

**Recreation and Park Commission of EBR
FY 25 Recommended Budget**



November 13, 2024

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Budget Message

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 2025 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 newly revised mission to enhance the well-being and connectivity of East Baton Rouge Parish by preserving, maintaining, and improving its parks, recreational facilities, natural resources and recreational experiences for the benefit of current and future generations in accordance with our new Imagine Your Parks 3 (IYP3) strategic plan and strategic directions. The IYP3 plan is the result of an 18-month collaborative effort to envision the future of our award-winning park system. IYP3 is a testament to the power of community engagement, data-driven analysis, and innovative thinking. It reflects the voices, needs, and aspirations of the thousands of East Baton Rouge Parish residents and BREC staff, partners, and stakeholders. The plan also builds on the legacy of the previous two Imagine Your Parks plans, which transformed BREC over the last 20 years into the NRPA national Gold Medal winning park system that it is today.

This budget document 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 across the Parish. As we embark on this new chapter of our park system's history, we are mindful of the challenges and opportunities that lie ahead. We are committed to providing exceptional parks, open spaces, and recreational experiences for all East Baton Rouge Parish, while also adapting to changing conditions, such as population growth, climate change, and social equity. The budget builds on implementing IYP3 as the roadmap for the next decade and beyond and guided by its five principles: 1. Welcoming Everyone, which entails breaking down current barriers and meeting the unique needs of varying communities around the parish, starting where the needs are the greatest. 2. Connecting People, which is about BREC parks and recreation serving as the social heartbeat of their respective neighborhoods and communities to encourage healthy lifestyles for residents. 3. Connected Environment, which answers residents' overwhelming call for BREC to continue to serve its vital role in leading the way in environmental conservation of, education about, and resilience through the rich natural resources within East Baton Rouge Parish. 4. Connecting Places, which meets residents' demands for more connectivity trails across the parish with heat relief amenities that provide alternate transportation options. 5. Moving Sustainably Forward, which recognizes that while BREC has provided valuable services to parish residents by serving the many with limited resources over the last 20 years, this is not sustainable in the long term. With IYP3, BREC will be even more innovative with our partnerships and community projects. These principles are translated into goals and recommendations that cover all aspects of the BREC system, from parks and facilities to programs and operations.

The budget also looks to implement the IYP3 plan through a framework for capital improvement investment priorities based on community needs, equity, and sustainability. This includes a 3-year strategic plan highlighting the key actions we will take in the short term to implement our shared vision with the community. The development of IYP3 was made possible through the collective efforts of our East Baton Rouge Parish community, community leaders, elected officials, our nationally renowned consultants, and our committed staff at BREC. We appreciate the ongoing support and confidence from our community and are excited about collaborating with our partners, stakeholders, and residents to bring IYP3 to fruition through this and future budget documents.

In summary, these highlights provide an overview of many significant components included in the 2025 budget, the details of which are outlined in the remainder of this message.

TOTAL REVENUE SUMMARY

The proposed 2025 revenue budget for all governmental funds, exclusive of operating transfers between funds, totals \$115,741,797. This is an increase of \$15,269,488 or 15.2% from the 2024 budget. Adjustments for each revenue source {Means of Finance (MOF)} are identified as follows:

- Property Tax Revenue collections are recommended at \$87,471,114. Property Tax Revenues include the following governmental funds: General Fund; Enhancement Operating Fund; Capital Improvement Fund; Enhancement Construction Fund; Special Enhancement Revenue Fund; and the Debt Service Fund. This is an increase of \$7,516,980, or 9.4% over the 2024 budget. The increase is based on estimated collections from the 2024 East Baton Rouge Parish property tax roll assessments provide by the East Baton Rouge Parish Tax Assessor's Office as of July 9, 2024. Program areas requiring increased funding include employee benefit programs, operating expenses impacted by inflation, and capital outlay requirements for initiatives outlined within the IYP3 strategic plan.
- Grant Revenue collections are recommended at \$9,505,000 and included within the General Fund. This is an increase of \$4,205,000, or 79.3% over the 2024 budget. The increase is primarily based on projected grant award reimbursements from the Louisiana Watershed Initiative Project (LWI) - \$4M reimbursement through the LA Office of Community Development; and a Congestion Mitigation and Air Quality construction project (CMAQ) - \$4M reimbursement through the LA Department of Transportation and Development).
- Retail Sales Revenue collections are recommended at \$1,223,207 and included within the General Fund. This is an increase of \$43,207, or 3.7% over the 2024 budget. Funding is used to absorb operating expenses impacted by inflation. Retail sales include merchandise and vending machine sales
- Food & Beverage Sales collections are recommended at \$966,559 and included within the General Fund. This is an increase of \$66,558, or 7.4% over the 2024 budget. Funding is used to absorb operating expenses impacted by inflation. F&B sales include concessions, vending and alcohol sales.
- Rental Revenue collections are recommended at \$2,888,800 and included within the General Fund. This is an increase of \$122,800, or 4.4% over the 2024 budget. Funding is used to absorb operating expenses impacted by inflation. Rental revenue includes Facilities, Pavillion and Equipment rentals, along with BREC on the Geaux.
- Other Self-Gen Revenue collections are recommended at \$7,830,867 and included within the General Fund. This is an increase of \$310,867, or 4.1% over the 2024 budget. Funding is used to absorb operating expenses impacted by inflation. Other Self-Gen revenue includes Admissions, Passes, Camps, Program revenue (ie. Ed-Zoo-Cation, Animal Encounter), and designated donations.
- Other Revenue collections are recommended at \$5,856,250 and included within the General Fund. This is an increase of \$3,004,075, or 105.3% over the 2024 budget. The increase includes \$3,300,000 of Prior Year Fund Balance from the Enhancement Operating Fund (EOF) to supplement 2025 cash outflow projections of capital improvements in accordance with implementation of IYP3. Other revenue includes Interest income, credit card rebates, surplus property sales, and other miscellaneous revenue not identified above.

The 2025 budget amount for property tax revenues and user fees, as shown in **Figure 1** and **Figure 2** below, reflects total appropriations within those Means of Finance. An adjustment is made to exclude transfers between funds so that these appropriations are not double counted in the calculation of the total budget.

Total Revenue by Source	FY 24 Approved Budget	Inc/Dec FY 25		
		FY 25 Recommended	Recommend	% FY 25
			to FY 24 Approved	Recommend to FY 24 Approved
MEANS OF FINANCING (MOF):				
31 - Tax Revenue	79,954,134	87,471,114	7,516,980	9%
33 - Grant Revenue	5,300,000	9,505,000	4,205,000	79%
34 - Retail Sales Revenue	1,180,000	1,223,207	43,207	4%
35 - Food&Beverage Sales	900,000	966,559	66,558	7%
36 - Rental Revenue	2,766,000	2,888,800	122,800	4%
37 - Other Self-Gen Reven	7,520,000	7,830,867	310,867	4%
38 - Other Revenue	2,852,175	5,856,250	3,004,075	105%
Total	100,472,309	115,741,797	15,269,488	15%

Figure 1

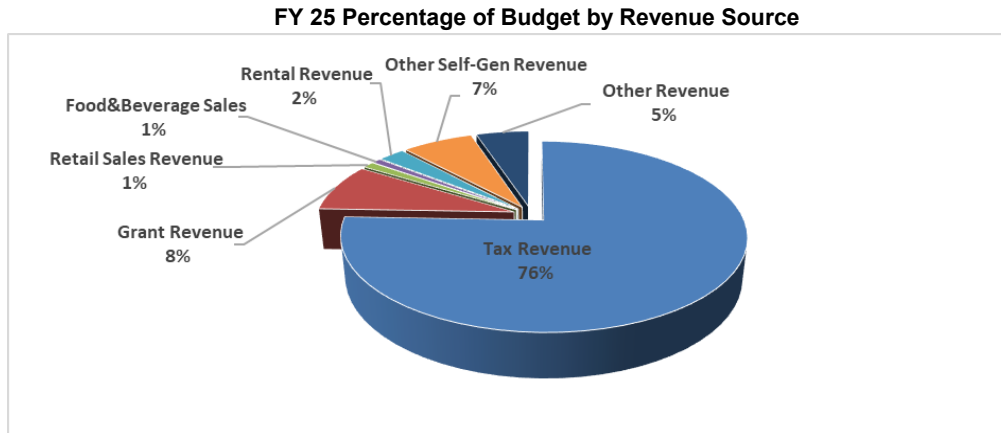


Figure 2

TOTAL EXPENDITURE SUMMARY

The proposed expenditure budget for 2025 for all governmental funds, exclusive of operating transfers between funds, totals \$115,741,797. This is an increase of \$15,269,488 or 15.2% from the 2024 budget. Adjustments for each expenditure category are identified as follows:

- Salaries & Wages are recommended at \$32,371,279 for 2025. This is an increase of \$1,295,412 or 4.2% over the 2024 budget. This increase is used to cover costs associated with salary adjustments and merit increases.
- Employee Benefits are recommended at \$15,262,829. This is an increase of \$2,161,060 or 16.5% over the 2024 budget. Funding is needed to properly account for adjustments associated with employer contributions to active employee retirement and benefits programs.
- Retired Emp Benefits are recommended at \$580,000. This is an increase of \$23,943 or 4.3% over the 2024 budget. Funding is needed to properly account for adjustments associated with employer contributions to retired employee benefits programs.
- Travel & Training is recommended at \$346,045. This is a decrease of \$923 or 0.3% under the 2024 budget.
- Dues and Subscriptions are recommended at \$122,005. This is a decrease of \$7,799 or 6% under the 2024 budget.
- Operating Supplies are recommended at \$3,404,320. This is a decrease of \$163,130 or 4.6% under the 2024 budget.
- Materials & Durables are recommended at \$2,613,005. This is an increase of \$ 9,454 or 0.4% of the 2024 budget.
- Capital Outlay is recommended at \$33,359,470. This is an increase of \$11,774,206 or 54.5% over the 2024 budget. The increase includes expenditure authority for \$3.3M of Prior Year Fund Balance from the Enhancement Operating Fund (EOF) to cover 2025 cash outflow projections for capital construction and capital improvement projects, along with capital maintenance included within implementation of IYP3. This also includes expenditure authority for moveable capital assets with a unit cost of \$2,500 or more. Property tax revenue collections attributed to the Capital Improvements Fund and transfers from the Enhancement Special Revenue Fund to the Enhancement Construction Fund are the source for these appropriations.
- Direct Costs of Goods Sold (COGS) are recommended at \$1,240,502. This is an increase of \$20,502 or 1.7% over the 2024 budget.
- Utilities are recommended at \$3,772,148. This is an increase of \$94,961 or 2.6% over the 2024 budget.
- Contract Fees & Services are recommended at \$11,439,720. This is a decrease of \$651,692 or 5.4% under the 2024 budget.
- Other Expenditures are recommended at \$11,230,475. This is an increase of \$713,495 or 6.8% over the 2024 budget.

The 2025 total expenditure category amounts, as shown in **Figure 3** below, reflect total appropriations of all funds, exclusive of transfers between funds so that these appropriations are not double counted in the calculation of the total expenditure budget.

TOTAL EXPENDITURES - 2025 COMPARED TO 2024

	FY 24 Approved Budget	FY 25 Recommended	Inc/(Dec) FY 25 Recommend to FY 24 Approved	2025 Budget Compared to 2024 Budget
EXPENDITURES:				
41 - Salaries and Wages	31,075,867	32,371,279	1,295,412	4.2%
42 - Employee Benefits	13,101,768	15,262,829	2,161,060	16.5%
43 - Retired Emp Benefits	556,057	580,000	23,943	4.3%
44 - Travel & Training	346,969	346,045	(924)	-0.3%
45 - Dues & Subscriptions	129,804	122,005	(7,799)	-6.0%
46 - Operating Supplies	3,567,450	3,404,320	(163,130)	-4.6%
47 - Materials & Durables	2,603,552	2,613,005	9,454	0.4%
48 - Capital Outlay	21,585,264	33,359,470	11,774,206	54.5%
49 - Direct Costs(COGS)	1,220,000	1,240,502	20,502	1.7%
50 - Utilities	3,677,187	3,772,148	94,961	2.6%
51 - Contract Fees & Svcs	12,091,411	11,439,720	(651,692)	-5.4%
52 - Othr Expenditures	10,516,980	11,230,475	713,495	6.8%
Total	100,472,309	115,741,797	15,269,488	15.2%

Figure 3

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.

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 3-year strategic plan as well as new standards identified by BREC's accrediting agency, CAPRA. As you review this 2025 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. Thank you for imagining your parks with us.

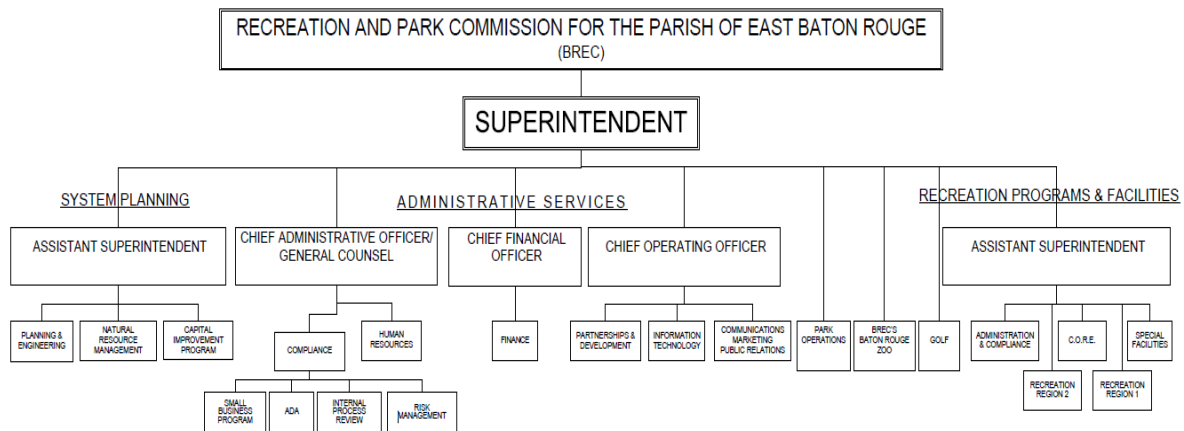


BREC BUDGET DEVELOPMENT

This section explains the organizational structure of BREC, the budget process, budgetary structure, financial policies, reporting entity, and legal requirements. It also represents revenue and appropriation assumptions. The budget document contains budgets for the Governmental Funds, user fees and Internal Service Funds that require the adoption of annual budgets by the BREC Commission.

ORGANIZATIONAL STRUCTURE

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. See below for the most recent BREC Organizational Chart.



BREC is funded by Ad Valorem tax proceeds voted on by the citizens of East Baton Rouge Parish, self-generated revenue (fees paid for programs, services, facility rentals, etc.), grants from private and governmental agencies, and donations. A Millage represents the tax rate levied on property; one mill is 1,000th of a dollar, or 1/10th of one cent. On average, 76% of total annual revenue is from tax proceeds from five separate millages **(Figure 4)**.

MILLAGE DESCRIPTIONS	EXP.	MILLS
OPERATIONS & MAINTENANCE1	2026	3.96
OPERATIONS & MAINTENANCE2	2034	2.1
ANY LAWFUL PURPOSE1	PERMANENT	0.42
ANY LAWFUL PURPOSE2	PERMANENT	0.63
OPERATIONS & MAINTENANCE/ CAPITAL IMPROVEMENTS 50% ea.	2034	4.1
IMAGINE YOUR PARKS (IYP)	2044	3.253
	TOTAL	14.463

Figure 4

BUDGET PROCESS

Each year the budget process begins by assessing projected revenue collections and establishing estimates for funding needed to maintain the existing level of personnel services, required contributions for employee benefits programs, and other major budget items. Most Governmental funds have their own dedicated funding sources, such as property taxes, user fees or grants; therefore, their budget requests were limited by the level of funding expected to be generated by these sources.

The various program areas supported through Governmental Fund revenues and user fees were given a preliminary budget recommendation during the months of September and October. The preliminary budget provided for continued operations and included adjustments for typical increases in salary adjustments for merit raises and increases in employee benefit programs, as well as other inflationary items. They were asked to consider ways to streamline or make current operations more efficient, and to apply these savings or cost recovery measures as part of their 2025 budget request. Under these considerations, most program areas were able to remain constant with the preliminary budget recommendation and did not exceed their 2024 budget allocation, exclusive of one-time funding being used for non-recurring expenses. All official requests for additional funding considerations were due to the Finance Department-Budgeting Unit by the end of October.

Budget meetings were held between the administrative budget team, the Chief Financial Officer, and the various program heads and program representatives during September and October to discuss funding needs. Final decisions were made, and the document was compiled during the month of November. The result of the process is the budget presented today. The BREC Commission will hold a preliminary budget hearing during the month of November, and a commission meeting will be held in December 2024, for the adoption of the 2025 Annual Operating and Capital Budget.

It is the duty of the Superintendent to revise appropriations if it is determined at any time during the year that there will not be sufficient funds to meet total appropriations. If actual revenue collections exceed projections, the Administration can present budget amendments to the BREC Commission for consideration.

FUND STRUCTURE

The accounts of BREC are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. Funds are maintained consistent with legal and managerial requirements. BREC funds can be classified into two categories: governmental and proprietary. In turn, each category is divided into separate fund types.

Governmental Funds are used to account for BREC's primary activities, including the collection and disbursement of specific or legally restricted monies, operations, the acquisition or construction of capital assets, and the servicing of long-term debt. The financial transactions of BREC are budgeted and recorded in individual funds categorized as Governmental Fund Types.

Internal Service funds are used by BREC to account for: (1) providing of medical and life insurance benefits to employees and retirees, (2) costs associated with workers' compensation, general liability, and vehicle liability claims, and (3) costs associated with unemployment claims. The Internal Service funds are presented in the proprietary fund financial statements of the audited comprehensive annual financial statements (CAFR). Since the principal users of the Internal Service funds are BREC's governmental activities, financial statements of internal service funds are consolidated into the governmental activities column when presented at the government-wide level. To the extent possible, the costs of these services are reflected in the appropriate functional program activity. See **Figure 5** for pictorial depiction of Ad Valorem tax proceeds and allowable funding options/funding restrictions.

FLOW OF FUNDS

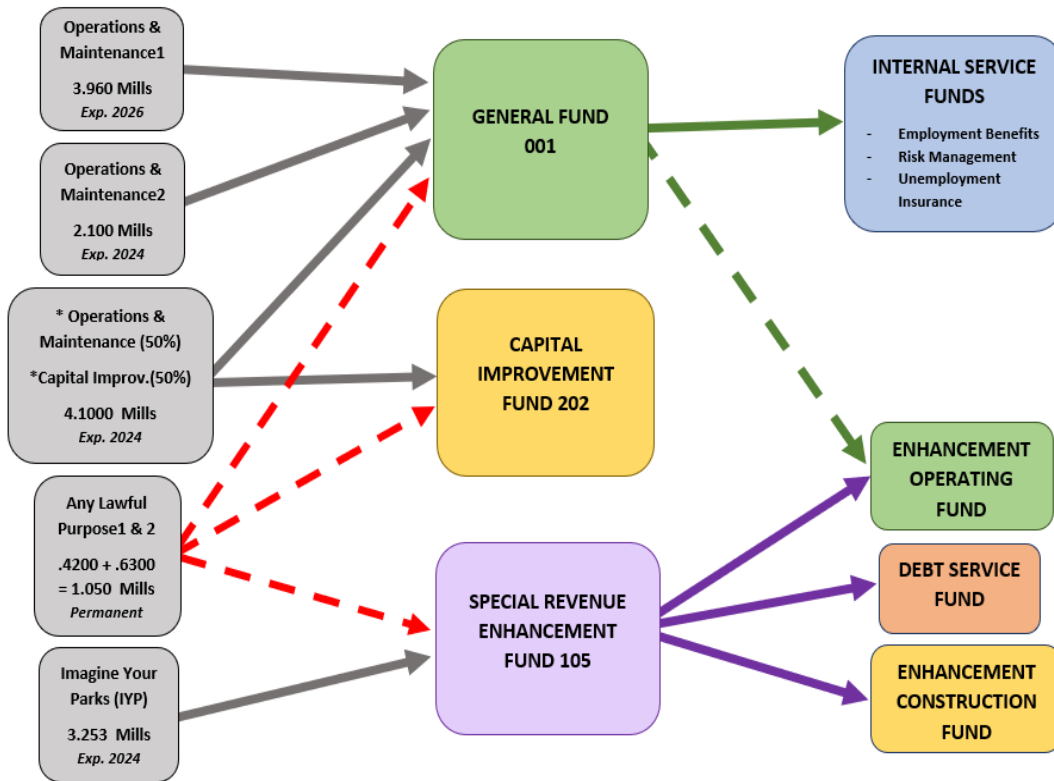


Figure 5

While the 2025 budget for all governmental funds totals \$115,741,797. The individual budget amount for each governmental fund is identified below, along with its intended purpose, and reflects total appropriations within the fund. **Please Note: Transfers between government funds are identified for informational purposes; however, they are not double counted in the calculation of the total budget (Figure 6).**

BREC's governmental funds are as follows:

RECOMMENDED EXPENDITURES BY FUND
FY 25 ANALYSIS AS OF SEPTEMBER 30, 2024

Fund 001- General Fund (GF)

Used to account for operations traditionally associated with BREC that are not accounted for in another fund.

MEANS OF FINANCING	FY 23 Prior Year Actual	FY 24 Approved Budget	FY 24 Existing Operating Budget	FY 24 Actual Revenue	FY 2024 Total Projection	FY 25 Executive Budget	Variance FY24 Approved to FY25 Executive	Variance %
31 - Tax Revenue	50,544,623	50,867,149	50,867,149	29,595,769	50,867,149	55,985,716	5,118,567	10%
32 - Licenses&Permits Rev	75	-	-	-	-	-	-	
33 - Grant Revenue	1,750		2,000	3,200	3,200	5,000	5,000	
34 - Retail Sales Revenue	1,161,719	1,180,000	1,180,207	862,086	1,154,187	1,223,207	43,207	4%
35 - Food&Beverage Sales	851,981	900,000	920,559	597,812	867,690	966,559	66,559	7%
36 - Rental Revenue	2,921,936	2,766,000	2,767,800	2,380,923	2,740,392	2,888,800	122,800	4%
37 - Other Self-Gen Reven	7,018,469	7,520,000	7,520,867	5,508,124	7,162,867	7,830,867	310,867	4%
38 - Other Revenue	1,463,476	1,719,190	1,723,056	939,807	1,231,487	1,798,264	79,074	5%
39 - Internal Charges	3,419		5,417	-	-	-	-	
InterGovernment Fund Transfer In		-	-	-	-	-	-	
TOTAL MEANS OF FINANCING	63,967,447	64,952,339	64,987,055	39,887,720	64,026,972	70,698,414	5,746,075	9%
EXPENDITURES	FY 23 Prior Year Actual	FY 24 Approved Budget	FY 24 Existing Operating Budget	FY 24 Actual Expenditures	FY 2024 Total Projection	FY 25 Executive Budget	Variance FY24 Approved to FY25 Executive	Variance %
41 - Salaries and Wages	26,941,127	30,575,867	31,388,852	21,289,869	28,017,441	29,621,279	(954,588)	-3%
42 - Employee Benefits	13,287,918	12,901,768	13,195,198	10,542,731	14,056,975	13,912,829	1,011,061	8%
43 - Retired Emp Benefits	552,142	556,057	556,057	235,505	314,006	580,000	23,943	4%
44 - Travel & Training	260,045	337,469	339,580	110,684	205,612	328,545	(8,924)	-3%
45 - Dues & Subscriptions	64,528	129,804	131,226	61,819	79,284	119,005	(10,799)	-8%
46 - Operating Supplies	2,640,613	3,467,950	3,817,565	1,567,164	2,620,768	3,274,320	(193,630)	-6%
47 - Materials & Durables	1,739,582	2,565,552	2,651,724	1,023,550	1,719,582	1,338,005	(1,227,547)	-48%
48 - Capital Outlay	4,420,286	-	2,000	27,070	43,345	6,183,514	6,183,514	
49 - Direct Costs(COGS)	1,002,526	1,220,000	1,241,027	836,147	1,052,525	1,240,502	20,502	2%
50 - Utilities	3,502,761	3,676,685	3,759,248	2,511,054	3,497,761	1,487,148	(2,189,537)	-60%
51 - Contract Fees & Svcs	6,686,054	9,724,901	10,398,027	5,371,586	6,577,755	6,822,526	(2,902,375)	-30%
52 - Othr Expenditures	1,711,414	4,628,103	4,430,420	2,067,780	2,271,117	5,790,742	1,162,639	25%
InterGovernment Fund Transfer Out		-	-	-	-	-	-	
TOTAL EXPENDITURES	62,808,996	69,784,156	71,910,924	45,644,959	60,456,172	70,698,414	914,258	1%
Estimated Fund Balance, December 31, 2023					48,557,893			
Estimated Fund Balance, December 31, 2024					49,837,743			
Estimated Fund Balance, December 31, 2025						49,837,743		
Change in Fund Balance					1,279,850			
Percentage Change					2.64%	0%		

RECOMMENDED EXPENDITURES BY FUND
FY 25 ANALYSIS AS OF SEPTEMBER 30, 2024

Fund 202 - Capital Improvement Fund (CIF)

Used to account for all costs for and associated with the acquisition and/or construction of major capital facilities and infrastructure for general government activities.

MEANS OF FINANCING	FY 23 Prior Year Actual	FY 24 Approved Budget	FY 24 Existing Operating Budget	FY 24 Actual Revenue	FY 2024 Total Projection	FY 25 Executive Budget	Variance FY24 Approved to FY25 Executive	Variance %
31 - Tax Revenue	11,324,075	11,488,829	12,545,906	6,627,581	12,534,075	12,171,456	1,045,246	6%
32 - Licenses&Permits Rev		-	-	-	-	-	-	
33 - Grant Revenue	56,607	5,300,000	5,741,658	1,881,151	1,881,151	9,500,000	(3,418,849)	
34 - Retail Sales Revenue		-	-	-	-	-	-	
35 - Food&Beverage Sales		-	-	-	-	-	-	
36 - Rental Revenue		-	-	-	-	-	-	
37 - Other Self-Gen Reven		-	-	-	-	-	-	
38 - Other Revenue	612,821	500,000	541,674	130,210	157,821	125,000	(342,179)	-75%
39 - Internal Charges		-	-	-	-	-	-	
InterGovernment Fund Transfer In								
TOTAL MEANS OF FINANCING	11,993,503	17,288,829	18,829,238	8,638,942	14,573,047	21,796,456	(2,715,782)	26%
EXPENDITURES	FY 23 Prior Year Actual	FY 24 Approved Budget	FY 24 Existing Operating Budget	FY 24 Actual Expenditures	FY 2024 Total Projection	FY 25 Executive Budget	Variance FY24 Approved to FY25 Executive	Variance %
41 - Salaries and Wages	1,170,709	500,000	541,658	803,667	704,155	2,750,000	204,155	450%
42 - Employee Benefits	363,880	200,000	216,658	309,714	412,952	1,350,000	212,952	575%
43 - Retired Emp Benefits	-	-	-	-	-	-	-	
44 - Travel & Training	1,171	9,500	10,292	4,686	5,910	17,500	(3,590)	84%
45 - Dues & Subscriptions	-	-	-	-	-	3,000	-	
46 - Operating Supplies	66,673	99,500	105,917	34,042	66,518	130,000	(32,982)	31%
47 - Materials & Durables	22,604	38,000	41,000	5,149	22,604	75,000	(15,396)	97%
48 - Capital Outlay	28,017,136	15,910,000	13,620,686	8,781,420	9,742,279	16,375,956	(6,167,721)	3%
49 - Direct Costs(COGS)	-	-	-	-	-	-	-	
50 - Utilities	-	502	544	-	-	35,000	(502)	6874%
51 - Contract Fees & Svcs	78,521	81,500	238,292	89,293	188,521	610,000	107,021	648%
52 - Othr Expenditures	311,228	449,827	758,901	184,458	241,252	450,000	(208,575)	0%
InterGovernment Fund Transfer Out								
TOTAL EXPENDITURES	30,031,923	17,288,829	15,533,947	10,212,429	11,384,192	21,796,456	(5,904,637)	26%
Estimated Fund Balance, December 31, 2023					3,956,944			
Estimated Fund Balance, December 31, 2024					7,145,799			
Estimated Fund Balance, December 31, 2025						7,145,799		
Change in Fund Balance					3,188,855	-		
Percentage Change					80.59%	0%		

RECOMMENDED EXPENDITURES BY FUND
FY 25 ANALYSIS AS OF SEPTEMBER 30, 2024

Fund 105 - Enhancement Special Revenue Fund (ESRF) (also known as a Pass-Through Fund)

Used to account for the receipt of all "Imagine Your Parks" (IYP) property tax levy proceeds and the distribution of the receipts to the Debt Service Fund, Enhancement Construction Fund and Enhancement Operating Fund through Intergovernmental Fund Transfers Out.

MEANS OF FINANCING	FY 23 Prior Year Actual	FY 24 Approved Budget	FY 24 Existing Operating Budget	FY 24 Actual Revenue	FY 2024 Total Projection	FY 25 Executive Budget	Variance FY24 Approved to FY25 Executive	Variance %
31 - Tax Revenue	17,482,968	17,598,156	17,598,156	10,354,591	17,598,156	19,313,942	1,715,786	10%
32 - Licenses&Permits Rev		-	-	-	-		-	
33 - Grant Revenue		-	-	-	-		-	
34 - Retail Sales Revenue		-	-	-	-		-	
35 - Food&Beverage Sales		-	-	-	-		-	
36 - Rental Revenue		-	-	-	-		-	
37 - Other Self-Gen Reven		-	-	-	-		-	
38 - Other Revenue	92,713	63,304	63,304	87,644	88,910	63,304	-	0%
39 - Internal Charges		-	-	-	-		-	
InterGovernment Fund Transfer In							-	
TOTAL MEANS OF FINANCING	17,575,680	17,661,460	17,661,460	10,442,235	17,687,066	19,377,246	1,715,786	10%
EXPENDITURES	FY 23 Prior Year Actual	FY 24 Approved Budget	FY 24 Existing Operating Budget	FY 24 Actual Expenditures	FY 2024 Total Projection	FY 25 Executive Budget	Variance FY24 Approved to FY25 Executive	Variance %
41 - Salaries and Wages		-	-	-	-		-	
42 - Employee Benefits		-	-	-	-		-	
43 - Retired Emp Benefits		-	-	-	-		-	
44 - Travel & Training		-	-	-	-		-	
45 - Dues & Subscriptions		-	-	-	-		-	
46 - Operating Supplies		-	-	-	-		-	
47 - Materials & Durables		-	-	-	-		-	
48 - Capital Outlay		-	-	-	-		-	
49 - Direct Costs(COGS)		-	-	-	-		-	
50 - Utilities		-	-	-	-		-	
51 - Contract Fees & Svcs		-	-	-	-		-	
52 - Othr Expenditures	493,760	461,587	461,587	288,027	330,210	461,587	-	0%
InterGovernment Fund Transfer Out	16,500,922	17,199,873	17,199,873	17,042,142	17,042,142	18,915,659	1,715,786	10%
TOTAL EXPENDITURES	16,994,682	17,661,460	17,661,460	17,330,169	17,372,352	19,377,246	1,715,786	10%
Estimated Fund Balance, December 31, 2023					-			
Estimated Fund Balance, December 31, 2024						-		
Estimated Fund Balance, December 31, 2025						-		
Change in Fund Balance					-	-		
Percentage Change								

RECOMMENDED EXPENDITURES BY FUND
FY 25 ANALYSIS AS OF SEPTEMBER 30, 2024

Fund 311 - Debt Service Fund (DSF) (Non-Major Fund)

The fund accounts for the debt service of \$31,000,000 Revenue Bonds, Series 2012A. The 2005 series except for 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" (IYP) plan. The final principal and interest payments (\$4.5M) associated with the 2012A and 2012B series shall be completed during the 2025 budget year. Funded by the Enhancement Special Revenue Fund.

MEANS OF FINANCING	FY 23 Prior Year Actual	FY 24 Approved Budget	FY 24 Existing Operating Budget	FY 24 Actual Revenue	FY 2024 Total Projection	FY 25 Executive Budget	Variance FY24 Approved to FY25 Executive	Variance %
31 - Tax Revenue		-	-	-	-	-	-	
32 - Licenses&Permits Rev		-	-	-	-	-	-	
33 - Grant Revenue		-	-	-	-	-	-	
34 - Retail Sales Revenue		-	-	-	-	-	-	
35 - Food&Beverage Sales		-	-	-	-	-	-	
36 - Rental Revenue		-	-	-	-	-	-	
37 - Other Self-Gen Reven		-	-	-	-	-	-	
38 - Other Revenue	54,935	54,996	54,996	51,931	54,996	54,996	-	0%
39 - Internal Charges		-	-	-	-	-	-	
InterGovernment Fund Transfer In	4,455,802	4,401,485	4,401,485	4,402,397	4,402,397	4,475,000	73,515	
TOTAL MEANS OF FINANCING	4,510,737	4,456,481	4,456,481	4,454,328	4,457,393	4,529,996	73,515	2%
EXPENDITURES	FY 23 Prior Year Actual	FY 24 Approved Budget	FY 24 Existing Operating Budget	FY 24 Actual Expenditures	FY 2024 Total Projection	FY 25 Executive Budget	Variance FY24 Approved to FY25 Executive	Variance %
41 - Salaries and Wages		-	-	-	-	-	-	
42 - Employee Benefits		-	-	-	-	-	-	
43 - Retired Emp Benefits		-	-	-	-	-	-	
44 - Travel & Training		-	-	-	-	-	-	
45 - Dues & Subscriptions		-	-	-	-	-	-	
46 - Operating Supplies		-	-	-	-	-	-	
47 - Materials & Durables		-	-	-	-	-	-	
48 - Capital Outlay		-	-	-	-	-	-	
49 - Direct Costs(COGS)		-	-	-	-	-	-	
50 - Utilities		-	-	-	-	-	-	
51 - Contract Fees & Svcs	1,700	1,700	1,842	-	-	1,850	150	9%
52 - Othr Expenditures	4,460,786	4,454,781	4,454,781	4,407,868	4,454,781	4,528,146	73,365	2%
InterGovernment Fund Transfer Out		-	-	-	-	-	-	
TOTAL EXPENDITURES	4,462,486	4,456,481	4,456,623	4,407,868	4,454,781	4,529,996	73,515	2%
Estimated Fund Balance, December 31, 2023					4,481,345			
Estimated Fund Balance, December 31, 2024					4,536,341			
Estimated Fund Balance, December 31, 2025						4,536,341		
Change in Fund Balance					54,996	-		
Percentage Change					1.23%	0%		

RECOMMENDED EXPENDITURES BY FUND
FY 25 ANALYSIS AS OF SEPTEMBER 30, 2024

Fund 207 - Enhancement Construction Fund (ECF)

Used to account for acquiring, constructing, and improving BREC recreational properties and facilities; funded by the Enhancement Special Revenue Fund. The designated amount varies based on BREC's cash outflow construction needs for any given fiscal year.

MEANS OF FINANCING	FY 23 Prior Year Actual	FY 24 Approved Budget	FY 24 Existing Operating Budget	FY 24 Actual Revenue	FY 2024 Total Projection	FY 25 Executive Budget	Variance FY24 Approved to FY25 Executive	Variance %
31 - Tax Revenue		-	-	-	-	-	-	
32 - Licenses&Permits Rev		-	-	-	-	-	-	
33 - Grant Revenue	4,277	-	-	142,523	142,523	-	-	
34 - Retail Sales Revenue		-	-	-	-	-	-	
35 - Food&Beverage Sales		-	-	-	-	-	-	
36 - Rental Revenue		-	-	-	-	-	-	
37 - Other Self-Gen Reven		-	-	-	-	-	-	
38 - Other Revenue	7,195	-	-	4,016	5,510	-	-	
39 - Internal Charges		-	-	-	-	-	-	
InterGovernment Fund Transfer In						4,500,000	4,500,000	
TOTAL MEANS OF FINANCING	11,472	-	-	146,539	148,033	4,500,000	4,500,000	
EXPENDITURES	FY 23 Prior Year Actual	FY 24 Approved Budget	FY 24 Existing Operating Budget	FY 24 Actual Expenditures	FY 2024 Total Projection	FY 25 Executive Budget	Variance FY24 Approved to FY25 Executive	Variance %
41 - Salaries and Wages		-	-	-	-	-	-	
42 - Employee Benefits		-	-	-	-	-	-	
43 - Retired Emp Benefits		-	-	-	-	-	-	
44 - Travel & Training		-	-	-	-	-	-	
45 - Dues & Subscriptions		-	-	-	-	-	-	
46 - Operating Supplies		-	-	-	-	-	-	
47 - Materials & Durables		-	-	-	-	-	-	
48 - Capital Outlay	20,000	-	-	3,761	3,761	4,500,000	4,500,000	
49 - Direct Costs(COGS)		-	-	-	-	-	-	
50 - Utilities		-	-	-	-	-	-	
51 - Contract Fees & Svcs		-	-	-	-	-	-	
52 - Othr Expenditures		-	-	-	-	-	-	
InterGovernment Fund Transfer Out								
TOTAL EXPENDITURES	20,000	-	-	3,761	3,761	4,500,000	4,500,000	
Estimated Fund Balance, December 31, 2023					206,162			
Estimated Fund Balance, December 31, 2024					350,434			
Estimated Fund Balance, December 31, 2025						350,434		
Change in Fund Balance					144,272	-		
Percentage Change					69.98%	0%		

RECOMMENDED EXPENDITURES BY FUND
FY 25 ANALYSIS AS OF SEPTEMBER 30, 2024

Fund 006 - Enhancement Operating Fund (EOF)

Used to account for improvements, renovations, operations and maintenance of BREC recreational properties and facilities. The Enhancement Special Revenue Fund must first fulfill the needs of the Debt Service and Enhancement Construction funds. The Enhancement Operating Fund may be funded either by the remaining Enhancement Special Revenue Fund proceeds or by the General Fund.

MEANS OF FINANCING	FY 23 Prior Year Actual	FY 24 Approved Budget	FY 24 Existing Operating Budget	FY 24 Actual Revenue	FY 2024 Total Projection	FY 25 Executive Budget	Variance FY24 Approved to FY25 Executive	Variance %
31 - Tax Revenue		-	-	-	-	-	-	
32 - Licenses&Permits Rev		-	-	-	-	-	-	
33 - Grant Revenue		-	-	-	-	-	-	
34 - Retail Sales Revenue		-	-	-	-	-	-	
35 - Food&Beverage Sales		-	-	-	-	-	-	
36 - Rental Revenue		-	-	-	-	-	-	
37 - Other Self-Gen Reven		-	-	-	-	-	-	
38 - Other Revenue	595,832	514,685	557,575	489,426	554,685	3,814,685	3,300,000	641%
39 - Internal Charges		-	-	-	-	-	-	
InterGovernment Fund Transfer In	12,045,120	12,798,388	12,798,388	12,639,746	12,639,746	9,940,659	(2,857,729)	-22%
TOTAL MEANS OF FINANCING	12,640,952	13,313,073	13,355,963	13,129,171	13,194,431	13,755,344	442,271	3%
EXPENDITURES	FY 23 Prior Year Actual	FY 24 Approved Budget	FY 24 Existing Operating Budget	FY 24 Actual Expenditures	FY 2024 Total Projection	FY 25 Executive Budget	Variance FY24 Approved to FY25 Executive	Variance %
41 - Salaries and Wages		-	-	-	-	-	-	
42 - Employee Benefits		-	-	-	-	-	-	
43 - Retired Emp Benefits		-	-	-	-	-	-	
44 - Travel & Training		-	-	-	-	-	-	
45 - Dues & Subscriptions		-	-	-	-	-	-	
46 - Operating Supplies		-	-	-	-	-	-	
47 - Materials & Durables		-	-	-	-	1,200,000	1,200,000	
48 - Capital Outlay	2,981,410	5,675,264	9,501,806	3,686,709	5,150,726	6,300,000	624,736	11%
49 - Direct Costs(COGS)		-	-	-	-	-	-	
50 - Utilities		-	-	-	-	2,250,000	2,250,000	
51 - Contract Fees & Svcs	2,343,742	2,283,311	2,527,315	1,581,617	2,343,742	4,005,344	1,722,033	75%
52 - Othr Expenditures	39,965	522,682	55,919	4,854	5,965		(522,682)	-100%
InterGovernment Fund Transfer Out							-	
TOTAL EXPENDITURES	5,365,118	8,481,257	12,085,040	5,273,180	7,500,434	13,755,344	5,274,087	62%
Estimated Fund Balance, December 31, 2023					18,903,499			
Estimated Fund Balance, December 31, 2024					24,597,496			
Estimated Fund Balance, December 31, 2025						24,597,496		
Change in Fund Balance					5,693,997	-		
Percentage Change					30.12%	0%		

RECOMMENDED EXPENDITURES BY FUND
FY 25 ANALYSIS AS OF SEPTEMBER 30, 2024

BREC TOTAL GOVERNMENT FUNDS

MEANS OF FINANCING	FY 23 Prior Year Actual	FY 24 Approved Budget	FY 24 Existing Operating Budget	FY 24 Actual Revenue	FY 2024 Total Projection	FY 25 Executive Budget	Variance FY24 Approved to FY25 Executive	Variance %
31 - Tax Revenue	79,351,666	79,954,134	81,011,211	46,577,941	80,999,380	87,471,114	7,516,980	9%
32 - Licenses&Permits Rev	75	-	-	-	-	-	-	
33 - Grant Revenue	62,634	5,300,000	5,743,658	2,026,874	2,026,874	9,505,000	4,205,000	79%
34 - Retail Sales Revenue	1,161,719	1,180,000	1,180,207	862,086	1,154,187	1,223,207	43,207	4%
35 - Food&Beverage Sales	851,981	900,000	920,559	597,812	867,690	966,559	66,559	7%
36 - Rental Revenue	2,921,936	2,766,000	2,767,800	2,380,923	2,740,392	2,888,800	122,800	4%
37 - Other Self-Gen Reven	7,018,469	7,520,000	7,520,867	5,508,124	7,162,867	7,830,867	310,867	4%
38 - Other Revenue	2,826,972	2,852,175	2,940,605	1,703,033	2,093,409	5,856,249	3,004,074	105%
39 - Internal Charges	3,419	-	5,417	-	-	-	-	
InterGovernment Fund Transfer In	16,500,922	17,199,873	17,199,873	17,042,143	17,042,143	18,915,659	1,715,786	10%
TOTAL MEANS OF FINANCING	110,699,792	117,672,182	119,290,197	76,698,935	114,086,941	134,657,455	16,985,273	14%
EXPENDITURES	FY 23 Prior Year Actual	FY 24 Approved Budget	FY 24 Existing Operating Budget	FY 24 Actual Expenditures	FY 2024 Total Projection	FY 25 Executive Budget	Variance FY24 Approved to FY25 Executive	Variance %
41 - Salaries and Wages	28,111,836	31,075,867	31,930,510	22,093,536	28,721,597	32,371,279	1,295,412	4%
42 - Employee Benefits	13,651,798	13,101,768	13,411,856	10,852,445	14,469,927	15,262,829	2,161,061	16%
43 - Retired Emp Benefits	552,142	556,057	556,057	235,505	314,006	580,000	23,943	4%
44 - Travel & Training	261,217	346,969	349,872	115,370	211,522	346,045	(924)	0%
45 - Dues & Subscriptions	64,528	129,804	131,226	61,819	79,284	122,005	(7,799)	-6%
46 - Operating Supplies	2,707,286	3,567,450	3,923,481	1,601,206	2,687,286	3,404,320	(163,130)	-5%
47 - Materials & Durables	1,762,186	2,603,552	2,692,724	1,028,699	1,742,186	2,613,005	9,453	0%
48 - Capital Outlay	35,438,832	21,585,264	23,124,492	12,498,960	14,940,111	33,359,470	11,774,206	55%
49 - Direct Costs(COGS)	1,002,526	1,220,000	1,241,027	836,147	1,052,525	1,240,502	20,502	2%
50 - Utilities	3,502,761	3,677,187	3,759,791	2,511,054	3,497,761	3,772,148	94,961	3%
51 - Contract Fees & Svcs	9,110,018	12,091,412	13,165,475	7,042,497	9,110,018	11,439,719	(651,693)	-5%
52 - Othr Expenditures	7,017,153	10,516,980	10,161,609	6,952,987	7,303,325	11,230,475	713,495	7%
InterGovernment Fund Transfer Out	16,500,922	17,199,873	17,199,873	17,042,142	17,042,142	18,915,659	1,715,786	10%
TOTAL EXPENDITURES	119,683,204	117,672,183	121,647,993	82,872,367	101,171,692	134,657,456	16,985,272	14%
Estimated Fund Balance, December 31, 2023					76,105,843			
Estimated Fund Balance, December 31, 2024					86,467,813			
Estimated Fund Balance, December 31, 2025						86,467,813		
Change in Fund Balance					10,361,970	-		
Percentage Change					13.62%	0%		

Figure 6

Internal Service Funds

Internal service funds serve as an accounting device used to accumulate and allocate costs internally among BREC's various program functions. BREC uses internal service funds to account for its employee benefits, risk management, and unemployment insurance and they are funded through the General Fund. Each internal service fund, along with the aggregate total for all internal service funds are identified below in **Figures 7 – 10**.

RECOMMENDED EXPENDITURES BY FUND
FY 25 ANALYSIS AS OF SEPTEMBER 30, 2024

Risk Management Fund (INTERNAL SERVICE FUND)

MEANS OF FINANCING	FY 23 Prior Year Actual	FY 24 Approved Budget	FY 24 Existing Operating Budget	FY 24 Actual Revenue	FY 2024 Total Projection	FY 25 Executive Budget	Variance FY24 Approved to FY25 Executive	
31 - Tax Revenue		-	-	-	-		-	
32 - Licenses&Permits Rev		-	-	-	-		-	
33 - Grant Revenue		-	-	-	-		-	
34 - Retail Sales Revenue		-	-	-	-		-	
35 - Food&Beverage Sales		-	-	-	-		-	
36 - Rental Revenue		-	-	-	-		-	
37 - Other Self-Gen Reven		-	-	-	-		-	
38 - Other Revenue	242,150	231,731	231,731	138,160	157,625	231,731	-	Interest Income; Misc. Revenue Rcvry
39 - Internal Charges	3,138,036	1,848,019	1,848,012	1,078,011	1,588,011	1,848,019	-	Distribution from GF
InterGovernment Fund Transfer In							-	
TOTAL MEANS OF FINANCING	3,380,186	2,079,750	2,079,743	1,216,171	1,745,636	2,079,750	-	
EXPENDITURES	FY 23 Prior Year Actual	FY 24 Approved Budget	FY 24 Existing Operating Budget	FY 24 Actual Expenditures	FY 2024 Total Projection	FY 25 Executive Budget	Variance FY24 Approved to FY25 Executive	
41 - Salaries and Wages		-	-	-	-		-	
42 - Employee Benefits		-	-	-	-		-	
43 - Retired Emp Benefits		-	-	-	-		-	
44 - Travel & Training		-	-	-	-		-	
45 - Dues & Subscriptions		-	-	-	-		-	
46 - Operating Supplies		7,500	8,125	6,231	6,231	7,500	-	
47 - Materials & Durables		-	-	-	-		-	
48 - Capital Outlay		-	-	-	-		-	
49 - Direct Costs(COGS)		-	-	-	-		-	
50 - Utilities		-	-	-	-		-	Professional & Legal Fees
51 - Contract Fees & Svcs	214,783	284,250	300,500	169,876	215,275	284,250	-	Admin Exp; Premiums; Claims & Settlements
52 - Othr Expenditures	1,140,727	1,788,000	1,788,000	1,274,539	1,523,453	1,788,000	-	
InterGovernment Fund Transfer Out		-	-	-	-		-	
TOTAL EXPENDITURES	1,355,510	2,079,750	2,096,625	1,450,647	1,744,959	2,079,750	-	
Estimated Fund Balance, December 31, 2023					4,794,626			
Estimated Fund Balance, December 31, 2024					4,795,303			
Estimated Fund Balance, December 31, 2025						4,795,303		
Change in Fund Balance					677	-		
Percentage Change					0.01%	0%		

Figure 7

RECOMMENDED EXPENDITURES BY FUND
FY 25 ANALYSIS AS OF SEPTEMBER 30, 2024

Employee Benefits Fund (INTERNAL SERVICE FUND)

MEANS OF FINANCING	FY 23 Prior Year Actual	FY 24 Approved Budget	FY 24 Existing Operating Budget	FY 24 Actual Revenue	FY 2024 Total Projection	FY 25 Executive Budget	Variance FY24 Approved to FY25 Executive	
31 - Tax Revenue		-	-	-	-		-	
32 - Licenses&Permits Rev		-	-	-	-		-	
33 - Grant Revenue		-	-	-	-		-	
34 - Retail Sales Revenue		-	-	-	-		-	
35 - Food&Beverage Sales		-	-	-	-		-	
36 - Rental Revenue		-	-	-	-		-	
37 - Other Self-Gen Reven		-	-	-	-		-	
38 - Other Revenue	50,116	58,140	58,140	55,646	63,210	58,140	-	CMS Reimb Rev; Interest Income
39 - Internal Charges	6,186,949	7,759,977	7,759,977	3,524,277	6,328,520	7,759,977	-	Employee/er/Retiree Health; COBRA; Foundation
InterGovernment Fund Transfer In		-	-	-	-		-	
TOTAL MEANS OF FINANCING	6,237,065	7,818,117	7,818,117	3,579,923	6,391,730	7,818,117	-	
EXPENDITURES	FY 23 Prior Year Actual	FY 24 Approved Budget	FY 24 Existing Operating Budget	FY 24 Actual Expenditures	FY 2024 Total Projection	FY 25 Executive Budget	Variance FY24 Approved to FY25 Executive	
41 - Salaries and Wages		-	-	-	-		-	
42 - Employee Benefits		-	-	-	-		-	
43 - Retired Emp Benefits	33,793	129,566	129,566	87,695	114,275	129,566	-	Retiree Med Ins; Supp; Emp Sponsored
44 - Travel & Training		-	-	-	-		-	
45 - Dues & Subscriptions		-	-	-	-		-	
46 - Operating Supplies		-	-	-	-		-	
47 - Materials & Durables		-	-	-	-		-	
48 - Capital Outlay		-	-	-	-		-	
49 - Direct Costs(COGS)		-	-	-	-		-	
50 - Utilities		-	-	-	-		-	
51 - Contract Fees & Svcs	48,541	56,840	56,840	28,427	36,720	56,840	-	Professional Fees
52 - Othr Expenditures	5,800,171	7,631,711	7,631,711	3,817,750	5,237,210	7,631,711	-	Admin Exp; Premiums; Claims & S
InterGovernment Fund Transfer Out		-	-	-	-		-	
TOTAL EXPENDITURES	5,882,505	7,818,117	7,818,118	3,933,872	5,388,205	7,818,117	-	
Estimated Fund Balance, December 31, 2023					1,259,426			
Estimated Fund Balance, December 31, 2024					2,262,951			
Estimated Fund Balance, December 31, 2025						2,262,951		
Change in Fund Balance					1,003,525	-		
Percentage Change					79.68%	0%		

Figure 8

RECOMMENDED EXPENDITURES BY FUND
FY 25 ANALYSIS AS OF SEPTEMBER 30, 2024

Unemployment Insurance Fund (INTERNAL SERVICE FUND)

MEANS OF FINANCING	FY 23 Prior Year Actual	FY 24 Approved Budget	FY 24 Existing Operating Budget	FY 24 Actual Revenue	FY 2024 Total Projection	FY 25 Executive Budget	Variance FY24 Approved to FY25 Executive	
31 - Tax Revenue		-	-	-	-		-	
32 - Licenses&Permits Rev		-	-	-	-		-	
33 - Grant Revenue		-	-	-	-		-	
34 - Retail Sales Revenue		-	-	-	-		-	
35 - Food&Beverage Sales		-	-	-	-		-	
36 - Rental Revenue		-	-	-	-		-	
37 - Other Self-Gen Reven		-	-	-	-		-	
38 - Other Revenue	22,183	3,086	3,086	12,930	15,700	16,000	12,914	Interest Income
39 - Internal Charges	46,714	46,714	46,714	27,250	27,250	33,800	(12,914)	Distribution from GF
InterGovernment Fund Transfer In		-	-	-	-		-	
TOTAL MEANS OF FINANCING	68,897	49,800	49,800	40,179	42,950	49,800	-	
EXPENDITURES	FY 23 Prior Year Actual	FY 24 Approved Budget	FY 24 Existing Operating Budget	FY 24 Actual Expenditures	FY 2024 Total Projection	FY 25 Executive Budget	Variance FY24 Approved to FY25 Executive	
41 - Salaries and Wages		-	-	-	-		-	
42 - Employee Benefits		-	-	-	-		-	
43 - Retired Emp Benefits		-	-	-	-		-	
44 - Travel & Training		-	-	-	-		-	
45 - Dues & Subscriptions		-	-	-	-		-	
46 - Operating Supplies		-	-	-	-		-	
47 - Materials & Durables		-	-	-	-		-	
48 - Capital Outlay		-	-	-	-		-	
49 - Direct Costs(COGS)		-	-	-	-		-	
50 - Utilities		-	-	-	-		-	
51 - Contract Fees & Svcs		-	-	-	-		-	
52 - Othr Expenditures	19,833	49,800	49,800	2,824	4,375	49,800	-	Admin Exp; Claims & Settlements
InterGovernment Fund Transfer Out		-	-	-	-		-	
TOTAL EXPENDITURES	19,833	49,800	49,800	2,824	4,375	49,800	-	
Estimated Fund Balance, December 31, 2023					504,131			
Estimated Fund Balance, December 31, 2024					542,706			
Estimated Fund Balance, December 31, 2025						542,706		
Change in Fund Balance					38,575	-		
Percentage Change					7.65%	0%		

Figure 9

RECOMMENDED EXPENDITURES BY FUND
FY 25 ANALYSIS AS OF SEPTEMBER 30, 2024

TOTAL INTERNAL SERVICE FUNDS

MEANS OF FINANCING	FY 23 Prior Year Actual	FY 24 Approved Budget	FY 24 Existing Operating Budget	FY 24 Actual Revenue	FY 2024 Total Projection	FY 25 Executive Budget	Variance FY24 Approved to FY25 Executive
31 - Tax Revenue		-	-	-	-		-
32 - Licenses&Permits Rev		-	-	-	-		-
33 - Grant Revenue		-	-	-	-		-
34 - Retail Sales Revenue		-	-	-	-		-
35 - Food&Beverage Sales		-	-	-	-		-
36 - Rental Revenue	-	-	-	-	-	-	-
37 - Other Self-Gen Reven	-	-	-	-	-	-	-
38 - Other Revenue	314,449	292,957	292,957	206,735	236,535	305,871	12,914
39 - Internal Charges	9,371,699	9,654,710	9,654,703	4,629,538	7,943,781	9,641,796	(12,914)
InterGovernment Fund Transfer In							-
TOTAL MEANS OF FINANCING	9,686,148	9,947,667	9,947,660	4,836,273	8,180,316	9,947,667	-
EXPENDITURES	FY 23 Prior Year Actual	FY 24 Approved Budget	FY 24 Existing Operating Budget	FY 24 Actual Expenditures	FY 2024 Total Projection	FY 25 Executive Budget	Variance FY24 Approved to FY25 Executive
41 - Salaries and Wages	-	-	-	-	-	-	-
42 - Employee Benefits	-	-	-	-	-	-	-
43 - Retired Emp Benefits	33,793	129,566	129,566	87,695	114,275	129,566	-
44 - Travel & Training	-	-	-	-	-	-	-
45 - Dues & Subscriptions	-	-	-	-	-	-	-
46 - Operating Supplies	-	7,500	8,125	6,231	6,231	7,500	-
47 - Materials & Durables	-	-	-	-	-	-	-
48 - Capital Outlay	-	-	-	-	-	-	-
49 - Direct Costs(COGS)	-	-	-	-	-	-	-
50 - Utilities	-	-	-	-	-	-	-
51 - Contract Fees & Svcs	263,324	341,090	357,340	198,303	251,995	341,090	-
52 - Othr Expenditures	6,960,732	9,469,511	9,469,511	5,095,113	6,765,038	9,469,511	-
InterGovernment Fund Transfer Out		-	-	-	-	-	-
TOTAL EXPENDITURES	7,257,849	9,947,667	9,964,543	5,387,343	7,137,539	9,947,667	-
Estimated Fund Balance, December 31, 2023					6,558,183	-	
Estimated Fund Balance, December 31, 2024					7,600,960		
Estimated Fund Balance, December 31, 2025						7,600,960	
Change in Fund Balance					1,042,777	-	
Percentage Change					15.90%	0%	

Figure 10

FINANCIAL POLICY GUIDELINES

The primary guiding principles of BREC's financial policies is to ensure that the organization is fiscally sound and financially well-rounded by:

- Ensuring prudent stewardship of taxpayer dollars
- Developing and utilizing strict budgetary controls at the transaction
- Preparing and monitoring monthly actual against budgeted
- 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 statement which meet the highest standards of excellence as defined by the Government Finance Officers Association (GFOA)
- 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

BREC's 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.

BASIS OF ACCOUNTING

BREC's basic financial statements consist of government-wide statements, the fund financial statements, and the related notes to the basic financial statements. The statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units and promulgated by the Governmental Accounting Standards Board (GASB) Codification of Governmental Accounting and Financial Reporting Standards.

Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. BREC considers all revenues available if they are collected within 60 days after year-end for property taxes and state revenue sharing. Expenditures are recorded when the related fund liability is incurred, except for unmatured principal and interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. BREC's governmental funds use the following practices in recording revenues and expenditures:

Revenues

- 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.
- User fee revenues are generally point-of-sale transactions and become measurable and available upon patron use of the facility or service. Revenue is recognized by at that time.

BREC offers a diverse portfolio of parks and facilities with many revenue collection locations, including the Baton Rouge Zoo, golf courses, athletic facilities, nature centers and an arboretum. Rates and user fees associated with these locations are carefully evaluated, adjusted and approved by the Commission to balance cost recovery with guest and taxpayer value.

Revenue data is entered directly into a point-of-sale system(s), which is then included in the Munis general ledger system. Procedures and physical controls related to cash handling incorporate 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

- Salaries and benefits are recorded as earned, except for compensated absences and retirement benefits which are recognized when paid.
- Vendor payments are recorded as the obligation is incurred.

BREC's budgeted expenditures reflect the commitment 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 using an objective and analytical approach which considers historical patterns and current economic trends. During 2024, procedures to monitor and analyze actual expenditures in comparison to the budget were enhanced. These enhancements, along with recalibration when warranted, ensure fiscal responsibility and overall organizational sustainability.

AUDITING & FINANCIAL REPORTING

An independent audit is conducted annually. BREC works with an external audit firm to produce a Comprehensive Annual Financial Report 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).

FUND BALANCES

Accounting standards require governmental fund balances to be reported in as many as five classifications as listed below in accordance with Governmental Accounting Standards.

Nonspendable – represents balances that are not expected to be converted to cash in the short-term.

Restricted – represents balances where constraints have been established by parties outside of the Commission or by enabling legislation.

Committed – represents balances where constraints have been established by formal action of the Commission. A simple majority vote in a public meeting is required to establish, modify, or rescind a fund balance commitment.

Assigned – represents balances where informal constraints have been established by the Commission or delegate thereof but are not restricted nor committed.

Unassigned – represents balances for which there are no constraints.

When expenditures are incurred for purposes for which both restricted and unrestricted amounts are available, the Commission reduces restricted amounts first, followed by unrestricted amounts. When expenditures are incurred for purposes for which committed, assigned, and unassigned amounts are available, the Commission reduces committed amounts first, followed by assigned amounts and then unassigned amounts.

Committed funds are self-imposed limitations set in place during the year. Committed amounts can only be used for the specific purposes determined by formal Commission action. BREC also has funds that are intended to be used for a specific purpose, which are considered Assigned Funds. The required Assigned categories are as follows:

- Working Capital: \$3M minimum with an annual target of 25% of prior year (PY) Self-Generated Revenue
- Natural Disaster/Emergency Response: \$3M minimum with an annual target of 25% of PY Self-Generated Revenue
- Unassigned Fund Balance Range: 20% to 50% of PY Total Revenues (Program Revenues + General Revenue). In the event of a balance less than 20%, BREC adjusts budget resources in subsequent years to restore the balance.
- Other Restrictions:
 - o Annual 10% maximum of Unassigned Fund Balance to be used for one-time expenditures (i.e. capital improvements)
 - o Appropriation from the Unassigned Fund balance requires Commission approval and not for ongoing expenditures unless a viable plan to sustain the expenditures is simultaneously adopted.

CAPITAL ASSETS

Capital assets are generally defined as tangible or intangible assets with an acquisition cost of \$2,500 or more (\$100,000 or more for buildings and building improvements) 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.

An inventory of capital assets is maintained and physically verified annually. For structures, a system is maintained which includes 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 vehicles, other machinery, and equipment. This plan provides for regular maintenance as well as assessments to minimize annual cost of ownership through fleet age analysis, rotation, and disposal.

BREC MISSION STATEMENT

It is BREC's mission to enhance the well-being and connectivity of East Baton Rouge Parish by preserving, maintaining, and improving its parks, recreational facilities, natural resources and recreational experiences for the benefit of current and future generations.

BUDGET BY PROGRAM

The budget for each major functional program area includes a description of their primary services and areas of responsibility, along with a section on budget highlights that are in support of one of the ten focus areas identified in the 3-year strategic plan. Contact information for each major program is also included. While the 2025 budget for all functional program areas totals \$115,741,797. The individual budget amount for each program is identified below, along with its intended purpose, and reflects total appropriations within the program.

ADMINISTRATION PROGRAM

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 Administration Program, through the Superintendent, is responsible for directing all major programs within BREC. The Administration Program consist of several large, multi-disciplinary departments responsible for administrative support functions in the following areas: Information Services, Financial Services, Procurement, Human Resources, Communications, Partnerships and Development, Internal Audit, Risk Management, Compliance and a Small Business Opportunity Program. The Administration Program provides leadership, administrative support, direction, and accountability for all BREC programs in support of its mission and implementation of IYP3.

FY 25 RECOMMENDED AS OF SEPTEMBER 30, 2024

MEANS OF FINANCING	FY 23 Prior Year Actual	FY 24 Approved Budget	FY 24 Existing Operating Budget	FY 24 Actual Revenue	FY 2024 Total Projection	FY 25 Executive Budget	Variance FY24 Approved to FY25 Executive	Variance %
31 - Tax Revenue	34,385,085	31,829,568	27,756,332	14,318,958	31,736,840	27,922,114	(3,907,454)	-12%
32 - Licenses&Permits Rev	75		-	-	-	-	-	
33 - Grant Revenue	-		-	-	-	-	-	
34 - Retail Sales Revenue	-		-	-	-	-	-	
35 - Food&Beverage Sales	-		-	-	-	-	-	
36 - Rental Revenue	-		-	-	-	-	-	
37 - Other Self-Gen Reven	-		-	-	-	-	-	
38 - Other Revenue	2,206,604	2,349,645	2,396,250	1,558,571	1,913,983	2,416,250	66,605	3%
39 - Internal Charges	3,419		5,417	-	-	-	-	
InterGovernment Fund Transfer In							-	
TOTAL MEANS OF FINANCING	36,595,183	34,179,213	30,157,998	15,877,529	33,650,823	30,338,364	(3,840,849)	-11%
EXPENDITURES	FY 23 Prior Year Actual	FY 24 Approved Budget	FY 24 Existing Operating Budget	FY 24 Actual Expenditures	FY 2024 Total Projection	FY 25 Executive Budget	Variance FY24 Approved to FY25 Executive	Variance %
41 - Salaries and Wages	6,321,212	7,261,178	7,486,415	4,474,096	5,816,325	7,177,400	(83,778)	-1%
42 - Employee Benefits	3,545,966	3,485,369	3,588,527	2,779,150	3,705,533	3,920,300	434,931	12%
43 - Retired Emp Benefits	552,142	556,057	556,057	235,505	314,006	580,000	23,943	4%
44 - Travel & Training	163,448	194,541	195,333	60,175	124,936	210,000	15,459	8%
45 - Dues & Subscriptions	27,914	61,601	62,221	16,420	22,914	55,000	(6,601)	-11%
46 - Operating Supplies	165,974	580,407	800,878	179,847	310,023	510,000	(70,407)	-12%
47 - Materials & Durables	13,398	59,568	61,027	9,193	21,731	50,000	(9,568)	-16%
48 - Capital Outlay	143,417	6,420,437	3,154,025	26,851	144,056	3,116,216	(3,304,221)	-51%
49 - Direct Costs(COGS)	28,364	40,000	43,333	25,185	27,289	43,333	3,333	8%
50 - Utilities	468,898	506,137	506,837	317,137	468,898	506,837	700	0%
51 - Contract Fees & Svcs	2,925,576	5,075,521	4,968,115	2,300,417	2,827,643	3,520,115	(1,555,406)	-31%
52 - Othr Expenditures	6,605,607	9,938,398	9,253,061	6,703,452	6,952,223	10,649,162	710,764	7%
InterGovernment Fund Transfer Out							-	
TOTAL EXPENDITURES	20,961,917	34,179,213	30,675,830	17,127,427	20,735,578	30,338,364	(3,840,850)	-11%
Authorized Positions	119	119	119	119	119	119	-	

ADMINISTRATION BUDGET DESCRIPTIONS

REVENUES

- Tax Revenue collections all from General Fund
- Other Revenue collections from Interest income, Credit Card Rebates, and Surplus property sales.

EXPENDITURES

- Salaries and Wages consists of Full-Time, Part-Time, and Seasonal wages; Overtime
- Employee Benefits consists of CPERS; Life & Medical Insurance; SS Benefits; Medicare Contribution; Union Benefits; Def Comp
- Retired Emp Benefits consists of Retirees Medical Insurance
- Travel & Training consists of In & out of state conference travel/training; registration fees; milage reimbursements
- Dues & Subscriptions consists of Professional organization membership dues, books & subscriptions; training supplies
- Operating Supplies consists of Office supplies; Educational programs supplies, computer suppliies; fuel and other misc operating supplies
- Materials & Durables consists of Uniforms; auto & equipment maintaince and repairs
- Capital Outlay consists of Furniture & Equipment; computer equipment; computer software
- Direct Costs-Cost of Goods Sold (COGS) consists of costs associated with sale items
- Utilities consists of Sewer, water, waste disposal, Electric, cable; telephone; data and cellular services.
- Contract Fees & Svcs consists of Professional fees & Svcs; Software Maint.; Marketing plan - Advertising; Bank Fees; Building Maint.; Other Misc Serv fees
- Other Expenditures consists of Ad Valorem Fees; Debt Service expenses; distributions to Risk Mgmt Fund & Unemployment Ins.

Significant Highlights

- Employee Benefits increased to properly account for employee benefit programs
- Capital Outlay reduced in Administration to increase the Park Operations Program for proper alignment of prioritizing deferred capital maintenance in alignment with IYP3.
- Contract Fees & Svcs reduced to increase the Park Operations Program for proper alignment of prioritizing deferred capital maintenance in alignment with IYP3

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

RECREATION PROGRAM

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** which includes Neighborhood & Community Parks along with Community Events such as neighborhood and parish-wide events, festivals, and cultural activities including holiday and seasonal events; **Conservation, Outdoor Recreation, and Environmental Education (CORE)** which includes Conservation Education, Conservation Facilities and Outdoor Adventure & Extreme Sports; **Special Interest Facilities & Programs** which includes Aquatics, Athletics & Tennis, BREC Arts, BREC-LSU-BRAS Highland Road Park Observatory, Farr Park Equestrian Center, Independence Park Theatre and Cultural Center, and Magnolia Mound; and **Recreation Administrative Services** which includes Administrative Office Management, Records & Compliance, Data Measurement & Evaluation, and Recreation IT Coordination.

FY 25 RECOMMENDED AS OF SEPTEMBER 30, 2024

MEANS OF FINANCING	FY 23 Prior Year Actual	FY 24 Approved Budget	FY 24 Existing Operating Budget	FY 24 Actual Revenue	FY 2024 Total Projection	FY 25 Executive Budget	Variance FY24 Approved to FY25 Executive	Variance %
31 - Tax Revenue	11,767,724	13,029,348	14,676,396	8,986,239	12,639,381	14,087,044	1,057,696	8%
32 - Licenses&Permits Rev	-		-	-	-	-	-	
33 - Grant Revenue	2,000		2,000	3,200	3,200	5,000	5,000	
34 - Retail Sales Revenue	298,135	316,700	316,700	244,567	305,000	316,700	-	0%
35 - Food&Beverage Sales	18,401	43,116	20,417	11,571	20,110	25,417	(17,699)	-41%
36 - Rental Revenue	1,377,894	1,312,295	1,314,224	1,232,260	1,296,350	1,315,224	2,929	0%
37 - Other Self-Gen Reven	2,693,332	2,660,894	2,648,319	2,341,481	2,637,730	2,848,319	187,425	7%
38 - Other Revenue	2,682	2,530	2,682	12,451	13,310	15,000	12,470	493%
39 - Internal Charges	-		-	-	-	-	-	
InterGovernment Fund Transfer In	-						-	
TOTAL MEANS OF FINANCING	16,160,168	17,364,883	18,980,738	12,831,769	16,915,081	18,612,704	1,247,821	7%
EXPENDITURES	FY 23 Prior Year Actual	FY 24 Approved Budget	FY 24 Existing Operating Budget	FY 24 Actual Expenditures	FY 2024 Total Projection	FY 25 Executive Budget	Variance FY24 Approved to FY25 Executive	Variance %
41 - Salaries and Wages	7,622,184	8,470,484	8,794,165	6,241,108	8,113,440	8,994,165	523,681	6%
42 - Employee Benefits	2,693,589	2,791,965	2,845,534	2,165,950	2,887,933	3,127,500	335,535	12%
43 - Retired Emp Benefits	-		-	-	-	-	-	
44 - Travel & Training	51,739	57,498	57,840	30,332	38,739	57,840	341	1%
45 - Dues & Subscriptions	5,394	18,711	19,387	7,923	10,394	19,387	677	4%
46 - Operating Supplies	898,532	983,865	1,018,265	503,603	757,447	918,265	(65,600)	-7%
47 - Materials & Durables	308,614	510,987	526,633	120,804	305,179	426,633	(84,354)	-17%
48 - Capital Outlay	192,703	-	770,434	437,572	492,703	570,434	570,434	
49 - Direct Costs(COGS)	144,877	205,000	209,500	135,245	156,728	209,500	4,500	2%
50 - Utilities	1,996,068	2,039,474	2,061,258	1,514,651	1,996,068	2,061,258	21,784	1%
51 - Contract Fees & Svcs	2,082,070	2,214,649	2,593,056	1,624,408	2,080,155	2,143,056	(71,593)	-3%
52 - Othr Expenditures	76,295	72,250	84,666	50,173	76,295	84,666	12,416	17%
Authorized Positions	544	544	544	544	544	544	-	

RECREATION BUDGET DESCRIPTIONS

REVENUES

- Tax Revenue collections from General Fund (\$10,181,700) and Enhancement Operating Fund (\$3,905,344)
- Grant Revenue consists of estimated awards/reimbursements from national, federal, state, and local organizations
- Retail Sales Revenue consists of Merchandise Sales
- Food & Beverage Sales consists of Concession Sales
- Rental Revenue consists of Facility, Pavillion and Equipment Rental; BREC on The Geaux; Security Rental
- Other Self-Gen Revenue consists of Admissions, Program Revenue; Passes, Camps; Out of Parish Rev; Designated Donations
- Other Revenue consists of interest income and miscellaneous revenues not classified above.

EXPENDITURES

- Salaries and Wages consists of Full-Time, Part-Time, and Seasonal wages; Overtime
- Employee Benefits consists of CPERS; Life & Medical Insurance; SS Benefits; Medicare Contribution; Union Benefits; Def Comp
- Travel & Training consists of In & out of state conference travel/training; registration fees; mileage reimbursements
- Dues & Subscriptions consists of Professional organization membership dues, books & subscriptions; training supplies
- Operating Supplies consists of Day camp exp; Animal feed and Animal Care supplies; Janitorial and Office supplies; Pool Chemicals; Safety & Medical supplies, fuel and other misc operating supplies
- Materials & Durables consists of Uniforms; Program supplies; equipment maintenance and repairs; Building Materials and other Misc exp
- Capital Outlay consists of Furniture & Equipment; computer equipment; computer software
- Direct Costs-Cost of Goods Sold (COGS) consists of costs associated with sale items
- Utilities consists of Sewer, water, waste disposal, Electric, cable; telephone; data and cellular services.
- Contract Fees & Svcs consists of Professional fees & Svcs; Indpt Contractor Fees & Svcs; Software Maint.; Marketing plan - Advertising; Building Maint.; Other Misc Serv fees
- Other Expenditures consists of Licenses fees; Special Events exp.

Significant Highlights

- Increase in Other Revenue for estimated miscellaneous revenue collections
- Salaries and Wages increased for salary adjustments including merit increases
- Employee Benefits increased to properly account for employee benefit programs

Vacant, Asst. Superintendent of Recreation, (225) 272-9200

GOLF PROGRAM

The BREC Golf Department strives 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, 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. We offer a variety of golf experiences and price points and should have a golf experience to meet all our users' needs.

FY 25 RECOMMENDED AS OF SEPTEMBER 30, 2024

MEANS OF FINANCING	FY 23 Prior Year Actual	FY 24 Approved Budget	FY 24 Existing Operating Budget	FY 24 Actual Revenue	FY 2024 Total Projection	FY 25 Executive Budget	Variance FY24 Approved to FY25 Executive	Variance %
31 - Tax Revenue	1,513,043	1,989,141	2,440,086	1,022,718	1,689,423	2,318,086	328,945	17%
32 - Licenses&Permits Rev	-	-	-	-	-	-	-	-
33 - Grant Revenue	-	-	-	-	-	-	-	-
34 - Retail Sales Revenue	458,877	428,200	427,957	363,115	428,877	450,957	22,757	5%
35 - Food&Beverage Sales	351,872	342,000	356,558	254,759	351,872	375,558	33,558	10%
36 - Rental Revenue	1,387,084	1,290,000	1,289,871	1,043,902	1,287,084	1,359,871	69,871	5%
37 - Other Self-Gen Reven	3,234,481	3,045,000	3,044,696	2,412,404	3,034,481	3,154,696	109,696	4%
38 - Other Revenue	358	-	-	294	294	-	-	-
39 - Internal Charges	-	-	-	-	-	-	-	-
InterGovernment Fund Transfer In	-	-	-	-	-	-	-	-
TOTAL MEANS OF FINANCING	6,945,714	7,094,341	7,559,168	5,097,192	6,792,030	7,659,168	564,827	8%
EXPENDITURES	FY 23 Prior Year Actual	FY 24 Approved Budget	FY 24 Existing Operating Budget	FY 24 Actual Expenditures	FY 2024 Total Projection	FY 25 Executive Budget	Variance FY24 Approved to FY25 Executive	Variance %
41 - Salaries and Wages	3,035,582	3,302,406	3,302,406	2,302,599	2,993,378	3,202,406	(100,000)	-3%
42 - Employee Benefits	1,173,045	1,133,274	1,133,274	923,271	1,231,028	1,333,274	200,000	18%
43 - Retired Emp Benefits	-	-	-	-	-	-	-	-
44 - Travel & Training	8,750	11,400	11,400	5,921	8,750	11,400	-	0%
45 - Dues & Subscriptions	10,115	5,992	5,992	4,805	10,115	5,992	-	0%
46 - Operating Supplies	295,437	411,964	412,214	169,950	292,934	412,214	250	0%
47 - Materials & Durables	395,432	532,000	544,875	283,742	392,269	544,875	12,875	2%
48 - Capital Outlay	389,766	-	249,760	136,230	225,340	249,760	249,760	0%
49 - Direct Costs(COGS)	505,496	563,000	563,000	397,485	504,737	563,000	(0)	0%
50 - Utilities	281,400	322,600	323,383	197,456	281,400	323,383	783	0%
51 - Contract Fees & Svcs	848,806	803,357	998,929	673,068	848,654	998,929	195,572	24%
52 - Othr Expenditures	1,886	8,348	13,935	2,664	3,425	13,935	5,587	67%
Authorized Positions	124	124	124	124	124	124	-	

GOLF BUDGET DESCRIPTIONS

REVENUES

- Tax Revenue collections all from General Fund
- Grant Revenue consists of estimated awards/reimbursements from national, federal, state, and local organizations
- Retail Sales Revenue consists of Merchandise Sales
- Food & Beverage Sales consists of Concession and Alcohol Sales
- Rental Revenue consists of Facility and Equipment Rental
- Other Self-Gen Revenue consists of Admissions, Passes, Tournament and Driving Range Revenue
- Other Revenue consists of miscellaneous revenues not classified above.

EXPENDITURES

- Salaries and Wages consists of Full-Time, Part-Time, and Seasonal wages; Overtime
- Employee Benefits consists of CPERS; Life & Medical Insurance; SS Benefits; Medicare Contribution; Union Benefits; Def Comp
- Travel & Training consists of In & out of state conference travel/training; registration fees; mileage reimbursements
- Dues & Subscriptions consists of Professional organization membership dues, books & subscriptions; training supplies
- Operating Supplies consists of Office supplies; Janitorial supplies, fuel, insecticides, fungicides; fertilizer and other misc operating supplies
- Materials & Durables consists of Uniforms; Building Materials; auto & equipment maintenance and repairs, sand; program supplies
- Capital Outlay consists of Heavy movable equipment (Golf carts, trailers, tractors & mowers); computer equipment; furniture
- Direct Costs-Cost of Goods Sold (COGS) consists of costs associated with sale items, including alcohol
- Utilities consists of Sewer, water, waste disposal, Electric, cable; telephone; data, GPS tracking and cellular services.
- Contract Fees & Svcs consists of Professional fees & Svcs; Marketing plan - Advertising; Equipment rental.; Other Misc Serv fees
- Other Expenditures consists of miscellaneous fees not classified above

Significant Highlights

- Increase in Other Revenue for estimated miscellaneous revenue collections
- Employee Benefits increased to properly account for employee benefit programs
- Capital Outlay budgeted for acquisition of movable equipment (mowers, trimmers, etc.)
- Contract Fees and Svcs increased for staff augmentation with contract laborers.

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

ZOO PROGRAM

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 2025 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 Boo at the Zoo & BREW at the Zoo, both held in October. Nearly half our 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.

FY 25 RECOMMENDED AS OF SEPTEMBER 30, 2024

MEANS OF FINANCING	FY 23 Prior Year Actual	FY 24 Approved Budget	FY 24 Existing Operating Budget	FY 24 Actual Revenue	FY 2024 Total Projection	FY 25 Executive Budget	Variance FY24 Approved to FY25 Executive	Variance %
31 - Tax Revenue	4,420,979	4,431,331	5,776,415	3,963,153	5,017,622	5,864,415	1,433,084	32%
32 - Licenses&Permits Rev	-	-	-	-	-	-	-	-
33 - Grant Revenue	-	-	-	-	-	-	-	-
34 - Retail Sales Revenue	404,707	435,100	435,550	254,404	420,310	455,550	20,450	5%
35 - Food&Beverage Sales	481,708	514,884	543,584	331,483	495,708	565,584	50,700	10%
36 - Rental Revenue	156,958	163,705	163,705	104,761	156,958	213,705	50,000	31%
37 - Other Self-Gen Reven	1,090,656	1,814,106	1,827,853	754,238	1,490,656	1,827,853	13,747	1%
38 - Other Revenue	(2,688)	-	-	(2,509)	-	-	-	-
39 - Internal Charges	-	-	-	-	-	-	-	-
InterGovernment Fund Transfer In	-	-	-	-	-	-	-	-
TOTAL MEANS OF FINANCING	6,552,321	7,359,126	8,747,107	5,405,530	7,581,254	8,927,107	1,567,981	21%
EXPENDITURES	FY 23 Prior Year Actual	FY 24 Approved Budget	FY 24 Existing Operating Budget	FY 24 Actual Expenditures	FY 2024 Total Projection	FY 25 Executive Budget	Variance FY24 Approved to FY25 Executive	Variance %
41 - Salaries and Wages	2,623,654	2,997,595	3,247,394	2,157,745	2,805,068	3,047,394	49,799	2%
42 - Employee Benefits	1,291,720	1,389,945	1,505,774	1,114,903	1,486,538	1,505,774	115,829	8%
43 - Retired Emp Benefits	-	-	-	-	-	-	-	-
44 - Travel & Training	26,754	52,305	52,305	8,968	25,265	42,305	(10,000)	-19%
45 - Dues & Subscriptions	19,624	37,001	37,001	32,247	34,380	37,001	-	0%
46 - Operating Supplies	505,668	633,408	677,091	334,306	505,548	577,091	(56,317)	-9%
47 - Materials & Durables	186,193	178,000	196,159	70,285	185,765	196,159	18,159	10%
48 - Capital Outlay	142,493	-	777,402	535,233	742,493	1,677,402	1,677,402	-
49 - Direct Costs(COGS)	323,789	412,000	424,669	278,231	363,771	424,669	12,669	3%
50 - Utilities	404,648	432,027	432,877	251,647	404,648	432,877	850	0%
51 - Contract Fees & Svcs	1,013,228	1,191,845	1,360,935	611,620	1,013,228	960,935	(230,910)	-19%
52 - Othr Expenditures	14,550	35,000	35,500	10,345	14,550	25,500	(9,500)	-27%
InterGovernment Fund Transfer Out	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	6,552,320	7,359,126	8,747,107	5,405,530	7,581,254	8,927,107	1,567,981	21%
Authorized Positions	118	118	118	118	118	118	-	-

ZOO BUDGET DESCRIPTIONS

REVENUES

- Tax Revenue collections all from General Fund
- Retail Sales Revenue consists of Merchandise Sales; Vending Machine
- Food&Beverage Sales consists of Concession and Vending Machine
- Rental Revenue consists of Facility and Equipment Rental
- Other Self-Gen Revenue consists of Admissions, Passes, Camp and Ed-Zoo-Cation; Animal Encounter
- Other Revenue consists of miscellaneous revenues not classified above.

EXPENDITURES

- Salaries and Wages consists of Full-Time, Part-Time, and Seasonal wages; Overtime
- Employee Benefits consists of CPERS; Life & Medical Insurance; SS Benefits; Medicare Contribution; Union Benefits; Def Comp
- Travel & Training consists of In & out of state conference travel/training; registration fees; milage reimbursements
- Dues & Subscriptions consists of Professional organization membership dues, books & subscriptions; training supplies
- Operating Supplies consists of Animal Feed and Animal Care products; janitorial supplies; Educational ptgm supplies, Safety & Medical supplies and other misc operating supplies
- Materials & Durables consists of Uniform; building materials; equipment maintaince and repairs; program supplies; landscape & shubery
- Capital Outlay consists of Furniture; one-time expense for backup power generator (\$1.5M); large tools; computer equipment; animals
- Direct Costs-Cost of Goods Sold (COGS) consists of costs associated with sale items
- Utilities consists of Sewer, water, waste disposal, Electric, cable; telephone; data and cellular services.
- Contract Fees & Svcs consists of Professional fees & Svcs; Marketing plan - Advertising; Equipment rental.; Other Misc Serv fees
- Other Expenditures consists of licenses and other miscellaneous fees not classified above

Significant Highlights

- Capital Outlay increased \$1.6M to acquire backup generator power equipment for zoo's continuity of operations during power outages due to weather and other natural events.

Jim Fleshman, Zoo Director, (225) 775-3877, ext. 6208

PARK OPERATIONS

BREC's Park Operations Department includes four district divisions (Greenwood District, Plank Road District, Forest District, and FARR District), four specialty divisions (Forestry, Horticulture, Sports Turf North, and Sports Turf South), three trades divisions (Trades A, Trades B, and Special Services), and Fleet Management.

BREC facilities include 175 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.

FY 25 RECOMMENDED AS OF SEPTEMBER 30, 2024

MEANS OF FINANCING	FY 23 Prior Year Actual	FY 24 Approved Budget	FY 24 Existing Operating Budget	FY 24 Actual Revenue	FY 2024 Total Projection	FY 25 Executive Budget	Variance FY24 Approved to FY25 Executive	Variance %
31 - Tax Revenue	15,940,760	17,185,917	17,816,076	11,659,292	16,183,544	20,607,999	3,422,082	20%
32 - Licenses&Permits Rev	-	-	-	-	-	-	-	
33 - Grant Revenue	-	-	-	-	-	-	-	
34 - Retail Sales Revenue	-	-	-	-	-	-	-	
35 - Food&Beverage Sales	-	-	-	-	-	-	-	
36 - Rental Revenue	-	-	-	-	-	-	-	
37 - Other Self-Gen Reven	-	-	-	-	-	-	-	
38 - Other Revenue	-	-	-	-	-	-	-	
39 - Internal Charges	-	-	-	-	-	-	-	
InterGovernment Fund Transfer In	-	-	-	-	-	-	-	
TOTAL MEANS OF FINANCING	15,940,760	17,185,917	17,816,076	11,659,292	16,183,544	20,607,999	3,422,082	20%
EXPENDITURES	FY 23 Prior Year Actual	FY 24 Approved Budget	FY 24 Existing Operating Budget	FY 24 Actual Expenditures	FY 2024 Total Projection	FY 25 Executive Budget	Variance FY24 Approved to FY25 Executive	Variance %
41 - Salaries and Wages	6,645,308	6,885,654	6,899,914	5,174,901	6,727,371	7,199,914	314,260	5%
42 - Employee Benefits	3,867,662	3,305,115	3,325,980	3,021,482	4,028,643	4,025,980	720,866	22%
43 - Retired Emp Benefits	-	-	-	-	-	-	-	
44 - Travel & Training	424	10,225	11,077	1,215	3,730	7,000	(3,225)	-32%
45 - Dues & Subscriptions	231	1,500	1,625	-	231	1,625	125	8%
46 - Operating Supplies	731,533	805,981	856,750	370,539	731,349	856,750	50,769	6%
47 - Materials & Durables	817,876	1,249,697	1,287,338	539,160	816,570	1,320,338	70,641	6%
48 - Capital Outlay	1,555,938	2,187,417	2,369,702	710,016	1,555,869	3,569,702	1,382,285	63%
49 - Direct Costs(COGS)	-	-	-	-	-	-	-	
50 - Utilities	332,752	341,347	399,793	220,622	332,752	412,793	71,446	21%
51 - Contract Fees & Svcs	1,987,029	2,392,324	2,656,684	1,621,357	1,987,029	3,206,684	814,360	34%
52 - Othr Expenditures	2,006	6,657	7,212	-	-	7,212	555	8%
InterGovernment Fund Transfer Out	-	-	-	-	-	-	-	
TOTAL EXPENDITURES	15,940,760	17,185,917	17,816,076	11,659,292	16,183,544	20,607,999	3,422,082	20%
Authorized Positions	162	162	162	162	162	162	-	

PARK OPERATIONS BUDGET DESCRIPTIONS

REVENUES

- Tax Revenue collections from General Fund (\$14,057,999) and Enhancement Operating Fund (\$6,550,000)

EXPENDITURES

- Salaries and Wages consists of Full-Time, Part-Time, and Seasonal wages; Overtime
- Employee Benefits consists of CPERS; Life & Medical Insurance; SS Benefits; Medicare Contribution; Union Benefits; Def Comp
- Travel & Training consists of In & out of state conference travel/training; registration fees; milage reimbursements
- Dues & Subscriptions consists of Professional organization membership dues, books & subscriptions; training supplies
- Operating Supplies consists of Janitorial and Office supplies; Fuel; Shop supplies; Insecticides and fertilizer; Pool Chemicals; Safety & Medical supplies, and other misc operating supplies
- Materials & Durables consists of Building Materials; Uniforms; auto & equipment maintaince and repairs; Protective apparel; Landscape & Shruberry
- Capital Outlay consists of Fleet vehicles; Heavy movable equipmment Golf carts, trailers, tractors & mowers); computer equipment; furniture
- Utilities consists of Sewer, water, waste disposal, Electric, cable; telephone; data, GPS tracking and cellular services.
- Contract Fees & Svcs consists of Professional fees & Svcs; Building Repairs; Vehicle Repairs; Equipment Rental; Equipment Repair; Software Maint. Contracts; Building Maint.; Other Misc fees

Significant Highlights

- Employee Benefits increased to properly account for employee benefit programs
- Capital Outlay increased for deferred capital maintenance and equipment within IYP3, 3-year strategic plan.
- Contract Fees & Svcs increased for deferred capital maintenance within IYP3, 3-year strategic plan.

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

PLANNING AND ENGINEERING (P&E)

P&E Department responsibilities include: Planning, designing, and constructing BREC parks and facilities; Responsible owner of the Strategic Plan, including citizen input and prioritization of Capital Improvement Program Identifying and analyzing present and future park recreation and park land needs; Natural resource management, land acquisition and disposal; and Maintaining and updating BREC's land and facility inventory.

Additionally, 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.

FY 25 RECOMMENDED AS OF SEPTEMBER 30, 2024

MEANS OF FINANCING	FY 23 Prior Year Actual	FY 24 Approved Budget	FY 24 Existing Operating Budget	FY 24 Actual Revenue	FY 2024 Total Projection	FY 25 Executive Budget	Variance FY24 Approved to FY25 Executive	Variance %
31 - Tax Revenue	11,324,075	11,488,829	12,545,906	6,627,582	13,732,569	16,671,456	5,182,627	45%
32 - Licenses&Permits Rev	-	-	-	-	-	-	-	-
33 - Grant Revenue	60,634	5,300,000	5,741,658	2,023,673	2,023,673	9,500,000	4,200,000	79%
34 - Retail Sales Revenue	-	-	-	-	-	-	-	-
35 - Food&Beverage Sales	-	-	-	-	-	-	-	-
36 - Rental Revenue	-	-	-	-	-	-	-	-
37 - Other Self-Gen Reven	-	-	-	-	-	-	-	-
38 - Other Revenue	620,016	500,000	541,674	134,225	165,821	3,425,000	2,925,000	585%
39 - Internal Charges	-	-	-	-	-	-	-	-
InterGovernment Fund Transfer In	-	-	-	-	-	-	-	-
TOTAL MEANS OF FINANCING	12,004,725	17,288,829	18,829,238	8,785,480	15,922,063	29,596,456	12,307,627	71%
EXPENDITURES	FY 23 Prior Year Actual	FY 24 Approved Budget	FY 24 Existing Operating Budget	FY 24 Actual Expenditures	FY 2024 Total Projection	FY 25 Executive Budget	Variance FY24 Approved to FY25 Executive	Variance %
41 - Salaries and Wages	1,863,896	2,158,550	2,200,216	1,743,087	2,266,013	2,750,000	591,450	27%
42 - Employee Benefits	1,079,815	996,100	1,012,766	847,689	1,130,252	1,350,000	353,900	36%
43 - Retired Emp Benefits	-	-	-	-	-	-	-	-
44 - Travel & Training	10,102	21,000	21,917	8,760	10,102	17,500	(3,500)	-17%
45 - Dues & Subscriptions	1,251	5,000	5,000	425	1,251	3,000	(2,000)	-40%
46 - Operating Supplies	110,142	151,825	158,284	42,960	89,987	130,000	(21,825)	-14%
47 - Materials & Durables	40,672	73,300	77,217	5,514	20,672	75,000	1,700	2%
48 - Capital Outlay	33,015,515	12,977,410	15,801,169	10,653,057	11,779,650	24,175,956	11,198,546	86%
49 - Direct Costs(COGS)	-	-	-	-	-	-	-	-
50 - Utilities	18,996	35,602	35,644	9,542	13,996	35,000	(602)	-2%
51 - Contract Fees & Svcs	253,309	413,715	587,756	211,627	353,309	610,000	196,285	47%
52 - Othr Expenditures	316,808	456,327	769,235	186,353	256,831	450,000	(6,327)	-1%
InterGovernment Fund Transfer Out	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	36,710,505	17,288,829	20,669,202	13,709,015	15,922,063	29,596,456	12,307,627	71%
Authorized Positions	83	83	83	83	83	83	-	

PLANNING & ENGINEERING (P&E) BUDGET DESCRIPTIONS

REVENUES

- Tax Revenue collections from Capital Improvement Fund (\$12,171,456) and Enhancement Construction Fund (\$4,500,000)
- Grant Revenue consists of estimated awards/reimbursements from national, federal, state (\$4M LWI grant and \$4M CMAQ grant), and local organizations
- Other Revenue consists of \$3.3M from Prior Year Fund Balance (EOF) and other miscellaneous revenues not classified above.

EXPENDITURES

- Salaries and Wages consists of Full-Time, Part-Time, and Seasonal wages; Overtime
- Employee Benefits consists of CPERS; Life & Medical Insurance; SS Benefits; Medicare Contribution; Union Benefits; Def Comp
- Travel & Training consists of In & out of state conference travel/training; registration fees; mileage reimbursements
- Dues & Subscriptions consists of Professional organization membership dues, books & subscriptions; training supplies
- Operating Supplies consists of Fuel; Small tools; Office and janitorial supplies; and other misc operating supplies
- Materials & Durables consists of Uniforms; Protective apparel
- Capital Outlay consists of Construction Exp; Project Planning; Construction Materials; Testing & Other; Land Aqu; Computer Equip
- Utilities consists of Data and cellular services.
- Contract Fees & Svcs consists of Professional fees & Svcs; Indpt Contractor Fees & Svcs; Software Maint. Contracts; Building Maint.; advertising; vehicle repair and Other Misc fees
- Other Expenditures consists of licenses and other miscellaneous fees not classified above

Significant Highlights

- Employee Benefits increased to properly account for employee benefit programs
- Capital Outlay increased for capital construction and improvement projects within the IYP3, 3-year strategic plan.
- Contract Fees & Svcs increased for contracted design plans and capital pre-construction activities within the IYP3, 3-year strategic plan.

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

FY 25 RECOMMENDED AS OF SEPTEMBER 30, 2024

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