



2022

ADOPTED ANNUAL BUDGET

For the Fiscal Year January 1, 2022 – December 31, 2022



PREPARED BY

Lester Rainey, Jr., INTERIM DIRECTOR OF FINANCE

+

Department Directors + Managers + Supervisors

Submitted to the Commission November 17, 2021



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Ms. Trina Hall



Budget Message

November 17, 2021

Dear Commissioners and Residents of East Baton Rouge Parish:

In accordance with Louisiana Revised Statute 39:1305, the Louisiana Local Government Budget Act, and our obligation to prepare a comprehensive budget presenting a complete financial plan for each fiscal year, I am pleased to submit this 2022 budget document for the Recreation and Park Commission for the Parish of East Baton Rouge (BREC). The budget is a financial representation of BREC's fulfillment of its 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 in accordance with our current strategic plan and strategic directions.

The budget also reflects our commitment to the National Recreation and Parks Association (NRPA) three pillars of Health and Wellness, Social Equity and Conservation while serving the residents of the Parish with investments in park improvements, trails, athletics, outdoor programming, and green infrastructure all across the Parish.

As stewards of the public dollars, we continue to examine all areas of our organization for efficiencies while delivering exceptional parks and recreational experiences for every resident in the parish so that they may enjoy the many benefits of parks including improved physical and mental health, cleaner air, safer neighborhoods, better education, improved property values, increased tourism and economic impacts.

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

While activities in the parish are currently operating at pre-COVID 19 levels, 2021 saw multiple surges in COVID-19 cases, hospitalizations, and deaths that significantly impacted revenues and expenses in operations. Those impacts should be less severe in 2022, although we expect to see a continued lag in indoor group activities. Demand for enjoyable outdoor experiences is expected to remain high and the budget includes revenue increases for golf, the zoo, tennis, aquatics and other outdoor activities. After rolling back its millage in 2020 to 13.702, in July 2021, the Commission voted to roll forward its millage to the voter approved rate of 14.463 resulting in a 7% increase in budgeted ad valorem tax revenue.



We will continue our historic investment in major transformative projects across the parish. After expending more than \$20M in capital projects in 2021, more than \$40M is budgeted for capital projects in 2022 including a new recreation center at Howell Community Park, a new community park at Airline Highway Park, and continued improvements at Greenwood Park and the Baton Rouge Zoo, greenways and other community needs across the parish.

As park and recreational needs in East Baton Rouge Parish continue to evolve, BREC remains committed to meeting those needs. Since the second "Imagine Your Parks" strategic plan was established in 2014, several unanticipated, unprecedented projects have come about based on feedback from the community, requiring more private financial support than BREC has historically received. These projects include, among others, the reimagination of BREC's Baton Rouge Zoo and the surrounding Greenwood Community Park, over 200 miles of recreational trails and greenways as part of the parish-wide Bicycle-Pedestrian Master Plan in partnership with the City-Parish, and revitalization of the City Park lakes. In order to meet these unprecedented needs, BREC is working closely with both the BREC Foundation and the Friends of the Baton Rouge Zoo, doing business as the Baton Rouge Zoo Foundation, to restructure the organizations as well as BREC's coordination and management of those partnerships in order to be in a better position to raise significantly more private funds in the future. In support of these efforts, the 2022 budget includes approximately \$300,000 allocated for payments to the BREC Foundation and approximately \$477,000 earmarked for payments to the Baton Rouge Zoo Foundation. The collective objective of the partnerships is for BREC's support organizations to rely less and less on BREC's financial assistance as the organizations grow, become more sustainable, and significantly increase private donations and corporate partnerships over the years.

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 2022 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.



Part I – BUDGET OVERVIEW, FY 2022

BREC is a very diverse parks and recreation agency, providing a variety of spaces and facilities to enjoy memorable recreational experiences. Below is a snapshot in numbers of parks, facilities, and outdoor spaces offered and maintained by the agency:



BREC must be diligent in its management of financial resources and stewardship of taxpayer funds, and we strive to accomplish this through continued sound strategic planning and a thorough 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 2022 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, as economic indicators in the parish returned to pre-pandemic levels, the Commission elected to roll forward BREC tax millages for 2022 and levied the voter-approved millage of 14.463, up from the previous year's rolled back millage of 13.702. This resulted in an increase of approximately \$4 million in ad valorem tax revenue for 2022.

- Excluding internal transfers, overall the budget increased by 19.7%. To advance the progress of several construction projects for the benefit of the citizens of East Baton Rouge Parish and others, the organization has opted to, once again, aggressively fund these projects by utilizing prior year fund balances we have reserved via the wise use of taxpayer funds. The inclusion of these funds will allow the organization to complete the projects much faster. The construction projects include major renovations occurring at Greenwood and Howell Community Parks as well as the Baton Rouge Zoo and the Frenchtown Conservation area.
- 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 that started in 2021 and continue through 2022. This initiative was made in an effort to improve retention and bring overall salaries in line with the compensation study conducted in 2019.
- Total revenues are expected to increase by 5.7% as ad valorem tax revenue will increase as the Commission elected to roll forward its millages in light of the improved state of the local economy after being affected by the COVID-19 pandemic.

The 2022 budget year marks the seventh year of the current BREC Imagine Your Parks 210-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

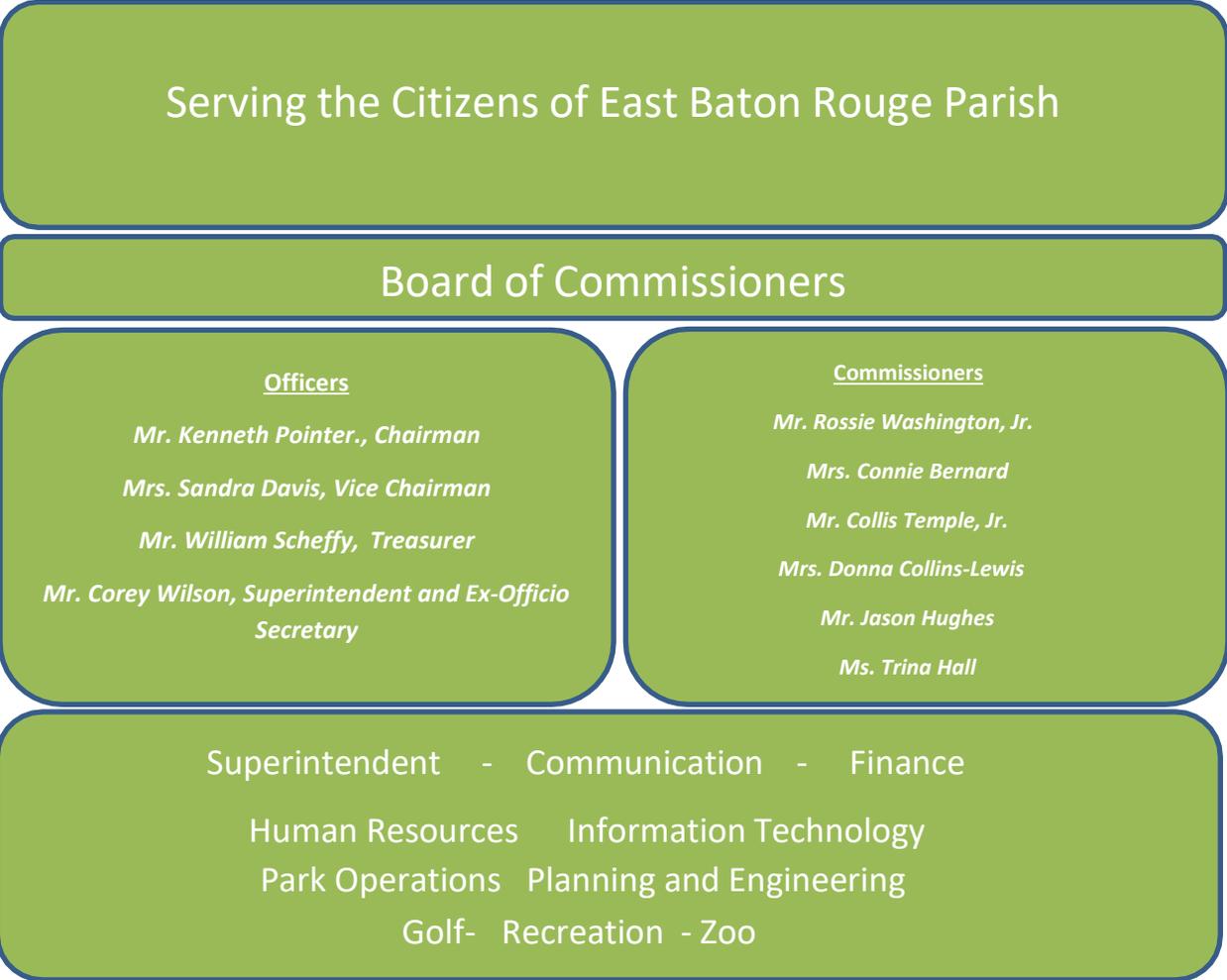
BREC identifies, with each budget cycle, the priorities of the budget as well as the issues that may affect its successful execution. Each department director creates an annual work plan designed to achieve the budget objectives, and these work plans are reviewed during monthly meetings of all directors 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



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 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).

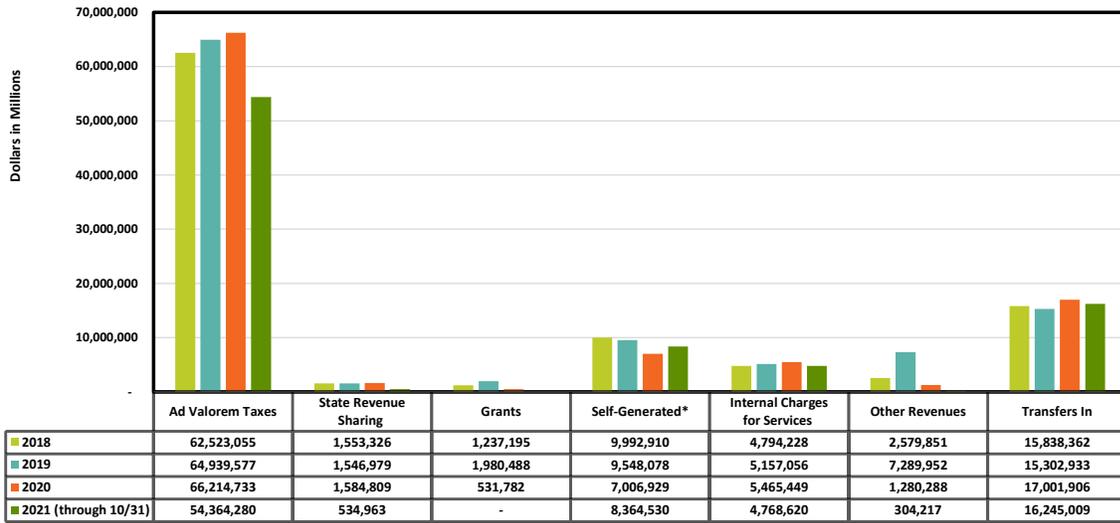
Capital Assets

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.



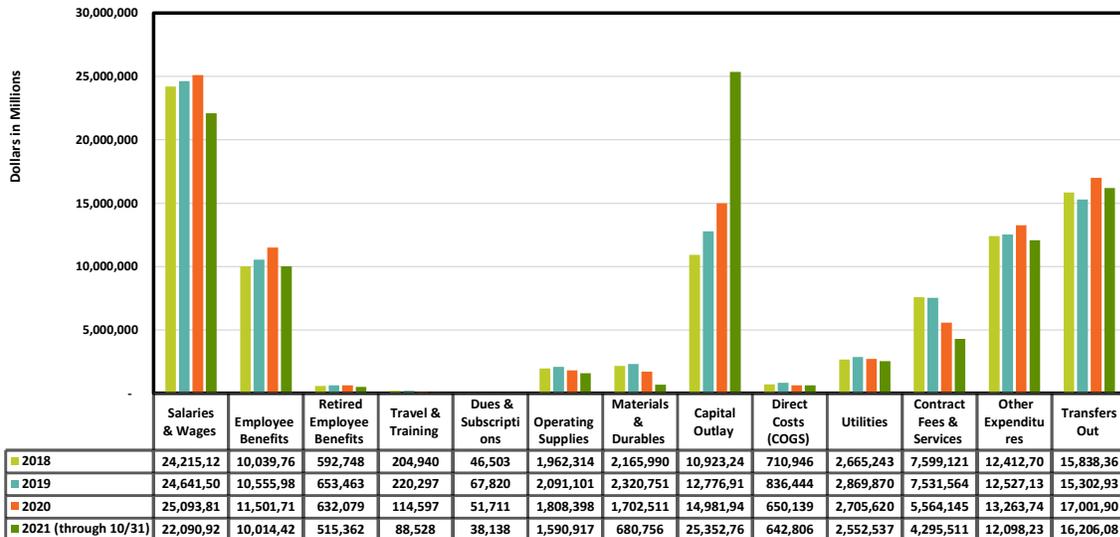
Total Revenues



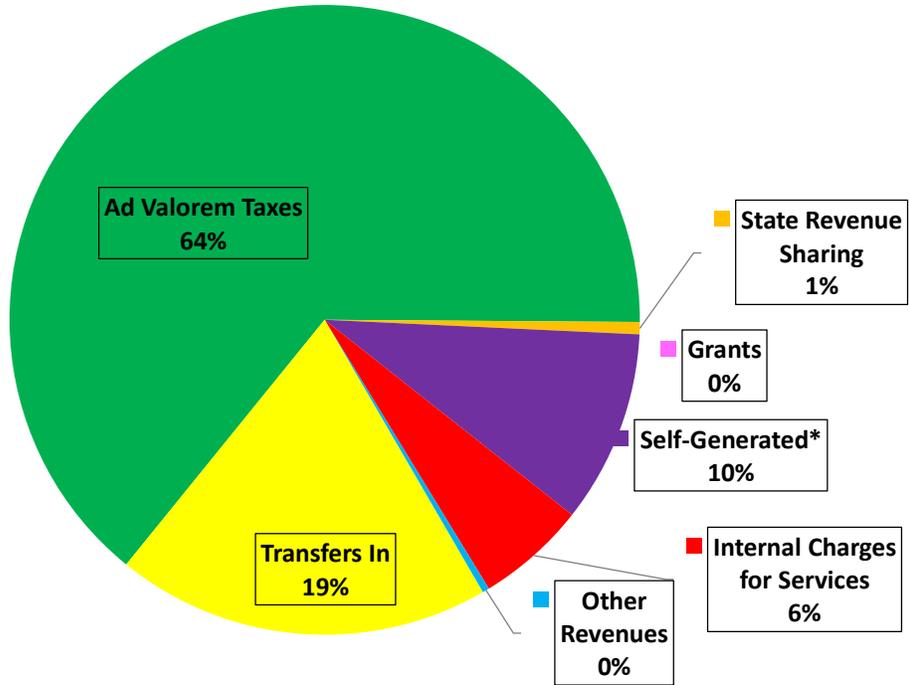
*Unless otherwise defined in this document, the term 'self-generated revenues' includes the following:

- (1) Retail Sales Revenue
- (2) Food & Beverage Sales
- (3) Rental Revenue
- (4) Other Self-Generated Revenue

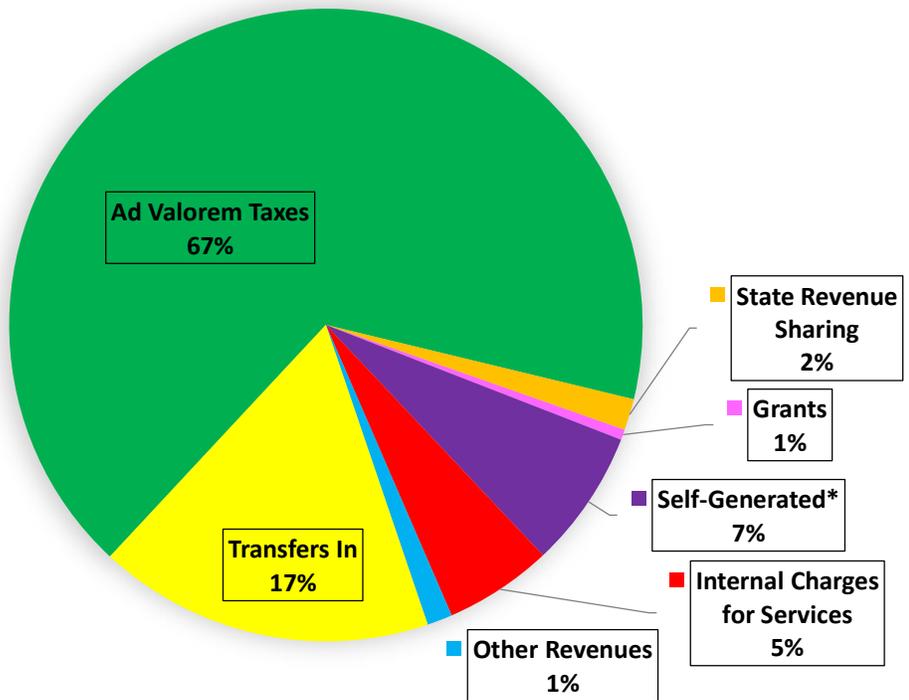
Total Expenditures



**TOTAL REVENUE BY SOURCE
For the Ten Months Ending 10/31/2021**



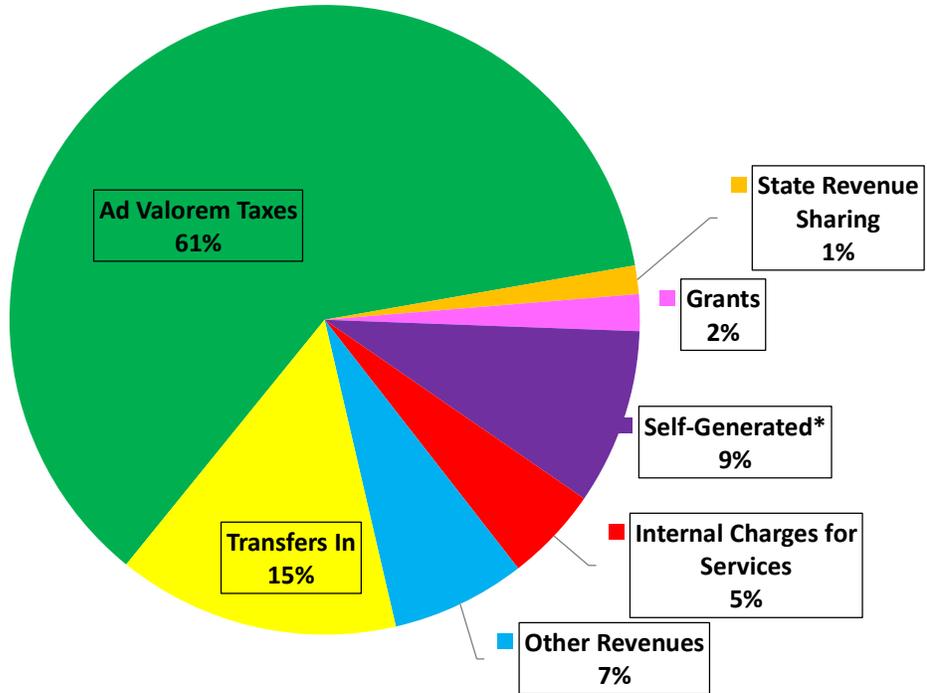
**TOTAL REVENUE BY SOURCE
For the Year Ending 12/31/2020**



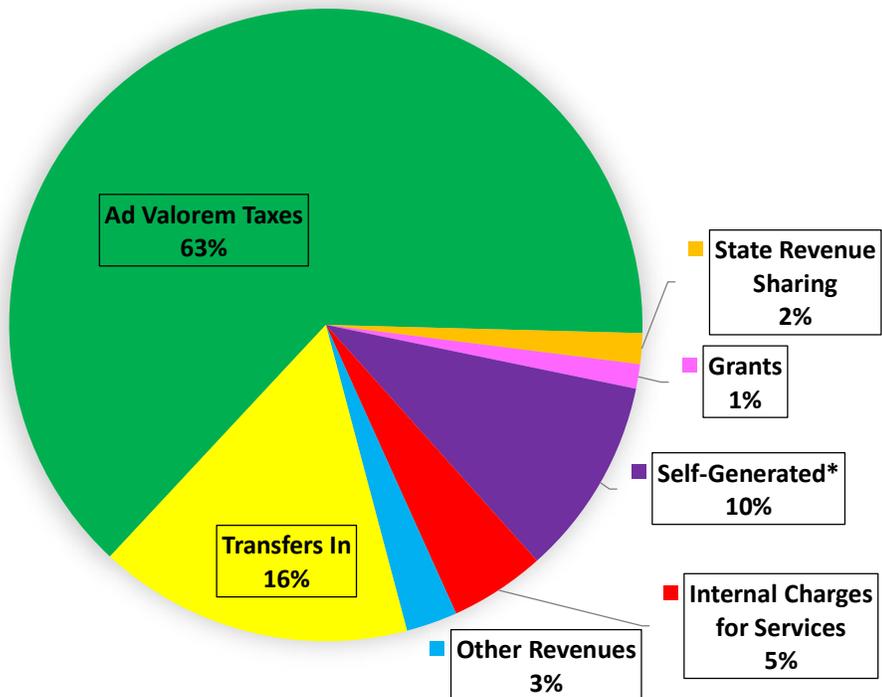
**Unless otherwise defined in this document, the term 'self-generated revenues' includes the following:*

- (1) Retail Sales Revenue*
- (2) Food & Beverage Sales*
- (3) Rental Revenue*
- (4) Other Self-Generated Revenue*

**TOTAL REVENUE BY SOURCE
For the Year Ending 12/31/2019**



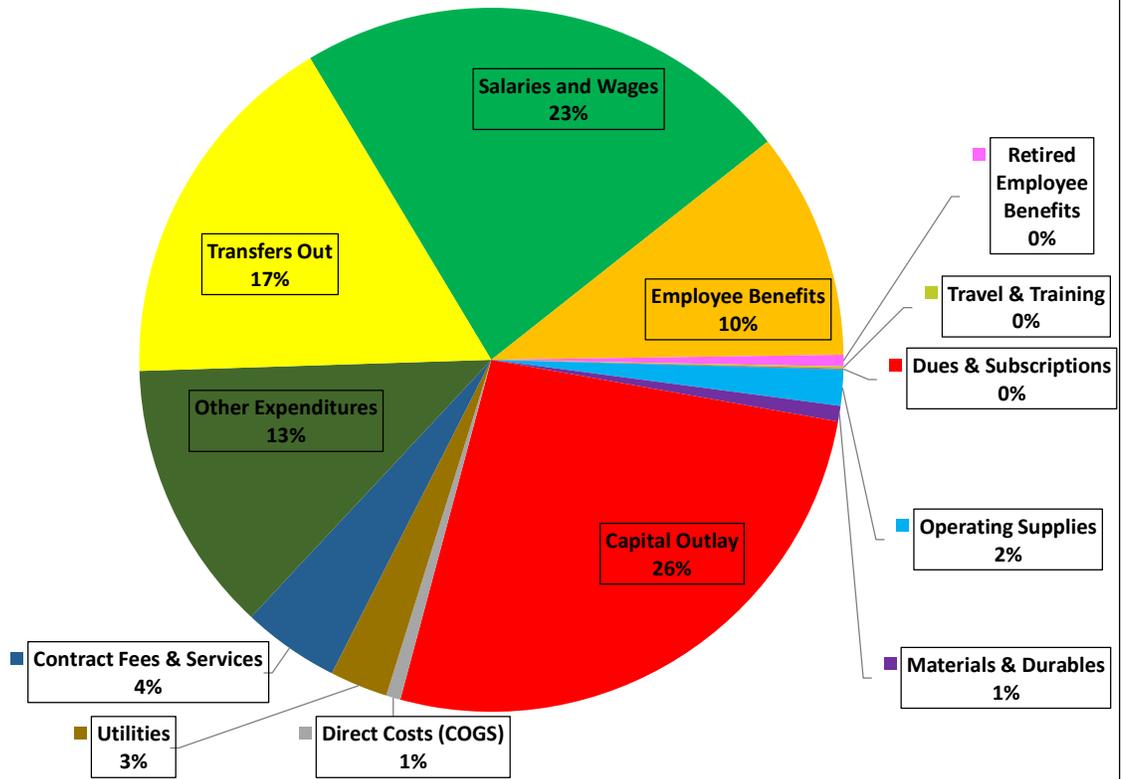
**TOTAL REVENUE BY SOURCE
For the Year Ending 12/31/2018**



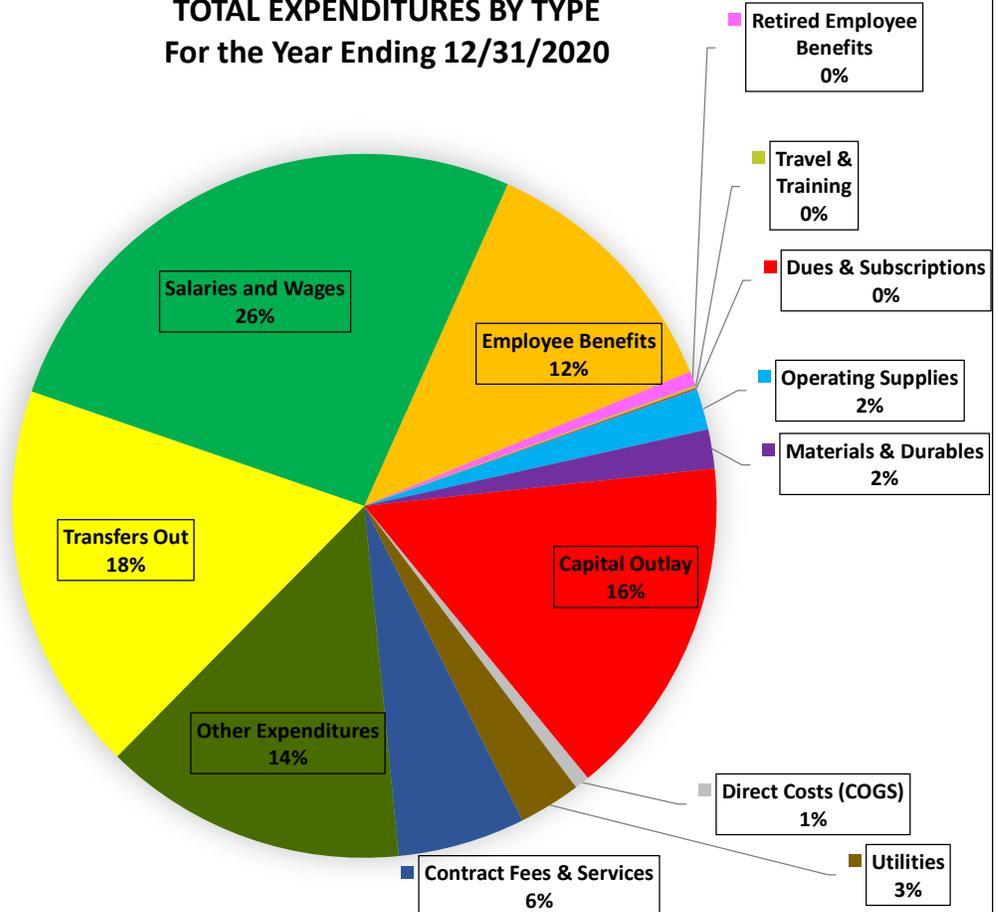
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- (1) Retail Sales Revenue
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- (3) Rental Revenue
- (4) Other Self-Generated Revenue

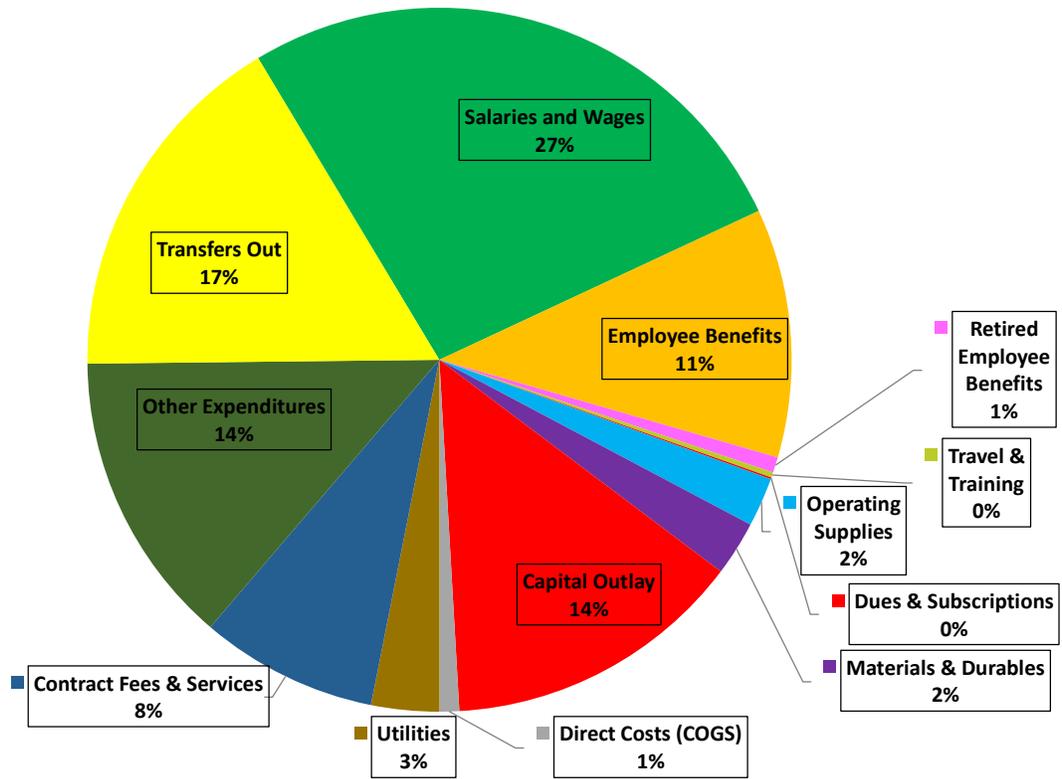
**TOTAL EXPENDITURES BY TYPE
For the Ten Months Ending 10/31/2021**



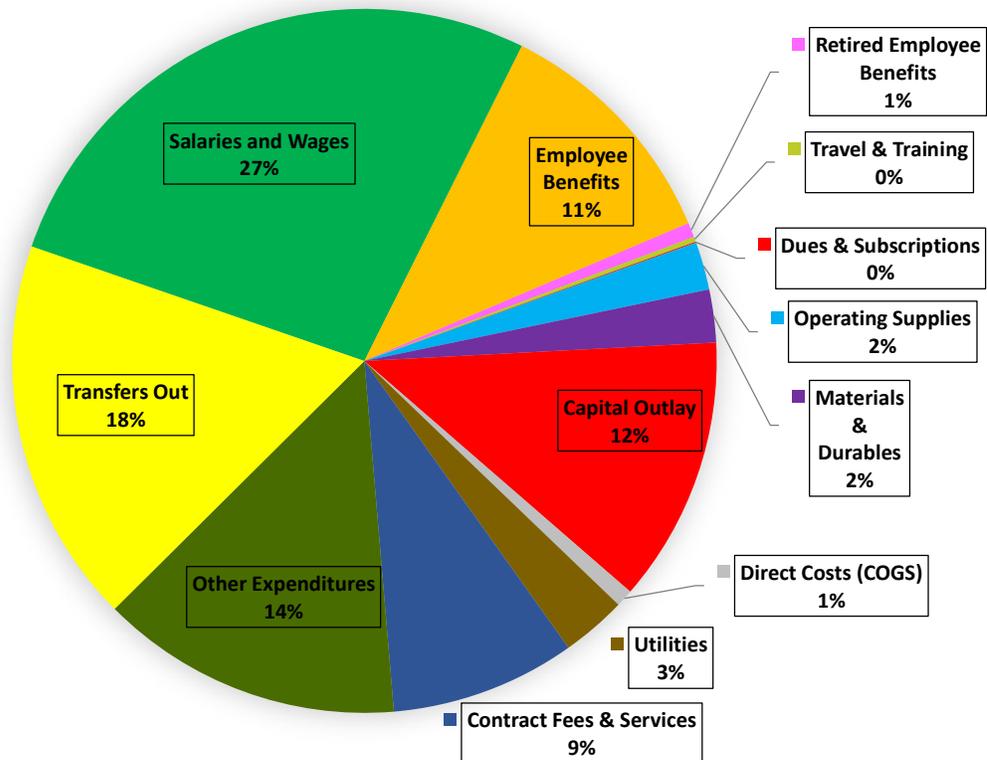
**TOTAL EXPENDITURES BY TYPE
For the Year Ending 12/31/2020**



**TOTAL EXPENDITURES BY TYPE
For the Year Ending 12/31/2019**



**TOTAL EXPENDITURES BY TYPE
For the Year Ending 12/31/2018**



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 2022 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 2022 budget appropriations will be presented and approved by the Board at the December Commission Meeting.



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, Golf, Maintenance, Planning & Engineering, Recreation including the divisions therein: Recreation Administration, Community Recreation, CORE (Conservation, Outdoor Recreation, and Extreme Sports), Special Interest Facilities such as Aquatics, Athletics, Tennis and Other Special Facilities including BREC Arts, Magnolia Mound, Farr Equestrian Center, Observatory, the Theater, 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
Communication
Finance
Golf
Human Resources
Information Technology
Park Operations
Planning and Engineering
Recreation
Zoo



Departmental Goals and the 2022 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.





DEPARTMENTAL BUDGET NARRATIVES

**Superintendent
Communication
Finance
Golf
Human Resources
Information Technology
Park Operations
Planning & Engineering
Recreation
Zoo**

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 to carry out BREC's mission through applicable plans, policies, procedures, and staff. The Superintendent department also contains three divisions, including Partnerships and Development, Internal Audit, Risk Management, ADA (Americans with Disabilities Act) Coordinator, and a Small Business Opportunity Program.

The Partnerships and Development division and is a new division, created in 2019, that is charged with creating and managing policies and procedures for partnering with third party organizations, including BREC's fundraising support organizations and third-party marketing opportunities, as well as for on-going community engagement and education about parks and recreation.

The Internal Audit, Risk Management, and ADA Compliance divisions evaluate, report on, and take measures to mitigate different types of risks to the agency. Internal Audit provides independent, objective internal controls assurance and consulting designed to add value and improve BREC's operations. Risk Management works to protect BREC's assets, employees, and the public against safety and legal risks. The ADA Coordinator is responsible for the implementation of BREC's ADA compliance program. This program envisioned as a part of the ADA Transition Plan, ensures that BREC is in compliance with all federal and state laws regarding persons with disabilities; ensuring that all accommodations provided to both the public and agency employees are in accordance with federal and local standards.

The Small Business Opportunity Program was developed with the sole purpose of better serving the East Baton Rouge Parish community by offering business opportunities to those companies with a social and/or economically disadvantage background. As a public agency, BREC has the important responsibility of ensuring that small businesses competing for BREC contracts are not unlawfully disadvantaged. With the development of the Program, BREC will level the playing field in the community by allowing socially and economically disadvantage business the opportunity to compete for business with BREC and encouraging the use of small businesses in the community.



FISCAL 2022 Goals:

- *Increase compliance to policies, procedures, rules, and regulations throughout all divisions of the agency.*
- *Devise policies and procedures for increased and on-going community engagement.*
- *Develop stronger and more strategic partnerships.*
- *Work with support organizations to strengthen fundraising efforts in order to support community needs that were not anticipated in BREC's IYP2 strategic plan in 2014.*
- *Track and increase the use of small businesses within the agency by assisting in the recruitment, training and education of companies so they can compete for BREC business.*

AUTHORIZED POSITIONS	2021 ACTUAL	2022 BUDGET
Full-Time	14.00	22.00
Part-Time	0.00	17.00
TOTAL POSITIONS	14.00	39.00

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 was 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 will be rebuilding our Volunteer program and hope to have it back to pre-pandemic levels in 2022 as well as increase the number of special events as both were greatly impacted by COVID restrictions. In 2022, we will have an additional marketing manager to provide Recreation with one-on-one attention, a videographer to increase the number of videos we produce for social media, web and digital advertising, revamping our website and implementing suggestions from the external audit performed by ThreeSixtyEight.

FISCAL 2022 Goals:

As a Department, our strategic goals are to:

- Program guide task force and focus groups, action plan, and implementation for Fall 2022 program guide. **(IYP2 6.1.1.6.1.3)**
- Recreation and Communications will work together to conduct business and marketing planning, including research in all of the Recreation department's various markets. **(IYP2 6.1.1-6.1.6. and 1.2.1-1.2.4)**
- Create plans to modify pitch week by 3/30/2022. **(IYP2 6.1.1.6.1.3)**
- Detailed reports (Recreation events and programs metrics) to present to and discuss quarterly with Recreation are being devised. Communications and Recreation will collaborate on refining the reports so that they are meaningful for decision-making. A future goal will be to duplicate the reporting, as deemed valuable, on accounts in other departments. **(IYP2 6.1.1-6.1.6.)**



- Implement Communications policy changes, as applicable, by the end of 2022. (Pending a policy review by Emergent Method, paid for by Three Sixty Eight.) **(IYP2 6.1.1-6.1.2.)**
- Roundtable(s) with Cleveland Metroparks in 2022. **(IYP2 6.1.1-6.1.2.)**
- Redesign the BREC website using market research (IYP2 6.5.1-6.5.3.)

AUTHORIZED POSITIONS	2021 ACTUAL	2022 BUDGET
Full-Time	16.00	17.00
Part-Time	1.00	1.00
TOTAL POSITIONS	17.00	18.00



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.

FISCAL 2022 Goals:

- *Complete the implementation of the MUNIS ERP system.*
- *Complete the full integration of all "best of breed" software into the MUNIS ERP system for greater efficiency.*
- *Continue the development of staff training materials to educate all on the actual functionality of the MUNIS ERP system.*
- *Educate all on the functionality of the system in providing annual budgets and financial statements that relay accurate and timely financial information with minimal manual transfer of data.*
- *Development of the annual budget and financial statements utilizing the MUNIS ERP software.*
- *Maintain national and local GFOA membership to acquire additional knowledge on budget and financial statement presentation.*
- *Continue the formalization of the Asset & Inventory Management Division.*
- *Initiate the process for 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.*



- *Re-establish Finance Department monthly meetings to foster greater knowledge of organizational and departmental guidelines.*
- *Continue revision of Accounting policies and procedures to provide for compliance as well as efficiency through utilization of industry "best practices".*
- *Development of Financial Compliance Training Series utilizing PowerPoint and/or other video graphics to educate staff on policy compliance and reduce audit findings.*
- *Unveil the electronic departmental message board throughout the organization to continuously educate and inform staff on important Finance policies and procedures.*
- *Minimize occurrences of audit exceptions stemming from annual compliance audit by fully staffing department to address organizational growth.*

AUTHORIZED POSITIONS	2021 ACTUAL	2022 BUDGET
Full-Time	26.00	27.50
Part-Time	4.00	4.00
TOTAL POSITIONS	30.00	31.50



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 BREC 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, quality golf instruction, driving ranges and practice areas, facility rentals, and restaurants/concessions. BREC Golf operates five 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 2022 Goals:

- *Increase revenue/round*
- *Improve golf course cost recovery levels*
- *Increase customer feedback levels*
- *Increase customer online reservations and pre-payments*

Performance Measures 2021	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Golf Rounds Played	124,914	146,187	132,000	138,000
Revenue per round	\$26.92	\$26.36	\$27.33	\$27.65
Operating Cost Recovery Percentage	55.7%	71.1%	59.5%	64.7%*
Customer Surveys completed (new in 2021)	n/a	n/a	200	500
Online pre-paid tee times	n/a	11,554	12,000	15,000

- *2022 Cost Recovery numbers are based on preliminary estimates*

SIGNIFICANT CHANGES FOR 2022: The facility improvement project begun in 2021 at JS Clark golf course will lengthen the course and significantly improve the customer experience. JS Clark is expected to open in mid-August 2022. Dumas golf course will close after JS Clark course opens. Continuing increases in customer surveys and promoting online pre-payments will be emphasized in 2022.



The 2022 revenue budget reflects JS Clark golf course being closed January through mid-August and Dumas golf course closing in August. From September forward, 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.

AUTHORIZED POSITIONS	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
Full-Time	51.00	48.00	44.00	45.00
Part-Time	96.00	95.00	87.00	81.00
Seasonal	6.00	10.00	6.00	4.00
TOTAL POSITIONS	153.00	153.00	137.00	130.00

SIGNIFICANT CHANGES FOR 2022: 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. With the improvements happening at Greenwood Park we will combine the staff at Dumas and JS Clark golf courses during 2022. This and eliminating some very hard to fill positions will lower our total staffing by 9 part-time and 2 full-time positions. Temporary staffing will be used to fill some positions at Dumas and Clark golf courses during the first half of 2022.



HUMAN RESOURCES

Director: Darlene Winfield, MBA, PHR, (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.

FISCAL 2022 Goals:

- *Enhance the implementation of the new HRIS System (Munis)*
- *Continue to revise and update departmental and agency policies; streamline and automate processes*
- *Continue to improve the performance management system along with a review of compensation methodologies to include development of training materials to understand labor cost budgeting.*
- *Enhance and utilize employee engagement survey results to improve organizational effectiveness*

AUTHORIZED POSITIONS	2021 ACTUAL	2022 BUDGET
Full-Time	16.00	18.50
Part-Time	4.00	3.00
Seasonal	2.00	0.00
TOTAL POSITIONS	22.00	21.50



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 it continues that it 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 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, 1024 Surveillance Cameras, 680 land line telephones. 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.



PERFORMANCE MEASURES - 2021	2020 Actual	2021 Actual	2022 Goal
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	6,397	5,712	7,500
Internal Project and Tasks Tickets	3,177	8,848	3,500
Staff with training/certification	29%	29%	75%
Customer Survey (CSAT) Response Rate	21%	8.8%	25%
Average Customer Survey (CSAT) Score	97%	98%	98%
SLA Time to First Response	52%	52%	80%
Information Security Scores	145	145	300
Account Terminations within 24 Hours of Notice	75%	85%	90%
Account Creations within 24 Hours of Notice	70%	65%	80%
BI Reports Published (New or Updated)	70	35	30

SIGNIFICANT CHANGES FOR 2022: Now that we are about 90% complete with the POINT project objectives, BREC will shift our focuses to the day to day Management of our Business Systems. We will also focus more on Security in the areas of Patch Management, Cyber Security, and Educating our users. BREC will also provide input and plan the use of more Geaux Green Technology while expanding technology throughout our Parks and Special Facilities.

AUTHORIZED POSITIONS	2021 ACTUAL	2022 BUDGET
Full-Time	9.00	12.00
Part-Time	2.00	2.00
TOTAL POSITIONS	11.00	14.00



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 operations through in-house Teams and contractors tasked with maintaining BREC parks at standards determined by BREC. Debris, litter removal, athletic field and venue preparation, playground inspection and maintenance, Forestry and Horticultural Teams services, special event set up, building repairs, picnic facility maintenance, mechanical operations and 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 and more than 100 pieces of varied specialty equipment required to maintain the vast park system. The department is organized into the following Divisions: Trades (A, B, Special Services), Horticulture, Forestry, Sports Turf (North and South), Grounds Districts (Greenwood, Plank Road, Forest Park, Farr Park), Fleet Management and Administration.

BROAD POSITION SNAPSHOT:

Trades A:

Electricians

Plumbers

Welders

Trades B:

Painters

Carpenters

Special Services:

HVAC

Event Team



Sports Turf:

Sports Turf Manager
Sports Turf Foreman (2) North and South
Sports Turf Foreman 1
Irrigation Technician
Herbicide Spray Technician
Operator 3
Operator 2
Operator 1
Maintenance Technician

Forestry:

Arborist
Arborist Foreman
Tree Trimmer (3)
Operator 3
Operator 2
Operator 1
Maintenance Technician 2
Maintenance Technician 1
Laborer

Horticulture:

Horticulture Manager
Horticulture Foreman (2)
Horticulture foreman 1
Operator 2
Operator 1
Maintenance Technician

District Shops (4):

District Manager
District Foreman (2)
Foreman 1
Operator 3
Operator 2
Operator 1
Maintenance Technician 1



FISCAL 2022 Goals:

- *Coordinate SOPs across maintenance regions and enterprise operations:*
- *Create initial draft parkwide forest management plan:*
- *Enhance and lean the fleet structure throughout the organization.*
- *Implementation of new asset management system (Asset Works), allowing a more efficient tracking systemwide of BREC assets, work products, resource utilization, and future forethought.*
- *Cohesive alignment with the community through operations within park districts as they relate to specific areas around the parish.*
- *Evaluate new trail system operations and maintenance for potential partnerships in maintaining high level safety and pleasing environments with internal and external departments.*
- *Broaden partnerships with local Universities through offering hands on training in the Park and Recreation setting.*
- *Align Outdoor Experiences objectives across agency departments with Park Operations.*
- *Revamp emergency plan and practices to include community-based stations inside park setting that can give specific aide in the frame of charging stations, water, and restrooms.*

SIGNIFICANT CHANGES FOR 2022:

Both Northern and Southern districts will have Administrative Teams to assist in the daily operations and record keeping with the implementation of Asset Works. These positions have been upgraded to Administrative Assistants 1 and 2 from previously titled Clerk 1 and 2 positions. This change will give rise to a higher skill set sought, retention rate, and advancement opportunity of Team members.

With the current state of the environment and ecological instability with several off-season and in season storms it is essential that the emergency plan is revamped and upgraded to better address the potential of these occurrences. Park Operations will take the lead and work with all in house Departments to better serve the Parish and assist in providing needed resources through park grounds and other essential elements that BREC can partner to provide through multi agency collaboration.

Through the partnership with Sustainability Partners and Public Safety Commission, having the ability to produce and offer a playable surface in artificial turf and improved lighting will assist the Sports Turf Team in continued high-level play surface and lighting availability. Fewer to non-existent wet and dark situations will exist which will continue to offer improved surfacing/lighting to the patrons of the parish and increase resources that BREC can offer.

AUTHORIZED POSITIONS	2021 ACTUAL	2022 BUDGET
Full-Time	185.00	183.00
Part-Time	7.00	3.00
TOTAL POSITIONS	192.00	186.00



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 generations of East Baton Rouge Parish.

About Planning and Engineering

In addition to planning, designing, and the construction of parks and facilities, the P&E Department is the lead BREC department responsible for the Strategic Plan; the prioritization of Capital Improvement Projects; the identification and analysis of present and future park and recreation needs, park land needs; natural resource management, land acquisition and disposal; citizen input in the planning process; the communication of ideas, plans, and programs to all parties involved; and updating BREC's land and facility inventory.

The Planning and Engineering Department oversees the planning, design, coordination, and construction administration of all capital improvement projects – parks, facilities, and Greenway trails by BREC's CCD and/or external general contractors. P&E's Natural Resource Management Division (NRM) is responsible for the stewardship and management of BREC's natural resources guided by the Natural Resources Management Plan (NRMP). The NRM Division identifies and manages all of BREC's land with ecological significance including BREC's four (4) conservation areas and seven (7) nature reserves along with several thousand acres of BREC land within Community and Neighborhood Parks and Special Facilities.

FISCAL 2022 Goals:

- *Implement new training plans for the CCD staff with a focus on safety, best practices, and advancement in specialty construction skills.*
- *Continue to implement new data-driven processes and workflows through new department structure, software, GIS, new procedures, and enhanced communication.*
- *Ensure effective delivery of the 2022 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 Trails network.*
- *Continue to 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.*



PERFORMANCE MEASURES – 2022	2020 Actual	2021 Actual	2022 Goal
Implement and fully utilize the new CIP Program and PM Software (Masterworks) in early 2022	-	No	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	-	No	Yes
*Complete Construction of the N-S CMAQ Trail	-	No	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	-	No	Yes
Continue advancing GIS database and begin field-collection of system-wide data	Yes	Yes	Yes
Launch interactive GIS maps on BREC website	-	-	
Keep contractor-driven change orders <3% of project cost	Yes	Yes	Yes

**Projects delayed due to impacts outside the control of BREC P&E*

SIGNIFICANT CHANGES FOR 2022:

Use of the new CCD office will increase morale, training opportunities, organization and efficiency in the day to day operations;

Completion of the GMP1 segment of the reimagined BR Zoo and Greenwood Park project and major portions of the GMP2 segment through the Construction Manager at Risk (CMAR) delivery model for the first time in BREC’s history;

Completion of several transformational projects including: Frenchtown Road Education Building, Howell Recreation Center and new Pool, and Jackson Community Park Recreation Center and universal playground;

Construction of the first phases of Independence Park universal playground, Airline Community Park, and the CMAQ Trail;

Master planning of Bluebonnet Swamp Nature Center, Perkins Road Park, Scotlandville Parkway, and Expressway Park;



Launch and utilization of the new CIP program, project, and budget planning software (MasterWorks).

Leveraging millions of dollars in grant funding including awarded to BREC for several parks including Expressway Park enhancements (FHWA); the Cypress Bayou Green Infrastructure Project at Greenwood (LWI); the N-S CMAQ Greenway Trail (FHWA).

Infrastructure as a Service methodology for funding new athletic field lights and poles at seven facilities, and the installation of eight synthetic turf ballfields at Oak Villa Sports Complex. (the Public Service Commission is also funding some of the light fixtures at these seven locations).

AUTHORIZED POSITIONS	2021 ACTUAL	2022 BUDGET
P&E Full-Time	24.00	25.00
P&E Part-Time	4.00	4.00
CCD Full-Time	17.00	30.00
CCD Temporary Full-Time (Seasonal)	0.00	16.00
TOTAL POSITIONS	78.00	75.00



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:** Neighborhood parks serve the day-to-day social, recreational, and open space needs within a neighborhood through informal and programmed activity, passive recreation, and community cohesion. Community parks provide a high level of service and standard of care through larger park experiences that engage patrons for an entire day with numerous activities and amenities as well as facility, ball field, and pavilion rentals.
- **Genre Specific Programming:** Summer camps, holiday camps, youth enrichment programs, dance, piano, guitar, martial arts, cooking, career development and other related classes and workshops. 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:** Neighborhood and parish-wide events, festivals, and cultural activities including holiday and seasonal events, monthly neighborhood themed events, Movies in the Park, and more.

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 support, and nature exploration based special events, camps, and classes.
- **Conservation Facilities:** In addition to Bluebonnet Swamp Nature Center, BREC's premiere habitat conservation park, there are conservation throughout the parish in various stages of development as conservation recreation & education sites such as Frenchtown Road Conservation Area, Blackwater Conservation Area, Kendalwood Road Conservation Area, and Palomino Drive 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 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 several BREC park locations.

Special Interest Facilities & Programs

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



- **Athletics & Tennis:** Youth, adult, and inclusive athletic related programs, leagues, clinics, and camps including basketball, football, softball, pickleball, volleyball, tennis, and lacrosse.
- **BREC Arts:** Provides 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:** Showcases a unique 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. RV Camping experiences enjoyed by the whole family.
- **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 2022 Goals:

- *Establish operations and programming at (4) renovated recreation centers previously closed for flood repairs, and (2) new facilities into the BREC system.*
- *Design, fund, and implement new, engaging programs and events utilizing the most recent Needs Assessment Survey results and lessons learned for a post-pandemic environment while focusing on increased program diversity to further expand social equality efforts within the parish.*
- *Create mini-business plans for (7) Special Interest and (4) Athletic venues.*
- *Develop a shared department resource library housing current program development tools, departmental operation protocols, and other resource management guidance.*
- *Organize a Consolidation and Efficiency Plan for future facility usage.*

AUTHORIZED POSITIONS	2021 ACTUAL	2022 BUDGET
Full-Time	96.00	101.00
Part-Time	274.00	264.00
Seasonal	209.00	220.00
TOTAL POSITIONS	579.00	585.00



ZOO

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

Mission Statement

The Baton Rouge Zoo connects people with wildlife and the natural world through exceptionally engaging experiences and conservation efforts that impact our world both locally and globally.

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 2022 operating budget of over \$7 million and a staff of over 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 Booat 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 2022 Goals:

- Complete goals set forth in the Strategic Plan
- Continue reintroduction of Project ARK at the start of 2022-2023 school year, depending on COVID-19
- Engage and involve diverse audiences in conservation work
- Continue applying principles of Zoo veterinary medicine as outlined in the American Association of Zoo Veterinarians health practices and procedures

PERFORMANCE MEASURES - 2021	2020 Actual	2021 Budget	2022 Budget
Attendance	190,341	196,500	230,000
Earned Revenue	\$1,686,143	\$1,960,675	\$2,729,503
Project ARK participation	592	1,000	1,000
Develop Zoo Strategic Plan	YES	YES	YES
Welfare evaluations of collection	100%	65%	100%

SIGNIFICANT CHANGES FOR 2022: Salaries & Benefits for 2022 represent a full-year appropriation for all positions including the addition of 2 new positions: Membership & Special Events Manager and part-time Administrative Assistant I. Capital Outlay purchases include replacement of the 2 Zoo fleet vehicles, multiple golf carts, two new side x side utility vehicles to assist horticulture and grounds crews, new POS software licenses and first annual POS maintenance fee.

AUTHORIZED POSITIONS	2021 ACTUAL	2022 BUDGET
Full-Time	68.00	68.00
Part-Time	33.00	34.00
Seasonal	0.00	3.00
TOTAL POSITIONS	101.00	105.00



PART V – Budgetary Guidelines

The following guidelines were established to develop the 2022 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 2021 tax levy. The preliminary assessment numbers were provided by the East Baton Rouge Parish Assessor’s Office. The revenue received from 2021 tax rolls will be the operating cash for the 2022 budget. Ad Valorem Tax Revenues will be adjusted based on information provided by the EBRP Assessor’s Office in 2022 to accrue for the 2022 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 2022 budget year to determine funding needs.**
- **Included as a part of the 2022 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 38.76% in 2022. Medical insurance rates will also increase for 2022 with BREC paying 85% of the employee HMO plan premium and 60% of the dependent premium. The amount will be applied to the PPO Plan if the employee wishes to upgrade.**
- **Provide funding for increases in property (primarily for the added flood coverage) worker’s compensation and auto insurances.**

Corey Wilson, Superintendent and Ex-Officio Secretary





BUDGETARY GUIDELINES

- Budget Process Improvements**
- Source Data Used in Budget Preparation**
 - Ad Valorem Taxes**
 - Salaries and Wages**
 - Fringe Benefits**
 - Employee Benefits Fund**
 - Debt Service Fund**
- Enhancement Special Revenue Fund**
 - Risk Management Fund**
- Capital Improvement Project Fund**
 - Enhancement Construction Fund**
 - Enhance Operating Fund**
- Consolidated Totals**
- Table of Exhibits**
- Summary of Expenditures By Type**

PART V – Budgetary Guidelines

The following guidelines were established to develop the 2022 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 2021 tax levy. The preliminary assessment numbers were provided by the East Baton Rouge Parish Assessor's Office. The revenue received from 2021 tax rolls will be the operating cash for the 2022 budget. Ad Valorem Tax Revenues will be adjusted based on information provided by the EBRP Assessor's Office in 2022 to accrue for the 2022 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 2022 budget year to determine funding needs.**
- **Included as a part of the 2022 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 38.76% in 2022. Medical insurance rates will also increase for 2022 with BREC paying 85% of the employee HMO plan premium and 60% of the dependent premium. The amount will be applied to the PPO Plan if the employee wishes to upgrade.**
- **Provide funding for increases in property (primarily for the added flood coverage) worker's compensation and auto insurances.**

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 2022 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 System Functionality – The functionality of the MUNIS ERP system, combined with training and guidance provided by the Finance Department, facilitates data entry directly by the departments. The Finance Department grouped all costs centers to the appropriate program activity or administrative cost center for summary reporting.
- c. Spread – The budget will be spread over the 12 months of 2022 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 the 2021 Actual Expenditures, current 2021 Annual Budget, Fiscal year-to-date activity, and a 2021 Annual Projection for each account, within each cost center, within each program or department.
- b. Historical Data - Budget preparers were able to run inquiries on specific budget accounts to assess current year activity, prior fiscal year activity, a 3-year and 5-year trend analyses, and transaction details. Seasonality of the historical data was considered in the development of 2020 budgeted amounts.
- c. Revenue Projections – Using the current year comparative and historical data, combined with RecTrac, other statistical reports, and the current fee schedule, each department budgeted projected revenues for 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 2022 - \$4,877,641,114
 - ii. 2014 (2015-2024; recently renewed) – 4.10 mills (50% operations; 50% Capital Improvement. Provides 100% of Capital Improvement Program)



- iii. 2014 (2015-2024; recently renewed) – 2.10 mills (operations and maintenance)
- iv. 2017 (2017-2026; recently renewed-2016) – 3.96 mills (operations and maintenance)
 - v. 1947 (permanent) - .42 mills (any purpose)
 - vi. 1947 (permanent) - .63 mills (any purpose)
- vii. 2004 (2004-2024 Imagine Your Parks) – 3.253 mills (IYP Master Plan)
- viii. Total 14.463 mills or \$70,545,323.43 gross receivable (all funds)
- ix. A 1.0% (\$705,453.23) allowance for uncollectible taxes offsets the gross receivable to produce net anticipated revenue of \$69,839,870.20 across all funds.
 - 1. General Fund - \$44,232,400
 - 2. Capital Improvement Fund - \$9,899,173
 - 3. Enhancement Special Revenue Fund - \$15,708,297
 - Grand Total - \$69,839,870 (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) - \$24,732,978.40
 - 2. Temporary Part-time (1,508 hours) - \$6,882,235.87
 - 3. Temporary Full-time/seasonal (800 hours) – \$1,798,927.14
 - 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 - \$33,414,141.41 (FT, PT, Seasonal across all funds)
 - 2. Total Fringe Benefits - \$14,660,816.17 (Retirement, Deferred Comp, FICA, and all Health benefits across all funds). See below for details.
 - 3. Total Salaries, Wages, and Fringe Benefits - \$48,074,958 that represent 36.37% of total expenditures of \$132,170,099 (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) – 38.76% employer contribution to the CPERS - \$9,586,502
 - ii. Temporary Part-time (1,508 hours) – 4% employer contribution to the Deferred Compensation Plan – \$275,289
 - iii. Temporary Full-time/Seasonal (800 hours) – 6.2% Social Security match – \$111,533.48
 - iv. FICA: Medicare Health Insurance – 1.45% of ALL wages - \$484,505
- b. Employer/Employee Portion of Health Benefits
 - i. Employer Health Benefit Premium Costs - \$5,385,761
 - ii. This represents BREC’s employer portion of the \$6,822,599 in total premiums.
 - iii. Employees’ Health Benefit Premium portion - \$1,436,832 - (this is not a budgeted expenditure as this amount is deducted from employees’ bi-weekly paychecks.
- c. Total Fringe Benefits
 - i. Total Fringe Benefits - \$14,660,816

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.
 - i. Claims - claims projections are based upon historical claims trended forward and include additional amounts needed for reserves.
 - 1. Medical claims - \$3,671,452
 - 2. Pharmacy claims - \$2,223,422
 - 3. Total Medical and Pharmacy claims - \$5,894,874
 - ii. Administrative Cost - administrative costs include projected expenses for PPO and TPA fees, Stop Loss Premiums, and CERF - \$803,855
 - 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.
 - iv. Employee Health Premium Contributions - \$1,436,832 estimated deduction from employee’s paychecks based upon Plan Type (HMO, PPO, or QHDHP) and coverage class (Single, Dual, or Family).



- v. Employer Health Premium Contributions - \$5,385,761; BREC's portion of premiums based upon Plan Type (HMO, PPO, or QHDHP) and coverage class (Single, Dual, or Family).
- vi. Total Premium Contributions - \$6,822,599 (combined)

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 - \$3,040,000 (due May 2022)
 - 2. Interest - \$235,258.50 (semi-annual due May and November 2022)
 - 3. Total - \$3,275,258.50
 - ii. Series 2012-B (\$13,000,000)
 - 1. Principal - \$1,095,000 (due May 2022)
 - 2. Interest - \$84,614.25 (semi-annual due May and November 2022)
 - 3. Total - \$1,179,614.25
 - iii. Grand Total Debt Service for 2021 - \$4,454,872.75
 - iv. Bank Fees - \$2,000
 - v. Total transfer in required - \$4,454,874 - Funds are transferred from Fund 5 (Enhancement Special Revenue Fund) sufficient to cover both bond principal and interest expenses for 2022.

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) – 3.253 mills (IYP Master Plan)
 - ii. Enhancement Special Revenue Fund - \$15,708,297 (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 - \$3,984,766 (see above)
 - ii. Enhancement Construction Fund for construction - \$9,996,372.
 - iii. Enhancement Operating Fund for operations - \$1,427,017.
Fund 105 nets to zero.

9. Risk Management Fund [Fund 610]

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

10. Capital Improvement Project Fund [Fund 202]



- a. Ad Valorem taxes credited to the CIP fund consist of 50% of the 4.10 mills approved in 2004 and renewed in 2014 – \$9,899,173 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.
- 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 - \$19,090,790 in Fiscal 2022.

11. Enhancement Construction Fund [Fund 207]

- a. Transfers in from the Enhancement Special Revenue Fund [Fund 105] for construction - \$9,996,372.
- b. Construction Expenses - \$18,449,370 for Fiscal Year 2022.

12. Enhancement Operating Fund [Fund 006]

- a. This pass-through fund receives the remainder (\$1,427,017) 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 from 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 \$6,735,352 in 2022.

13. Consolidated Totals [ALL Funds]

- a. Revenues
 - i. Taxes and Grants - \$71,444,760
 - ii. Self-Generated Revenues - \$18,072,076 (including internal charges)
 - iii. Other Revenues - \$489,443
 - iv. Transfers in from other funds - \$18,482,540
 - v. Total Revenues - \$108,488,819
- b. Expenditures
 - i. Salaries, Wages, Fringe Benefits - \$48,074,961
 - ii. Non-payroll related expenditures - \$85,160,731
 - iii. Transfers out to other funds - \$18,482,540
 - iv. Total Expenditures - \$151,718,232
- c. Use of Prior Year Fund Balance - \$43,229,413



Table of Exhibits

- **2022 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 (Print Shop)
 - Consolidated Totals (ALL FUNDS)

- **3 Year View (2020 Actual, 2021 Budget, 2022 Proposed) Fund Summary** **Exhibit IA**

- **2022 Annual Budget by Administrative Cost Centers** **Exhibit II**
 - Superintendent
 - Planning & Engineering
 - Finance
 - Human Resources
 - Communications
 - General Office
 - Information Technology
 - BREC Foundation
 - All Administrative cost centers combined



- **3 Year View (2020 Actual, 2021 Budget, 2022 Proposed)** **Exhibit IIA**
Administrative Cost Centers

- **2022 Annual Budget by Program Activity** **Exhibit III**
 - Administrative
 - Superintendent, Planning and Engineering, Finance, Human Resources, Communications, Information Technology, and BREC Foundation
 - Aquatics
 - Brooks, Anna T Jordan, & Howell Pools and Liberty Lagoon Water Park
 - Athletics
 - Sports Administration, Adult Sports, Youth Sports, and Sports Academy
 - 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.
 - Maintenance
 - All Maintenance Shops and Park Operations
 - Recreation Centers and Special Interest Facilities
 - All Recreation programs and facilities, Outdoor Adventures, senior programs and fitness centers and programs plus Recreation Administration
 - Special Use Facilities
 - Bluebonnet Swamp, Baton Rouge Art Gallery, Conservation, 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 Special Use Facility Administration
 - Tennis
 - City Park, Forest Park, Greenwood, Highland Road, and Independence Tennis centers and Tennis Administration
 - Zoo

- **3 Year View (2020 Actual, 2021 Budget, 2022 Proposed)** **Exhibit IIIA**
Program Activity
- **BREC 2022 Capital Improvements Budget Summary** **Exhibit IV**
- **Budget Presentation Format as required for LGBA** **Exhibit V**
- **BREC 2021 Fee Schedule Changes** **Exhibit VI**
- **BREC Public Publication Format** **Exhibit VII**



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	\$	358,212.00
Capital Improvement Fund	\$	270,000.00
	\$	2,028,212.00

Licenses/Permits

General Fund	\$	6,706.00
Enhancement Operating Fund	\$	48,000.00
Capital Improvement Fund	\$	1,100.00
	\$	55,806.00

Miscellaneous Expenditures

General Fund	\$	209,238.00
Capital Improvement Fund	\$	-
	\$	209,238.00

Rent Reallocation

General Fund	\$	27,000.00
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Volunteer Program

General Fund	\$	11,500.00
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Special Event Expense

General Fund	\$	108,000.00
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Reserve/Contingency

General Fund	\$	1,410,000.00
Capital Improvement Fund	\$	500,000.00
	\$	1,910,000.00

Bond & Interest Expense

Debt Service Fund	\$	4,454,874.00
Enhancement Operating Fund	\$	38,311.00
	\$	4,493,185.00

Insurance Claims & Settlements

Employee Benefits Fund	\$	6,779,593.00
Risk Management Fund	\$	2,799,256.00
Unemployment Insurance Fund	\$	49,800.00
	\$	9,628,649.00

TOTAL OTHER EXPENDITURES

\$	18,471,590.00
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CAPITAL IMPROVEMENTS BUDGET

Background and Introduction

The Capital Improvement Plan (CIP) for 2022 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 IYP² Strategic Plan, and resource and timing constraints for all anticipated projects.

The 2022 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 IYP² Strategic Plan*, *the ADA Transition Plan*, and the *2019 Community Interest and Opinion Survey*.

Capital Improvement Project Criteria & Priority Methodology

The 2022 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 2022 through 2024.

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 the BREC Park Operations Departments and BREC P&E.

The 2022 Capital Improvements projects were prioritized using eight (8) rating criteria. Each criteria is scored on a scale of 0 to 5 (some criteria are weighted heavier) for each proposed project and are listed on Page 2. Additional Equity-Based Criteria is currently being developed and will be added to these criteria. As such, some projects may be re-prioritized in 2023.

BREC 2022 CAPITAL IMPROVEMENTS BUDGET SUMMARY

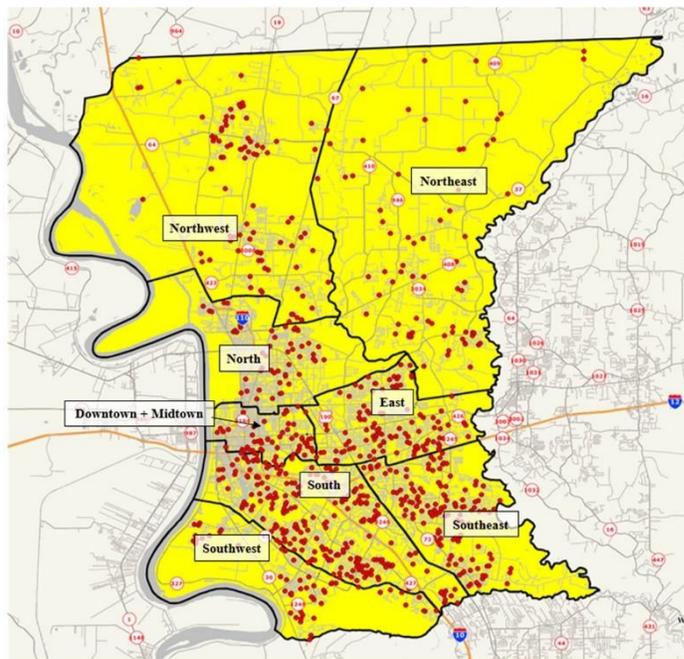
Scoring Criteria for Capital Improvement Prioritization:

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).
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.

Note: Additional Equity-Based Criteria is currently being developed and completed in early 2022 and will be added to these criteria.

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 IYP² 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 2022 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 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”

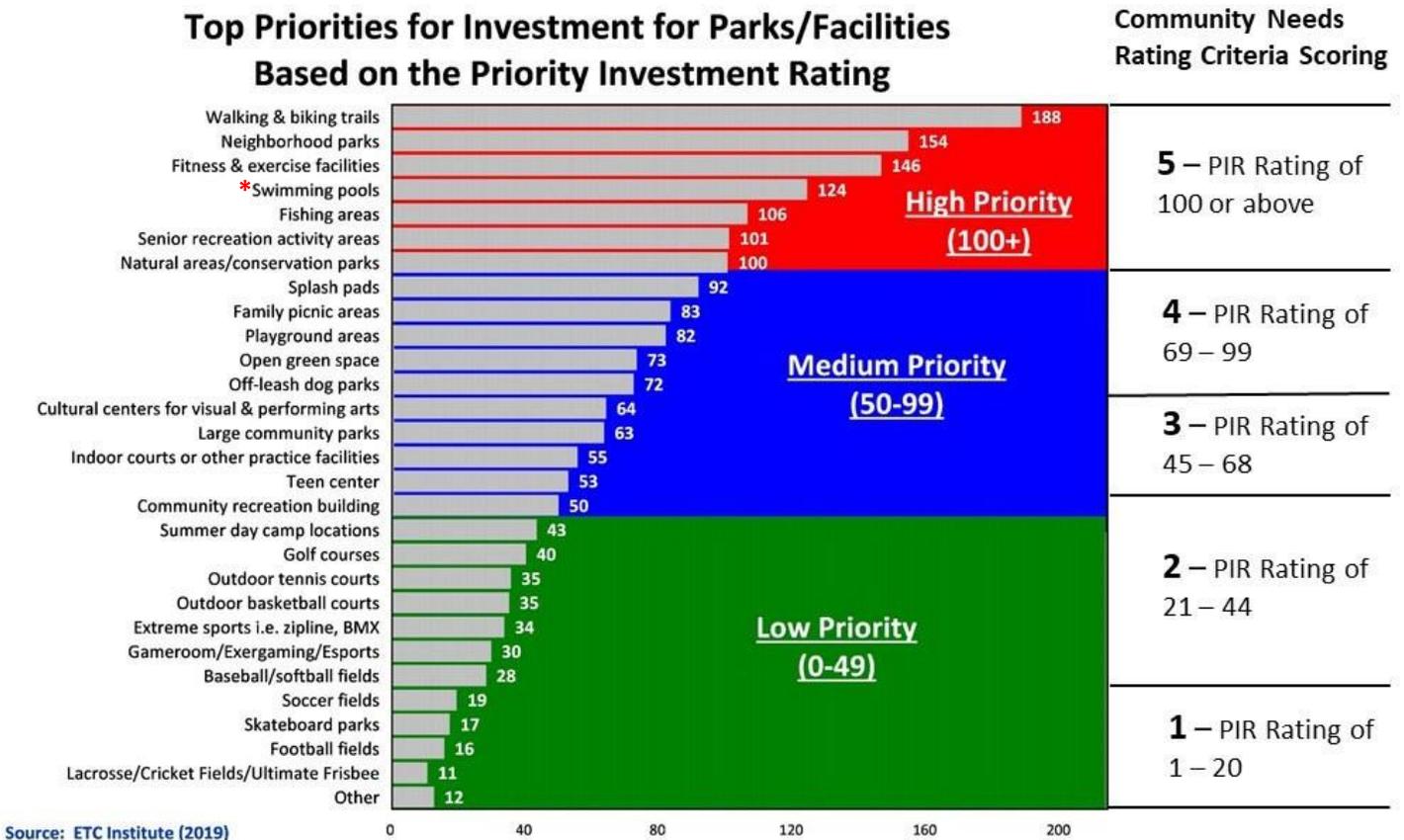


Figure 1 – From the 2019 BREC Community Interest and Opinion Survey by ETC Institute

*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 2022 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 2021 and are either still ongoing, or not yet started. A number of these projects have been significantly delayed due to the impacts on the construction industry caused by the pandemic. Some of these include the continued construction of Phase 1 of the Greenwood / BR Zoo Master Plan, the implementation of Greenway trails including the Scotlandville to Downtown Greenway and at least one new segment of the Health Loop Greenway. BREC will continue to partner with the City-Parish, the Planning Commission, the Capital Region Planning Commission, the Health District, LaDOTD and other partners to advance the implementation of the Pedestrian / Bicycle Master Plan. 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.

Another significant ongoing project is construction for the new recreation center and pool for Howell Community Park. This project, like several other large construction projects, has seen significant delays due to supply chain issues, material lead times, skyrocketing material costs, and labor shortages caused by the pandemic.

Recreation Centers opening in 2022 will include Maplewood, which was heavily damaged by the flood of 2016, the new Jackson Recreation Center, and the new Frenchtown Road Conservation Area Education Building. This new Education Building will replace the residential home that was devastated after the flood of 2016 and be raised above flood elevation by steel columns. This 4,700 SF treehouse-like structure is located along the edge of a steep forested slope. The building's design is sensitive to its natural context and will be a quiet sanctuary that inspires kids and adults to learn and experience a connection to the natural world through BREC nature programs.

A number of Community Parks, Neighborhood park playgrounds, and Special Use Facility projects currently in design will complete construction in early 2022 including BREC's 2nd canoe/kayak launch on Bayou Manchac, playgrounds, fitness equipment and shade sails at Cadillac Street and Maplewood Neighborhood Parks that received State Capital Outlay funding; 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; improvements to Greenwell Springs, Lafitte, Cedarcrest and other neighborhood parks. Continuation of system-wide capital initiatives will also include continued implementation of the ADA Transition Plan Action Items and Phase 2 of BREC's new Branding and Signage Standards.

BREC 2022 CAPITAL IMPROVEMENTS BUDGET SUMMARY

Key Projects Starting in 2022

The IYP² Strategic Plan identified a community park service gap in the southeast portion of the parish. Airline Highway Park was selected to fill this gap for its ideal location and its current size of over 100 acres. Construction of Phase 1, approximately at approximately \$9 Million, will begin mid-2022 based on the 2021 master plan for this facility. P&E will also be managing the start of planning, and design for the new destination recreation centers at Memorial and Airline Highway Park, the likes of which will be unparalleled in the region. Other large-scale planning projects will include the development of updated master plans for Bluebonnet Swamp Nature Center, Perkins Road Community Park, the Scotlandville Parkway, and Expressway Park.

Other projects among many will include site improvements to at least (15) neighborhood parks, and improvements to several athletic and golf course facilities.

New initiatives and funding strategies will be implemented to provide state of the art lighting and other amenities at seven facilities throughout the Parish through partnerships with the Public Service Commission and Sustainability Partners, LLC. One of these facilities, the Hartley/Vey Sports Complex at Oak Villa, will receive not only all new LED lights and poles, but synthetic turf at all of this facility's eight ballfields.

Green Infrastructure Planning and Design

In addition to the 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 approaches add spatial value, aesthetic value, recreational value, educate the public, improve water quality, and benefit the overall environment. BREC's Green infrastructure also helps support native plant and animal species while helping our Parish population by cleaning the air and water resources, maintaining natural ecological processes, helping with flood risk reduction, and contributing to our citizen's everyday quality of life.

In addition to leveraging Green Infrastructure through bold, intentional design at the new Airline Community Park, BREC will also be starting another large-scale green infrastructure project at Greenwood Park that is receiving \$4.7 Million in Louisiana Watershed Initiative Funding.

The following lists provide an outline of some of these key Capital Improvement Projects for 2022:

1.0 KEY ONGOING PROJECTS BUDGETED IN 2021 THAT WILL CONTINUE IN 2022

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

1.2 Ongoing Large-Scale Design & Construction Projects

BREC 2022 CAPITAL IMPROVEMENTS BUDGET SUMMARY

1.2.1 Recreation Center, Special Use Facility, and Greenway Projects

- 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
- Howell Recreation Center and New Pool
- Frenchtown Education Building
- Manchac Park Canoe/Kayak Launch
- System-Wide New Sign Standards and Branding Implementation - Year 2
- System-Wide ADA Transition Plan - Year 2
- Lovett Road Park Multi-Use Field

1.2.2 Playgrounds & Neighborhood Park Projects

- Anna T. Jordan Playground Renovations & Expansion
- Palomino Drive Park Site Improvements
- Maplewood Park – Playground, Fitness Equipment, and Shade Sails
- Cadillac Street Park – Playground, Fitness Equipment, and Shade Sails

1.2.3 Community Park Projects

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

2.0 KEY PROJECTS STARTING IN 2022

2.1 New Large-Scale Planning Projects

- Lakes District Design & Engineering (partnership with LSU, the City-Parish, and the State)
- Safe Room Design (Memorial & Airline) *Budgeted in 2020
- Sandy Creek Community Park Master Plan

2.2 New Large-Scale Design & Construction Projects

2.2.1 Recreation Center, Special Use Facility, and Greenway Projects

- Zachary Community Park to Americana Greenway trail
- System-Wide Golf Course & Amenities Improvements
- Dog Parks - Forest, Burbank and/or Highland
- Howell Community Park Gymnasium Design and Construction

2.2.2 Playgrounds & Neighborhood Park Projects

- Thirteen (15) Neighborhood Park Playground & Site Improvement projects
- Independence Community Park Universally Accessible Playground Phase 1 Design and Construction
- Doyle's Bayou Master Plan and Phase 1 construction

2.2.3 Community Park Projects

- Airline Highway – Phase 1 Design and Construction
- Zoo / Greenwood Phase 1 – GMP 2 Construction Start
- Greenwood LWI Cypress Bayou Green Infrastructure Planning & Construction

BREC 2022 CAPITAL IMPROVEMENTS BUDGET SUMMARY

Planning & Engineering Project Management Software (Masterworks) Implementation

P&E has been in the process of designing, testing, and implementing a 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. Full launch and utilization of Masterworks will begin in January, 2022.

3.0 PROPOSED 2022 CAPITAL IMPROVEMENTS BUDGETS BY FACILITY CLASSIFICATION

BREC Greenway Trails	\$1,400,00
Community Parks (Includes continued construction on Phase 1 - BR Zoo & Greenwood Park)	\$32,400,000
Neighborhood Parks (large & small)	\$1,773,500
Special Use Facilities	
Athletic & Tennis	\$900,000
Conservation/Outdoor Recreation	\$470,000
Cultural Facilities	\$350,000
Dog Parks	\$80,000
Golf Courses	\$1,600,000
Extreme Sports, Aquatics, Horse Activity	\$665,000
System-Wide Needs	\$2,405,000

2022 CIP TOTAL: **\$42,874,000**



**PROPOSED
FEE
SCHEDULE
CHANGES**

RECREATION AND PARK COMMISSION FOR THE PARISH OF EAST BATON ROUGE
2022 FISCAL YEAR

PROPOSED FEE SCHEDULE CHANGES

GOLF DEPARTMENT

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	
6 Course Annual Passes - All BREC Courses								
	6 Course Annual Passes - All BREC Courses	Annual	6 Months	3 Months	Annual	6 Months	3 Months	
	7 Day Sr/Jr Annual Pass	\$1,425	\$775	\$475	\$1,450	\$800	\$500	
	Weekday Sr/Jr Annual Pass	\$1,000	\$550	\$325	no change	no change	no change	
	7 Day Sr. Couple Annual Pass	\$2,100	\$1,150	\$700	\$2,125	no change	no change	
	Weekday Sr. Couple Annual Pass	\$1,500	\$825	\$500	no change	no change	no change	
	7 Day Individual Annual Pass	\$1,775	\$975	\$600	\$1,800	no change	no change	
	Weekday Individual Annual Pass	\$1,400	\$775	\$450	no change	no change	no change	
	7 Day Family Annual Pass	\$2,650	\$1,425	\$875	\$2,675	no change	no change	
	Weekday Family Annual Pass	\$2,200	\$1,225	\$750	no change	no change	no change	
5 Course Annual Passes - All BREC Courses Excludes Santa Maria								
		Annual	6 Months	3 Months	Annual	6 Months	3 Months	
	7 Day Sr/Jr Annual Pass	\$975	\$550	\$325	\$995	\$575	\$335	
	7 Day Individual Annual Pass	\$1,125	\$650	\$375	\$1,150	no change	no change	
	Weekday Individual Annual Pass	\$900	\$500	\$300	no change	no change	no change	
	7 Day Family Annual Pass	\$1,850	\$1,000	\$600	no change	no change	no change	
4 Course Passes - City Park, Clark Park, Dumas, and Webb								
		Annual	6 Months	3 Months	Annual	6 Months	3 Months	
	7 Day Sr/Jr Annual Pass	\$550	\$325	\$200	no change	no change	no change	
	Weekday Sr. Annual Pass	\$450	\$275	\$175	no change	no change	no change	
	7 Day Sr. Couple Annual Pass	\$650	\$375	\$250	no change	no change	no change	
	7 Day Individual Annual Pass	\$650	\$375	\$225	no change	no change	no change	
	Weekday Individual Annual Pass	\$550	\$325	\$200	no change	no change	no change	
	7 Day Family Annual Pass	\$800	\$475	\$300	no change	no change	no change	
	Weekday Family Annual Pass	\$700	\$400	\$250	no change	no change	no change	
	Individual Cart Pass Plan - 70 uses	\$675	n/a		no change	no change	no change	
4 Course Corporate Passes - City, Clark, Dumas, and Webb								
		Annual			Annual			
	Individual Cart Pass Plan - 70 uses	\$700						

RECREATION AND PARK COMMISSION FOR THE PARISH OF EAST BATON ROUGE

2022 FISCAL YEAR

PROPOSED FEE SCHEDULE CHANGES

GOLF DEPARTMENT

Department or Location	Description of Fee	Current Fee	Proposed Fee			Reason Needed / Notes
All Courses	Driving Range Ball Fees					
	Small	5.00				
	Medium	8.00				
	Large	12.00				
	Driving Range Passes (Large buckets)					
	20 Buckets	140.00	150.00			
	40 Buckets	240.00	260.00			
	60 Buckets	320.00	360.00			
	80 Buckets	400.00	440.00			
	100 Buckets	450.00	500.00			
		Current Fee	Proposed Fee			

Golf - City Park

	Weekday Green Fee	13.00	14.00			
	WD Sr. Green Fee	10.00				
	WD Twilight Green Fee	10.00				
	WD Super Twilight Green Fee	8.00				
	Weekday 9 Hole Rate					
	Weekend Green Fee	15.00				
	WE Super Twilight Green Fee	9.00				

Golf-Clark Park

	Weekday Green Fee	13.00	14.00			
	WD Sr. Green Fee	10.00				
	WD Twilight Green Fee	10.00				
	WD Super Twilight Green Fee	8.00				
	Weekend Green Fee	15.00				
	WE Super Twilight Green Fee	9.00				

Golf-Webb

	Weekday Green Fee	17.00				
	Weekday 9 Hole Rate					
	Weekend Green Fee	21.00				
	WE Sr. Green Fee	17.00				
	WE Twilight Green Fee	17.00				
	WE Super Twilight Green Fee	13.00				

Golf-Santa Maria

	Weekday Green Fee	33.00	34.00			
	WD Sr. Green Fee	25.00	26.00			

RECREATION AND PARK COMMISSION FOR THE PARISH OF EAST BATON ROUGE

2022 FISCAL YEAR

PROPOSED FEE SCHEDULE CHANGES

GOLF DEPARTMENT

						Weekdays & Weekends after 12:00
	WD Junior Green Fee	17.00				
	WD Twilight Green Fee	25.00	26.00			
	WD Super Twilight Green Fee	18.00				
	Weekday 9 Hole Rate	18.00				
	Weekend 9 Hole Rate	22.00				
	Weekend Green Fee	43.00	44.00			
	WE Sr./Jr. Green Fee	33.00	34.00			Jr. fee before 12:00
	Cart Fee (per rider) 18 Holes	14.00				
	9 Holes	8.00				
	Super Twilight	8.00				
	Ballroom rental (non-golf event)	400.00	500.00			\$500/4 hours, additional hours \$125/ea

Golf-Beaver Creek

	Weekday Green Fee	33.00	34.00			
	WD Monday - Thursday Green Fee	42.00	44.00			
	WD Sr. Green Fee	22.00	23.00			
	WD Twilight Green Fee	25.00				
	WD Super Twilight Green Fee	17.00				
	WD Friday Green Fee (Includes Cart)	50.00	52.00			
	WD Friday Green Fee (Includes Cart)	45.00	47.00			
	Weekend 9 Hole Rate	22.00				
	Weekend Green Fee	43.00	44.00			
	WE Sr./Jr. Green Fee	33.00	34.00			Jr. fee before 12:00
	WE Twilight Green Fee	32.00				
	WE Super Twilight Green Fee	24.00				
	Cart Fee (per rider) 18 Holes	14.00				
	9 Holes	8.00				
	Super Twilight	8.00				

Recreation Department Fee Changes 2022

Bluebonnet Swamp

BSNC Nature Learning Classes

Current Fee: N/A

New Fee: \$10 - 15 per class

Reason for Change: Implementing a program range for educational programs to increase flexibility in program design and development. Examples that would fall into the new range - RecTrac Activity based. 2 hours per class Trail Time for Toddlers (including "Translated" classes) - \$10 Swamp School - \$10 (was \$7.50 – increased to accommodate additional and growing costs of program components) Fees may increase due to specialty craft/program items

BSNC Extended Nature Learning Classes

Current Fee: N/A

New Fee: \$30-\$40

Reason for Change: Implementing a program range for educational programs to increase flexibility in program design and development. Examples that would fall into the new range - RecTrac Activity based 8-hour educational experience plus meal provided Swamp Sleepover increased from \$25 (first increase in over a decade to offset increased material costs)

Magnolia Mound

Adult Admissions

Current Fee: \$10

New Fee: \$12

Reason for Change: Last increase was 2011 in line with downtown attractions, to help cover increased labor & utilities

Senior Admissions

Current Fee: \$8

New Fee: \$10

Reason for Change: Last increase was 2011 in line with downtown attractions, to help cover increased labor & utilities

Child Admissions

Current Fee: \$4

New Fee: \$5

Reason for Change: Last increase was 2011 in line with downtown attractions, to help cover increased labor & utilities

Military Admissions

Current Fee: \$8

New Fee: \$9

Reason for Change: Last increase was 2011 in line with downtown attractions, to help cover increased labor & utilities

MM Admin AAA

Current Fee: \$8

New Fee: \$9

Reason for Change: Last increase was 2011 in line with downtown attractions, to help cover increased labor & utilities

MM Admin Teacher

Current Fee: \$8

New Fee: \$9

Reason for Change: Last increase was 2011 in line with downtown attractions, to help cover increased labor & utilities

Student Admissions

Current Fee: \$8

New Fee: \$9

Reason for Change: Last increase was 2011 in line with downtown attractions, to help cover increased labor & utilities

Walking Tour Adult

Current Fee: \$3

New Fee: \$5

Reason for Change: Last increase was 2011 in line with downtown attractions, to help cover increased labor & utilities

Walking Tour Child

Current Fee: \$3

New Fee: \$5

Reason for Change: Last increase was 2011 in line with downtown attractions, to help cover increased labor & utilities

Group Tours (10-49 visitors attending)

Current Fee: \$7

New Fee: \$8

Reason for Change: Last increase was 2011 in line with downtown attractions, to help cover increased labor & utilities

Group Tours (50 or more visitors) (new category)

Current Fee: N/A

New Fee: \$10

Reason for Change: New fee. This price level would be added for larger groups such as those who affiliated with tour boat groups. Groups of this size necessitate the scheduling of additional Magnolia Mound tour guides to accommodate their large numbers.

Magnolia Mound Learning Expeditions

Current Fee: \$4

New Fee: \$4.50

Reason for Change: The cost of supplies has increased

Magnolia Mound Rentals

La Grange (4-hour rental)

Current Fee: \$700

New Fee: \$800

Reason for Change: Last increase was 2011 in line with downtown attractions, to help cover increased labor & utilities

Hart House (4-hour rental)

Current Fee: \$350

New Fee: \$500

Reason for Change: This facility has been renovated, and several improvements have been implemented

La Grange (4-hour rental, non-profit rate)

Current Fee: \$490

New Fee: \$500

Reason for Change: Rounding up from the current rate to make it less confusing to renters

Hart House (4-hour rental, non-profit rate)

Current Fee: \$245

New Fee: \$250

Reason for Change: Rounding up from the current rate to make it less confusing to renters

Liberty Lagoon

Extreme Season Pass (Must be 48" Tall)

Current Fee: \$149.99

New Fee: \$100.00

Reason for Change: Competitive Pricing w/ Other Related Facilities

Tennis

Pickleball Open Session Fee

Current Fee: N/A

New Fee: \$2 per person

Reason for Changes: New fee for pickleball programming

Pickleball Outdoor Session Fee

Current Fee: N/A

New Fee: \$2.50 per hour

Reason for Change: New for to reserve courts for pickleball play

Racquet Over Grip Fee

Current Fee: N/A

New Fee: \$2 per racquet

Reason for Change: New fee for grip replacement services

Pickleball Clinics

Current Fee: N/A

New Fee: \$10 per day

Reason for Change: New fee for youth and adult programs

Greenwood Community Park

Waterfront Vue Rental

Current Fee: N/A

New Fee: \$120 per four hours; \$60 per four hours (non-profit rate); \$100 refundable damage deposit

Reason for Change: New fee for new rental building

Waterfront Vue Rental w/ Warming Kitchen

Current Fee: N/A

New Fee: \$195 per four hours; \$100 per four hours (non-profit rate); \$100 refundable damage deposit

Reason for Change: New fee for new rental buildings

Waterfront Theatre Rental w/ Warming Kitchen

Current Fee: N/A

New Fee: \$475 per four hours; \$240 per four hours (non-profit rate); \$200 refundable damage deposit

Reason for Change: New fee for added new warming kitchen feature to current rental building

Waterfront Complex Rental (includes Waterfront Theatre and Vue and Warming Kitchen)

Current Fee: N/A

New Fee: \$575 per four hours; \$290 per four hours (non-profit rate); \$300 refundable damage deposit

Reason for Change: New packaged fee for all rental amenities at the Waterfront Complex

Community Recreation

Summer Camp – Specialty Camps

Current Fee: N/A

New Fee: \$120 per week

Reason for Change: New fee for a new community rec summer camp opportunity

Outdoor Adventure

Archery 101, Kayaking 101, and SUP 101 Classes

Current Fee: \$10 per person per class

New Fee: \$15 per person per class

Reason for Change: Increased cost in operating supplies; more effective cost recovery for this level of service

SUP Dawg

Current Fee: N/A

New Fee: \$15 per person

Reason for Change: New program

Paddle Away

Current Fee: \$10 per person per class

New Fee: \$25 per person per class

Reason for Change: Reflect extended length of 6-hour program

Comite River Run

Current Fee: \$20 per person

New Fee: \$25 per person

Reason for Change: Adding post-race event component to the program

Great Family Campout

Current Fee: \$35 per family (up to 5, then \$5 for each additional member)

New Fee: \$15 per person

Reason for Change: Increased cost in operating supplies; more effective cost recovery for this level of service

Reindeer Ride Bike Rental

Current Fee: \$5 per bike

New Fee: \$10 per bike

Reason for Change: Increased repair costs; higher level of service item

Camping 101

Current Fee: N/A

New Fee: \$25 per person

Reason for Change: New program

BREC-speditions

Current Fee: N/A

New Fee: \$35 per person per day

Reason for Change: New program





2022

PROPOSED BUDGET SCHEDULES

&

SUPPORTING DOCUMENTS



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

Fiscal Year 2022

3 YEAR VIEW - FUND	2020	2021	2021	2022	2020	2021	2021	2022
	ACTUAL General Fund	APPROVED General Fund	PROJECTION (10+2) General Fund	PROPOSED General Fund	ACTUAL Enhancement Operating Fund	APPROVED Enhancement Operating Fund	PROJECTION (10+2) Enhancement Operating Fund	PROPOSED Enhancement Operating Fund
	FUND 001				FUND 006			
REVENUES & TRANSFERS IN								
Taxes & grants								
Ad Valorem taxes	41,921,178	41,297,642	41,317,209	44,232,401	\$ -	\$ -	\$ -	\$ -
State revenue sharing	1,285,201	1,248,882	1,301,484	1,301,484	-	-	-	-
Federal grants	38,237	1,300,000	-	-	-	-	-	-
State grants	-	-	-	-	-	-	-	-
Local grants	-	5,000	-	-	-	-	-	-
Total taxes & grants	43,244,616	43,851,524	42,618,693	45,533,885	-	-	-	-
Self generated revenues / Internal charges for svcs	6,984,119	9,811,806	10,388,238	11,249,483	-	-	-	-
Other revenues								
Interest income	403,778	471,242	173,232	173,063	75,699	88,087	12,028	11,989
Miscellaneous revenues	79,061	66,000	56,841	63,100	-	-	-	-
Total other revenues	482,839	537,242	230,073	236,163	75,699	88,087	12,028	11,989
Transfers in								
Transfers from 105 - Enhancement Special Revenue Fund	-	-	-	-	4,924,301	4,826,685	4,826,685	1,427,017
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	-	-	-	-	4,924,301	4,826,685	4,826,685	1,427,017
TOTAL REVENUES & TRANSFERS IN	\$50,711,574	\$54,200,572	\$53,237,004	\$57,019,531	\$5,000,000	\$4,914,772	\$4,838,713	\$1,439,006
EXPENSES & TRANSFERS OUT								
Salaries, wages, & fringe benefits								
Salaries & wages	23,523,308	28,991,475	25,049,840	31,333,189	-	-	-	-
Fringe benefits	10,726,034	13,368,684	11,410,967	13,723,974	-	-	-	-
Total salaries, wages, & fringe benefits	34,249,342	42,360,159	36,460,807	45,057,163	-	-	-	-
Non-payroll related expenses								
Retired employee benefits	594,544	612,000	590,538	612,000	-	-	-	-
Travel & Training	94,754	290,000	98,760	306,821	-	-	-	-
Membership dues & subscriptions	51,711	85,678	45,766	123,749	-	-	-	-
Operating supplies	1,767,074	2,531,728	1,851,711	2,801,153	-	-	-	-
Materials & durable goods	1,657,420	2,052,304	772,014	2,317,057	-	-	-	-
Capital outlay & capital improvement projects	1,180,204	-	187,513	-	2,200,503	5,352,650	2,690,578	3,645,216
Direct costs (Costs of Goods Sold)	628,378	882,244	771,368	1,028,830	-	-	-	-
Utilities	2,700,404	3,067,029	3,055,969	3,022,440	-	-	-	-
Contract fees & services	4,007,573	5,424,298	3,943,656	7,273,368	1,348,023	2,542,891	935,025	3,003,825
Other expenditures (Ad Valorem fees, retire contingency)	1,440,357	3,186,289	1,436,728	3,172,444	148,198	86,311	173,361	86,311
Total non-payroll related expenditures	14,122,419	18,131,571	12,754,023	20,657,862	3,696,724	7,981,852	3,798,964	6,735,352
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 (609,610,612,613)	2,408,504	2,290,950	2,290,950	3,074,385	-	-	-	-
Total transfers out to other funds	2,408,504	2,290,950	2,290,950	3,074,385	-	-	-	-
TOTAL EXPENSES & TRANSFER OUT	50,780,265	62,782,680	51,505,780	68,789,410	3,696,724	7,981,852	\$3,798,964	\$6,735,352
NET REVENUES OVER (UNDER) EXPENSES	(\$68,691)	(\$8,582,108)	\$1,731,224	(\$11,769,879)	\$1,303,276	(\$3,067,079)	\$1,039,749	(\$5,296,346)



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

Fiscal Year 2022

3 YEAR VIEW - FUND	2020	2021	2021	2022	2020	2021	2021	2022
	ACTUAL Capital Improvement Fund	APPROVED Capital Improvement Fund	PROJECTION (10+2) Capital Improvement Fund	PROPOSED Capital Improvement Fund	ACTUAL Enhancement Construction Fund	APPROVED Enhancement Construction Fund	PROJECTION (10+2) Enhancement Construction Fund	PROPOSED Enhancement Construction Fund
	FUND 202				FUND 207			
REVENUES & TRANSFERS IN								
Taxes & grants								
Ad Valorem taxes	\$ 9,382,047	\$ 9,230,118	\$ 9,246,879	\$ 9,899,173	\$ -	\$ -	\$ -	\$ -
State revenue sharing	299,608	291,141	303,404	303,405	-	-	-	-
Federal grants	19,295	-	-	-	-	-	-	-
State grants	346,900	-	-	-	127,350	-	-	-
Local grants	-	-	-	-	-	-	-	-
Total taxes & grants	10,047,850	9,521,259	9,550,283	10,202,578	127,350	-	-	-
Self generated revenues / Internal charges for svcs	22,810	-	-	-	-	-	-	-
Other revenues								
Interest income	215,707	51,000	56,116	60,000	133,936	156,000	17,903	18,550
Miscellaneous revenues	174,114	-	-	-	280	-	-	-
Total other revenues	389,821	51,000	56,116	60,000	134,216	156,000	17,903	18,550
Transfers in								
Transfers from 105 - Enhancement Special Revenue Fund	-	-	-	-	5,206,539	5,082,338	5,082,338	9,996,372
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	-	-	-	-	5,206,539	5,082,338	5,082,338	9,996,372
TOTAL REVENUES & TRANSFERS IN	\$10,460,481	\$9,572,259	\$9,606,399	\$10,262,578	\$5,468,105	\$5,238,338	\$5,100,241	\$10,014,922
EXPENSES & TRANSFERS OUT								
Salaries, wages, & fringe benefits								
Salaries & wages	1,219,950	726,752	1,169,605	2,080,955	247,808	-	207,701	-
Fringe benefits	618,696	48,849	479,825	936,843	114,510	-	86,272	-
Total salaries, wages, & fringe benefits	1,838,646	775,601	1,649,430	3,017,798	362,318	-	293,973	-
Non-payroll related expenses								
Retired employee benefits	-	-	-	-	-	-	-	-
Travel & Training	19,844	19,750	7,562	18,000	-	-	-	-
Membership dues & subscriptions	-	-	-	-	-	-	-	-
Operating supplies	39,242	44,500	54,964	59,500	-	-	-	-
Materials & durable goods	45,091	50,000	44,893	52,500	-	-	-	-
Capital outlay & capital improvement projects	6,299,447	12,269,800	11,427,543	23,583,812	5,290,831	15,000,000	16,117,086	18,449,370
Direct costs (Costs of Goods Sold)	-	-	-	-	-	-	-	-
Utilities	5,216	1,000	7,075	4,000	-	-	-	-
Contract fees & services	21,264	120,000	45,093	17,500	-	-	-	-
Other expenditures (Ad Valorem fees, retire contingency)	444,667	1,012,594	276,648	771,100	-	-	-	-
Total non-payroll related expenditures	6,874,771	13,517,644	11,863,778	24,506,412	5,290,831	15,000,000	16,117,086	18,449,370
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 (609,610,612,613)	-	-	-	-	-	-	-	-
Total transfers out to other funds	-	-	-	-	-	-	-	-
TOTAL EXPENSES & TRANSFER OUT	8,713,417	14,293,245	13,513,208	\$27,524,210	5,653,149	15,000,000	\$16,411,059	\$18,449,370
NET REVENUES OVER (UNDER) EXPENSES	\$1,747,064	\$0	(\$3,906,809)	(\$17,261,632)	(\$185,044)	\$0	(\$11,310,818)	(\$8,434,448)



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

Fiscal Year 2022

3 YEAR VIEW - FUND	2020	2021	2021	2022	2020	2021	2021	2022
	ACTUAL Debt Service Reserve Fund	APPROVED Debt Service Reserve Fund	PROJECTION (10+2) Debt Service Reserve Fund	PROPOSED Debt Service Reserve Fund	ACTUAL Enhancement Special Revenue Fund	APPROVED Enhancement Special Revenue Fund	PROJECTION (10+2) Enhancement Special Revenue Fund	PROPOSED Enhancement Special Revenue Fund
	FUND 311				FUND 105			
REVENUES & TRANSFERS IN								
Taxes & grants								
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ 14,911,508	\$ 14,663,517	\$ 14,673,048	\$ 15,708,297
State revenue sharing	-	-	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-	-	-
State grants	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	-
Total taxes & grants	-	-	-	-	14,911,508	14,663,517	14,673,048	15,708,297
Self generated revenues / Internal charges for svcs	-	-	-	-	-	-	-	-
Other revenues								
Interest income	14,809	17,744	1,881	5,000	94,728	109,858	53,498	58,070
Miscellaneous revenues	-	-	-	-	-	-	-	-
Total other revenues	14,809	17,744	1,881	5,000	94,728	109,858	53,498	58,070
Transfers in								
Transfers from 105 - Enhancement Special Revenue Fund	4,462,563	4,454,352	4,454,352	3,984,766	-	-	-	-
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	4,462,563	4,454,352	4,454,352	3,984,766	-	-	-	-
TOTAL REVENUES & TRANSFERS IN	\$4,477,372	\$4,472,096	\$4,456,233	\$3,989,766	\$15,006,236	\$14,773,375	\$14,726,546	\$15,766,367
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 dues & subscriptions	-	-	-	-	-	-	-	-
Operating supplies	-	-	-	-	-	-	-	-
Materials & durable goods	-	-	-	-	-	-	-	-
Capital outlay & capital improvement projects	-	-	-	-	-	-	-	-
Direct costs (Costs of Goods Sold)	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-
Contract fees & services	850	10,000	-	2,000	-	-	-	-
Other expenditures (Ad Valorem fees, retire contingency)	4,462,563	4,462,096	4,462,096	4,454,874	412,833	410,000	412,833	358,212
Total non-payroll related expenditures	4,463,413	4,472,096	4,462,096	4,456,874	412,833	410,000	412,833	358,212
Transfers out to other funds								
Transfers to 001 - General Fund	-	-	-	-	-	-	-	-
Transfers to 006 - Enhancement Operating Fund	-	-	-	-	4,924,301	4,826,685	4,826,685	1,427,017
Transfers to 202 - Capital Improvement Fund	-	-	-	-	-	-	-	-
Transfers to 207 - Enhancement Construction Fund	-	-	-	-	5,206,539	5,082,338	5,082,338	9,996,372
Transfers to 311 - Debt Service Fund	-	-	-	-	4,462,563	4,454,352	4,826,685	3,984,766
Transfers to Internal Service Funds (609,610,612,613)	-	-	-	-	-	-	-	-
Total transfers out to other funds	-	-	-	-	14,593,403	14,363,375	14,735,708	15,408,155
TOTAL EXPENSES & TRANSFER OUT	4,463,413	4,472,096	4,462,096	4,456,874	15,006,236	14,773,375	15,148,541	15,766,367
NET REVENUES OVER (UNDER) EXPENSES	\$13,959	\$0	(\$5,863)	(\$467,108)	\$0	\$0	(\$421,995)	\$0



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

Fiscal Year 2022

3 YEAR VIEW - FUND	2020	2021	2021	2022	2020	2021	2021	2022
	ACTUAL Internal Service Funds	APPROVED Internal Service Funds	PROJECTION (10+2) Internal Service Funds	PROPOSED Internal Service Funds	ACTUAL Total All Funds Combined	APPROVED Total All Funds Combined	PROJECTION (10+2) Total All Funds Combined	PROPOSED Total All Funds Combined
	FUNDS 609 + 610 + 612 + 613				ALL FUNDS			
REVENUES & TRANSFERS IN								
Taxes & grants								
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ 66,214,733	\$ 65,191,277	\$ 65,237,136	\$ 69,839,871
State revenue sharing	-	-	-	-	1,584,809	1,540,023	1,604,888	1,604,889
Federal grants	-	-	-	-	57,532	1,300,000	-	-
State grants	-	-	-	-	474,250	-	-	-
Local grants	-	-	-	-	-	5,000	-	-
Total taxes & grants	-	-	-	-	68,331,324	68,036,300	66,842,024	71,444,760
Self generated revenues / Internal charges for svcs	5,465,449	5,550,000	5,590,007	6,822,593	12,472,378	15,361,806	15,978,245	18,072,076
Other revenues								
Interest income	22,235	24,822	2,840	9,671	960,892	918,754	317,498	336,343
Miscellaneous revenues	65,940	90,000	-	90,000	319,395	156,000	56,841	153,100
Total other revenues	88,175	114,822	2,840	99,671	1,280,287	1,074,754	374,339	489,443
Transfers in								
Transfers from 105 - Enhancement Special Revenue Fund	-	-	-	-	14,593,403	14,363,375	14,363,375	15,408,155
Transfers from 006 - Enhancement Operating Fund	-	-	-	-	-	-	-	-
Transfers from 207 - Enhancement Construction Fund	-	-	-	-	-	-	-	-
Transfers from 311 - Debt Service Fund	-	-	-	-	-	-	-	-
Transfers from 001 - General Fund	2,408,504	2,290,950	2,290,950	3,074,385	2,408,504	2,290,950	2,290,950	3,074,385
Total transfers in	2,408,504	2,290,950	2,290,950	3,074,385	17,001,907	16,654,325	16,654,325	18,482,540
TOTAL REVENUES & TRANSFERS IN	\$7,962,128	\$7,955,772	\$7,883,797	\$9,996,649	\$99,085,896	\$101,127,185	\$99,848,933	\$108,488,819
EXPENSES & TRANSFERS OUT								
Salaries, wages, & fringe benefits								
Salaries & wages	102,747	-	81,959	-	25,093,813	29,718,227	26,509,105	33,414,144
Fringe benefits	42,473	-	40,240	-	11,501,713	13,417,534	12,017,304	14,660,817
Total salaries, wages, & fringe benefits	145,220	-	122,199	-	36,595,526	43,135,761	38,526,409	48,074,961
Non-payroll related expenses								
Retired employee benefits	37,535	48,000	27,897	48,000	632,079	660,000	618,435	660,000
Travel & Training	-	-	-	-	114,598	309,750	106,322	324,821
Membership dues & subscriptions	-	-	-	-	51,711	85,678	45,766	123,749
Operating supplies	2,083	-	2,425	-	1,808,399	2,576,228	1,909,100	2,860,653
Materials & durable goods	-	-	-	-	1,702,511	2,102,304	816,907	2,369,557
Capital outlay & capital improvement projects	10,958	-	600	30,000	14,981,943	32,622,450	30,423,320	45,708,398
Direct costs (Costs of Goods Sold)	21,762	-	-	-	650,140	882,244	771,368	1,028,830
Utilities	-	-	-	-	2,705,620	3,068,029	3,063,044	3,026,440
Contract fees & services	186,434	244,829	237,680	290,000	5,564,144	8,342,018	5,161,454	10,586,693
Other expenditures (Ad Valorem fees, retire contingency)	6,355,127	7,662,943	7,035,421	9,628,649	13,263,745	16,820,234	13,797,087	18,471,590
Total non-payroll related expenditures	6,613,899	7,955,772	7,304,023	9,996,649	41,474,890	67,468,935	56,712,803	85,160,731
Transfers out to other funds								
Transfers to 001 - General Fund	-	-	-	-	-	-	-	-
Transfers to 006 - Enhancement Operating Fund	-	-	-	-	4,924,301	4,826,685	4,826,685	1,427,017
Transfers to 202 - Capital Improvement Fund	-	-	-	-	-	-	-	-
Transfers to 207 - Enhancement Construction Fund	-	-	-	-	5,206,539	5,082,338	5,082,338	9,996,372
Transfers to 311 - Debt Service Fund	-	-	-	-	4,462,563	4,454,352	4,826,685	3,984,766
Transfers to Internal Service Funds (609,610,612,613)	-	-	-	-	-	-	-	-
Total transfers out to other funds	-	-	-	-	17,001,907	16,654,325	17,026,658	18,482,540
TOTAL EXPENSES & TRANSFER OUT	6,759,119	7,955,772	7,426,222	\$9,996,649	95,072,323	127,259,021	112,265,870	151,718,232
NET REVENUES OVER (UNDER) EXPENSES	\$1,203,009	\$0	\$457,575	\$0	\$4,013,573	(\$11,649,187)	(\$12,416,937)	(\$43,229,413)



Recreation and Park Commission of East Baton Rouge Parish Budget - Administrative Departments

Fiscal Year 2022

REVENUE & EXPENDITURE CLASSIFICATIONS	00 General Office	10 Superintendent	12 Planning & Engineering	13 Finance	14 Human Resources	15 Communications	17 IT Department	1-00-00 BREC Foundation	TOTAL ALL ADMINISTRATIVE UNITS
REVENUES & TRANSFERS IN									
Taxes & grants									
Ad Valorem taxes	\$ 44,232,401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,232,401
State revenue sharing	1,301,484	-	-	-	-	-	-	-	1,301,484
Federal grants	-	-	-	-	-	-	-	-	-
State grants	-	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	-	-
Total taxes & grants	45,533,885	-	-	-	-	-	-	-	45,533,885
Self generated revenues / Internal charges for svcs	-	-	-	-	-	122,500	-	-	122,500
Other revenues									
Interest income	173,063	-	-	-	-	-	-	-	173,063
Miscellaneous revenues	56,000	-	-	-	-	-	-	-	56,000
Total other revenues	229,063	-	-	-	-	-	-	-	229,063
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	-	-	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS IN	\$ 45,762,948	\$ -	\$ -	\$ -	\$ -	\$ 122,500	\$ -	\$ -	\$ 45,885,448
EXPENSES & TRANSFERS OUT									
Salaries, wages, & fringe benefits									
Salaries & wages	-	2,235,262	1,603,807	1,531,343	1,189,138	881,635	791,142	-	8,232,327
Fringe benefits	-	931,103	813,976	828,617	567,896	468,859	398,788	-	4,009,239
Total salaries, wages, & fringe benefits	-	3,166,365	2,417,783	2,359,960	1,757,034	1,350,494	1,189,930	-	12,241,566
Non-payroll related expenses									
Retired employee benefits	600,000	-	-	-	12,000	-	-	-	612,000
Travel & Training	96,000	13,920	9,000	14,080	17,200	21,200	1,200	-	172,600
Membership dues & subscriptions	7,200	8,784	5,500	3,200	6,560	5,038	21,200	-	57,482
Operating supplies	43,000	61,444	55,735	29,200	37,680	37,460	95,800	-	360,319
Materials & durable goods	3,200	39,022	25,600	1,600	6,680	4,200	13,875	-	94,177
Capital outlay & capital improvement projects	-	-	-	-	-	-	-	-	-
Direct costs (Costs of Goods Sold)	-	-	-	-	-	-	-	-	-
Utilities	351,011	31,500	24,300	4,800	16,800	11,400	24,220	-	464,031
Contract fees & services	603,072	1,571,228	148,540	85,800	254,780	406,246	146,000	-	3,215,666
Other expenditures (Ad Valorem fees, retire contingency)	2,820,000	2,558	8,800	300	6,607	7,700	4,000	-	2,849,965
Total non-payroll related expenditures	4,523,483	1,728,456	277,475	138,980	358,307	533,244	306,295	-	7,866,240
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)	3,074,385	-	-	-	-	-	-	-	3,074,385
Total transfers out to other funds	3,074,385	-	-	-	-	-	-	-	3,074,385
TOTAL EXPENSES & TRANSFER OUT	\$7,597,868	\$4,894,821	\$2,695,258	\$2,498,940	\$2,115,341	\$1,883,738	\$1,496,225	\$0	\$23,182,191
NET REVENUES OVER (UNDER) EXPENSES	\$38,165,080	(\$4,894,821)	(\$2,695,258)	(\$2,498,940)	(\$2,115,341)	(\$1,761,238)	(\$1,496,225)	\$0	\$22,703,257



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

Fiscal Year 2022

3 YEAR VIEW - ADMINISTRATIVE	2020	2021	2021	2022	2020	2021	2021	2022
	ACTUAL	APPROVED	PROJECTION (10+2)	PROPOSED	ACTUAL	APPROVED	PROJECTION (10+2)	PROPOSED
	GENERAL OFFICE	GENERAL OFFICE	GENERAL OFFICE	GENERAL OFFICE	Superintendent	Superintendent	Superintendent	Superintendent
REVENUES & TRANSFERS IN								
Taxes & grants								
Ad Valorem taxes	\$ 41,921,178	\$ 41,297,642	\$ 41,531,482	\$ 44,232,401	\$ -	\$ -	\$ -	\$ -
State revenue sharing	1,285,201	1,248,882	1,301,484	1,301,484	-	-	-	-
Federal grants	26,787	1,300,000	-	-	-	-	-	-
State grants	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	-
Total taxes & grants	43,233,166	43,846,524	42,832,966	45,533,885	-	-	-	-
Self generated revenues / Internal charges for svcs	46,598	48,500	831	-	-	-	-	-
Other revenues								
Interest Income	403,778	471,242	162,299	173,063	-	-	-	-
Miscellaneous revenues	75,792	56,000	54,705	56,000	-	-	-	-
Total other revenues	479,570	527,242	217,004	229,063	-	-	-	-
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	-	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS IN	\$ 43,759,334	\$ 44,422,266	\$ 43,050,801	\$ 45,762,948	\$ -	\$ -	\$ -	\$ -
EXPENSES & TRANSFERS OUT								
Salaries, wages, & fringe benefits								
Salaries & wages	887	-	34,162	-	1,666,387	1,872,751	1,782,853	2,235,262
Fringe benefits	430	-	89,140	-	703,124	852,435	803,010	931,103
Total salaries, wages, & fringe benefits	1,317	-	123,302	-	2,369,511	2,725,186	2,585,863	3,166,365
Non-payroll related expenses								
Retired employee benefits	593,010	600,000	589,555	600,000	-	-	-	-
Travel & Training	23,110	96,000	25,601	96,000	327	8,760	5,745	13,920
Membership dues & subscriptions	1,826	7,200	3,750	7,200	9,901	3,720	8,298	8,784
Operating supplies	10,722	20,400	11,459	43,000	24,852	48,880	14,735	61,444
Materials & durable goods	1,873	3,200	183	3,200	6,246	33,422	2,512	39,022
Capital outlay & capital improvement projects	7,273	-	-	-	18,978	-	43,564	-
Direct costs (Costs of Goods Sold)	-	-	-	-	-	-	-	-
Utilities	335,062	340,100	396,327	351,011	17,679	21,800	21,953	31,500
Contract fees & services	217,617	329,293	334,413	603,072	391,651	865,560	526,465	1,571,228
Other expenditures (Ad Valorem fees, retire contingency)	1,187,275	2,906,884	1,350,425	2,820,000	15,813	2,558	108	2,558
Total non-payroll related expenditures	2,377,768	4,303,077	2,711,713	4,523,483	485,447	984,700	623,380	1,728,456
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)	2,408,504	2,290,950	2,290,950	3,074,385	-	-	-	-
Total transfers out to other funds	2,408,504	2,290,950	2,290,950	3,074,385	-	-	-	-
TOTAL EXPENSES & TRANSFER OUT	\$4,787,589	6,594,027	\$5,125,965	\$7,597,868	\$2,854,958	\$3,709,886	\$3,209,243	\$4,894,821
NET REVENUES OVER (UNDER) EXPENSES	\$38,971,745	\$37,828,240	\$37,924,836	\$38,165,080	(\$2,854,958)	(\$3,709,886)	(\$3,209,243)	(\$4,894,821)



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

Fiscal Year 2022

3 YEAR VIEW - ADMINISTRATIVE	2020	2021	2021	2022	2020	2021	2021	2022
	ACTUAL	APPROVED	PROJECTION (10+2)	PROPOSED	ACTUAL	APPROVED	PROJECTION (10+2)	PROPOSED
	Planning & Engineering	Planning & Engineering	Planning & Engineering	Planning & Engineering	Finance	Finance	Finance	Finance
REVENUES & TRANSFERS IN								
Taxes & grants								
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State revenue sharing	-	-	-	-	-	-	-	-
Federal grants	350	-	-	-	-	-	-	-
State grants	-	-	-	-	-	-	-	-
Local grants	-	5,000	-	-	-	-	-	-
Total taxes & grants	350	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	-	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS IN	\$ 350	\$ 5,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENSES & TRANSFERS OUT								
Salaries, wages, & fringe benefits								
Salaries & wages	1,120,718	1,472,629	1,282,981	1,603,807	1,126,018	1,360,866	1,164,429	1,531,343
Fringe benefits	550,471	788,485	662,881	813,976	585,988	768,103	597,411	828,617
Total salaries, wages, & fringe benefits	1,671,189	2,261,114	1,945,862	2,417,783	1,712,006	2,128,969	1,761,840	2,359,960
Non-payroll related expenses								
Retired employee benefits	-	-	-	-	-	-	-	-
Travel & Training	9,736	18,000	9,075	9,000	2,139	6,400	734	14,080
Membership dues & subscriptions	934	4,800	1,774	5,500	553	3,200	75	3,200
Operating supplies	27,840	42,040	8,919	55,735	32,475	29,200	10,584	29,200
Materials & durable goods	24,834	21,440	6,530	25,600	428	1,600	12	1,600
Capital outlay & capital improvement projects	80,737	-	8,764	-	17,799	-	-	-
Direct costs (Costs of Goods Sold)	-	-	-	-	-	-	-	-
Utilities	32,066	36,300	52,850	24,300	3,319	4,072	3,513	4,800
Contract fees & services	158,484	50,880	61,122	148,540	214,721	138,800	274,513	85,800
Other expenditures (Ad Valorem fees, retire contingency)	722	8,500	2,385	8,800	2,364	300	-	300
Total non-payroll related expenditures	335,353	181,960	151,419	277,475	273,798	183,572	289,431	138,980
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	\$2,006,542	\$2,443,074	\$2,097,281	\$2,695,258	\$1,985,804	\$2,312,541	\$2,051,271	\$2,498,940
NET REVENUES OVER (UNDER) EXPENSES	(\$2,006,192)	(\$2,437,574)	(\$2,097,281)	(\$2,695,258)	(\$1,985,804)	(\$1,914,807)	(\$2,051,271)	(\$2,498,940)



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

Fiscal Year 2022

3 YEAR VIEW - ADMINISTRATIVE	2020	2021	2021	2022	2020	2021	2021	2022
	ACTUAL	APPROVED	PROJECTION (10+2)	PROPOSED	ACTUAL	APPROVED	PROJECTION (10+2)	PROPOSED
	Human Resources	Human Resources	Human Resources	Human Resources	Communications	Communications	Communications	Communications
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	-	-	-	-	-	122,500	132,337	122,500
Other revenues								
Interest income	-	-	-	-	883	-	-	-
Miscellaneous revenues	-	-	-	-	-	-	168	-
Total other revenues	-	-	-	-	883	-	168	-
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	-	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ 883	\$ 122,500	\$ 132,505	\$ 122,500
EXPENSES & TRANSFERS OUT								
Salaries, wages, & fringe benefits								
Salaries & wages	859,204	1,046,372	994,990	1,189,138	633,702	792,657	636,447	881,635
Fringe benefits	427,797	494,319	416,492	567,896	323,493	443,612	348,913	468,859
Total salaries, wages, & fringe benefits	1,287,001	1,540,690	1,411,482	1,757,034	957,195	1,236,269	985,360	1,350,494
Non-payroll related expenses								
Retired employee benefits	1,533	12,000	983	12,000	-	-	-	-
Travel & Training	1,068	17,200	-	17,200	2,429	18,400	582	21,200
Membership dues & subscriptions	1,210	6,560	263	6,560	2,052	3,760	1,419	5,038
Operating supplies	14,360	37,680	5,328	37,680	6,345	24,200	6,379	37,460
Materials & durable goods	1,397	6,680	601	6,680	1,881	2,960	-	4,200
Capital outlay & capital improvement projects	29,370	-	51,178	-	32,116	-	-	-
Direct costs (Costs of Goods Sold)	-	-	-	-	-	40,000	15,554	40,000
Utilities	20,489	31,100	32,910	16,800	9,100	11,688	8,936	11,400
Contract fees & services	115,244	242,080	85,670	254,780	193,477	288,426	117,715	406,246
Other expenditures (Ad Valorem fees, retire contingency)	4,262	6,607	2,416	6,607	2,210	6,200	1,641	7,700
Total non-payroll related expenditures	188,933	359,907	179,349	358,307	249,610	395,634	152,226	533,244
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	\$1,475,934	\$1,900,597	\$1,590,831	\$2,115,341	\$1,206,805	\$1,631,903	\$1,137,586	\$1,883,738
NET REVENUES OVER (UNDER) EXPENSES	(\$1,475,934)	(\$1,900,597)	(\$1,590,831)	(\$2,115,341)	(\$1,205,922)	(\$1,509,403)	(\$1,005,081)	(\$1,761,238)



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

Fiscal Year 2022

3 YEAR VIEW - ADMINISTRATIVE	2020	2021	2021	2022	2020	2021	2021	2022
	ACTUAL	APPROVED	PROJECTION (10+2)	PROPOSED	ACTUAL	APPROVED	PROJECTION (10+2)	PROPOSED
	Information Technology	Information Technology	Information Technology	Information Technology	BREC Foundation	BREC Foundation	BREC Foundation	BREC Foundation
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	755	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS IN	\$ 755	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENSES & TRANSFERS OUT								
Salaries, wages, & fringe benefits								
Salaries & wages	542,709	699,571	601,083	791,142	-	-	-	-
Fringe benefits	263,197	361,390	370,133	398,788	-	-	-	-
Total salaries, wages, & fringe benefits	805,906	1,060,961	971,216	1,189,930	-	-	-	-
Non-payroll related expenses								
Retired employee benefits	-	-	-	-	-	-	-	-
Travel & Training	192	1,200	455	1,200	-	-	-	-
Membership dues & subscriptions	13,986	12,400	13,179	21,200	-	-	-	-
Operating supplies	23,305	50,000	79,700	95,800	104	400	-	-
Materials & durable goods	524	11,275	284	13,875	-	-	-	-
Capital outlay & capital improvement projects	299,855	-	37,369	-	-	-	-	-
Direct costs (Costs of Goods Sold)	-	-	-	-	-	-	-	-
Utilities	16,535	23,872	25,255	24,220	7	-	(74)	-
Contract fees & services	46,835	146,000	29,325	146,000	135,105	108,160	126,300	-
Other expenditures (Ad Valorem fees, retire contingency)	54,928	4,000	14,086	4,000	-	-	-	-
Total non-payroll related expenditures	456,160	248,747	199,653	306,295	135,216	108,560	126,226	-
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	\$1,262,066	\$1,309,708	\$1,170,869	\$1,496,225	\$135,216	\$108,560	\$126,226	\$0
NET REVENUES OVER (UNDER) EXPENSES	(\$1,261,311)	(\$1,309,708)	(\$1,170,869)	(\$1,496,225)	(\$135,216)	(\$108,560)	(\$126,226)	\$0



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

Fiscal Year 2022

3 YEAR VIEW - ADMINISTRATIVE	2020	2021	2021	2022	
	ACTUAL		APPROVED	PROJECTION (10+2)	PROPOSED
	All Administrative Departments		All Administrative Departments	All Administrative Departments	All Administrative Departments
REVENUES & TRANSFERS IN					
Taxes & grants					
Ad Valorem taxes	\$ 41,921,178	\$ 41,297,642	\$ 41,531,482	\$ 44,232,401	
State revenue sharing	\$ 1,285,201	\$ 1,248,882	\$ 1,301,484	\$ 1,301,484	
Federal grants	\$ 27,137	\$ 1,300,000	\$ -	\$ -	
State grants	\$ -	\$ -	\$ -	\$ -	
Local grants	\$ -	\$ 5,000	\$ -	\$ -	
Total taxes & grants	\$ 43,233,516	\$ 43,851,524	\$ 42,832,966	\$ 45,533,885	
Self generated revenues / Internal charges for svcs	\$ 47,353	\$ 171,500	\$ 133,168	\$ 122,500	
Other revenues					
Interest income	\$ -	\$ -	\$ -	\$ -	
Miscellaneous revenues	\$ 404,661	\$ 471,242	\$ 162,299	\$ 173,063	
Total other revenues	\$ 75,792	\$ 56,000	\$ 54,873	\$ 56,000	
Total other revenues	\$ 480,453	\$ 527,242	\$ 217,172	\$ 229,063	
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	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES & TRANSFERS IN	\$ 43,761,322	\$ 44,550,266	\$ 43,183,306	\$ 45,885,448	
EXPENSES & TRANSFERS OUT					
Salaries, wages, & fringe benefits					
Salaries & wages	\$ 5,949,625	\$ 7,244,846	\$ 6,496,945	\$ 8,232,327	
Fringe benefits	\$ 2,854,500	\$ 3,708,343	\$ 3,287,980	\$ 4,009,239	
Total salaries, wages, & fringe benefits	\$ 8,804,125	\$ 10,953,189	\$ 9,784,925	\$ 12,241,566	
Non-payroll related expenses					
Retired employee benefits	\$ 594,543	\$ 612,000	\$ 590,538	\$ 612,000	
Travel & Training	\$ 39,001	\$ 165,960	\$ 42,192	\$ 172,600	
Membership dues & subscriptions	\$ 30,462	\$ 41,640	\$ 28,758	\$ 57,482	
Operating supplies	\$ 140,003	\$ 252,800	\$ 137,104	\$ 360,319	
Materials & durable goods	\$ 37,183	\$ 80,578	\$ 10,122	\$ 94,177	
Capital outlay & capital improvement projects	\$ 486,128	\$ -	\$ 140,875	\$ -	
Direct costs (Costs of Goods Sold)	\$ -	\$ 40,000	\$ 15,554	\$ 40,000	
Utilities	\$ 434,257	\$ 468,932	\$ 541,670	\$ 464,031	
Contract fees & services	\$ 1,473,134	\$ 2,169,198	\$ 1,555,523	\$ 3,215,666	
Other expenditures (Ad Valorem fees, retire contingency)	\$ 1,267,574	\$ 2,935,049	\$ 1,371,061	\$ 2,849,965	
Total non-payroll related expenditures	\$ 4,502,285	\$ 6,766,157	\$ 4,433,397	\$ 7,866,240	
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)	\$ 2,408,504	\$ 2,290,950	\$ 2,290,950	\$ 3,074,385	
Total transfers out to other funds	\$ 2,408,504	\$ 2,290,950	\$ 2,290,950	\$ 3,074,385	
TOTAL EXPENSES & TRANSFER OUT	15,714,914	20,010,296	16,509,272	23,182,191	
NET REVENUES OVER (UNDER) EXPENSES	\$ 28,046,408	\$ 24,539,970	\$ 26,674,034	\$ 22,703,257	



Recreation and Park Commission of East Baton Rouge Parish

Recreational Programs by Department

Budget By Divisions

Fiscal Year 2022

REVENUE & EXPENDITURE CLASSIFICATIONS	Golf	Recreation	Zoo	TOTAL Recreational Programs
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	4,028,520	4,368,960	2,729,503	11,126,983
Other revenues				
Interest income	-	-	-	-
Miscellaneous revenues	-	7,100	-	7,100
Total other revenues	-	7,100	-	7,100
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	-	-	-	-
TOTAL REVENUES & TRANSFERS IN	\$ 4,028,520	\$ 4,376,060	\$ 2,729,503	\$ 11,134,083
EXPENSES & TRANSFERS OUT				
Salaries, wages, & fringe benefits				
Salaries & wages	3,440,656	9,565,975	3,158,903	16,165,534
Fringe benefits	1,197,915	2,759,915	1,545,997	5,503,827
Total salaries, wages, & fringe benefits	4,638,571	12,325,890	4,704,900	21,669,361
Non-payroll related expenses				
Retired employee benefits	-	-	-	-
Travel & Training	12,760	66,036	32,365	111,161
Membership due & subscriptions	9,835	21,985	31,511	63,331
Operating supplies	312,820	1,049,794	499,200	1,861,814
Materials & durable goods	367,230	682,544	134,850	1,184,624
Capital outlay & capital improvement projects	-	-	-	-
Direct costs (Costs of Goods Sold)	412,000	198,200	378,630	988,830
Utilities	224,013	1,603,630	330,975	2,158,618
Contract fees & services	474,610	2,032,575	940,973	3,448,158
Other expenditures	16,000	115,250	30,305	161,555
Total non-payroll related expenditures	1,829,268	5,770,014	2,378,809	9,978,091
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	\$6,467,839	\$18,095,904	\$7,083,709	31,647,452
NET REVENUES OVER (UNDER) EXPENSES	(\$2,439,319)	(\$13,719,844)	(\$4,354,206)	(\$20,513,369)



Recreation and Park Commission of East Baton Rouge Parish

Maintenance Department

Budget By Divisions

Fiscal Year 2022

REVENUE & EXPENDITURE CLASSIFICATIONS	Maintenance	TOTAL Maintenance 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	-	-
TOTAL REVENUES & TRANSFERS IN		
	\$ -	\$ -
EXPENSES & TRANSFERS OUT		
Salaries, wages, & fringe benefits		
Salaries & wages	6,935,328	6,935,328
Fringe benefits	4,210,908	4,210,908
Total salaries, wages, & fringe benefits	11,146,236	11,146,236
Non-payroll related expenses		
Retired employee benefits	-	-
Travel & Training	23,060	23,060
Membership due & subscriptions	2,936	2,936
Operating supplies	579,020	579,020
Materials & durable goods	1,038,256	1,038,256
Capital outlay & capital improvement projects	-	-
Direct costs (Costs of Goods Sold)	-	-
Utilities	399,791	399,791
Contract fees & services	609,544	609,544
Other expenditures	160,924	160,924
Total non-payroll related expenditures	2,813,531	2,813,531
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		
	\$13,959,767	13,959,767
NET REVENUES OVER (UNDER) EXPENSES		
	(\$13,959,767)	(\$13,959,767)



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

Fiscal Year 2022

3 YEAR VIEW - PROGRAM	2020 ACTUAL	2021 APPROVED	2021 Projection (10+2)	2022 PROPOSED	2020 ACTUAL	2021 APPROVED	2021 Projection (10+2)	2022 PROPOSED
	Recreation	Recreation	Recreation	Recreation	Zoo	Zoo	Zoo	Zoo
REVENUES & TRANSFERS IN								
Taxes & grants								
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State revenue sharing	-	-	-	-	-	-	-	-
Federal grants	11,100	-	-	-	-	-	-	-
State grants	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	-
Total taxes & grants	11,100	-	-	-	-	-	-	-
Self generated revenues / Internal charges for svcs	1,396,830	4,073,631	3,469,293	4,368,960	1,687,120	1,960,675	2,340,342	2,729,503
Other revenues								
Interest income	-	-	-	-	-	-	-	-
Miscellaneous revenues	1,790	9,000	21,351	7,100	137	-	(4,555)	-
Total other revenues	1,790	9,000	21,351	7,100	137	-	(4,555)	-
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	-	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS IN	\$ 1,409,720	\$ 4,082,631	\$ 3,490,644	\$ 4,376,060	\$ 1,687,257	\$ 1,960,675	\$ 2,335,787	\$ 2,729,503
EXPENSES & TRANSFERS OUT								
Salaries, wages, & fringe benefits								
Salaries & wages	6,098,673	8,775,960	6,768,075	9,565,975	2,634,736	3,014,188	2,708,958	3,158,903
Fringe benefits	2,222,320	2,644,955	2,307,942	2,759,915	1,265,063	1,499,211	1,291,839	1,545,997
Total salaries, wages, & fringe benefits	8,320,993	11,420,915	9,076,017	12,325,890	3,899,799	4,513,399	4,000,797	4,704,900
Non-payroll related expenses								
Retired employee benefits	-	-	-	-	-	-	-	-
Travel & Training	36,061	56,160	36,884	66,036	3,296	24,340	5,046	32,365
Membership due & subscriptions	2,001	13,800	53	21,985	14,000	16,342	13,769	31,511
Operating supplies	398,165	1,002,320	641,577	1,049,794	398,563	398,253	426,949	499,200
Materials & durable goods	164,028	519,923	86,438	682,544	106,505	94,400	75,843	134,850
Capital outlay & capital improvement projects	309,042	-	23,110	-	149,431	-	1,739	-
Direct costs (Costs of Goods Sold)	54,469	198,200	80,754	198,200	248,944	300,000	316,422	378,630
Utilities	1,448,097	1,547,043	1,679,591	1,603,630	311,104	352,680	295,014	330,975
Contract fees & services	1,106,010	1,561,790	1,436,468	2,032,575	552,643	717,519	321,463	940,973
Other expenditures	41,891	9,250	3,110	115,250	19,580	31,305	15,264	30,305
Total non-payroll related expenditures	3,559,764	4,908,486	3,987,985	5,770,014	1,804,066	1,934,839	1,471,509	2,378,809
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	\$11,880,757	\$16,329,401	\$13,064,002	\$18,095,904	\$5,703,865	\$6,448,239	\$5,472,306	\$7,083,709
NET REVENUES OVER (UNDER) EXPENSES	(\$10,471,037)	(\$12,246,770)	(\$9,573,358)	(\$13,719,844)	(\$4,016,608)	(\$4,487,564)	(\$3,136,519)	(\$4,354,206)



Recreation and Park Commission of East Baton Rouge Parish
Program Budget - 3 Year Comparative View
Fiscal Year 2022

3 YEAR VIEW - PROGRAM

REVENUES & TRANSFERS IN

Taxes & grants

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

	2020 ACTUAL	2021 APPROVED	2021 Projection (10+2)	2022 PROPOSED
	All Programs Combined	All Programs Combined	All Programs Combined	All Programs Combined
\$	-	-	-	-
	-	-	-	-
	11,100	-	-	-
	-	-	-	-
	-	-	-	-
	11,100	-	-	500

Self generated revenues / Internal charges for svcs

	6,935,883	9,640,306	10,036,825	11,126,983
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Other revenues

Interest income
 Miscellaneous revenues
 Total other revenues

	-	-	-	-
	3,269	10,000	16,873	7,100
	3,269	10,000	16,873	7,100

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

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

TOTAL REVENUES & TRANSFERS IN

\$	6,950,252	\$	9,650,306	\$	10,053,698	\$	11,134,083
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EXPENSES & TRANSFERS OUT

Salaries, wages, & fringe benefits

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

	17,517,585	21,746,629	18,552,787	23,100,862
	7,845,927	9,660,341	8,122,987	9,714,735
	25,363,512	31,406,970	26,675,774	32,815,597

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

	-	-	-	-
	55,750	124,040	56,569	134,221
	21,248	44,038	17,008	66,267
	1,546,249	2,278,928	1,714,759	2,440,834
	1,554,464	1,971,726	761,892	2,222,880
	621,512	-	46,638	-
	628,378	842,244	755,814	988,830
	2,266,145	2,598,097	2,514,224	2,558,409
	2,476,883	3,255,100	2,388,163	4,057,702
	172,784	251,240	65,667	322,479
	-	-	-	-

Total non-payroll related expenditures

	9,343,413	11,365,414	6,834,541	12,791,622
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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

	\$34,706,925	\$42,772,384	\$34,996,508	\$45,607,219
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NET REVENUES OVER (UNDER) EXPENSES

	(\$27,756,673)	(\$3,122,078)	(\$24,942,810)	(\$34,473,136)
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Recreation and Park Commission of East Baton Rouge Parish
Office of the Superintendent
Budget By Divisions
Fiscal Year 2022

REVENUE & EXPENDITURE CLASSIFICATIONS	100	102	103	104	105	106	SUPERINTENDENT
	Administration	Risk Management	Internal Audit	ADA Compliance	Partnerships & Development	Small Business Development	ALL DIVISIONS COMBINED
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	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENSES & TRANSFERS OUT							
Salaries, wages, & fringe benefits							
Salaries & wages	1,388,025	653,530	193,707	-	-	-	2,235,262
Fringe benefits	632,125	188,740	110,238	-	-	-	931,103
Total salaries, wages, & fringe benefits	2,020,150	842,270	303,945	-	-	-	3,166,365
Non-payroll related expenses							
Retired employee benefits	-	-	-	-	-	-	-
Travel & Training	6,760	3,960	3,200	-	-	-	13,920
Membership due & subscriptions	2,000	1,300	480	-	-	5,004	8,784
Operating supplies	8,200	50,840	400	2,004	-	-	61,444
Materials & durable goods	400	38,622	-	-	-	-	39,022
Capital outlay & capital improvement projects	-	-	-	-	-	-	-
Direct costs (Costs of Goods Sold)	-	-	-	-	-	-	-
Utilities	17,100	14,400	-	-	-	-	31,500
Contract fees & services	791,260	146,800	40,160	25,000	510,000	58,008	1,571,228
Other expenditures	2,558	-	-	-	-	-	2,558
Total non-payroll related expenditures	828,278	255,922	44,240	27,004	510,000	63,012	1,728,456
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	2,848,428	\$1,098,192	\$348,185	\$27,004	\$510,000	\$63,012	4,894,821
NET REVENUES OVER (UNDER) EXPENSES	(\$2,848,428)	(\$1,098,192)	(\$348,185)	(\$27,004)	(\$510,000)	(\$63,012)	(\$4,894,821)



Recreation and Park Commission of East Baton Rouge Parish
Planning & Engineering Department
Budget By Divisions
 Fiscal Year 2022

REVENUE & EXPENDITURE CLASSIFICATIONS	Administration	Natural Resource Management	PLANNING & ENGINEERING ALL DIVISIONS COMBINED
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	-	-	-
TOTAL REVENUES & TRANSFERS IN	\$ -	\$ -	\$ -
EXPENSES & TRANSFERS OUT			
Salaries, wages, & fringe benefits			
Salaries & wages	1,338,074	265,733	1,603,807
Fringe benefits	670,733	143,243	813,976
Total salaries, wages, & fringe benefits	2,008,807	408,976	2,417,783
Non-payroll related expenses			
Retired employee benefits	-	-	-
Travel & Training	5,000	4,000	9,000
Membership due & subscriptions	2,500	3,000	5,500
Operating supplies	5,300	50,435	55,735
Materials & durable goods	-	25,600	25,600
Capital outlay & capital improvement projects	-	-	-
Direct costs (Costs of Goods Sold)	-	-	-
Utilities	23,300	1,000	24,300
Contract fees & services	85,000	63,540	148,540
Other expenditures	1,300	7,500	8,800
Total non-payroll related expenditures	122,400	155,075	277,475
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	\$2,131,207	\$564,051	\$2,695,258
NET REVENUES OVER (UNDER) EXPENSES	(\$2,131,207)	(\$564,051)	(\$2,695,258)



Recreation and Park Commission of East Baton Rouge Parish

Communications Department

Budget By Divisions

Fiscal Year 2022

REVENUE & EXPENDITURE CLASSIFICATIONS	Communications	Print Shop	COMMUNICATIONS ALL DIVISIONS COMBINED
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	-	122,500	122,500
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	-	-	-
TOTAL REVENUES & TRANSFERS IN	\$ -	\$ 122,500	\$ 122,500
EXPENSES & TRANSFERS OUT			
Salaries, wages, & fringe benefits			
Salaries & wages	771,547	110,088	881,635
Fringe benefits	424,205	44,654	468,859
Total salaries, wages, & fringe benefits	1,195,752	154,742	1,350,494
Non-payroll related expenses			
Retired employee benefits	-	-	-
Travel & Training	18,000	3,200	21,200
Membership dues & subscriptions	3,200	1,838	5,038
Operating supplies	34,100	3,360	37,460
Materials & durable goods	4,200	-	4,200
Capital outlay & capital improvement projects	-	-	-
Direct costs (Costs of Goods Sold)	-	40,000	40,000
Utilities	11,400	-	11,400
Contract fees & services	334,100	72,146	406,246
Other expenditures	7,700	-	7,700
Total non-payroll related expenditures	412,700	120,544	533,244
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	\$1,608,452	\$275,286	\$1,883,738
NET REVENUES OVER (UNDER) EXPENSES	(\$1,608,452)	(\$152,786)	(\$1,761,238)



Recreation and Park Commission of East Baton Rouge Parish

Golf Department

Budget By Location

Fiscal Year 2022

2022 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
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	-	1,265,000	90,770	69,650	725,500	1,612,600	265,000	4,028,520
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	-	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS IN	\$ -	\$ 1,265,000	\$ 90,770	\$ 69,650	\$ 725,500	\$ 1,612,600	\$ 265,000	\$ 4,028,520
EXPENSES & TRANSFERS OUT								
Salaries, wages, & fringe benefits								
Salaries & wages	528,342	724,404	393,977	207,963	566,514	783,240	236,216	3,440,656
Fringe benefits	212,935	278,265	132,368	50,957	177,189	293,339	52,862	1,197,915
Total salaries, wages, & fringe benefits	741,277	1,002,669	526,345	258,920	743,703	1,076,579	289,078	4,638,571
Non-payroll related expenses								
Retired employee benefits	-	-	-	-	-	-	-	-
Travel & Training	3,560	4,100	1,100	440	840	2,200	520	12,760
Membership due & subscriptions	2,775	1,325	400	1,375	1,600	2,000	360	9,835
Operating supplies	4,000	80,500	26,020	36,520	56,150	80,950	28,680	312,820
Materials & durable goods	3,600	98,300	35,200	27,380	71,800	97,800	33,150	367,230
Capital outlay & capital improvement projects	-	-	-	-	-	-	-	-
Direct costs (Costs of Goods Sold)	-	119,000	9,000	9,000	55,000	204,000	16,000	412,000
Utilities	5,500	51,154	21,975	14,970	37,722	70,975	21,717	224,013
Contract fees & services	227,400	45,900	32,800	6,700	65,460	68,750	27,600	474,610
Other expenditures	16,000	-	-	-	-	-	-	16,000
Total non-payroll related expenditures	262,835	400,279	126,495	96,385	288,572	526,675	128,027	1,829,268
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	\$1,004,112	1,402,948	\$652,840	\$355,305	\$1,032,275	\$1,603,254	\$417,105	\$6,467,839
NET REVENUES OVER (UNDER) EXPENSES	(\$1,004,112)	(\$137,948)	(\$562,070)	(\$285,655)	(\$306,775)	\$9,346	(\$152,105)	(\$2,439,319)



Recreation and Park Commission of East Baton Rouge Parish

Recreation Department

Budget By Divisions

Fiscal Year 2022

2022 BUDGET BY PROGRAM	100	251	253	256	25
	Administration	Community Recreation	Special Interest Facilities	C.O.R.E.	ALL RECREATION TOTALS
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	10,000	1,094,388	2,997,472	267,100	4,368,960
Other revenues					
Interest income	-	-	-	-	-
Miscellaneous revenues	-	-	6,100	1,000	7,100
Total other revenues	-	-	6,100	1,000	7,100
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	-	-	-	-	-
TOTAL REVENUES & TRANSFERS IN	\$ 10,000	\$ 1,094,388	\$ 3,003,572	\$ 268,100	\$ 4,376,060
EXPENSES & TRANSFERS OUT					
Salaries, wages, & fringe benefits					
Salaries & wages	1,916,703	3,724,976	3,002,099	922,197	9,565,975
Fringe benefits	837,689	706,229	869,587	346,410	2,759,915
Total salaries, wages, & fringe benefits	2,754,392	4,431,205	3,871,686	1,268,607	12,325,890
Non-payroll related expenses					
Retired employee benefits	-	-	-	-	-
Travel & Training	26,600	18,186	15,350	5,900	66,036
Membership due & subscriptions	6,960	1,600	10,655	2,770	21,985
Operating supplies	173,640	375,023	423,139	77,992	1,049,794
Materials & durable goods	101,099	252,756	218,089	110,600	682,544
Capital outlay & capital improvement projects	-	-	-	-	-
Direct costs (Costs of Goods Sold)	-	-	178,200	20,000	198,200
Utilities	730,660	215,671	595,171	62,128	1,603,630
Contract fees & services	318,729	205,243	1,379,623	128,980	2,032,575
Other expenditures	3,600	105,000	6,650	-	115,250
Total non-payroll related expenditures	1,361,288	1,173,479	2,826,877	408,370	5,770,014
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	\$4,115,680	\$5,604,684	\$6,698,563	\$1,676,977	\$18,095,904
NET REVENUES OVER (UNDER) EXPENSES	(\$4,105,680)	(\$4,510,296)	(\$3,694,991)	(\$1,408,877)	(\$13,719,844)



Recreation and Park Commission of East Baton Rouge Parish
Recreation Department - Other Special Facilities
Budget By Park Revenue Division
Fiscal Year 2022

REVENUE & EXPENDITURE CLASSIFICATIONS	00	01	02	04	09	11	12	13	14	15	16	20	30	31	32	36	51	253
	No Park	Recreation Center	Independence Theater	Concessions	Tennis Centers	Farr Equestrian Center	Magnolia Mound	Highland Observatory	RV Park	Airline Highway Fair Grounds	BREC Arts	Youth Sports	Adult Sports	Stadium	Athletic Fields	Athletic Field Management	Aquatics	All Special Facilities Combined
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	22,950	79,960	162,200	13,500	632,821	358,000	120,400	35,700	90,000	29,999	53,050	73,875	71,700	84,620	53,200	129,000	986,497	2,997,472
Other revenues																		
Interest income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	100	500	-	-	500	5,000	-	-	-	-	-	-	-	-	-	-	-	-
Total other revenues	100	500	-	-	500	5,000	-	-	-	-	-	-	-	-	-	-	-	6,100
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS IN	\$ 23,050	\$ 80,460	\$ 162,200	\$ 13,500	\$ 633,321	\$ 363,000	\$ 120,400	\$ 35,700	\$ 90,000	\$ 29,999	\$ 53,050	\$ 73,875	\$ 71,700	\$ 84,620	\$ 53,200	\$ 129,000	\$ 986,497	\$ 3,003,572
EXPENSES & TRANSFERS OUT																		
Salaries, wages, & fringe benefits																		
Salaries & wages	-	-	253,978	-	534,651	855,483	391,885	196,195	-	-	123,433	-	-	-	-	151,032	495,442	3,002,099
Fringe benefits	-	-	93,153	-	140,665	276,188	114,548	64,370	-	-	38,164	-	-	-	-	35,500	106,999	869,587
Total salaries, wages, & fringe benefits	-	-	347,131	-	675,316	1,131,671	506,433	260,565	-	-	161,597	-	-	-	-	186,532	602,441	3,871,686
Non-pavroll related expenses																		
Retired employee benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel & Training	1,600	1,150	2,000	-	3,500	400	400	500	-	-	800	-	-	-	-	4,000	1,000	15,350
Membership due & subscriptions	500	400	-	-	280	-	1,800	200	-	-	475	-	-	-	-	1,500	5,500	10,655
Operative supplies	11,919	26,980	14,500	-	15,220	241,550	18,200	10,000	-	-	11,480	6,000	6,000	2,480	2,400	1,700	54,710	423,139
Materials & durable goods	13,780	16,780	16,000	-	14,840	23,900	9,200	8,000	-	1,600	6,799	12,280	60	3,900	1,000	28,500	61,450	218,089
Capital outlay & capital improvement projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Direct costs (Costs of Goods Sold)	-	-	-	-	43,000	-	24,000	1,200	-	-	-	-	-	-	-	-	-	110,000
Utilities	23,683	35,757	83,233	-	49,774	88,343	58,224	10,529	-	-	2,400	-	-	62,940	44,647	19,360	116,281	595,171
Contract fees & services	85,100	113,913	104,960	-	374,956	124,714	31,153	18,630	-	2,000	22,779	181,600	150,320	720	400	35,100	133,278	1,379,623
Other expenditures	3,600	-	-	-	1,200	-	-	-	-	-	1,000	-	-	-	-	-	850	6,650
Total non-pavroll related expenditures	140,182	194,980	220,693	-	502,770	478,907	142,977	49,059	-	3,600	45,733	199,880	156,380	70,040	48,447	90,160	483,069	2,826,877
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	\$140,182	\$194,980	\$567,824	\$0	\$1,178,086	\$1,610,578	\$649,410	\$309,624	\$0	\$3,600	\$207,330	\$199,880	\$156,380	\$70,040	\$48,447	\$276,692	\$1,085,510	\$6,698,563
NET REVENUES OVER (UNDER) EXPENSES	(\$117,132)	(\$114,520)	(\$405,624)	\$13,500	(\$544,765)	(\$1,247,578)	(\$529,010)	(\$273,924)	\$90,000	\$26,399	(\$154,280)	(\$126,005)	(\$84,680)	\$14,580	\$4,753	(\$147,692)	(\$99,013)	(\$3,694,991)



Recreation and Park Commission of East Baton Rouge Parish
Park Operations (Maintenance) Departments
Budget By Divisions
Fiscal Year 2022

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
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENSES & TRANSFERS OUT															
Salaries, wages, & fringe benefits															
Salaries & wages	527,284	332,450	806,367	841,912	411,614	312,828	742,413	442,135	505,416	225,889	560,652	530,324	696,044	-	6,935,328
Fringe benefits	286,565	194,376	515,025	467,753	264,303	214,429	474,574	278,078	336,825	136,669	293,262	310,681	438,368	-	4,210,908
Total salaries, wages, & fringe benefits	813,849	526,826	1,321,392	1,309,665	675,917	527,257	1,216,987	720,213	842,241	362,558	853,914	841,005	1,134,412	-	11,146,236
Non-payroll related expenses															
Retired employee benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel & Training	6,260	1,740	1,720	1,240	1,240	1,440	1,440	1,240	740	60	720	2,520	1,200	1,500	23,060
Membership due & subscriptions	1,000	200	400	200	200	336	200	-	-	-	-	400	-	-	2,936
Operating supplies	7,620	58,300	71,100	72,700	52,420	13,700	69,300	20,360	19,360	23,020	34,680	70,100	59,500	6,860	579,020
Materials & durable goods	2,660	4,975	83,460	84,020	72,360	31,137	108,920	18,640	84,355	210,147	104,882	96,520	86,180	50,000	1,038,256
Capital outlay & capital improvement projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Direct costs (Costs of Goods Sold)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	11,500	50,652	37,858	34,900	21,445	28,200	41,170	45,392	6,800	10,930	44,600	23,030	37,314	6,000	399,791
Contract fees & services	3,200	4,200	33,600	38,800	13,504	5,480	43,000	98,880	47,080	114,000	73,600	18,200	13,600	102,400	609,544
Other expenditures	-	14,120	15,471	14,200	10,120	5,000	15,120	12,500	15,000	15,000	15,131	14,131	15,131	-	160,924
Total non-payroll related expenditures	32,240	134,187	243,609	246,060	171,289	85,293	279,150	197,012	173,335	373,157	273,613	224,901	212,925	166,760	2,813,531
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	\$846,089	\$661,013	\$1,565,001	1,555,725	\$847,206	\$612,550	\$1,496,137	\$917,225	\$1,015,576	\$735,715	\$1,127,527	\$1,065,906	\$1,347,337	\$166,760	\$13,959,767
NET REVENUES OVER (UNDER) EXPENSES	(\$846,089)	(\$661,013)	(\$1,565,001)	(\$1,555,725)	(\$847,206)	(\$612,550)	(\$1,496,137)	(\$917,225)	(\$1,015,576)	(\$735,715)	(\$1,127,527)	(\$1,065,906)	(\$1,347,337)	(\$166,760)	(\$13,959,767)

**RECREATION AND PARK COMMISSION
FOR THE PARISH OF EAST BATON ROUGE
2022 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 16, 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.

**Recreation and Park Commission for the Parish East Baton Rouge
2022 Proposed Budget by Fund Summary**

2022 Budget by Fund

REVENUES & TRANSFERS IN

Taxes & Grants

	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
Ad Valorem Taxes	\$ 44,232,401	\$ -	\$ 9,899,173	\$ -	\$ -	\$ 15,708,297	-	69,839,871
State Revenue Sharing	\$ 1,301,484	-	303,405	-	-	-	-	1,604,889
Federal Grants	\$ -	-	-	-	-	-	-	-
State Grants	\$ -	-	-	-	-	-	-	-
Local Grants	-	-	-	-	-	-	-	-
Total Taxes & Grants	45,533,885	-	10,202,578	-	-	15,708,297	-	71,444,760

Self-generated revenues / Internal Charges for Svcs

	11,249,483	-	-	-	-	-	6,822,593	18,072,076
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Other Revenues

Interest Income	173,063	11,989	60,000	18,550	5,000	58,070	9,671	336,343
Miscellaneous Revenues	63,100	-	-	-	-	-	90,000	153,100
Total Other Revenues	236,163	11,989	60,000	18,550	5,000	58,070	99,671	489,443

Transfers In

Transfers from 105 Enhancement Special Revenue Fund	-	1,427,017	-	9,996,372	3,984,766	-	-	15,408,155
Transfers from 006 Enhancement Operating Fund	-	-	-	-	-	-	-	-
Transfers from 311 Debt Service Fund	-	-	-	-	-	-	-	-
Transfers from 001 General Fund	-	-	-	-	-	-	3,074,385	3,074,385

Total transfers in	-	1,427,017	-	9,996,372	3,984,766	-	3,074,385	18,482,540
TOTAL REVENUES & TRANSFERS IN	\$ 57,019,531	\$ 1,439,006	\$ 10,262,578	\$ 10,014,922	\$ 3,989,766	\$ 15,766,367	\$ 9,996,649	\$ 108,488,819
<u>EXPENDITURES & TRANSFERS OUT</u>								
<u>Salaries, Wages, & Fringe Benefits</u>								
Salaries & Wages	31,333,189	-	2,080,955	-	-	-	-	33,414,144
Fringe Benefits	13,723,974	-	936,843	-	-	-	-	14,660,817
Total Salaries, Wages, & Fringe Benefits	45,057,163	-	3,017,798	-	-	-	-	48,074,961
<u>Non-payroll related expenditures</u>								
Retired Employee Benefits	612,000	-	-	-	-	-	48,000	660,000
Travel and Training	306,821	-	18,000	-	-	-	-	324,821
Membership Due & Subscriptions	123,749	-	-	-	-	-	-	123,749
Operating Supplies	2,801,153	-	59,500	-	-	-	-	2,860,653
Materials & Durable Goods	2,317,057	-	52,500	-	-	-	-	2,369,557
Capital Outlay and Capital Improvement Projects	-	3,645,216	23,583,812	18,449,370	-	-	30,000	45,708,398
Direct Costs (Costs of Goods Sold)	1,028,830	-	-	-	-	-	-	1,028,830
Utilities	3,022,440	-	4,000	-	-	-	-	3,026,440
Contract Fees and Services	7,273,368	3,003,825	17,500	-	2,000	-	290,000	10,586,693
Other Expenditures (Ad Valorem fees, retire contingency)	3,172,444	86,311	771,100	-	4,454,874	358,212	9,628,649	18,471,590
Total Non-payroll related expenditures	20,657,862	6,735,352	24,506,412	18,449,370	4,456,874	358,212	9,996,649	85,160,731
<u>Transfers out to other funds</u>								
Transfers to 001 General Fund	-	-	-	-	-	-	-	-
Transfers from 006 Enhancement Operating Fund	-	-	-	-	-	1,427,017	-	1,427,017
Transfers to 202 Capital Improvement Fund	-	-	-	-	-	-	-	-
Transfers to 207 Enhancement Construction Fund	-	-	-	-	-	9,996,372	-	9,996,372
Transfers to 311 Debt Service Fund	-	-	-	-	-	3,984,766	-	3,984,766
Transfers to Internal Service Funds (609,610,613)	3,074,385	-	-	-	-	-	-	3,074,385
Total Transfers out to other Funds	3,074,385	-	-	-	-	15,408,155	-	18,482,540
TOTAL EXPENDITURES & TRANSFER OUT	\$ 68,789,410	\$ 6,735,352	\$ 27,524,210	\$ 18,449,370	\$ 4,456,874	\$ 15,766,367	\$ 9,996,649	\$ 151,718,232
NET REVENUES OVER (UNDER) EXPENSES	\$ (11,769,879)	\$ (5,296,346)	\$ (17,261,632)	\$ (8,434,448)	\$ (467,108)	\$ -	\$ -	\$ (43,229,413)