

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

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

2 0 1 1 B U D G E T

**Approved by Commission
November 17, 2010**

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

Officers

Mr. William Benedetto, Chairman

Mr. Verge Ausberry, Jr., Vice Chairman

Ms. Bettsie Baker Miller, Treasurer

Mr. William G. Palmer, Superintendent and Ex Officio Secretary

Commissioners

Mr. David Guillory

Ms. Audrey Nabors-Jackson

Mr. Bert Neal

Mr. Kenneth Riche, Jr.

Mr. Darryl Robertson

Mr. Carlos Sam

**RECREATION AND PARK COMMISSION
FOR THE PARISH OF EAST BATON ROUGE
2011 BUDGET**

USER GUIDE

This budget document is divided into four sections for reader convenience: (1) Introduction, (2) Major Revenue Analysis, (3) Financial Summaries, and (4) Capital Projects Summary. An explanation of the contents of each section is presented below.

SECTION 1: INTRODUCTION

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 2011.

SECTION 2 : MAJOR REVENUE ANALYSIS

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

SECTION 3 : FINANCIAL SUMMARIES

This section contains the 2011 budget and comparisons to the current year and prior year. The following definitions apply to any schedule that makes comparisons between the current budget year and prior years:

2009: Actual reported revenues and expenditures as of and for the year ending December 31, 2009.

2010: Projections for results of operations at December 31, 2010 as prepared by the Finance Department of the Commission.

2011: The proposed budget of revenues, expenditures, and fund balances for the calendar year ending December 31, 2011 as recommended to the Commission for adoption at their meeting after a public hearing.

SECTION 4 : CAPITAL PROJECTS SUMMARY

This section contains a listing of anticipated project expenditures and their funding sources with narratives on major projects planned for 2011.

**RECREATION AND PARK COMMISSION
FOR THE PARISH OF EAST BATON ROUGE
2011 BUDGET**

INTRODUCTION

November 17, 2010

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

Ladies and Gentlemen:

We are pleased to present the 2011 BREC Budget to you, and we are optimistic that this proposed budget positions us to accept and meet the challenges and opportunities in these difficult economic times.

We, as the custodians of public property, continue to be dedicated to using our resources to the greatest good of our citizens, and to make sound, long-range plans to keep our recreation organization solvent and strong. We continue to examine long-range needs and economical use of our funds. This budget, which has been prepared with contributions of numerous employees, lays the ground work for a strong structure that will carry out the mission of this organization. It represents the best effort of the administrative staff, and we charge you to deliberate the issues raised in this budget carefully and thoroughly.

The operating funds of the Commission, which include the General Fund and Enhancement Operating Fund, will both operate in 2011 with an excess of revenues over expenditures. All departments, including recreation departments, park operations, and administrative offices have budgets commensurate with the prior year. BREC will operate in 2011 with essentially the same level of staffing that was budgeted in 2010. The most significant increase to our labor budget is for the opening of a new aquatic facility at Independence Park this coming summer. Increases to non-labor accounts were provided to allow for cost inflation, especially those for employee health benefits and employer contributions to the City-Parish Retirement System.

In presenting this 2011 budget to you for your review, we pledge to work closely with the Commission in addressing any and all issues that may arise.

The managers and staff that prepared this budget worked within the guidelines that were established, and they are to be commended for preparing a good working tool that will keep BREC on a sound fiscal course in 2011.

RECREATION AND PARK COMMISSION
FOR THE PARISH OF EAST BATON ROUGE
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INTRODUCTION

Fund Accounting

Accounts of the Commission are organized on the basis of funds, each of which is considered a separate accounting entity. Operations of each fund are accounted for with a separate set of self-balancing accounts. Revenues are accounted for in these individual funds based on the purpose for which they are to be spent, and the means by which spending activities are controlled. The funds of the Commission are described as follows:

General Fund

The General Fund is the general operating fund of the Commission. It accounts for all financial resources except those accounted for in other funds. General Fund revenues are recognized on a modified accrual basis. Ad valorem taxes, interest revenues and grant revenues are recognized on a full accrual basis. Program (self-generated) revenues are recognized on a cash basis. Expenditures are recognized in the period that obligations become due and payable. Other recreation program revenues and expenditures are recognized on a cash basis.

Capital Improvement Fund

Revenues and expenditures of the Capital Improvement Fund are recognized on a modified accrual basis in a manner similar to the General Fund (described above). The fund is supported by a 10-year property tax approved by the voters in April, 2004. Expenditures of this fund are appropriated on a pay-as-you-go basis from available cash balances. A summary of expenditures planned for each park appears at the end of this document.

Enhancement Construction Fund

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

Enhancement Operating Fund

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

Debt Service Fund

This fund accounts for debt service on Series 2005, \$45,000,000 construction bonds for the *Enhancement Construction Fund*.

RECREATION AND PARK COMMISSION
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INTRODUCTION

Budgetary Policies and Processes

The Finance Director initiates and manages the budget process. That process begins with his estimate of 2011 revenues and expenditures. Department managers prepare their own estimates of revenue and expenditures for their particular programs. Estimates for labor expenditures are also prepared independently by the Human Resources Department. Variances in those estimates are reviewed by all concerned, and differences reconciled. Department Managers 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 via recommendation to the Finance Committee as needed. Those amendments are prepared by the Finance Department and recommended to the Finance Committee. 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. The budget year begins on January 1 and ends on December 31. All budget appropriations lapse at December 31. No appropriations are carried over to the next budget year.

Budget Guidelines

The following guidelines were established to develop the 2011 budget. All departments met the following objectives:

- **Assume no more than a 1% increase in ad valorem tax revenues. Assume no material changes to user fees and charges for BREC programs.**
- **Provide funding for existing programs at current service levels and for new and improved facilities as envisioned in the “*Imagine Your Parks*” program.**
- **Provide funding for salaries and wages at existing according to existing pay scales, including merit (step) pay increases at the new rate of 3.3% (effective January 1, 2011). No cost of living adjustments are provided in the 2011 budget.**
- **Provide funding for existing employee benefits according to information available from benefit providers. All employee and retiree benefits are fully funded at the contribution rates anticipated.**
- **Provide funding for capital equipment outlays including continued expansion of software initiatives such as RecTRAC, MainTRAC, and ABRA software; and for replacement of old vehicles and equipment as needed; and for replacement of aging computer hardware.**

William G. Palmer, Superintendent and Ex-Officio Secretary

**RECREATION AND PARK COMMISSION
FOR THE PARISH OF EAST BATON ROUGE
2011 BUDGET**

MAJOR REVENUE ANALYSIS

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

TAX REVENUES

Taxes are recognized on an accrual basis in the year the taxes are levied. Cash proceeds of property tax revenues are not collected until the year following revenue recognition. Ad valorem taxes (property taxes) are the primary source of revenue for operation of the recreation and park system in East Baton Rouge Parish. BREC levied 14.463 mills of property tax in 2010, and expects to levy the same millage in 2011. We estimate that taxes will generate approximately \$3,365,000 per mill in gross revenue in 2011. We further anticipate that tax revenues will provide 73.0% of total General Fund revenues and 92.0% of Capital Improvement Fund revenues. The Enhancement Funds will realize 99.5% of their total revenues from property taxes in 2011.

	2010 Anticipated Tax Revenues	2011 Budgeted Tax Revenues
<u>General Fund</u>		
Ad Valorem Tax Millage Authorized	9.160 mills	9.160 mills
Ad Valorem Tax Millage Levied	9.160 mills	9.160 mills
General Fund Tax Revenue	\$ 30,230,000.00	\$ 30,825,000.00
<u>Capital Improvement Fund</u>		
Ad Valorem Tax Millage Authorized	2.050 mills	2.050 mills
Ad Valorem Tax Millage Levied	2.050 mills	2.050 mills
Capital Improvement Fund Tax Revenue	\$ 6,780,000.00	\$ 6,900,000.00
<u>Enhancement Operating Fund</u>		
Ad Valorem Tax Millage Authorized	3.253 mills	3.253 mills
Ad Valorem Tax Millage Levied	3.253 mills	3.253 mills
Enhancement Operating Fund Tax Revenue	\$ 10,760,000.00	\$ 10,945,000.00
Total Mills:		
Ad Valorem Tax Millage Authorized	14.463 mills	14.463 mills
Ad Valorem Tax Millage Levied	14.463 mills	14.463 mills
TOTAL TAX REVENUES	\$ 47,770,000.00	\$ 48,670,000.00

RECREATION AND PARK COMMISSION
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MAJOR REVENUE ANALYSIS

NON-TAX REVENUES

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

Revenues from sources other than property taxes are a significant component of this budget. In 2011 we anticipate that non-tax revenues will provide 27.0% of General Fund Revenues and 8.0% of Capital Improvement Fund revenues. Only 0.5% of total revenue for the Enhancement Funds will come from non-tax sources. State revenue sharing has been level for many years. User fees are budgeted assuming generally the same fees that were in effect in 2010. BREC fees are anticipated to generate \$8,773,000 in 2010; and \$9,909,000 in 2011. The increase in fee collections is due mainly to the anticipated opening of an aquatic facility at Independence Park. Interest earnings will decline 2011 as interest rates and cash balances decline. \$393,000 of interest revenues are expected in 2010. The 2011 interest revenue budget for all funds is \$342,000.

The following table presents comparative information on major non-tax revenue sources.

	2010 Anticipated <u>Non-Tax Revenues</u>	2011 Budget <u>Non-Tax Revenues</u>
<u>General Fund</u>		
State Revenues		
State Revenue Sharing	1,280,000.00	1,280,000.00
User Fee Revenues		
Golf Revenues	3,800,000.00	4,003,000.00
Other Program Revenues	4,973,000.00	5,906,000.00
Other Revenue Sources		
Interest Income	145,000.00	115,000.00
Misc Revenues	<u>100,000.00</u>	<u>105,000.00</u>
General Fund Non-Tax Revenues	10,298,000.00	11,409,000.00
 <u>Capital Improvement Fund</u>		
State Revenues		
State Revenue Sharing	300,000.00	300,000.00
Other Revenue Sources		
Interest Income	195,000.00	175,000.00
Dividends	50,000.00	50,000.00
Misc Revenues	<u>135,000.00</u>	<u>75,000.00</u>
CIP Fund Non-Tax Revenues	680,000.00	600,000.00

RECREATION AND PARK COMMISSION
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MAJOR REVENUE ANALYSIS

NON-TAX REVENUES (continued)

	<u>2010 Anticipated Non-Tax Revenues</u>	<u>2011 Budget Non-Tax Revenues</u>
<u>Enhancement Operating Fund</u>		
Other Revenue Sources		
Interest Revenues	50,000.00	50,000.00
EO Fund Non-Tax Revenues	50,000.00	50,000.00
<u>Enhancement Construction Fund</u>		
Other Revenue Sources		
Interest Revenues	1,000.00	1,000.00
Miscellaneous Revenues	535,000.00	0.00
EC Fund Non-Tax Revenues	536,000.00	1,000.00
<u>Debt Service Fund</u>		
Other Revenue Sources		
Interest Revenues	10,000.00	1,000.00
Debt Service Fund Revenues	10,000.00	1,000.00
Total Non-Tax Revenues	<u>11,574,000.00</u>	<u>12,061,000.00</u>
TOTAL REVENUES (Tax and Non-Tax)	\$59,344,000.00	\$60,731,000.00

RECREATION AND PARK COMMISSION
FOR THE PARISH OF EAST BATON ROUGE
2011 BUDGET

FINANCIAL SUMMARIES

OVERVIEW

This section contains empirical budget information, mostly in columnar form. The information in Schedule A contains annual budget information for all funds of the Commission, and is designed to give a high level overview of revenue and expenditure totals. Schedule B provides a different perspective, illustrating total General Fund expenditures across department lines. Schedule C illustrates the net cost of recreation programs by comparing revenues to expenditures. The difference between self generated revenues and total expenditures is the level of tax support for each.

Schedule A : Revenues and Expenditures, All Funds

See page 9

Revenue and expenditure budgets in 2011 for all funds of the Recreation and Park Commission are presented in summary form on *Schedule A* with comparisons to 2010 anticipated and 2009 actual revenues and expenditures. Beginning and ending 2011 fund balances are included in this presentation for all Governmental Funds. Details of project expenditures of the Capital Improvement Fund and the Enhancement Construction Fund can be found in the “*Capital Projects Summary*” at the end of this document.

Schedule B : General Fund Expenditures by Account

See page 10

A detailed analysis of 2011 General Fund expenditures by account is presented in *Schedule B* with comparison to 2010 anticipated, and 2009 actual expenditures.

In 2011 labor expenditures including payroll taxes and benefits will comprise 67.7% of total General Fund expenditures compared to 66.7% and 63.3% in 2010 and 2009, respectively.

General Fund Expenditures as a Percentage of Total Budget

	<u>2011</u>	<u>2010</u>	<u>2009</u>
Labor: Salaries	50.7 %	50.6 %	48.2 %
Taxes/Benefits	17.0	16.1	15.1
Non-Labor Expenditures	<u>32.3</u>	<u>33.3</u>	<u>36.7</u>
	100.0 %	100.0%	100.0%

BREC typically spends two-thirds of the General Fund budget on labor related expenditures. In 2009 BREC labor expenditures, including payroll taxes and benefits, appear unusually low (63.3%) due to higher non-payroll expenditures for recovery after Hurricane Gustav. There is an upward trend in payroll taxes and benefits from 2009 to 2011 due mainly to increasing contributions for retirement and medical benefits.

RECREATION AND PARK COMMISSION
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FINANCIAL SUMMARIES

OVERVIEW
continued

Schedule C : General Fund Recreation Program Revenues vs. Expenditures

See page 11

An analysis comparing revenues to direct expenditures for each of BREC's recreation programs is presented on Schedule C. Direct expenditures include all of those costs that are in the direct control of program managers and charged directly to the program. They do not include payroll overhead, maintenance, or any other indirect costs beyond the control of the program manager.

It is the object of the Commission to provide recreation programs with a mix of resources, including user fees and tax support. Programs are not supported by user fees or tax support alone. All programs operate with varying degrees of tax support.

In 2011 BREC will spend \$19,498,000 on its recreation programs. User fees will recover \$9,909,000, or approximately 50.8% of the direct cost of those programs, leaving a deficiency of revenues of \$9,589,000. The revenue recovery rate originally budgeted in 2010 was 52.3%. The decrease from 52.3% to 50.8% is due mainly to a reduction in golf course revenues resulting from reduction in play at BREC's courses. Golf course revenues were originally budgeted at \$4,643,000 in 2010. The 2011 budget for golf course revenues is \$4,003,000; a reduction of \$640,000.

**RECREATION AND PARK COMMISSION
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2011 BUDGET**

**FINANCIAL SUMMARIES
SCHEDULE A**

**REVENUES AND EXPENDITURES
ALL FUNDS**

	<u>General Fund</u>	<u>Capital Improvement Fund</u>	<u>Enhancement Operating Fund</u>	<u>Enhancement Construction Fund</u>	<u>Debt Service Fund</u>
<u>2011 Revenue Budget</u>					
Ad Valorem Tax Revenues	30,825,000	6,900,000	10,945,000		
State Revenue Sharing Revenues	1,280,000	300,000			
Interest Revenues	115,000	175,000	50,000	1,000	1,000
User Fees and Sales Revenues	9,909,000				
Other Revenues	105,000	125,000	0	0	0
Total 2011 Revenues	42,234,000	7,500,000	10,995,000	1,000	1,000
Anticipated 2010 Revenues	40,528,000	7,460,000	10,810,000	536,000	10,000
Actual 2009 Revenues	40,291,000	7,401,000	10,536,000	369,000	3,000
<u>2011 Expenditure Budget</u>					
Administration Expenditures	15,984,000	230,000	326,000		3,484,000
Recreation Program Expenditures	19,498,000		0		
Maintenance Dept Expenditures	9,728,000		0		
Capital Project Expenditures		4,220,000	0	14,050,000	0
Total 2011 Expenditures	45,210,000	4,450,000	326,000	14,050,000	3,484,000
Anticipated 2010 Expenditures	41,646,000	3,925,000	330,000	15,000,000	3,484,000
Actual 2009 Expenditures	40,035,000	6,292,000	2,404,000	25,747,000	3,484,000
Excess/(Deficiency) of revenues over expenditures before transfers	-2,976,000	3,050,000	10,669,000	-14,049,000	(3,483,000)
Net Cash Transfers In/(Out)	3,100,000	0	-10,055,000	3,471,000	3,484,000
Excess/(Deficiency) of revenues over expenditures after transfers	124,000	3,050,000	614,000	-10,578,000	1,000
January 1, 2011 Fund Balance	23,437,000	28,960,000	13,966,000	-17,127,000	1,519,000
December 31, 2011 Fund Balance	23,561,000	32,010,000	14,580,000	-27,705,000	1,520,000

**RECREATION AND PARK COMMISSION
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**FINANCIAL SUMMARIES
SCHEDULE B**

**EXPENDITURES BY ACCOUNT
GENERAL FUND**

	2011 Budgeted Expenditures	2010 Anticipated Expenditures*	2009 Actual Expenditures*
<u>LABOR ACCOUNTS</u>			
Salaries & Wages			
Full Time Salary Expenditures	17,558,000	16,497,000	15,467,000
Part Time Salary Expenditures	4,829,000	4,100,000	4,486,000
Sports Officials	200,000	210,000	223,000
Commissioned Instructors	305,000	285,000	272,000
Total Salaries & Wages	22,892,000	21,092,000	20,448,000
Payroll Taxes and Benefits			
City-Parish Retirement System	4,372,000	3,540,000	2,948,000
Employee Health Insurance Benefits	2,205,000	2,050,000	2,007,000
Worker's Compensation Insurance	500,000	475,000	882,000
Fica/Medicare & Other Retirement Benefits	571,000	525,000	502,000
Other Payroll Taxes & Benefits	55,000	110,000	78,000
Total Payroll Taxes and Benefits	7,703,000	6,700,000	6,417,000
TOTAL: LABOR ACCOUNTS	30,595,000	27,792,000	26,865,000
<u>NON-LABOR ACCOUNTS</u>			
Ad Valorem Tax Expenditures	940,000	900,000	856,000
Interest Expenditures	70,000	70,000	69,000
Cost of Merchandise Sold	1,153,000	975,000	1,038,000
Professional and Contract Services	1,674,000	1,550,000	1,510,000
Travel & Mileage Expenditures	195,000	205,000	210,000
Professional Development Expenditures	121,000	110,000	148,000
Supplies and Materials Expenditures	4,944,000	4,800,000	6,015,000
Capital Goods Expenditures	1,185,000	1,080,000	1,113,000
Utility Expenditures	2,564,000	2,490,000	2,461,000
Other Services	1,769,000	1,674,000	2,154,000
TOTAL NON LABOR ACCOUNTS	14,615,000	13,854,000	15,574,000
TOTAL EXPENDITURES	45,210,000	41,646,000	42,439,000

* 2009 expenditures include program expenditures charged to the Operating Enhancement Fund so that direct comparisons can be made to 2010 General Fund expenditures.

**RECREATION AND PARK COMMISSION
FOR THE PARISH OF EAST BATON ROUGE
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**FINANCIAL SUMMARIES
SCHEDULE C**

**RECREATION PROGRAM REVENUES VS PROGRAM EXPENDITURES *
GENERAL FUND**

DEPARTMENT	FACILITY	2011 Program Revenues	2011 Program Expenditures	2011 Surplus (Deficiency)
Golf	City Park Golf Course	\$ 370,000	\$ 308,000	\$ 62,000
Golf	Clark Park & First Tee	130,000	384,000	(254,000)
Golf	Woody Dumas Golf Course	318,000	575,000	(257,000)
Golf	Howell Park Golf Course	231,000	362,000	(131,000)
Golf	Webb Park Golf Course	702,000	652,000	50,000
Golf	Santa Maria Golf Course & Food Service	1,305,000	1,294,000	11,000
Golf	Beaver Creek Golf Course & Food Service	947,000	878,000	69,000
Golf	Golf Director's Office	0	401,000	(401,000)
Special Facilities	City Park Art Gallery	46,000	129,000	(83,000)
Special Facilities	Magnolia Mound	110,000	355,000	(245,000)
Special Facilities	Bluebonnet Swamp	107,000	428,000	(321,000)
Special Facilities	Horse Activity Center	380,000	855,000	(475,000)
Special Facilities	Highland Rd Observatory	21,000	127,000	(106,000)
Special Facilities	Independence Theater	161,000	335,000	(174,000)
Special Facilities	Perkins Extreme Sports	27,000	148,000	(121,000)
Special Facilities	Knock-Knock Museum	0	80,000	(80,000)
Special Facilities	Director's Office & Misc	59,000	260,000	(201,000)
Rec'n Programming	Recreation Programming & Facilities	1,216,000	4,640,000	(3,424,000)
Therapeutic Rec'n	Therapeutics (Seniors, Fitness, Swimming)	995,000	1,649,000	(654,000)
Community Resources	Recreation Outreach Programs	4,000	327,000	(323,000)
Athletic Dept	Sports Programs	229,000	773,000	(544,000)
Athletic Dept	Tennis Programs	457,000	550,000	(93,000)
Athletic Dept	Stadia	24,000	41,000	(17,000)
Athletic Dept	Other: Sports Academy, Oak Villa	61,000	187,000	(126,000)
Zoo	Baton Rouge Zoo, incl Stores & Food Service	<u>2,009,000</u>	<u>3,760,000</u>	<u>(1,751,000)</u>
TOTALS		\$ 9,909,000	\$ 19,498,000	\$ (9,589,000)

* Program Expenditures include direct wages and direct program expenditures only. They do not include maintenance expenditures, payroll taxes & benefits, administrative office expenses, capital project expenditures or any other indirect costs.

RECREATION AND PARK COMMISSION
FOR THE PARISH OF EAST BATON ROUGE
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CAPITAL PROJECTS SUMMARY

Two BREC funds are dedicated to park acquisition and construction projects, the Capital Improvement Fund and the Enhancement Construction Fund.

The Capital Improvement Fund is managed on a pay-as-you-go basis from the cash proceeds of 2.050 mills of ad valorem tax revenues and other available revenues such as interest earnings, stock dividends and miscellaneous revenues. A project is begun when there is sufficient cash on-hand that can be appropriated for its completion.

The Enhancement Construction Fund has 1.753 mills of ad valorem tax revenues dedicated to projects listed in the "IMAGINE YOUR PARKS" program. "Enhancement" projects were originally funded with the proceeds of a \$45,000,000 bond issued in 2005. In 2011 these projects will be funded by tax surpluses from prior years and from interagency cash loans from the Capital Improvement Fund.

We anticipate revenues and expenditures for capital projects in 2011 as follows:

	<u>Capital Improvement Fund</u>	<u>Enhancement Construction Fund</u>	<u>TOTAL</u>
Revenues:			
Ad Valorem Tax Revenues	\$ 6,900,000		\$ 6,900,000
Interest Revenues	175,000	\$ 1,000	176,000
Other Revenues	<u>425,000</u>	<u>0</u>	<u>425,000</u>
Total Revenues	7,500,000	1,000	7,501,000
Expenditures:			
Capital Project Expenditures	4,220,000	14,050,000	18,270,000
Ad Valorem Tax Fees	<u>230,000</u>	<u>0</u>	<u>230,000</u>
Total Expenditures	4,450,000	14,050,000	18,500,000
Excess/(Deficiency) of Revenues over expenditures before transfers	3,050,000	(14,049,000)	(10,999,000)
Net Cash Transfers In/(Out)	<u>0</u>	<u>3,471,000</u>	<u>3,471,000</u>
Excess/(Deficiency) of Revenues over expenditures after transfers	3,050,000	(10,578,000)	(7,528,000)
Fund Balance at January 1, 2010	<u>28,960,000</u>	<u>(17,127,000)</u>	<u>11,833,000</u>
Fund Balance at December 31, 2010	\$32,010,000	\$(27,705,000)	\$ 4,305,000

**RECREATION AND PARK COMMISSION
FOR THE PARISH OF EAST BATON ROUGE
2011 BUDGET**

CAPITAL PROJECTS SUMMARY

\$18,270,000 is budgeted for planning and construction of park improvements in 2011. \$14,050,000 is budgeted for projects in the Enhancement Construction Fund, and \$4,220,000 is budgeted for projects in the Capital Improvement Fund. This year's budget is approximately 1% less than anticipated 2010 project expenditures. Cash resources are available to support these expenditures. The Capital Improvement Fund is on a pay-as-you-go basis and has cash available from tax revenues for projects budgeted in 2011. The Enhancement Construction Fund had fully expended the proceeds of its Series 2005, 20-year, \$45,000,000 construction bond by the end of 2009, and most of the 2011 expenditures will be funded with cash from the Capital Improvement Fund.

Major projects include the following. Work on community parks will continue at Forest Park, Highland Road, Greenwood Park, North Sherwood, Perkins Road and Zachary. Construction of a new sports facility in the Central area will begin in 2011. Construction of the Knock-Knock Museum at City Park will begin in 2011. Renovation of swimming facilities at Howell and Brooks Park will begin in 2011. Work will be completed on the Independence Park Aquatic Facility for its opening in May, 2011. Work will continue on neighborhood parks and CAPP trail projects.

A complete list of 2011 budgeted expenditures for projects of the Capital Improvement Fund and the Enhancement Fund follows on page 14.

**RECREATION AND PARK COMMISSION
FOR THE PARISH OF EAST BATON ROUGE
2011 BUDGET**

**CAPITAL PROJECTS SUMMARY
2011 PROJECT EXPENDITURES**

<u>Park / Project</u>	<u>Capital Improvement Fund</u>	<u>Enhancement Construction Fund</u>	<u>Total</u>
Airline Highway Park	\$ 50,000	\$	\$ 50,000
Aquatic Project - Independence Park		50,000	50,000
Aquatic Projects - Brooks & Howell		800,000	800,000
Antioch Park	150,000	100,000	250,000
Barringer Park	110,000	50,000	160,000
Bluebonnet Swamp	200,000		200,000
Botanic Garden	75,000	75,000	150,000
CAPP - Develop Trail Facilities	500,000	500,000	1,000,000
Central Community Sports Park	350,000	1,900,000	2,250,000
City Park Knock Knock Children's Museum		2,950,000	2,950,000
Dumas Golf Course		150,000	150,000
Farr Park	75,000		75,000
Forest Park	25,000	25,000	50,000
Frenchtown Road Improvements		100,000	100,000
Goodwood Park	70,000		70,000
Greenwood Community Park	250,000	2,000,000	2,250,000
Gus Young Park	50,000		50,000
Highland Road Community Park	500,000	900,000	1,400,000
Howell Place (YMCA)	15,000		15,000
Independence Community Park	250,000	500,000	750,000
Magnolia Mound	250,000	500,000	750,000
Memorial Track		50,000	50,000
Neighborhood Parks	1,200,000	450,000	1,650,000
Natural Resource Park Development	75,000		75,000
North East Community Park		100,000	100,000
N. Sherwood Forest Community Park		1,000,000	1,000,000
Perkins Road Community Park	25,000	25,000	50,000
Zachary Community Park		1,750,000	1,750,000
Zoo		75,000	75,000
TOTAL	4,220,000	14,050,000	18,270,000