	1,500,000	1,072,748	427,252	1,500,000	0.0%	427,252	-71.5%
Bsns Software Sltn Upgrades	350,000	350,000	0	350,000	350,000	0.0%	500,000	42.9%
Tfrs Out	4,600,000	4,600,000	3,449,997	1,150,003	4,600,000	0.0%	5,100,000	10.9%
Total Expenditures by Functions	6,450,000	4,600,000	4,522,745	1,150,003	6,450,000	40.2%	6,027,252	-6.6%
SUMMARY OF OTHER FINANCING USES - BY USES								
Other Financing Uses								
Tfr to General Fund	3,600,000	3,600,000	2,700,000	900,000	3,600,000	0.0%	4,100,000	13.9%
Tfr to Enhancement Construction Fund	1,000,000	1,000,000	749,997	250,003	1,000,000	0.0%	1,000,000	0.0%
Total Other Financing Uses by Uses	4,600,000	4,600,000	3,449,997	1,150,003	4,600,000	0.0%	5,100,100	10.9%
SUMMARY OF FUND BALANCE								
Net change in fund balance	0	6,450,000	334,918	0	6,450,000	0.0%	6,027,252	-6.6%
Estimated Beginning Fund Balance	15,081,376	15,081,376	21,531,376	21,866,294	21,866,294	45.0%	28,316,294	29.5%
Estimated Ending Fund Balance	15,081,376	21,531,376	21,866,294	21,866,294	28,316,294	31.5%	34,343,546	21.3%

**RECREATION AND PARK COMMISSION
FOR THE PARISH OF EAST BATON ROUGE
2013 BUDGET**

2013 Budget by Fund – Enhancement Special Revenue Fund

Parks and Recreation Commission for the Parish of East Baton Rouge								
ENHANCEMENT SPECIAL REVENUE FUND - BUDGET FOR YEAR ENDING DECEMBER 31, 2013								
	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: September 30, 2012	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
Taxes:								
Ad Valorem	0	0	0	0	0	0.0%	11,104,000	100.0%
Total Revenues from Local Sources	0	0	0	0	0	0.0%	11,104,000	100.0%
Total Revenues by Sources	0	0	0	0	0	0.0%	11,104,000	100.0%
SUMMARY OF EXPENDITURES - BY FUNCTIONS								
Function								
Total Expenditures by Functions	0	0	0	0	0		11,104,000	100.0%
							11,104,000	100.0%
SUMMARY OF OTHER FINANCING USES - BY USES								
Other Financing Uses								
Tfr. to Enhancement Operating Fund	0	0	0	0	0	0.0%	5,120,000	100.0%
Tfr. to Enhancement Construction Fund	0	0	0	0	0	0.0%	2,583,173	100.0%
Tfr. to Debt Service Fund	0	0	0	0	0	0.0%	3,400,827	100.0%
Total Other Financing Uses by Uses	0	0	0	0	0		11,104,000	100.0%
SUMMARY OF FUND BALANCE								
Net change in fund balance	0	0	0	0	0		0	0.0%
Estimated Beginning Fund Balance	0	0	0	0	0		0	0.0%
Estimated Ending Fund Balance	0	0	0	0	0		0	0.0%

**RECREATION AND PARK COMMISSION
FOR THE PARISH OF EAST BATON ROUGE
2013 BUDGET**

2013 Budget by Fund – Internal Service Funds

Parks and Recreation Commission for the Parish of East Baton Rouge								
INTERNAL SERVICE FUNDS - BUDGET FOR YEAR ENDING DECEMBER 31, 2013								
	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: September 30, 2012	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
Taxes:								
Charges for services	3,952,000	3,952,000	2,804,168	1,147,832	3,952,000	0.0%	4,000,200	1.2%
Third Party Recoveries	195,000	195,000	139,239	55,761	195,000	0.0%	105,000	-46.2%
Earnings on Investments	-	-	3,796	1,204	5,000	100.0%	5,000	0.0%
Other	2,490,800	2,490,800	1,859,100	631,700	2,490,800	0.0%	2,863,000	14.9%
Total Revenues from Local Sources	6,637,800	6,637,800	4,806,303	1,836,497	6,642,800	0.1%	6,973,200	5.0%
Total Revenues by Sources	6,637,800	6,637,800	4,806,303	1,836,497	6,642,800	0.1%	6,973,200	5.0%
SUMMARY OF EXPENDITURES - BY DEPARTMENTS								
Department								
Employee Benefit Fund	4,296,000	4,296,000	2,686,227	1,609,773	4,296,000	0.0%	4,139,700	-3.6%
Risk Management Fund	1,928,000	1,928,000	1,063,752	864,248	1,928,000	0.0%	2,069,000	7.3%
Print Shop Fund	303,300	303,300	152,919	150,381	303,300	0.0%	230,200	-24.1%
Unemployment Fund	40,000	40,000	28,892	11,108	40,000	0.0%	50,000	25.0%
Operating Reserve	70,500	70,500	-	70,500	70,500	0.0%	484,300	587.0%
Total Expenditures by Departments	6,637,800	6,637,800	3,931,790	2,706,010	6,637,800	0.0%	6,973,200	5.1%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
Tfr from General Fund	2,863,000	2,863,000	1,859,100	1,003,900	2,863,000	0.0%	2,490,800	-13.0%
Total Other Financing Sources by Sources	2,863,000	2,863,000	1,859,100	1,003,900	2,863,000	0.0%	2,490,800	-13.0%

**RECREATION AND PARK COMMISSION
FOR THE PARISH OF EAST BATON ROUGE
2013 BUDGET**

SUMMARY OF FUND BALANCE								
Net change in fund balance	-	-	-	-	-		874,513	100.0%
Estimated Beginning Fund Balance	-	-	874,513	874,513	874,513	100.0%	484,300	-44.6%
Estimated Ending Fund Balance	-	-	874,513	874,513	874,513	100.0%	1,358,813	55.4%

**RECREATION AND PARK COMMISSION
FOR THE PARISH OF EAST BATON ROUGE
2013 BUDGET**

2013 Budget by Fund – Capital Improvement Project Fund

Parks and Recreation Commission for the Parish of East Baton Rouge								
CAPITAL IMPROVEMENT FUND - BUDGET FOR YEAR ENDING DECEMBER 31, 2013								
	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: October 31, 2012	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
Taxes:								
Ad valorem		6,900,000	409,361	6,490,639	6,900,000	0.0%	7,000,000	1.4%
Grants		151,547	152,247	(700)	152,247	0.5%	0	-100.0%
City/Parish		75,000	0	75,000	75,000	0.0%	0	
Earnings on Investments		113,000	88,230	24,770	113,000	0.0%	100,000	-11.5%
Other		546,749	140,045	406,704	546,749	0.0%	344,730	-36.9%
Use of Prior Years Revenue		802,583	0	802,583	802,583	0.0%	667,310	-16.9%
Total Revenues from Local Sources	0	8,588,879	789,883	7,798,996	8,589,579	0.0%	8,112,040	-5.6%
State sources:								
State Grants/Appropriations		387,253	115,206	272,047	387,253	0.0%	83,197	-78.5%
Revenue Sharing		280,000	0	280,000	280,000	0.0%	280,000	0.0%
Total Revenues from State Sources	0	667,253	115,206	552,047	667,253	0.0%	363,197	-45.6%
Federal sources:								
Convention Street	0	135,801	135,801	0	135,801	0.0%	0	-100.0%
Total Revenues from Federal Sources	0	135,801	135,801	0	135,801	0.0%	0	-100.0%
Total Revenues by Sources	0	9,391,933	1,040,890	8,351,043	9,392,633	0.0%	8,475,237	-9.8%
SUMMARY OF EXPENDITURES - BY DEPARTMENTS								
Project								
CIP Admin		1,151,515	791,129	360,386	1,151,515	0.0%	1,500,000	30.3%
Planning & Engineering		167,750	117,857	49,893	167,750	0.0%	159,000	-5.2%
Operating Reserve		273,075	0	273,075	273,775	0.3%	500,000	82.6%
Carry forward Bal - 2012 and older projects		0	0	0	0	0.0%	3,968,968	100.0%
Highland Road Community Park		1,047,808	749,729	298,079	1,047,808	0.0%	362,192	-65.4%
North Sherwood Forest Community Park		462,853	133,750	329,103	462,853	0.0%	0	-100.0%

**RECREATION AND PARK COMMISSION
FOR THE PARISH OF EAST BATON ROUGE
2013 BUDGET**

Zachary Community Park	149,240	130,754	18,486	149,240	0.0%	0	-100.0%
Central Community Sports Park	2,080,217	1,251,504	828,713	2,080,217	0.0%	0	-100.0%
City Brooks Community Park	1,350	1,350	0	1,350	0.0%	0	-100.0%
Independence Community Park*	2,429	2,101	328	2,429	0.0%	0	-100.0%
Greenwood Community Park	1,136	646	490	1,136	0.0%	0	-100.0%
Forest Community Park	1,100	649	451	1,100	0.0%	0	-100.0%
Sandy Creek Community Park (NE Area Comm Park)	81	0	81	81	0.0%	0	-100.0%
Perkins Community Park	205	104	101	205	0.0%	0	-100.0%
Gus Young Park	400,540	384,897	15,643	400,540	0.0%	0	-100.0%
Milton J. Womack Park	19,000	4,034	14,966	19,000	0.0%	0	-100.0%
Alaska Street Park	4,700	2,345	2,355	4,700	0.0%	0	-100.0%
Alsen Park	18,700	14,528	4,172	18,700	0.0%	0	-100.0%
Antioch Boulevard Park	1,000	649	351	1,000	0.0%	0	-100.0%
Baker Park	408	408	0	408	0.0%	0	-100.0%
Baker Recreation Center*	57,700	35,134	22,566	57,700	0.0%	0	-100.0%
Baringer Road Park	5,900	4,560	1,340	5,900	0.0%	0	-100.0%
Baton Rouge Zoo	903	579	324	903	0.0%	0	-100.0%
Beaver Creek Park & Golf Course	363	363	0	363	0.0%	0	-100.0%
Blueberry Street Park	23,200	22,211	989	23,200	0.0%	11,800	-49.1%
Bluebonnet Swamp Nature Center	58,200	35,434	22,766	58,200	0.0%	116,800	100.7%
Brookfield Park	124	124	0	124	0.0%	0	-100.0%
Brown Heights Park	21,000	2,542	18,458	21,000	0.0%	0	-100.0%
Burbank Soccer Complex	992	50	942	992	0.0%	0	-100.0%
Cadillac Street Park	100,000	2,459	97,541	100,000	0.0%	25,000	-75.0%
Camelot Park*	35,000	0	35,000	35,000	0.0%	0	-100.0%
Cedar Ridge Drive Park	185,500	2,273	183,227	185,500	0.0%	0	-100.0%
Cedarcrest Park	1,000	0	1,000	1,000	0.0%	0	-100.0%
Church Street Park	25	25	0	25	0.0%	0	-100.0%
Clifford T. Seymour, Sr.	40,900	31,801	9,099	40,900	0.0%	0	-100.0%
Cohn Arboretum	213	213	0	213	0.0%	40,100	18726.3%
Cohn Nature Preserve	0		0	0	0.0%	5,000	100.0%
College Town Park	222,770	19,668	203,102	222,770	0.0%	19,730	-91.1%
Convention	408,050	241,697	166,353	408,050	0.0%	0	-100.0%
Cunard Avenue Park	7,000	4,662	2,338	7,000	0.0%	0	-100.0%
Droz Road	35,000	0	35,000	35,000	0.0%	0	-100.0%
Duchess Drive Park	30,300	12,366	17,934	30,300	0.0%	0	-100.0%
Evangeline Street Park	337	337	0	337	0.0%	0	-100.0%
Expressway Park	1,000	0	1,000	1,000	0.0%	0	-100.0%
Farr Park Horse Activity Center	100	33	67	100	0.0%	0	-100.0%
Fiesta Park	40,200	10,209	29,991	40,200	0.0%	0	-100.0%
Flannery Road Park	47,500	25,820	21,680	47,500	0.0%	60,000	26.3%
Fortune Addition Park	35,400	605	34,795	35,400	0.0%	9,600	-72.9%
Forty-Eighth Street Park	31,000	23,978	7,022	31,000	0.0%	0	-100.0%
Gentilly Court Park	1,000	0	1,000	1,000	0.0%	14,000	1300.0%
Goldsby Field	1,247	1,080	167	1,247	0.0%	0	-100.0%
Greenwell Springs Park	46,478	0	46,478	46,478	0.0%	0	-100.0%

**RECREATION AND PARK COMMISSION
FOR THE PARISH OF EAST BATON ROUGE
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Hamilton Ave Park	1,433	424	1,009	1,433	0.0%	0	-100.0%
Harding Street Park	35,000	0	35,000	35,000	0.0%	25,000	-28.6%
Hooper Road Park	10,971	1,387	9,584	10,971	0.0%	0	-100.0%
Jackson Park	60,000	0	60,000	60,000	0.0%	0	-100.0%
Jefferson Highway Park	5,000	2,257	2,743	5,000	0.0%	0	-100.0%
Jefferson Street Park	25	25	0	25	0.0%	0	-100.0%
Jefferson Terrace Park	52,274	36,768	15,506	52,274	0.0%	0	-100.0%
Kathy Drive Park	5,900	2,976	2,924	5,900	0.0%	79,100	1240.7%
Kernan Street Park	35,000	0	35,000	35,000	0.0%	5,000	-85.7%
Kerr Warren Park	1,000	0	1,000	1,000	0.0%	29,000	2800.0%
Lafitte Street Park	20,000	0	20,000	20,000	0.0%	0	-100.0%
Le Brent Avenue Park	13,300	8,414	4,886	13,300	0.0%	0	-100.0%
Ligon Road Park	28,000	23,649	4,351	28,000	0.0%	0	-100.0%
Little Farms Park	14,000	625	13,375	14,000	0.0%	0	-100.0%
Longridge Park	500	0	500	500	0.0%	0	-100.0%
Louisiana Park	7,250	4,994	2,256	7,250	0.0%	47,750	558.6%
Lovett Road Park	1,000	415	585	1,000	0.0%	0	-100.0%
Magnolia Mound Plantation	456,350	74,527	381,823	456,350	0.0%	325,000	-28.8%
Maplewood Park	1,000	0	1,000	1,000	0.0%	0	-100.0%
Mayfair Park	4,000	2,783	1,217	4,000	0.0%	0	-100.0%
Memorial Sports Complex	10,000	3,758	6,242	10,000	0.0%	0	-100.0%
Monte Sano Park	120,000	67,076	52,924	120,000	0.0%	0	-100.0%
Nunnally Historic Farm	2,000	1,683	317	2,000	0.0%	0	-100.0%
Oak Villa Park	4,623	45	4,578	4,623	0.0%	0	-100.0%
Parklawn Park	6,000	555	5,445	6,000	0.0%	14,000	133.3%
Parkview Park	353	353	0	353	0.0%	0	-100.0%
Pawnee Street Park	117,000	37,224	79,776	117,000	0.0%	0	-100.0%
Red Oaks Park	76,400	32,922	43,478	76,400	0.0%	0	-100.0%
Rio Drive Park	50,000	25,276	24,724	50,000	0.0%	0	-100.0%
Rita Street Park	80	70	10	80	0.0%	0	-100.0%
River Bend Park	70,000	4,445	65,555	70,000	0.0%	0	-100.0%
Rollins Road Park	37,800	3,505	34,295	37,800	0.0%	133,197	252.4%
Rue LeBouef Park	5,609	5,609	0	5,609	0.0%	0	-100.0%
Saia Park	10,000	1,133	8,867	10,000	0.0%	0	-100.0%
Santa Maria Golf Course	100	84	16	100	0.0%	0	-100.0%
Scotlandville Parkway*	25,300	0	25,300	25,300	0.0%	0	-100.0%
Seventh Street Park	50,000	0	50,000	50,000	0.0%	0	-100.0%
Sharp Road Park	131,400	104,096	27,304	131,400	0.0%	0	-100.0%
South Magnolia Park	50,000	21,679	28,321	50,000	0.0%	0	-100.0%
Sports Academy*	75,000	0	75,000	75,000	0.0%	75,000	0.0%
Tams Drive Park	54,300	20,783	33,517	54,300	0.0%	0	-100.0%
Thirty-Ninth Street Park	15,300	7,392	7,908	15,300	0.0%	0	-100.0%
Webb Memorial Park & Golf Course	15,596	6,242	9,354	15,596	0.0%	0	-100.0%
Woodlawn Acres Park	107	107	0	107	0.0%	0	-100.0%
Yatasi Drive Park*	55,300	46,581	8,719	55,300	0.0%	0	-100.0%
Liberty Lagoon	153	153	0	153	0.0%	0	-100.0%

**RECREATION AND PARK COMMISSION
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Knock Knock		436,000	124,975	311,025	436,000	0.0%	0	-100.0%
Recreation Center Remodels		0	0	0	0		835,000	100.0%
YMCA Cooperative Pool		0	0	0	0		115,000	100.0%
Total Expenditures by Project	0	9,391,933	4,739,647	4,652,286	9,392,633	0.0%	8,475,237	-9.8%
		0			0		0	
SUMMARY OF FUND BALANCE								
Net change in fund balance	0	273,075	(3,949,764)	3,698,757	273,775	0.3%	500,000	82.6%
Estimated Beginning Fund Balance	8,582,168	8,582,168	8,855,243	4,905,479	8,604,236	0.3%	8,878,011	3.2%
Estimated Ending Fund Balance	8,582,168	8,855,243	4,905,479	8,604,236	8,878,011	0.3%	9,378,011	5.6%

**RECREATION AND PARK COMMISSION
FOR THE PARISH OF EAST BATON ROUGE
2013 BUDGET**

2013 Budget by Fund – Enhancement Construction Fund

Parks and Recreation Commission for the Parish of East Baton Rouge								
ENHANCEMENT CONTRUCTION FUND - BUDGET FOR YEAR ENDING DECEMBER 31, 2013								
	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: October 31, 2012	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
Taxes:								
Ad valorem		5,984,000	0	5,984,000	5,984,000	0.0%	2,583,173	-56.8%
Grants		19,654	10,098	9,556	19,654	0.0%	0	-100.0%
Earnings on Investments		30,000	29,010	990	30,000	0.0%	75,000	150.0%
Other		1,233,600	1,066,920	13,022,130	14,089,050	1042.1%	1,000,000	-92.9%
Use of Prior Years Revenue		489,623	0	489,623	489,623	0.0%	7,327,521	1396.6%
Total Revenues from Local Sources	0	7,756,877	1,106,028	19,506,299	20,612,327	165.7%	10,985,694	-46.7%
State sources:								
State Grants/Appropriations		0	0	0	0	#DIV/0!	0	#DIV/0!
Revenue Sharing		0	0	0	0	#DIV/0!	0	#DIV/0!
Total Revenues from State Sources	0	0	0	0	0	#DIV/0!	0	#DIV/0!
Federal sources:								
Federal Grant	0	103,000	102,832	168	103,000	0.0%	897,000	770.9%
Total Revenues from Federal Sources	0	103,000	102,832	168	103,000	0.0%	897,000	770.9%
Total Revenues by Sources	0	7,859,877	1,208,860	19,506,467	20,715,327	163.6%	11,882,694	-42.6%
SUMMARY OF EXPENDITURES - BY DEPARTMENTS								
Project								
CIP Admin		1,178,870	680,029	498,841	1,178,870	0.0%	1,500,000	27.2%
Planning & Engineering		173,750	117,638	56,112	173,750	0.0%	159,000	-8.5%
Operating Reserve		(315,660)	0	12,539,790	12,539,790	4072.6%	500,000	-96.0%
Transfers to Debt Service		3,477,000	2,940,969	536,031	3,477,000	0.0%	0	-100.0%
Carry forward Bal - 2012 and older projects		0	0	0	0	0.0%	1,968,200	100.0%
Highland Road Community Park		3,111	3,109	2	3,111	0.0%	0	-100.0%
North Sherwood Forest Community Park		10,367	10,318	49	10,367	0.0%	507,147	4791.9%

**RECREATION AND PARK COMMISSION
FOR THE PARISH OF EAST BATON ROUGE
2013 BUDGET**

Zachary Community Park	1,718	1,701	17	1,718	0.0%	410,760	23809.2%
Central Community Sports Park	681,658	232,167	449,491	681,658	0.0%	0	-100.0%
City Brooks Community Park	403,250	26,022	377,228	403,250	0.0%	0	-100.0%
Anna T Jordan Community Park	1,000	0	1,000	1,000	0.0%	345,000	34400.0%
Independence Community Park*	274,413	115,721	158,692	274,413	0.0%	2,325,587	747.5%
Greenwood Community Park	388,450	299,957	88,493	388,450	0.0%	0	-100.0%
Howell Community Park	416,650	45,282	371,368	416,650	0.0%	0	-100.0%
Forest Community Park	21,738	21,137	601	21,738	0.0%	0	-100.0%
Sandy Creek Community Park (NE Area Comm Park)	60,000	1,899	58,101	60,000	0.0%	190,000	216.7%
Perkins Community Park	122,363	52,706	69,657	122,363	0.0%	0	-100.0%
Gus Young Park	5,000	2,339	2,661	5,000	0.0%	0	-100.0%
Milton J. Womack Park	85	84	1	85	0.0%	0	-100.0%
Baywood Park	0	0	0	0	0.0%	25,000	100.0%
Burbank Soccer Complex	69,300	52,488	16,812	69,300	0.0%	0	-100.0%
Chamberlain Street Park	0	0	0	0	0.0%	30,000	100.0%
Church Street Park	0	0	0	0	0.0%	80,000	100.0%
Corporate Parkway	0	0	0	0	0.0%	5,000	100.0%
Dayton Street	0	0	0	0	0.0%	45,000	100.0%
Dover Street Park	0	0	0	0	0.0%	25,000	100.0%
Doyle Bayou Park	0	0	0	0	0.0%	20,000	100.0%
East Brookstown Park	0	0	0	0	0.0%	60,000	100.0%
East Polk Street Park	0	0	0	0	0.0%	30,000	100.0%
Edward Avenue Park	0	0	0	0	0.0%	5,000	100.0%
Erich Sternberg Family Park	0	0	0	0	0.0%	6,000	100.0%
Expressway Park	0	0	0	0	0.0%	20,000	100.0%
Fairfax Park	0	0	0	0	0.0%	20,000	100.0%
Frenchtown Road Conservation Area	2,000	1,292	708	2,000	0.0%	48,000	2300.0%
Jefferson Highway Park	0	0	0	0	0.0%	310,000	100.0%
Jefferson Terrace Park	60,000	41,228	18,772	60,000	0.0%	0	-100.0%
Jones Creek Park	0	0	0	0	0.0%	6,000	100.0%
LeBrent Ave Park	100	93	7	100	0.0%	0	-100.0%
Magnolia Cemetery	0	0	0	0	0.0%	50,000	100.0%
Manchac Park	0	0	0	0	0.0%	50,000	100.0%
Maplewood Park	0	0	0	0	0.0%	45,000	100.0%
Memorial Sports Complex	110,328	79,891	30,437	110,328	0.0%	0	-100.0%
Milford Wampold Memorial Park	378	368	10	378	0.0%	0	-100.0%
Monte Sano Park	200	136	64	200	0.0%	0	-100.0%
Myrtle Street Park	0	0	0	0	0.0%	60,000	100.0%
Nair Park	0	0	0	0	0.0%	35,000	100.0%
Palomino Dr Park	0	0	0	0	0.0%	15,000	100.0%
Plank Road Park	0	0	0	0	0.0%	250,000	100.0%
Pride Park	0	0	0	0	0.0%	85,000	100.0%
Reames Road Park	0	0	0	0	0.0%	35,000	100.0%
Rita Street Park	0	0	0	0	0.0%	60,000	100.0%
South 15th Street Park	0	0	0	0	0.0%	5,000	100.0%
Spanish Town Park	0	0	0	0	0.0%	25,000	100.0%

**RECREATION AND PARK COMMISSION
FOR THE PARISH OF EAST BATON ROUGE
2013 BUDGET**

Sugarland Park		0	0	0	0	0.0%	60,000	100.0%	
39th Street Park		41,500	8,307	33,193	41,500	0.0%	0	-100.0%	
Thomas Maher Park		0	0	0	0	0.0%	45,000	100.0%	
Webb Memorial Park & Golf Course		0	0	0	0	0.0%	265,000	100.0%	
Wenonah Street Park		0	0	0	0	0.0%	1,000	100.0%	
West Brookstown Park		0	0	0	0	0.0%	60,000	100.0%	
Woodlawn Acres Park		0	0	0	0	0.0%	30,000	100.0%	
Woodlawn Walking Trail		20,000	315	19,685	20,000	0.0%	0	-100.0%	
Yatasi Drive Park		100	89	11	100	0.0%	0	-100.0%	
Liberty Lagoon		154,708	149,850	4,858	154,708	0.0%	0	-100.0%	
Capital Area Pathways Project (CAPP)		349,000	231,218	117,782	349,000	0.0%	1,501,000	330.1%	
Greenwell Springs Rd Historic Site		148,500	0	148,500	148,500	0.0%	565,000	280.5%	
Total Expenditures by Project		0	7,859,877	5,116,353	15,598,974	20,715,327	163.6%	11,882,694	-42.6%
SUMMARY OF FUND BALANCE									
Net change in fund balance		0	(315,660)	(4,010,325)	3,907,493	12,539,790	-	500,000	-96.0%
Estimated Beginning Fund Balance		0	0	(315,660)	(4,325,985)	(418,492)	#DIV/0!	12,121,298	-2996.4%
Estimated Ending Fund Balance		0	(315,660)	(4,325,985)	(418,492)	12,121,298	-	12,621,298	4.1%
							3940.0%		

**RECREATION AND PARK COMMISSION
FOR THE PARISH OF EAST BATON ROUGE
2013 BUDGET**

2013 Budget by Fund – Debt Service Fund

Parks and Recreation Commission for the Parish of East Baton Rouge								
DEBT SERVICE FUND - BUDGET FOR YEAR ENDING DECEMBER 31, 2013								
	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: September 30, 2012	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
Taxes:								
Earnings on Investments	1,000	1,000	1,057	43	1,100	10.0%	1,000	-9.1%
Other	3,477,000	3,477,000	2,672,953	804,047	3,477,000	0.0%	3,400,827	-2.2%
Use of Prior Years Revenue	0	0	0	5,000	5,000	100.0%	857,823	17056.5%
Total Revenues from Local Sources	3,478,000	3,478,000	2,674,010	809,090	3,483,100	0.1%	4,259,650	22.3%
Total Revenues by Sources	3,478,000	3,478,000	2,674,010	809,090	3,483,100	0.1%	4,259,650	22.3%
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
Bank Fees	1,000	1,000	5,000	1,000	6,000	500.0%	6,500	8.3%
Interest Expense	1,632,000	1,632,000	833,256	317,754	1,151,010	-29.5%	1,188,150	3.2%
Bond Principle Expense	1,845,000	1,845,000	1,845,000	0	1,845,000	0.0%	3,065,000	66.1%
Operating Reserve	0	0	0	481,090	481,090		0	-100.0%
Total Expenditures by Characters	3,478,000	3,478,000	2,683,256	799,844	3,483,100	0.1%	4,259,650	22.3%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
Tfr In - Enhancement Special Rev Fd	3,477,000	3,477,000	2,672,953	804,047	3,477,000	0.0%	3,400,827	-2.2%
Use of Prior Years Revenue		0	0	5,000	5,000	100.0%	0	-100.0%
Total Other Financing Sources by Sources	3,477,000	3,477,000	2,672,953	809,047	3,482,000	0.1%	3,400,827	-2.3%
SUMMARY OF FUND BALANCE								
Net change in fund balance	0	0	(9,246)	481,090	0		0	
Estimated Beginning Fund Balance	1,580,634	1,580,634	1,580,634	1,571,388	2,052,478	29.9%	2,052,478	0.0%
Estimated Ending Fund Balance	1,580,634	1,580,634	1,571,388	2,052,478	2,052,478	29.9%	2,052,478	0.0%

**RECREATION AND PARK COMMISSION
FOR THE PARISH OF EAST BATON ROUGE
2013 BUDGET**

Attachment A

Add Attachment A

Annual Pass with Installment Option

Pass Description	Yearly Annual Pass		Monthly Installments				
	Course Only	With Cart	Course Only/Mo	With Cart/Mo	Annualized Mo Courses Only Installment	Annualized Mo Installment w/Cart	% Cost of Installment Option
7 Course Individual 7 Day	1,700	2,325	163	223	1,955	2,674	15.00%
7 Course Individual 4 day	1,450	2,075	139	199	1,668	2,386	15.00%
7 Course Family 7 Day	2,550	3,550	244	340	2,933	4,083	15.00%
7 Course Family 4 Day	2,175	3,175	208	304	2,501	3,651	15.00%
7 Course Sr/Jr 7 Day	1,350	1,975	129	189	1,553	2,271	15.00%
7 Course Sr/Jr 4 Day	1,000	1,625	96	156	1,150	1,869	15.00%
7 Course Sr Couple 7 Day	2,025	3,025	194	290	2,329	3,479	15.00%
7 Course Sr Couple 4 Day	1,500	2,500	144	240	1,725	2,875	15.00%

Current 7 Course Annual Pass Rules (City, Clark, Dumas, Howell, Webb, Santa Maria and Beaver Creek)

All annual passes are valid for 365 days from date of purchase.
 Cart fees are not included in the price of the annual pass.
 There are no special tee time privileges included with annual passes.
 Family annual passes include member, spouse, and any children residing in the same household that are between the ages 8-17.
 Senior annual passes available for persons over the age of 55.
 Junior annual passes available for persons 8-17 years old. (BREC junior age rules and regulations apply)
 Senior Couple pass-holders must both be 55 or older.
 Refunds or extensions to the annual pass term due to special circumstances (relocation or medical conditions) must be approved by the Golf Director.
 Tournament and special event fees not included with passes.
All annual passes include unlimited range balls.
All annual passes include USGA/LGA handicap fees.
All annual pass-holders are entitled to a 15% discount on food and beverage-excluding alcohol.
All annual pass-holders are entitled to a 15% discount on non-sale pro shop merchandise.
 Annual pass card must be presented in pro shop for each round played.
 Annual pass card must be presented for applicable discounts.
 Annual pass is non-transferable, non-negotiable, and non-refundable except under special circumstances approved by the Golf Director.
 Annual pass infers no rights or privileges over daily fee golfers.
 Annual pass covers green fee only, cart is not included unless cart plan is purchased.
 Annual pass infers no rights over course operation or policy.
ALL GOLFERS ARE RESPONSIBLE FOR THE CONSEQUENCES OF THE BALL THEY HIT WHILE ON BREC GOLF COURSE PROPERTY

Pass Description	Yearly Annual Pass		Monthly Installments				
	Course Only	With Cart	Course Only/Mo	With Cart/Mo	Annualized Mo Courses Only Installment	Annualized Mo Installment w/Cart	% Cost of Installment Option
5 Course Individual 7 Day	550	1,175	53	113	633	1,351	15.00%
5 Course Individual 4 Day	450	1,075	43	103	518	1,236	15.00%
5 Course Family 7 Day	750	1,750	72	168	863	2,013	15.00%
5 Course Family 4 Day	650	1,650	62	158	748	1,898	15.00%
5 Course Sr/Jr 7 Day	450	1,075	43	103	518	1,236	15.00%
5 Course Sr/Jr 4 Day	350	975	34	93	403	1,121	15.00%
5 Course Sr Couple 7 Day	600	1,600	58	153	690	1,840	15.00%
5 Course Sr Couple 4 Day	500	1,500	48	144	575	1,725	15.00%

Current 5 Course Annual Pass Rules (City, Clark, Dumas, Howell, and Webb)

Includes all BREC golf courses except Santa Maria and Beaver Creek.
 All annual passes are valid for 365 days from date of purchase.
 Cart fees are not included in the price of the annual pass.
 There are no special tee time privileges included with annual passes.
 Family annual passes include member, spouse, and any children residing in the same household that are between the ages 8-17.
 Senior annual passes available for persons over the age of 55. Junior annual passes available for persons 8-17 years old. (BREC junior age rules and regulations apply)
 Refunds or extensions to the annual pass term due to special circumstances (relocation or medical conditions) must be approved by the Golf Director.
 Tournament and special event fees not included with passes.
 No food and beverage or pro shop discounts associated with the five-course pass.
 Handicap fees and range balls not included with the five-course pass.
 Senior Couple pass-holders must both be 55 or older.
 Annual pass card must be presented in pro shop for each round played.
 Annual pass is non-transferable, non-negotiable, and non-refundable except under special circumstances approved by the Golf Director.
 Annual pass infers no rights or privileges over daily fee golfers.
 Annual pass covers green fee only, cart is not included unless cart plan is purchased.
 Annual pass infers no rights over course operation or policy.
ALL GOLFERS ARE RESPONSIBLE FOR THE CONSEQUENCES OF THE BALL THEY HIT WHILE ON BREC GOLF COURSE PROPERTY

Individual Cart Plan \$625
 Family and Couple Cart Plan \$1,000
 Paying by the month will cost 10% more than the yearly fees
 We think we can sell up to 50% more passes (\$195,000) in 1213

**RECREATION AND PARK COMMISSION
FOR THE PARISH OF EAST BATON ROUGE
2013 BUDGET**

Proposed Change to the Fee Schedule

Originally 11/14/2012 presented on page 10 as follows:

Department or Location	Description of Fee		Current Fee	Proposed Fee Chg
Santa Maria	Club House Rental	Evening/Weekend Rental 5pm – 11pm		450
	\$450 for 4 hours or \$125 per hour if under 4 hour rental which includes the following:			
	Club House Rental	Monday thru Friday, During Business Hours 8am-5pm		250
	\$250 for 4 hours or \$75 per hour if under 4 hours			

Requested to be replaced with the following as presented in the Proposed 2013 Budget:

Santa Maria	Club House Rental	Evening/Weekend Rental – Peak Hrs		
	2 hour rental			200
	4 hour rental which includes the following:			350
	Club House Rental	Monday thru Friday, During -Non-Peak Hrs		
	2 hour rental all amenities listed above.			100