

**RECREATION AND PARK COMMISSION  
FOR THE PARISH OF EAST BATON ROUGE  
2014 BUDGET**

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



**2014 Budget**

**Approved by Commission  
12/18/13**

RECREATION AND PARK COMMISSION  
FOR THE PARISH OF EAST BATON ROUGE  
2014 BUDGET

**Officers**

*Mr. Kenneth Riche, Chairman*

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

*Mr. Carlos Sam, Treasurer*

*Carolyn McKnight, Superintendent and Ex-Officio Secretary*

**Commissioners**

*Mr. Lloyd Benson*

*Mr. Craig M. Freeman*

*Ms. Laurie Marien*

*Mr. Davis Rhorer*

*Mr. Larry Selders*

*Mr. John Taylor*

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**User Guide**

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

**Section 1: Introduction (Pages 5 – 8)**

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

- **Fund Accounting** - describes BREC funds and briefly describes the financial condition, trends and budget outlook by fund.
- **Budgetary Policies and Processes** - describes BREC policies that guide budget development through the approval process.
- **Executive Budget Guidelines**- describes those things specifically requested by the Superintendent that are expected to have a significant impact on expenditures in 2014.

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

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

**Section 3: 2014 Budget by Fund (Pages 15 – 25)**

This section contains the 2014 budget by fund in accordance with GASB Codification 1800.120. The format presented is required to be used by any political subdivisions of the State that must comply with the provisions of R.S. 39:1305.C (2) (a).

Requirements prior to January 1, 2011:

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

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

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

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

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

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**Introduction**

November 20, 2013

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

Ladies and Gentlemen:

Enclosed is the 2014 budget for BREC. The format looks different than it has in the past as we are now required by the state to meet a new budgetary fund presentation. However, the foundation of this budget continues to be built on BREC's guiding principles of ensuring that our resources are used to improve the health, safety, environmental quality, economic development and overall value of our community.

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

The operating funds of the Commission, which include the General Fund, Enhancement Operating will both operate in 2014 with an excess of revenues over expenditures.

As we have done in previous years, increases to non-labor accounts were provided to allow for cost inflation and estimated expenditures in 2014, especially for expenditures directly related to the 2014 tax renewal, the strategic plan, capital outlay, compensation study funding and possible salary increases or one time lump sum distributions to employees in 2014.

2014 will be a pivotal year for BREC. The 10-year strategic planning initiative is underway, work towards re-accreditation and educates the residents of East Baton Rouge Parish on the results of the "Imagine Your Parks" program which will be nearing completion by the end of the year. This budget will act as a working tool to keep us on a sound fiscal course as, together with the community, we outline the next 10 years of BREC and East Baton Rouge Parish.

As you review this 2014 budget, please know that we are committed to working closely with the Commission to answer any questions that you might have and to address any issues that may arise. We thank you for your guidance and input.

**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:

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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 2014 funding is supported by a 2.05 10-year property tax millage. The original proposition was approved by the voters in April 2004. A summary of expenditures planned for each park appears at the end of this document.

Enhancement Special Revenue Fund

This is a new fund established in 2013 to account for the receipts of all proceeds from the “*Imagine Your Parks*” plan. The Special Revenue Fund is a “pass-through” fund used to distribute the 3.158 mills of tax revenues received from the “*Imagine Your Parks*” plan approved by the voters in November 2004 to the Enhancement Construction Fund, Enhancement Operating Fund and Debt Service Fund. The “*Imagine Your Parks*” property tax is a twenty year tax which will expire in 2024.

Enhancement Construction Fund

The fund was established to account for the activities of the “*Imagine Your Parks*” plan approved by the voters in November 2004. It accounts for all the construction projects funded by the current levy of 1.702 mills of the total 3.158 mills of property tax revenues dedicated to land acquisition and construction of park facilities.

Enhancement Operating Fund

The fund was established to account for operations and maintenance activities of the “*Imagine Your Parks*” plan. This fund receives the remaining 1.456 mills of the total 3.158 mills of tax revenues approved for “*Imagine Your Parks*.” The funds are used to improve the current level of park operations and provide the funding for the operation of new facilities constructed from the “*Imagine Your Parks*” plan.

Debt Service Fund

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

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

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

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Internal Service Funds

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

**Budgetary Policies and Processes**

The 2014 process was a little different than prior years. Because of the cost of an election, estimated at \$480,000, and other contractual obligations incurred by BREC during the 2013 fiscal year, the 2014 departmental budgets were basically “stand still” for the 2014 fiscal year.

The process begins with an estimate of 2014 revenues and expenditures by the Finance Director. The initial estimates are reviewed by the Department Directors and adjustments were made to the initial estimates prior to the Superintendent’s Budget Review of departmental requests. After a thorough review by the Superintendent, Chief of Management and Business Services, Assistant Superintendents, Human Resource Director and Finance Director, a final budget document has been prepared and is being presented to the Commission for adoption.

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

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

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

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

**Budget Guidelines**

The following guidelines were established to develop the 2014 budget. All departments met the following objectives.

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Resolved, That the Commission approve the following:

- **Ad Valorem Tax Revenues** were budgeted based on anticipated revenues to be received for the 2013 tax levy. The preliminary assessment numbers were provided by the East Baton Rouge Parish Assessor's Office. The revenue received from 2013 tax rolls will be the operating cash for the 2014 budget. Ad Valorem Tax Revenues will be adjusted based on information provided by the EBRP Assessor's Office in 2014 to accrue for the 2014 December tax levy.
- **Provide funding for the following:** cost of the election for the 2014 tax renewal, the compensation study, BREC's fleet and equipment replacement capital outlay plan and the 10 year strategic plan's development.
- **Evaluate operational procedures and recreational programs** to determine operational efficiencies that would result in a reduction of funding needed in the 2014 budget. Any changes to operational procedures or recreation programming are to be weighed carefully for any negative impacts to current levels of service provided to the public.
- **Evaluate the new and improved facilities as envisioned in the "Imagine Your Parks" program** to be opened and operated in the 2014 budget year to determine funding needs.
- **Included as a part of the 2014 General Fund operating budget reserve is a set-aside for a one time lump sum distribution for all employees who receive a satisfactory or above score on their performance evaluation.** It is the intent of the current Administration and Commission that if the 2014 General Fund Budget meets its objectives and has sufficient cash available during the last quarter of the fiscal year a one-time lump sum distribution will be given to BREC full time and permanent part time employees. Freeze all merit (step) pay increases for all Full Time and Part Time staff for 2014. Longevity increases were funded and longevity increases will be given to all eligible staff.
- **Provide funding for existing employee benefits according to information available from benefit providers.** All employee and retiree benefits are funded at the contribution rates anticipated.
- **Provide funding for increases in worker's compensation, general liability and auto insurances.**
- **To continue amending the pay plan for full-time employees for one year, from five percent (5%) increase to three and three-tenths percent (3.3%) increase effective January 1, 2014, and for the duration of calendar year 2014.**

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Carolyn McKnight, Superintendent and Ex-Officio Secretary



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**Major Revenue Analysis**

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

**Tax Revenues**

Taxes are recognized on an accrual basis in the year the taxes are levied. Cash proceeds of property tax revenues are not collected until the year following revenue recognition. The tax rolls are prepared by the East Baton Rouge Parish Assessor's Office, and the preliminary estimates are not available until the Fall of 2013 for the 2014 tax roll.

Revenue recognition under the modified accrual basis of accounting requires revenues to be recorded when they become available and measurable. BREC's fiscal year is January 1 through December 31. Because of current economic conditions, BREC management decided the prudent decision for the 2014 budget was to use the current year's (2013) tax roll to determine available cash for the 2014 budget. Once preliminary estimates are made available for the 2014 tax roll from the East Baton Rouge Parish Assessor's Office, appropriate budget amendments will be recommended by the Finance Director.

Ad valorem (property) taxes are the primary source of revenue for operation of the recreation and park system in East Baton Rouge Parish. BREC will levy 14.038 mills of property tax in 2014. It is estimated that the 2014 taxes will generate approximately \$3,611,000 per mill in 2014 vs. \$3,516,000 per mill budgeted in 2013. We further anticipate that 2013 tax revenue collections will provide 67% of total General Fund revenues and 79.2% of Capital Improvement Fund revenues. The Enhancement Operating Fund will realize 77.0%, and the Enhancement Construction Fund will realize 16.36% of their total revenues from 2013 property taxes in 2014.

	<b>2013 Budget <u>Tax Revenues</u></b>	<b>2014 Budgeted <u>Tax Revenues</u></b>
<b><u>General Fund</u></b>		
Ad Valorem Tax Millage Authorized	8.89 mills	8.89 mills
Ad Valorem Tax Millage Levied	8.89 mills	8.89 mills
<b>General Fund Tax Revenue</b>	<b>\$ 31,857,000</b>	<b>\$ 32,100,000</b>
<b><u>Capital Improvement Fund</u></b>		
Ad Valorem Tax Millage Authorized	1.99 mills	1.99 mills
Ad Valorem Tax Millage Levied	1.99 mills	1.99 mills
<b>Capital Improvement Fund Tax Revenue</b>	<b>\$ 7,000,000</b>	<b>\$ 7,185,000</b>
<b><u>Enhancement Operating/Construction Fund</u></b>		
Ad Valorem Tax Millage Authorized	3.158 mills	3.158 mills
Ad Valorem Tax Millage Levied	3.158 mills	3.158 mills
<b>Enhancement Operating Fund Tax Revenue</b>	<b>\$ 11,104,000</b>	<b>\$ 11,403,000</b>
Total Mills:		
Ad Valorem Tax Millage Authorized	14.038 mills	14.038 mills
Ad Valorem Tax Millage Levied	14.038 mills	14.038 mills
<b>TOTAL TAX REVENUES</b>	<b>\$ 49,961,000</b>	<b>\$ 50,688,000</b>

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**NON-TAX REVENUES**

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

Revenues from sources other than property taxes are a significant component of this budget. In 2014, we anticipate that non-tax revenues will provide 33% of General Fund Revenues and 20.8% of Capital Improvement Fund revenues. Only .01% for the Enhancement Operating Fund and 16.47% of the Enhancement Construction Fund will come from non-tax sources. State revenue sharing has remained consistent for many years.

There are several proposed user fee changes included in the 2014 budget. The proposed changes are as follows:

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

**Summary of Requested Changes to Fee Schedule**

Department or Location	Description of Fee	Current Fee	Proposed Fee Chg	Reason Needed
<i><b>Administrative</b></i>	Wi-Fi Usage Fee - Basic Service	0.00	0.00	Patrons will be able to access BREC's open WiFi for basic usage at no charge.
	Wi-Fi Usage Fee - Deluxe Service for 4 hours	0.00	5.00	Patrons who wish to use BREC's WiFi connection for advanced web accesses. (i.e. streaming, VPN connections, etc.)
<i><b>Recreation Programs</b></i>	<b>Outdoor Recreation</b>			
	<b>Kayak Paddling Programs</b>			
	Paddle Up 2	0.00	5.00	<b>New Program</b>
	Paddle Up 3	0.00	20.00	<b>New Program</b>
	Paddle Up 4	0.00	25.00	<b>New Program</b>
	Stand Up Paddle board (NEW)	0.00	10.00	<b>New Program</b>
	Sunset Paddle (NEW)	0.00	10.00	<b>New Program</b>
	<b>Camping Workshop (NEW)</b>			<b>New</b>

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					<b>Program</b>
		Beginning	0.00	10.00	
		Intermediate	0.00	10.00	
		Advanced	0.00	10.00	
	<b>Adventure Race (NEW)</b>				<b>New Program</b>
		Family	0.00	10.00	
		Individual	0.00	10.00	
	<b>Hiking Programs (NEW)</b>				<b>New Program</b>
		Beginning	0.00	5.00	
		Advanced	0.00	10.00	
		Yoga	0.00	10.00	
	<b>Fishing Workshop</b>				
		Fishing (NEW)	0.00	5.00	<b>New Program</b>
		Kayak Fishing	0.00	5.00	<b>Proposal of Fees</b>
	<b>Paddle Skate Workshop (NEW)</b>		0.00	5.00	<b>New Program</b>
	<b>Biking Programs (NEW)</b>				<b>New Program</b>
		Pedal Up Workshop	0.00	5.00	
		Mountain Biking	0.00	5.00	
		BREC to BREC ride	0.00	5.00	<b>New Program</b>
	<b>BREC Out! (NEW)</b>				<b>New Program- Outdoor Outreach</b>
		School Year	0.00	1,500.00	Can accommodate 6 schools per year
		Afterschool Program	0.00	500.00	Can accommodate 2-4 schools per year
		Two-day workshops	0.00	10.00	Can accommodate 25 per session x 4 per year
		Camping Workshop	0.00	25.00	Can accommodate 25 per session x 4 per year
		Teambuilding Workshop	0.00	5.00	
	<b>Camps</b>				

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		Fall (3 days)	0.00	72.00	Can accommodate 24 per session
		Winter (4 days)	0.00	96.00	Can accommodate 24 per session
		Spring (5 days)	0.00	120.00	Can accommodate 24 per session
		Summer (5 days/ 8 weeks)	0.00	120.00	Can accommodate 24 per session
	<b>Food Concessions (Special events)</b>				<b>New Program</b>
		Combo (Hotdog, Drink, Chips)	0.00	1.50	Amounts vary pending events
		Hot Dog	0.00	1.00	
		Chips	0.00	0.50	
		Nachos w/ Cheese & Chili	0.00	3.00	
		Nachos w/ Cheese or Chili	0.00	2.50	
		Cotton Candy	0.00	1.00	
		Popcorn	0.00	0.50	
		Drink	0.00	0.50	
	<b>Grand Pavilion - Highland Road</b>				<b>New Fees</b>
	Individuals or Agencies hosting a FREE Private Event		0.00	300.00	
	3 hour min, \$100 for each additional hour				
	No admission to attends or participants can be charged.				
	Non-Profit Agencies hosting a Fund Raising Event		0.00	500.00	
	Where admission for attendees is to be charged				
	3 hour min, \$150 for each additional hour				
	10% of net revenues, whichever is greater				
	Commercial Events hosting a Fund Raising Event		0.00	1,000.00	
	Where admission for attendees is to be charged				
	3 hour min, \$300 for each additional hour				
	10% of gross revenues, whichever is greater + Vendor fee of \$50 per vendor				
	A separate \$500 damage deposit will be assed for any event using the pavilion and/or lawn. (Must be paid separate from rental fee.) No Cash. Check or money order only.				
	<b>Grand Pavilion &amp; Great Lawn - Highland Road</b>				<b>New Fees</b>

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	Individuals or Agencies hosting a FREE Private Event	0.00	375.00	
	3 hour min, \$100 for each additional hour			
	No admission to attendees or participants can be charged.			
	Non-Profit Agencies hosting an Fund Raising Event	0.00	625.00	
	Where admission for attendees is to be charged			
	3 hour min, \$200 for each additional hour			
	10% of net revenues, whichever is greater			
	Commercial Events hosting an event for Profit	0.00	1,250.00	
	Where admission for attendees is to be charged			
	3 hour min, \$300 for each additional hour			
	10% of gross revenues, whichever is greater + Vendor fee of \$50 per vendor			
	A separate \$500 damage deposit will be assed for any event using the pavilion and/or lawn. (Must be paid separate from rental fee.) No Cash. Check or money order only.			
<b>Therapeutics</b>	Sunshine Interactive Program (new)	0.00	85.00	<b>New Program</b>
<b>Zoo</b>	<b>Zooper Birthday Party</b>			
	Party of 8	125.00	128.00	Adjust to keep up with costs & max. revenue
	Add per each additional child ages 2-12	13.00	16.00	Adjust to keep up with costs & max. revenue
<b>Recreational Sports</b>	<b>Pickleball</b>	0.00	5.00	Per Person. Standard monthly fee to resolve collecting coins for each session.
	<b>Boxing (14th Street)</b>	0.00	22.00	Per Month
	<b>Ultimate Frisbee (New Program)</b>	0.00	25.00	Per person, 50 per session for 8 weeks, 2 per year
	<b>Officials Clinic (New Program)</b>	0.00	25.00	Per person, 20-30 per session x 2 per year
	Sunday Men's League	0.00	300.00	Per team, 20 teams

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		<b>Head Start Youth League (Under 5)</b>	0.00	125.00	Per team, per year, 10 teams in each genre of Flag Football, Basketball, T-Ball, Soccer
		<b>Pool Tournaments</b>	0.00	10.00	Per person, 20 event x 2 per year

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**2014 Budget by Fund**

**Revenues and Expenditures, All Funds**

**Parks & Recreation Commission for the Parish of East Baton Rouge**

**2014 Proposed Budget**

	<b>General Fund</b>	<b>Enhancement Operating Fund</b>	<b>Enhancement Special Revenue Fund</b>	<b>Internal Service Funds</b>	<b>Debt Service Fund</b>	<b>Enhancement Construction Fund</b>	<b>Capital Improvement Fund</b>	<b>Total of All Funds</b>
<b><u>2014 Revenue Budget</u></b>								
Ad Valorem Tax Revenues	32,100,000		11,403,000				7,185,000	50,688,000
Local Grants						103,000	344,730	447,730
State Revenue Sharing Rev	1,260,000						280,000	1,540,000
State Grants/Appropriations						1,530,000	1,235,000	2,765,000
Federal Grant/Appropriations								0
Interest Revenues	150,000	65,000		5,000	15,000	32,000	30,000	297,000
User Fees and Sales Rev	9,494,400							9,494,400
Other Revenues	40,000			120,000				160,000
Transfers In								
Tfr from ESRF		5,257,000			4,492,800	1,653,200		11,403,000
Tfr from EOF	4,600,000					1,750,000		6,350,000
Tfr from GF				2,980,000				2,980,000
Charges for Services				3,670,400				3,670,400
Use of Prior Year's Revenues		1,505,506		250,000		5,038,600		6,794,106
<b>Total 2014 Revenues</b>	<b>47,644,400</b>	<b>6,827,506</b>	<b>11,403,000</b>	<b>7,025,400</b>	<b>4,507,800</b>	<b>10,106,800</b>	<b>9,074,730</b>	<b>96,589,636</b>
<b><u>2014 Expenditure Budget</u></b>								
Administration Exp	7,185,600			7,025,400	4,507,800	1,619,800	1,619,800	21,958,400
Employee Benefits	7,318,500							7,318,500
Capital Outlay Rsrves	800,000							800,000
Self-Generated Rev Dept Exp	18,860,700							18,860,700
Maintenance Dept Exp	9,402,800							9,402,800
Capital Project Exp		477,506				7,857,000	5,708,000	14,042,506
Transfers Out								
Tfr to GF		4,600,000						4,600,000
Tfr to EBF	550,000							550,000
Tfr to RMF	2,200,000							2,200,000
Tfr to Print Shop	120,000							120,000
Tfr to UIF	110,000							110,000
Tfr to EOF			5,257,000					5,257,000
Tfr to ECF		*1,750,000	1,653,200					3,403,200
Tfr to DSF			4,492,800					4,492,800
Operating Reserve	1,096,800					630,000	1,746,930	3,473,730
<b>Total 2014 Expenditures</b>	<b>47,644,400</b>	<b>6,827,506</b>	<b>11,403,000</b>	<b>7,025,400</b>	<b>4,507,800</b>	<b>10,106,800</b>	<b>9,074,730</b>	<b>96,589,636</b>

\*\$750,000 of Fund Balance will be used in 2014 for Roof Replacements at several facilities.

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The following chart depicts the Assessed Value of Property and BREC's Ad Valorem Tax Levy from 2006 through 2013. 2012 was a reassessment year and BREC did not roll forward in 2012. BREC's tax levy in 2011 was 14.463 mills for all funds and declined to 14.038 mills in 2013.

**Assessed Value of Property/BREC's Levy**

<b>Year</b>	<b>Assessed Value*</b>	<b>\$ Inc/(Dec)</b>	<b>% Inc/(Dec)</b>	<b>Taxes Levied</b>	<b>\$ Inc/(Dec)</b>	<b>% Inc/(Dec)</b>
2006	2,612,309,990			37,781,862		
2007	2,833,341,480	221,031,490	8.46%	40,978,618	3,196,756	8.46%
2008	3,154,154,640	320,813,160	11.32%	45,617,831	4,639,213	11.32%
2009	3,306,133,950	151,979,310	4.82%	47,815,913	2,198,082	4.82%
2010	3,338,836,790	32,702,840	0.99%	48,288,911	472,998	0.99%
2011	3,399,186,940	60,350,150	1.81%	49,162,441	873,530	1.81%
2012	3,578,561,180	179,374,240	5.28%	50,236,305	1,073,864	2.18%
2013	3,654,988,370	76,427,190	2.14%	51,308,727	1,072,421	2.13%

\*Data received from the EBRP Tax Assessor's Office

Enhancement Operating Fund will transfer \$4,600,000 to the General Fund and \$1,750,000 to the Enhancement Construction Fund. There are two projects to be funded utilizing the fund balance accumulated in this fund. The Business Solutions Technical Upgrades project has been budgeted for a total of \$502,000. This project will provide the funding to upgrade the equipment and business software solutions needed to continue to provide the technology needed to effectively service the Citizens of East Baton Rouge Parish.

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

A use of prior year's revenue in the amount of \$69,200 has been included in the 2014 General Fund Budget to re-appropriate the funding for four vehicles ordered in 2013 which will not be delivered until January of 2014. State law dictates all appropriations in governmental operating funds lapse at the end of the fiscal year. A re-appropriation of the funds approved in 2013 is needed to provide the funding for the purchase to be made in 2014.

BREC typically spends approximately two-thirds of the General Fund budget on labor related expenditures. There is an upward trend in payroll taxes and benefits from 2010 to 2014 due mainly to increasing contributions for retirement and medical benefits. The increase in contributions follows:



**RECREATION AND PARK COMMISSION  
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**City Parish Retirement (BREC Contributions)**

2003-2014

Year			Contribution Amount		
	Employer	% Inc	Expenditures	% Inc	\$ Inc/(Dec)
2003	16.66%	2.02%	1,270,575	45.51%	375,042
2004	17.60%	0.94%	1,660,282	32.51%	389,707
2005	20.13%	2.53%	1,973,693	18.88%	313,411
2006	22.38%	2.25%	2,310,816	17.08%	337,123
2007	22.40%	0.02%	2,448,697	5.97%	137,881
2008	21.77%	0.33%	2,626,879	7.25%	178,182
2009	22.40%	0.63%	2,948,441	11.42%	321,562
2010	24.93%	2.53%	3,568,821	21.18%	620,038
2011	27.66%	2.73%	4,268,230	19.68%	699,409
2012	28.56%	0.90%	4,361,256	2.2%	93,026
<b>*2013</b>	<b>29.44%</b>	<b>0.88%</b>	<b>4,600,000</b>	<b>4.54%</b>	<b>199,700</b>
<b>*2014</b>	<b>29.7%</b>	<b>0.26%</b>	<b>4,600,000</b>	<b>0.00%</b>	<b>0</b>

\* Expenditures are the budgeted amounts for 2013 & 2014

BREC's retirement contribution increased from 29.44% to 29.7% resulting in a \$45,000 increase in expenditures in 2014. A budgetary adjustment is not needed. Attrition during 2014 will cover the cost of the increase. \$70,000 was added to the Internal Service Funds to cover administrative costs being assessed by the Affordable Care Act and \$47,000 was added to cover increased premium costs for BREC's stop loss coverage.

\$17,434,600 is budgeted for planning and construction of park improvements in 2014. \$10,106,800 is budgeted for administration, engineering, acquisition and construction in the Enhancement Construction Fund. \$7,327,800 is budgeted for administration, engineering, acquisition and construction in the Capital Improvement Fund. A transfer of \$1,750,000 will be made from the Enhancement Operating Fund. \$750,000 is dedicated to the replacement of roofs at various recreation centers.

A complete list of 2014 budgeted expenditures for projects of the Capital Improvement Fund and the Enhancement Fund are listed below:

**2014 Construction Improvement Project Budgets**

Description/Project Title	CIP - Fund 2	ECF - Fund 7
<b><u>Local</u></b>		
Ad Valorem Tax Revenue	7,185,000	
Capital Area Pathways Project (CAPP)		103,000
<b><u>State</u></b>		
State Revenue Sharing	280,000	
Anna T. Jordan Community Park		480,000
Bluebonnet Swamp Nature Center	660,000	

**RECREATION AND PARK COMMISSION  
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Central Community Sports Park		1,050,000
Goldsby Field	50,000	
Knock Knock - State	425,000	
Rollins Road Park - State	100,000	
<b><u>Other</u></b>		
Interest Income	30,000	32,000
College Town Park Donations	19,730	
Magnolia Mound Plantation Donations	325,000	
<b><u>Transfers In</u></b>		
Transfer from Enhancement Operating Fund		1,750,000
Transfer from Enhancement Special Revenue Fund		1,653,200
<b>Total Revenues</b>	<b>9,074,730</b>	<b>5,068,200</b>
<b><u>Expenditures</u></b>		
CIP Administration	1,454,400	1,454,400
Planning & Engineering	165,400	165,400
Operating Reserve	500,000	630,000
Highland Road Community Park	550,000	1,450,000
North Sherwood Forest Community Park	200,000	400,000
Zachary Community Park	350,000	300,000
Central Community Sports Park		1,350,000
Anna T. Jordan Community Park	145,000	690,000
Independence Community Park*	400,000	1,600,000
Forest Community Park	100,000	150,000
Sandy Creek Community Park (NE Area Comm Park)		75,000
Airline Highway Park	50,000	10,000
Church Street		100,000
Bluebonnet Swamp Nature Center	910,000	
Cohn Arboretum	20,000	
Dover Street Park	20,000	
East Brookstown Park	50,000	10,000
Flannery Road Park	80,000	10,000
French Town Road		75,000
Gentilly Court Park	20,000	
Goldsby Field	50,000	10,000
Harding Street Park	60,000	20,000
Hooper Road Park	100,000	
Jackson Park	150,000	150,000
Kathy Drive Park	85,000	10,000
Lanier Drive Park	30,000	
Leo & Murlin Willie Park*	45,000	5,000

**RECREATION AND PARK COMMISSION  
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Magnolia Mound Plantation	125,000	450,000
Manchac Park	100,000	20,000
Myrtle Street Park	55,000	10,000
North Street		70,000
North 18th Street Park	20,000	
Plank Road Park	170,000	45,000
Reames Road Park	65,000	10,000
Rita Street Park	60,000	10,000
River Bend Park	70,000	10,000
Rollins Road Park	100,000	
Spain Street Park	50,000	5,000
Sugarland Park	55,000	10,000
Thomas Maher Park	48,000	7,000
Webb Memorial Park & Golf Course	75,000	100,000
Liberty Lagoon		35,000
Knock Knock	425,000	
Capital Area Pathways Project (CAPP)	300,000	550,000
Independence Theater		100,000
Olympia Stadium	75,000	10,000
<b>Total Expenditures</b>	<b>7,327,800</b>	<b>10,106,800</b>
<b>Beginning Fund Balance, December 31,2013</b>	<b>9,071,805</b>	<b>6,288,615</b>
<b>2014 Increase/(Decrease) in Fund Balance</b>	<b>1,746,930</b>	<b>(5,038,600)</b>
<b>Estimated Ending Fund Balance, December 31,2014</b>	<b>10,818,735</b>	<b>1,250,015</b>

**RECREATION AND PARK COMMISSION  
FOR THE PARISH OF EAST BATON ROUGE  
2014 BUDGET**

**2014 Budget by Fund – General Fund**

Parks and Recreation Commission for the Parish of East Baton Rouge								
GENERAL FUND - BUDGET FOR YEAR ENDING DECEMBER 31, 2014								
	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: June 30, 2013	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
SUMMARY OF REVENUES - BY SOURCES								
<b>Local sources:</b>								
Taxes:								
Ad valorem	31,257,000	31,857,000	2,149,486	29,707,514	31,857,000	0.0%	32,100,000	0.8%
Self-Generating Revenue	9,855,500	10,004,184	3,507,229	6,496,955	10,004,184	0.0%	9,494,400	-5.1%
Earnings on Investments	150,000	150,000	67,504	82,496	150,000	0.0%	150,000	0.0%
Other	4,182,000	4,182,000	2,050,000	2,132,000	4,182,000	0.0%	4,640,000	11.0%
Use of Prior Years Revenue	69,200	99,400	0	99,400	99,400	0.0%	0	-100.0%
Total Revenues from Local Sources	45,513,700	46,292,584	7,774,219	38,518,365	46,292,584	0.0%	46,384,400	0.2%
<b>State sources:</b>								
Revenue Sharing	1,260,000	1,260,000	0	1,260,000	1,260,000	0.0%	1,260,000	0.0%
Total Revenues from State Sources	1,260,000	1,260,000	0	1,260,000	1,260,000	0.0%	1,260,000	0.0%
<b>Federal sources:</b>								
None	0	0	0	0	0	0.0%	0	0.0%
Total Revenues from Federal Sources	0	0	0	0	0	0.0%	0	0.0%
Total Revenues by Sources	46,773,700	47,552,584	7,774,219	39,778,365	47,552,584	0.0%	47,644,400	0.2%
SUMMARY OF EXPENDITURES - BY AGENCY								
<b>Agency</b>								
N/A	0	0	0	0	0	0.0%	0	0.0%
Total Expenditures by Agency	0	0	0	0	0	0.0%	0	0.0%
SUMMARY OF EXPENDITURES - BY DEPARTMENTS								
<b>Department</b>								

**RECREATION AND PARK COMMISSION  
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Administration	5,978,900	6,449,147	2,220,389	4,228,758	6,449,147	0.0%	7,091,600	10.0%
Employee Benefits	7,815,200	7,841,953	3,256,861	4,585,092	7,841,953	0.0%	7,318,500	-6.7%
Tfrs to Other Funds	2,863,000	2,863,000	1,431,500	1,431,500	2,863,000	0.0%	2,980,000	4.1%
Operating Reserve/Retirement Cntngncy	871,300	848,790	0	313,562	848,790	0.0%	1,096,800	29.2%
Capital Outlay Reserve	1,425,400	1,104,350	81,297	1,023,053	1,104,350	0.0%	894,000	-19.0%
Lifetime Sports - Golf & Tennis	4,340,900	4,481,250	1,853,876	2,627,374	4,481,250	0.0%	5,467,300	22.0%
Conservation	381,600	381,600	120,459	261,141	381,600	0.0%	56,300	-85.2%
Special Facilities	2,032,300	2,387,393	1,075,465	1,311,928	2,387,393	0.0%	2,608,000	9.2%
Recreation	4,539,700	4,563,267	1,911,005	2,652,262	4,563,267	0.0%	4,490,800	-1.6%
Therapeutics	1,726,200	1,727,400	602,551	1,124,849	1,727,400	0.0%	1,716,200	-0.6%
Athletics	1,568,100	1,496,784	604,690	892,094	1,496,784	0.0%	705,700	-52.9%
Park Operations	9,477,200	9,641,075	3,588,717	6,052,358	9,641,075	0.0%	9,402,800	-2.5%
Zoo	3,753,900	3,766,575	1,634,499	2,132,076	3,766,575	0.0%	3,816,400	1.3%
Total Expenditures by Departments	46,773,700	47,552,584	18,381,309	28,636,047	47,552,584	0.0%	47,644,400	0.2%

**SUMMARY OF EXPENDITURES - BY FUNCTIONS**

<b>Function</b>								
N/A - See above by Department								
Total Expenditures by Functions	0	0	0	0	0		0	

**SUMMARY OF EXPENDITURES - BY CHARACTERS**

<b>Character</b>								
Salaries	20,626,900	20,594,074	8,732,269	11,861,805	20,594,074	0.0%	20,706,600	0.5%
Employee Benefits	7,815,200	7,841,953	3,256,861	4,585,092	7,841,953	0.0%	7,318,500	-6.7%
Conferences and Memberships	241,800	147,609	30,026	117,583	147,609	0.0%	148,600	0.7%
Operating Materials and Supplies	2,238,000	3,958,788	1,486,125	2,472,663	3,958,788	0.0%	3,988,200	0.7%
Cost of Goods Sold	1,013,900	1,030,100	444,823	585,277	1,030,100	0.0%	977,800	-5.1%
Building, Vehicle, Equipment Repairs and Maintenance	2,805,700	2,252,729	722,868	1,529,861	2,252,729	0.0%	2,406,800	6.8%
Utilities	2,630,000	2,652,129	1,026,321	1,625,808	2,652,129	0.0%	2,677,200	0.9%
Professional/Independent Contractor Fees and Services	3,282,500	2,517,996	804,356	1,713,640	2,517,996	0.0%	2,923,800	16.1%
Ad Valorem Tax Collection/Processing Fee	960,000	1,060,000	0	1,060,000	1,060,000	0.0%	943,400	-11.0%
Capital Outlay	1,425,400	1,765,416	325,700	1,439,716	1,765,416	0.0%	1,466,700	-16.9%
Operating Reserves	871,300	868,790	0	868,790	868,790	0.0%	1,106,800	27.4%
Transfers Out	2,863,000	2,863,000	1,431,500	1,431,500	2,863,000	0.0%	2,980,000	4.1%
Total Expenditures by Characters	46,773,700	47,552,584	18,260,849	29,291,735	47,552,584	0.0%	47,644,400	0.2%

**SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES**

<b>Other Financing Sources</b>								
Tfr In - Enhancement Special Rev Fd	4,100,000	410,000	2,050,000	2,050,000	4,100,000	900.0%	4,600,000	12.2%
Use of Prior Years Revenue	0	99,400	0	99,400	99,400	0.0%	0	-100.0%

**RECREATION AND PARK COMMISSION  
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Proceeds - Disposal of Property	0	0	17,634	0	17,634			0	
Total Other Financing Sources by Sources	4,100,000	509,400	2,067,634	2,149,400	4,217,034	727.8%		4,600,000	9.1%
<b>SUMMARY OF OTHER FINANCING USES - BY USES</b>									
<b>Other Financing Uses</b>									
Transfers Out - Internal Service Funds	2,863,000	2,863,000	1,431,500	1,431,500	2,863,000	0.0%		2,980,000	4.1%
Total Other Financing Uses by Uses	2,863,000	2,863,000	1,431,500	1,431,500	2,863,000	0.0%		2,980,000	4.1%
<b>SUMMARY OF FUND BALANCE</b>									
Net change in fund balance	871,300	868,790	(10,607,090)	868,790	868,790	0.0%		1,106,800	27.4%
Estimated Beginning Fund Balance	30,179,586	30,179,586	30,179,586	30,179,586	30,179,586	0.0%		31,048,376	2.9%
Estimated Ending Fund Balance	31,050,886	31,048,376	19,572,496	31,048,376	31,048,376	0.0%		32,155,176	3.6%

**2014 Budget by Fund – Enhancement Operating Fund**

Parks and Recreation Commission for the Parish of East Baton Rouge								
ENHANCEMENT SPECIAL REVENUE FUND - BUDGET FOR YEAR ENDING DECEMBER 31, 2014								
	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original	Last Adopted	Actual	Estimated	Projected	% Change	Proposed	% Change
	Budget	Budget	Year-to-Date as of: June 30, 2013	Remaining for Year	Actual Result at Year End	Last Adopted Budget vs. Projected Actual Result at Year End	Budget	Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
<b>SUMMARY OF REVENUES - BY SOURCES</b>								
<b>Local sources:</b>								
Taxes:								
Ad valorem	11,104,000	0	0	11,104,000	11,104,000	0.00%	11,403,000	100.00%
	0	0	0	0	0	0.00%	0	0.00%
Total Revenues from Local Sources	11,104,000	0	0	11,104,000	11,104,000	0.00%	11,403,000	100.00%
Total Revenues by Sources	11,104,000	0	0	11,104,000	11,104,000	0.00%	11,403,000	100.00%
<b>SUMMARY OF EXPENDITURES - BY FUNCTIONS</b>								

**RECREATION AND PARK COMMISSION  
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<b>Function</b>									
	11,104,000		11,104,000	11,104,000	11,104,000			11,403,000	
Total Expenditures by Functions	11,104,000	0	11,104,000	11,104,000	11,104,000			11,403,000	
<b>SUMMARY OF OTHER FINANCING USES - BY USES</b>									
<b>Other Financing Uses</b>									
Tfr. to Enhancement Operating Fund	5,120,000	0	5,120,000	5,120,000	5,120,000	0.00%		5,257,000	100.00%
Tfr. to Enhancement Construction Fund	2,583,173	0	2,583,173	2,583,173	2,583,173	0.00%		1,653,200	100.00%
Tfr. to Debt Service Fund	3,400,827	0	3,400,827	3,400,827	3,400,827	0.00%		4,492,800	100.00%
Total Other Financing Uses by Uses	11,104,000	0	11,104,000	11,104,000	11,104,000			11,403,000	100.00%
<b>SUMMARY OF FUND BALANCE</b>									
Net change in fund balance	0	0	0	0	0			0	0.00%
Estimated Beginning Fund Balance	0	0	0	0	0			0	0.00%
Estimated Ending Fund Balance	0	0	0	0	0			0	0.00%
<b>Character</b>									
Total Expenditures by Characters	0	0	0	0	0			0	
<b>SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES</b>									
<b>Other Financing Sources</b>									
Total Other Financing Sources by Sources	0	0	0	0	0	0.0%		0	0.0%
<b>SUMMARY OF OTHER FINANCING USES - BY USES</b>									
<b>Other Financing Uses</b>									
Tfr to Enhancement Operating Fund	5,120,000	0	5,120,000	5,120,000	5,120,000	0.0%		5,257,000	100.0%
Tfr to Enhancement Construction Fund	2,583,173	0	2,583,173	2,583,173	2,583,173	0.0%		1,653,200	100.0%
Tfr to Debt Service Fund	3,400,827	0	3,400,827	3,400,827	3,400,827	0.0%		4,492,800	100.0%
Total Other Financing Uses by Uses	11,104,000	0	11,104,000	3,400,827	11,104,000			11,403,000	100.0%
<b>SUMMARY OF FUND BALANCE</b>									
Net change in fund balance	0	0	0	0	0			0	0.0%
Estimated Beginning Fund Balance	0	0	0	0	0			0	0.0%
Estimated Ending Fund Balance	0	0	0	0	0			0	0.0%

**RECREATION AND PARK COMMISSION  
FOR THE PARISH OF EAST BATON ROUGE  
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**2014 Budget by Fund – Enhancement Special Revenue Fund**

Parks and Recreation Commission for the Parish of East Baton Rouge								
ENHANCEMENT OPERATING FUND - BUDGET FOR YEAR ENDING DECEMBER 31, 2014								
	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: June 30, 2013	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
<b>SUMMARY OF REVENUES - BY SOURCES</b>								
<b>Local sources:</b>								
Taxes:								
Ad valorem	0	0	(1,366)	0	0	0.0%	0	0.0%
Self-Generating Revenue	0	0	0	0	0	0.0%	0	0.0%
Earnings on Investments	65,000	65,000	13,231	51,769	65,000	0.0%	65,000	0.0%
Other	5,120,000	5,120,000	0	5,120,000	5,120,000	0.0%	5,257,000	0.0%
Use of Prior Years Revenue	842,252	629,430	0	629,430	629,430	0.0%	1,505,506	139.2%
Total Revenues from Local Sources	6,027,252	5,814,430	11,865	5,801,199	5,814,430	0.0%	6,827,506	17.4%
Total Revenues by Sources	6,027,252	5,814,430	11,865	5,801,199	5,814,430	0.0%	6,827,506	17.4%
<b>SUMMARY OF EXPENDITURES - BY AGENCY</b>								
<b>Agency</b>								
N/A	0	0	0	0	0	0.0%	0	0.0%
Total Expenditures by Agency	0	0	0	0	0	0.0%	0	0.0%
<b>SUMMARY OF EXPENDITURES - BY DEPARTMENTS</b>								
<b>Department</b>								
Total Expenditures by Departments	0	0	0	0	0		0	
<b>SUMMARY OF EXPENDITURES - BY FUNCTIONS</b>								
<b>Function</b>								
Perkins Road Gym	427,252	29,430	32,528	32,528	32,528	10.5%	4,223	-87.0%
Bsns Software Slutn Upgrades	500,000	600,000	0	600,000	600,000	0.0%	473,283	-21.1%
Tfrs Out	5,100,000	5,100,000	2,099,998	3,000,002	5,100,000	0.0%	1,750,000	-65.7%
Total Expenditures by Functions	6,027,252	5,100,000	2,132,526	3,000,002	5,732,528	12.4%	2,227,506	-61.1%



**RECREATION AND PARK COMMISSION  
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SUMMARY OF EXPENDITURES - BY CHARACTERS								
<b>Character</b>								
Total Expenditures by Characters	0	0	0	0	0		0	
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
<b>Other Financing Sources</b>								
Total Other Financing Sources by Sources	0	0	0	0	0	0.0%	0	0.0%
SUMMARY OF OTHER FINANCING USES - BY USES								
<b>Other Financing Uses</b>								
Tfr to General Fund	4,100,000	4,100,000	2,050,000	2,050,000	4,100,000	0.0%	4,600,000	12.2%
Tfr to Enhancement Construction Fund	1,000,000	1,000,000	499,998	500,002	1,000,000	0.0%	1,750,000	75.0%
Total Other Financing Uses by Uses	5,100,000	5,100,000	2,549,998	2,550,002	5,100,000	0.0%	6,350,000	24.5%
SUMMARY OF FUND BALANCE								
Net change in fund balance	0	5,814,430	11,865	0	5,814,430	0.0%	6,827,506	17.4%
Estimated Beginning Fund Balance	9,294,911	9,294,911	9,294,911	9,294,911	9,294,911	0.0%	15,109,341	62.6%
Estimated Ending Fund Balance	9,294,911	15,109,341	9,306,776	9,294,911	15,109,341	0.0%	21,936,847	45.2%