



2020 PROPOSED ANNUAL BUDGET

For the Fiscal Year January 1, 2020 – December 31, 2020

Submitted to the Commission November 20, 2019

Revised December 18, 2019

Prepared by

Michael Smith, Director of Finance

And

Department Directors, Managers, and Supervisors



Officers

Mr. Lloyd H. Benson Jr., Chairman

Mr. Shelton C. Dixon, Vice Chairman

Mr. Larry Selders, Treasurer

Mr. Corey Wilson, Superintendent and Ex-Officio Secretary

Commissioners

Mr. Davis Rhorer

Mr. Rossie Washington, Jr.

Mrs. Sandra Davis

Mr. Kenneth Pointer

Mr. Jerry Jones, Jr.

Mr. David Tatman

Introduction

November 20, 2019

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 2020 budget for the Recreation and Park Commission for the Parish of East Baton Rouge (BREC) which represents an important aspect in the fulfillment of the BREC Mission. The budget is a representation of the quantitative resources to fulfill the goals and work plans of the individual departments and the organization as a whole.

The foundation of this budget continues to be built on BREC's guiding principles of ensuring that our resources are used to contribute to a healthier, more vibrant community by providing exceptional parks, open spaces and recreational experiences for the residents and visitors to East Baton Rouge Parish.

As we move further into the various system-wide initiatives and enhancements this document will depict the allocation of resources for BREC to achieve its strategic goals and objectives as well as ensure it continues to provide quality services, programs and facilities throughout East Baton Rouge Parish.

We continue to examine all areas of our organization for efficiencies and challenge ourselves to improve the quality of our programs as we work toward increasing attendance and the overall health and wellness of our community.

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

In October, BREC was, for the fourth consecutive year, honored as a finalist for the National Gold Medal Award by the National Recreation and Park Association (NRPA). The Gold Medal Award program honors communities in the U.S. that demonstrate excellence in parks and



recreation through long-range planning, resource management, volunteerism, environmental stewardship, program development, professional development and agency recognition.

The Planning and Engineering Department's Capital Improvement Program will continue to have many signature master planning, design, and construction projects that will greatly benefit the citizens of East Baton Rouge Parish, as outlined in the enclosed narrative with added emphasis on resident survey responses and ranked initiatives and projects to best address the wishes and needs of our residents.

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 strategic plan as well as new standards identified by BREC's accrediting agency, CAPRA.

As you review this 2020 budget, please know that we are committed to working closely with the Commission to answer any questions that you may have and to address any issues that may arise. We thank you for your guidance and input.



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Part I – BUDGET-IN-BRIEF, FY 2020

BREC is a multifaceted parks and programs operation, encompassing:

EXPLORE WHAT BREC HAS TO OFFER

<p style="text-align: center;"> 6634 PARK ACRES </p> <hr/> <p> 181 PARKS 149 PICNIC AREAS </p> <hr/> <p> 126 PLAYGROUNDS </p> <hr/> <p> 65 MILES OF TRAILS </p> <hr/> <p> 3 INTERPRETIVE NATURE TRAILS </p> <hr/> <p> 14 MULTI-USE PATHWAYS </p> <hr/> <p> 1 BOTANICAL GARDEN 1 ARBORETUM </p> <hr/> <p> 54 REC CENTERS 9 CONSERVATION AREAS </p> <hr/> <p> 5 COMMUNITY GARDENS </p> <hr/> <p> 1 TEEN CENTER 9 ADULT LEISURE CENTERS </p>	<p> 35 INDOOR BASKETBALL COURTS </p> <hr/> <p> 131 BASKETBALL HALF-COURTS </p> <hr/> <p> 33 BASKETBALL FULL-COURTS </p> <hr/> <p> 18 MULTI-USE COURTS </p> <hr/> <p> 5 TENNIS CENTERS 127 TENNIS COURTS </p> <hr/> <p> 15 OUTDOOR SAND VOLLEYBALL COURTS </p> <hr/> <p> 227 ATHLETIC FIELDS 3 STADIUMS </p> <hr/> <p> 6 GOLF COURSES </p> <hr/> <p> 2 BOXING CENTERS 4 DISC GOLF COURSES </p> <hr/> <p> 4 FITNESS CENTERS 17 OUTDOOR FITNESS STATIONS </p> <hr/> <p> 2 ARCHERY RANGES 1 AIR GUN RANGE </p> <hr/> <p> 3 BOCCE BALL COURTS </p>	<p> 2 EQUESTRIAN CENTERS </p> <hr/> <p> 5 DOG PARKS </p> <hr/> <p> 1 THEATRE </p> <hr/> <p> 1 ART GALLERY </p> <hr/> <p style="background-color: #008080; color: white; padding: 5px;"> 3 SWIMMING POOLS </p> <hr/> <p style="background-color: #008080; color: white; padding: 5px;"> 7 SPLASH PADS </p> <hr/> <p style="background-color: #008080; color: white; padding: 5px;"> 3 WATERFRONT OPERATIONS </p> <hr/> <p style="background-color: #008080; color: white; padding: 5px;"> 18 FISHING LAKES </p> <hr/> <p style="background-color: #008080; color: white; padding: 5px;"> 102 LAKE ACRES </p> <hr/> <p style="background-color: #008080; color: white; padding: 5px;"> 4 BOAT LAUNCHES </p> <hr/> <p> 1 SHUFFLE BOARD FACILITY 1 CROQUET COURT </p>
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UNIQUE FACILITIES

PUBLISHED: JULY 2019

<p>HIGHLAND ROAD PARK OBSERVATORY</p> <p style="text-align: center;"> </p> <p>HRPO.LSU.EDU</p>	<p>LIBERTY LAGOON {AQUATICS CENTER}</p> <ul style="list-style-type: none"> 1 SURFING SIMULATOR 5 THRILL SLIDES <p>LIBERTYLAGOON.COM</p> <p style="text-align: center;"> </p>	<p>EXTREME SPORTS COMPLEX</p> <ul style="list-style-type: none"> 3 SKATE PARKS 1 VELODROME 1 BMX TRACK 1 ROCK WALL <p>BREC.ORG/EXTREMESPORTS</p> <p style="text-align: center;"> </p>
<p>MAGNOLIA MOUND</p> <p>BREC.ORG/MAGNOLIAMOUND</p> <p style="text-align: center;"> </p>	<p>BLUEBONNET SWAMP NATURE CENTER</p> <p>BREC.ORG/SWAMP</p> <p style="text-align: center;"> </p>	<p>BATON ROUGE ZOO</p> <p>BRZOO.COM</p> <p style="text-align: center;"> </p>



BREC must be diligent in its management of the financial resources and stewardship of taxpayer funds, which we hope to address through continued sound strategic planning and in the thoroughness of our budget process. The overarching goal is to continue to be effective in our commitment to maintaining the quality and safety of existing facilities and infrastructure and to balance that with new programs and initiatives that address the needs of the residents of East Baton Rouge Parish.

2020 will build on that that commitment, prioritizing those investment opportunities and new construction identified in the 2019 “BREC Community Interest and Opinion Survey” conducted by the ETC Institute.

BREC remains fiscally sound. We have maintained what we believe is a healthy portfolio of revenue sources within the 2020 budget. BREC operations have mirrored the parish as we continue repairs to reopen multiple facilities damaged in the flooding from 2016. For the sake of conservancy, we have held the tax base level but decreased the allowance for uncollectible taxes to 1.0%.

- Salaries and fringes reflect increases related to BREC’s negotiated agreements, annualization of staff starting in 2020, staff merit and cost of living adjustments of 3.3% will now include seasonal and part-time employees to aid in retention and bring overall salaries in line with the compensation study conducted in 2019.
- Contracted services and operational expenses reflect expected increases in commodity pricing, utilities, professional agreements and license agreements.
- Capital expenditures include \$2.5 million for capital equipment. This includes a large investment of \$1.4 million to replace fleet vehicles that are well over their peak productive lives in support of the current Fleet Management Plan.

The 2020 budget year represents the midpoint of the current BREC Imagine Your Parks2 10-year strategic plan. As such, BREC is strategically investing in both new and existing assets to continue to drive value through the Park District for its taxpayers. In order to properly manage and monitor those balances, BREC maintains the forecast presented in the following pages and will update it with each budget cycle. Further, we review financial performance and the annual forecast monthly, adjusting it as necessary when new data becomes available.



Part II - STRATEGIC PLAN

Introduction

The current BREC Strategic Plan was developed in 2012 with the intent to provide long-term direction and goals of the Park District through 2024 and to build off of the original Imagine Your Parks Plan and account for changes in the park system and address recent trends in recreation, changes in the parish demographics and economy and direct input from the communities served. This leads to an opportunity and a challenge that BREC holds very seriously and worked with our staff, professional consultants, and the community to create the strategic plan which we still continue to execute today.

Historically, most of the resources of BREC have been devoted to preserving and enhancing facilities and programs to serve established constituencies. The current strategic plan addresses how the BREC can have an even greater impact by addressing different levels and scales of concern, the broadening of scope and desire to increase impact led to refinement of the BREC Mission and Vision.

Mission

BREC's Mission is to contribute to a healthier, more vibrant community by providing exceptional parks, open space and recreation experiences for all of East Baton Rouge Parish

Vision

BREC's Vision is to provide an extraordinary system of parks, open spaces and facilities that engages the parish's unique natural and cultural landscape to enrich parish life by providing diverse and memorable recreation experiences.

Values

BREC's Values reflect the community's expectations and define the way in which it works to fulfill its mission and turn its vision into reality. BREC strives to integrate the following values into all it does:

excellence: striving to provide high quality, state of the art experiences

service: attending to patrons' needs in a courteous, timely fashion

engagement: regularly seeking feedback and direction from the community

equity: delivering comparable experiences across the parish

integrity: being honest, fair and objective

professionalism: employing skill, good judgement, and politeness

collaboration: working with community partners to achieve mutual goals



- fiscal responsibility: using taxpayer dollars as efficiently and possible
- safety: ensuring that park, program and facility users feel free from harm
- sustainability: serving as responsible stewards of the environment

Strategic Goals, Objectives and Tasks

The strategic plan has eight primary directives:

1. **Fiscal Responsibility** – Continue to place a priority on the wise use of taxpayer dollars.
2. **Programs** – Continue innovation in recreation programming.
3. **Parks and Facilities** – Continue to raise the standard for parks and recreation facilities, and ensure equitable access to park and recreation experiences across the parish.
4. **Natural Resources** – Strengthen and increase natural resource related recreational opportunities.
5. **Trails** – Enhance connectivity by improving the network of multi-use trails to, within, and between parks and community assets.
6. **Marketing and Communication** – Increase local awareness of BREC's programs and facilities and the overall value of BREC.
7. **Partnerships** – Work with partners and the BREC Foundation to achieve common goals and leverage resources.
8. **Maintenance and Operations** – Ensure that BREC's parks and facilities are operated and maintained efficiently and according to best practices and to defined standards for park types

Priorities and Issues

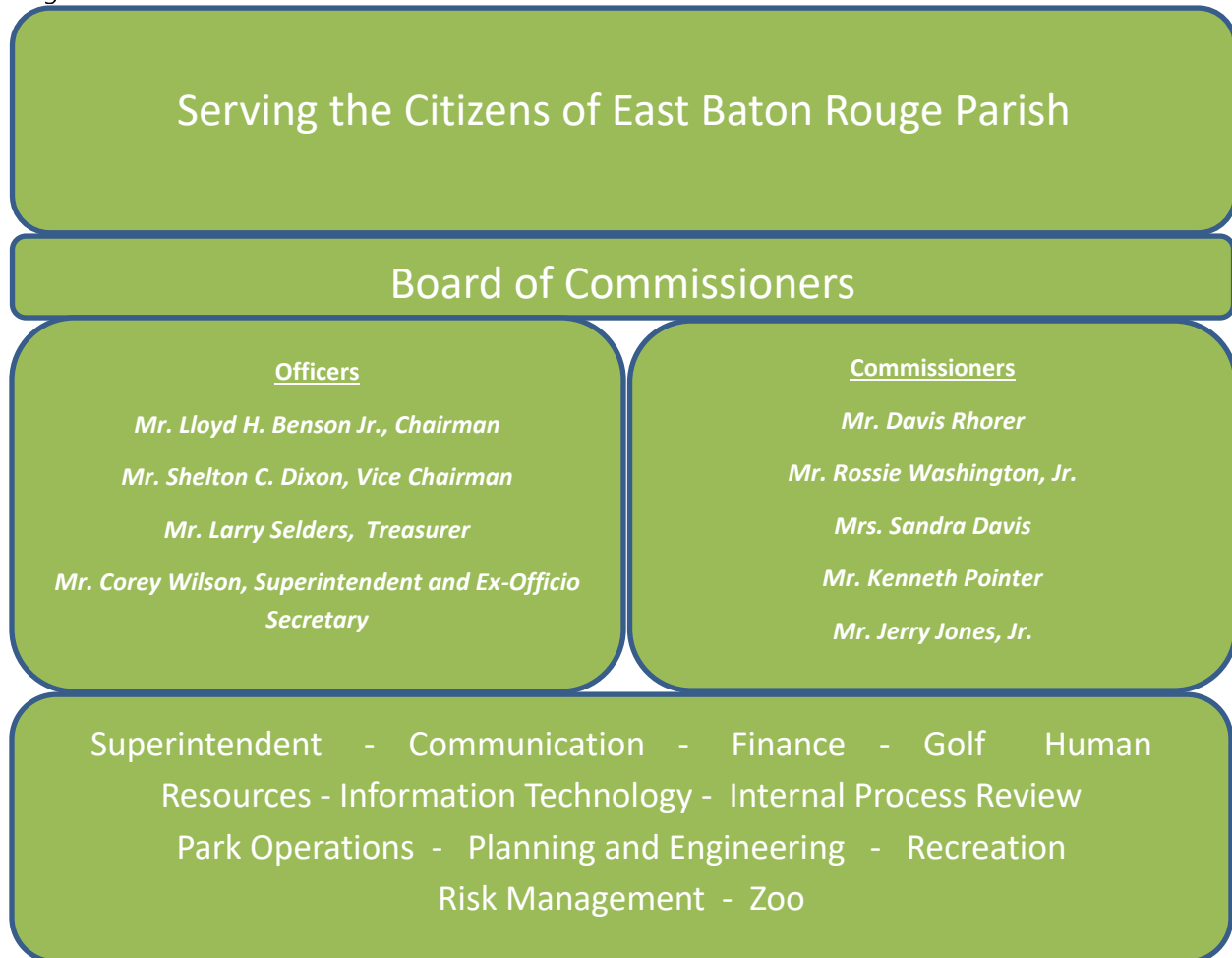
BREC identifies, with each budget cycle, the priorities of the budget as well as the issues that may affect its successful execution. Each department director creates an annual work plan designed to achieve the budget objectives, and these work plans are reviewed during monthly meetings of all directors to work to have the organization aligned and working towards the same results. Teamwork is a core value and collaboration are a key to success for our Park District. Please reference the departmental summaries for highlights of each.

Balancing the financial resources available to meet the needs of such a diverse portfolio of parks, park land and programs requires diligence in oversight and analysis. We constantly strive to enhance the skillsets of our staff as we increase and expand programs and program offerings. We remain committed to the responsible fiscal management necessary to address priorities and issues.



PART III – FINANCIAL STRUCTURE, POLICY & PROCESS

Organization Chart



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

General Fund

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



Capital Improvement Fund

The purpose of this fund is to account for the financial resources to be used for the acquisition or construction of major capital facilities and infrastructure for general government activities. The 2020 funding is supported by a 10-year property tax millage that was renewed in April 2014. A summary of expenditures planned for 2020 is enclosed within this document.

Enhancement Special Revenue Fund

This is a new fund established in 2013 to account for the receipts of all proceeds from the "*Imagine Your Parks*" plan. The Special Revenue Fund is a "pass-through" fund used to distribute the tax revenues received from the "*Imagine Your Parks*" plan approved by the voters in November 2004 to the Enhancement Construction Fund, Enhancement Operating Fund and Debt Service Fund. The "*Imagine Your Parks*" property tax levy is 3.253 mills is a twenty-year tax which will expire in 2024. The current levy is 3.253 mills.

Enhancement Construction Fund

The fund was established to account for the activities of the "*Imagine Your Parks*" plan approved by the voters in November 2004. It accounts for the purchasing, acquiring, constructing, developing, improving, operating and maintaining public parks, playgrounds and recreational properties and facilities of BREC. The designation amount varies depending on BREC's construction needs. This variability is a change from prior years where 1.753 mills were designated to this fund.

Enhancement Operating Fund

The fund was established pursuant to the General Bond Resolution for the purpose of depositing proceeds of the tax and to account for operations and maintenance activities of the "*Imagine Your Parks*" plan. This fund receives a variable amount of the total 3.253 mills of tax revenues approved for "*Imagine Your Parks.*" Once the Debt Service and construction needs are fulfilled. The funds may be used to construct, improve or renovate projects enumerated in the "*Imagine Your Parks*" plan, and may also be used to operate and maintain any projects within BREC's inventory.

Debt Service Fund



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

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

Internal Service Funds

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

FINANCIAL POLICIES AND THE RELATIONSHIP BETWEEN FINANCIAL STATEMENT AND BUDGETARY PRESENTATION

Financial Policies

BREC financial policies are fundamental operational tenets which support foundational decision-making communicated to and utilized by managers, directors, and the Board of Park Commissioners. The framework used ensures a concerted fiscal management approach to support sound decision making to address current operational needs and activities balanced against evaluating opportunities to enhance or expand amenities, programs, including human capital. The primary guiding principles of BREC financial policy ensure the organization is fiscally sound and financially well-rounded by:

- Ensuring prudent stewardship of taxpayer money
- Developing and utilizing strict budgetary controls at the transaction level
- Preparing and monitoring monthly actual against budgeted results
- Communication of monthly results and the decision-making process with analysis to the Finance Committee and the Board of Commissioners and the public in a highly transparent manner
- Producing annual budget and financial statements which meet the highest standards of excellence as defined by the Government Finance Officers Association (GFOA)



- Allocating resources in support of the Strategic Plan measuring performance of departments, programs and initiatives objectively and quantitatively
- Refraining from budgetary practices that balance current period expenditures at the expense of future periods' revenues
- Providing for adequate maintenance and orderly replacement of capital facilities and equipment
- Setting user fee rate structures that accurately balance the market value and cost of services provided while recognizing that facilities and programs are supported by the taxpayers

BREC financial policies are supported by formal documents such as its Accounting Manual, Purchasing Manual, Procurement Card Program Policies and Procedures Manual, available to all staff on the organization's intranet and available to any citizen by request through the Finance Department.

The budget document best embodies the entirety of BREC financial policies. During the annual budgeting process, the Superintendent and Departmental Directors review and reaffirm all of BREC's financial and operational policies and controls.

Budgeting

The budget is built on a foundation of activities, recreation programs, and projects which align with BREC's Strategic Plan to address the priorities and issues of the year being budgeted. Department Directors and Assistant Directors are extensively involved and are challenged during the budgeting process to carefully align requested resources with facilities and programs. Pools of available funds for discretionary items such as cost-of-living and merit-based wage increases and capital expenditures are established to conform with the Financial Forecast for the Years 2020-2024, then allocated in a prioritized manner.

Revenue

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

The Accounting Operating Procedures include detailed procedures for the daily reconciliation and deposit and the weekly reporting of revenue at all locations.



Wherever possible, point-of-sale systems are leveraged to facilitate direct entry of revenue data into the New World accounting system as we transition to Munis in 2020. These procedures and physical controls related to cash handling incorporate strict best practice measures to safeguard collected cash and the employees handling it. Compliance audits are performed throughout the fiscal year on a prioritized schedule to validate procedures related to revenue and inventory control.

Expenditures

BREC's budgeted expenditures reflect the commitment by the Board of Commissioners and all staff to maintain and enhance the quality and safety of its facilities while working to increase the breadth and depth those facilities and programs. Expenditures are projected conservatively using an objective and analytical approach which considers historical participation patterns and current economic trends to maintain consistency in preparation from year to year, reliability in projections and estimates, and reasonableness of assumptions. Monthly monitoring and analysis of results in comparison to the budget, along with recalibration when warranted ensures fiscal responsibility and overall organizational sustainability.

Auditing & Annual Financial Reporting

An independent audit is performed annually. BREC works with the Audit Firm to produce a Comprehensive Annual Financial Report (FR) in accordance with Generally Accepted Accounting Principles (GAAP), the body of accounting and financial reporting standards, conventions and practices with authoritative support from standard-setting bodies such as the Governmental Accounting Standards Board (GASB).

Capital Assets

Capital assets are generally defined as tangible or intangible assets with an acquisition cost of \$2,500 or more (\$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.



A detailed inventory of capital assets is maintained and physically verified each year. For structures, a system is maintained which includes detail of acquisition/construction cost, cost of improvement and other detailed data. For vehicles, a fleet management plan is executed to maintain the necessary fleet of on-road, off-road and other vehicles and equipment. This plan provides for regular maintenance as well as annual assessment to minimize annual cost of ownership through fleet age analysis, rotation and disposal.

Basis of Accounting

BREC follows the cash basis of accounting throughout the year; consequently, revenue is recognized when received and expenditures are recognized when paid. Fund liabilities are recorded in terms of encumbrances, as dictated by Louisiana Revised Law / Code.

Within the Annual Financial Report, the Statement of Net Position includes all assets, liabilities and deferred outflows/inflows using the accrual basis of accounting. The basis for this accounting recognizes all current year revenues and expenses regardless of when cash was received or paid. Further, reporting on all BREC Fund activity, uses modified accrual accounting. Modified accrual accounting focuses on how resources flow into and out of the General Fund and the subsequent balance remaining at year end which is available to spend in future years.

Basis of Budgeting

This budget is prepared according to Louisiana Law and follows the cash basis of accounting with most all receipts and expenditures recorded in the General Fund. The budgetary basis (Non-GAAP) provides a meaningful comparison of actual results with the budget, in compliance with State statute. The major differences between the budgetary basis and the CAFR basis (GAAP) are:

1. Revenues: User Fee or self-generated revenues are recorded when received (budget) as opposed to when subject to accrual (CAFR). Ad valorem taxes are recognized when a legally enforceable claim arises (generally when levied) and the resources are available. Entitlements and shared revenues are recorded as unrestricted grants-in-aid upon meeting the eligibility requirements and becoming measurable and available.



2. Expenditures: Salaries and benefits are recorded as earned, compensated absences and retirement benefits when paid. Vendor payments are recorded as the obligation is incurred.
3. Encumbrances are treated as expenditures (budget) rather than as a commitment or assignment of fund balance (CAFR)

The Budget Process

Historically, BREC's budget process and timeline are geared to December Board approval of the proposed budget for the following year. The initial draft is submitted in conjunction with the November Commissioner's Meeting, usually the week before or after Thanksgiving.

BREC's budgeting process enables department directors and budget managers to set appropriate staffing and expense commitment amounts required to support services and programs to the public and secure a sense of "ownership" for the respective department. The empowerment of directors to set financial priorities based on individual work plans allows for better coordination and integration with the overall mission and supports a higher level of service to park and program users.

BREC through the New World platform utilizes "historical patterns," "position based," and Fixed - Allocation" budgeting tools.

Historical Patterns - Early in the budget preparation process, proposed 2020 rates/user fees are developed to establish expected revenues from charges for services against general market and other economic factors.

All budgeting managers can use the current year to date and prior year actual amounts at the account level to estimate the next year's budget. Using this historical trend information, estimated budget amounts for operating expenses were revised as necessary, potential opportunities for reductions are identified, and the final requested operating expenses are documented for subsequent discussion and evaluation.

Fixed Allocations - During September and October, health insurance, Workers' Compensation and retirement benefit rates are established, along with proposed salary adjustments for merit increases, cost of living adjustments and any contractual obligations. These proposed cost increases were then allocated to each department through the Positions in the approved budget.



All open positions are reviewed to calculate the base salaries for the budget year. Positions unfilled for more than a year are closed and any new or closed positions are only re-opened with HR and Superintendent approval.

During October, lists of capital projects and equipment needs are ranked to identify the new capital projects for the forthcoming year.

In 2020 we will initiate more detailed workshops to enhance the entire budget process and also prepare for the changes brought about with the conversion to Munis from New World. The new goal is a compilation of budgetary data into a "working draft budget" for review by the superintendent in October. The "final draft" will be loaded and submitted for review/approval and compilation into a budget preview presentation to the Commissioners in November. Based upon feedback from the Board, final 2021 budget appropriations will be presented and approved by the Board at the December Commission Meeting.



2020 Budget Development Timeline

September	9/3/2019 – 9/27/2019	Department Heads will review the proposed budgets as entered for completeness prior to Finance Department review. Budget will be advanced to Finance Department level after Department Head review to complete Organizational Budget.	Department Directors
September	9/27/ 2019 - 10/4/2019	Budget is advanced to DEPARTMENT HEAD level to be reviewed and analyzed prior to Finance Department review.	Director of Finance
September - October	9/27/2019 - 10/4/2019	<i>Human Resources Director will open position budgeting 9/27 for review by Department Heads.</i>	Human Resources Director, Department Managers, and Department Heads
October	10/5/2019	Budget is advanced to FINANCE DEPARTMENT level to be reviewed and analyzed prior to Superintendent review.	Director of Finance
October	10/12/2019 - 10/18/2019	Superintendent's Initial review of the budget.	Superintendent
October	10/19/2019 - 10/26/2019	Department/Program One-on-One meetings with Finance Director.	Department Managers, Department Heads, Director of Finance

Comparative Data and Budgetary Performance

Each month, actual monthly and year-to-date revenues and expenditures for BREC are compared and evaluated against the same period, prior year and budget. An evaluation of significant positive or negative variances is presented by the Finance Director to the Finance Committee and then Commission and the public at the following month's Commissioner's meeting. This monthly presentation includes comparative data and analysis for major BREC Programs: Administration, Aquatics, Athletics, Golf, Maintenance, Recreation, Special Use Facilities, Tennis and the Zoo. More detailed periodic and comparative revenue and expenditure information is included in the Board meeting agenda document on a monthly basis.

Summary of Operating Expenditures

A supporting summary of general operating expenditures by various categories follows. This schedule highlights 2020 operating budget increases/decreases by the major categories, as compared to the 2019 baseline budget amounts.

	2020 Baseline Budget	2019 Actuals (11+1)	2020 Budget Increase (Decrease) Over 2018 Budget	
Full-Time Salaries and Overtime	\$17,535,237	\$16,606,248	\$928,989	5.5%
Part-Time Salaries	6,542,999	3,707,998	2,835,001	76.5%
Seasonal Salaries	2,093,760	1,790,659	303,101	16.9%
Total Fringe Benefits	11,398,944	10,012,657	1,386,287	13.8%
Utilities	3,119,732	2,831,486	288,246	10.2%
Supplies, Services and Miscellaneous	54,699,243	52,888,719	1,780,524	3.4%
Total Operating	\$95,389,915	\$87,837,767	\$7,522,148	8.6%



PART IV – DEPARTMENTAL INFORMATION

Organizational Structure

Administratively, BREC is organized into twelve departments:

Superintendent
Communication
Finance
Golf
Human Resources
Information Technology
Internal Audit
Park Operations
Planning and Engineering
Recreation
Risk Management
Zoo



Departmental Goals and the 2020 Budget

Annually, the Directors of BREC prepare work plans/goals for each of their respective departments which outline key initiatives and issues facing BREC for the pending budget year. The key components of these work plans include:

- specific initiatives related to communications, customer relations, and service
- outline of the financial resources needed for the execution and completion of the various program, projects and initiatives throughout the year
- outline of the direct input that addresses the preferences and needs of the community related to revenue and expenditures for each of its operational areas
- infrastructure needs, both in terms of repair and replacement, as well as new additions to the capital assets of BREC

Upon completion of the individual departmental work plans, each is assessed and then they are compiled into one document which is presented to the Superintendent, along with a proposed budget for the forthcoming year reflecting the financial impact and needs to support work plans, programs and initiatives.

Individual work plans which address financial needs are available upon request through the Finance Department. The following summaries describe the purpose, programs and services, for each department and how objectives will be met, the criteria they will be evaluated and the expected costs and other metrics and key performance indicators.



Superintendent

Corey K. Wilson, (225) 272-9200, ext. 568

Mission Statement

It is BREC's mission to contribute to a healthier, more vibrant community by providing exceptional parks, open spaces and recreational experiences for all of East Baton Rouge Parish.

About the Superintendent

The State of Louisiana by Act 95 of the Legislature created BREC and gave the BREC Commission the authority to name and employ a person to be designated as Superintendent of the Commission. The superintendent is not a member of the commission but is designated as ex officio secretary of the commission. The legislation further states that the superintendent shall have the power and authority to make recommendations as to said policies, plans, and procedures, and to assign duties, to direct and control, transfer, promote, demote, and otherwise change the status of all employees, and to recommend the salary to be paid in each case. Such nominations and recommendations shall finally be passed upon by the commission. The commission cannot and shall not act in the actual administration of public recreation and park facilities except through the superintendent, and every lawful act of the superintendent performed in his capacity as superintendent pursuant to the provision of the section and the rules and regulations of the commission shall be the act of the commission.

The secretary shall keep, or cause to be kept, minutes of all commission meetings and meetings of the standing committees of the commission. The secretary shall be the custodian of the records of the commission and shall perform any duties prescribed by the board of commissioners.

The duties and responsibilities of the superintendent shall be defined specifically in a written job description approved by the commission and shall conform to the provisions of law that established the position.

Such duties and responsibilities shall include the general management and administration of the business of the commission and making all administrative decisions affecting the recreation facilities and programs.

The superintendent shall have oversight authority and responsibility in all matters of facility and program management, including but not limited to facility maintenance and construction, human resources, finance, concessions and other related areas. He shall at all times be subject to the directives of the board of commissioners.



The superintendent shall, by the regular meeting in March of each year, submit a report of the activities on the commission, including financial statement for the proceeding year and his recommendations for the coming year.

FISCAL 2020 Goals:

- *Fill the open COO and Chief Legal Officer positions and on-board and train same*
- *Facilitate informed decision-making across the organization and Commission*
- *Monitor and influence legislation and regulations impacting BREC*
- *Provide organizational direction for effective contract management*
- *Enhance communication through proper records management*

AUTHORIZED POSITIONS	2019 * Actual	2020 Budget
Full-time	14.0	11.0
TOTAL	14.0	11.0

*2019 includes the Internal Process Review group while they are separated in 2020 (see below)



Communications

Director: Cheryl Michelet, (225) 272-9200, ext. 543

Mission Statement:

We connect residents and visitors to BREC's exceptional parks, open spaces and recreational experiences while creating, maintaining and promoting its brand identity.

About Communications

The Communications Department is set up as a full-service in-house agency offering marketing, advertising, public relations, graphic design, web and social media, volunteer management, special event planning and printing services. We spend five months each year creating a \$1-million marketing plan that comprises 18 unique accounts to inform the public about the events, programs and facilities BREC offers to residents, visitors and tourists. In addition to the marketing plan, each year the Communications Department also creates and prints three Play Book program guides, an annual report, a map brochure of the system as well as more than 2,000 design requests, social media posts to more than 20 pages, a dozen e-blast newsletters, news releases, updates to four websites, management of more than 5,000 volunteers and all ribbon-cuttings and groundbreakings for new or renovated BREC amenities.

FISCAL 2020 Goals:

As a Department, our strategic goals are to:

- Launch a trails education campaign
- Create a mail out to inform all residents where to find information about BREC's events, programs and facilities
- Commission a parish wide door-to-door survey on BREC's marketing efforts
- Create "Wall Art" for the building using BREC's mission, values and pictures

AUTHORIZED POSITIONS	2019 Actual	2020 Budget
Full-time	15.0	15.0
Part-time	<u>2.0</u>	<u>2.0</u>
TOTAL	17.0	17.0



Finance

Director: Michael Smith, (225) 272-9200, ext. 415

Mission Statement

It is the mission of the BREC Finance Department to provide all financial and accounting services needed for proper management of the organization in an accurate and timely manner and within a framework of sound internal controls.

About Finance

The Finance Department exists to protect the assets of the Recreation and Park Commission for the Parish of East Baton Rouge. Those assets include capital assets, cash and investments, inventory and other property. This is accomplished by maintaining a comprehensive set of internal controls within our operating procedures. These procedures control the flow of cash, hold employees accountable for transactions that create financial obligations, and provide for financial reporting on the results of operations to management, the general public and others.

To accomplish these ends, employees in the Finance Department manage all aspects of general accounting, budgeting, payroll, purchasing, accounts payable, inventory and warehousing, capital assets accounting and revenue accounting. These activities are conducted according to Generally Accepted Accounting Principles (GAAP), pronouncements of the Governmental Accounting Standards Board (GASB), and the laws of the state of Louisiana. Financial statements of the Commission are audited annually, and the auditor regularly conducts tests of the internal control structure of the Commission. Audits are conducted according to Governmental Auditing Standards issued by the Comptroller General of the United States of America.

Questions regarding operations of the Finance Department should be directed to Michael Smith, Finance Director, Recreation and Park Commission for the Parish of East Baton Rouge, 6201 Florida Blvd, Baton Rouge, LA 70806.

FISCAL 2020 Goals:

- *Rework the budget process and monthly reporting documentation in support of obtaining:

 - *The Government Finance Officers Association Distinguished Budget Presentation award for the Budgeted year 2021 and*
 - *the Certificate of Achievement for Excellence in Financial Reporting for Y/E 2020.**
- *Enhance and structure all financial reporting to enhance reviewer and public comments and improve transparency, understandability and readability.*
- *Address Accounting policies and processes in address any audit exceptions*
- *Drive a customer focused culture with an emphasis on continuous improvement*
- *Support and drive the ERP conversion to Munis with focus on enhanced functionality, automation and capability*



PERFORMANCE MEASURES - 2020	2019 Actual	2020 Goal	2021 Goal
Achieve GFOA Achievement for Excellence in Financial Reporting	No	TBD	Yes
Achieve GFOA Distinguished Budget Presentation Award	No	TBD	Yes
Integrate Munis system with Zoo, Enterprise and Golf POS systems	-	-	Yes

AUTHORIZED POSITIONS	2019 Actual	2020 Budget
Full-time	24.0	24.0
Part-time	<u>4.0</u>	<u>4.0</u>
Total	28	28



Golf Department

Director: Michael Raby, (225) 272-9200, ext. 364

Mission Statement:

We make golf in Baton Rouge better by striving daily to deliver exceptional value through welcoming, enjoyable, and memorable golf experiences.

About Golf:

The BREC Golf Department works hard every day 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, professional golf instruction, driving ranges, facility rentals, and restaurant/concessions. BREC Golf operates six golf courses geographically spread across the parish offering a diverse variety of golf options ranging from beginner level driving ranges and 9-hole courses to championship level 18-hole courses.

FISCAL 2020 Goals:

- *Increase revenue/round*
- *Improve golf course cost recovery levels*
- *Increase customer feedback levels*
- *Increase staff training opportunities*

Performance Measures 2020	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Golf Rounds Played	112,277	111,374	113,500	115,000
Revenue per round	\$30.92	\$31.92	\$31.90	\$32.17
Operating Cost Recovery Percentage	55.5%	62.7%	59.8%	61.6%
Customer Satisfaction Index (new in 2020)	n/a	n/a	n/a	TBD
Employee Training hours completed (new in 2020)	n/a	n/a	n/a	TBD

SIGNIFICANT CHANGES FOR 2020: Customer surveys and tracking of staff training hours added for 2020.



POSITIONS	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Full-Time	60	53	52	48
Part-Time	99	95	96	95
Seasonal	4	6	10	10
Total	163	154	158	153

SIGNIFICANT CHANGES FOR 2020: We are continuing to convert course maintenance positions from full-time to part-time as staffing permits to move closer to the optimum full-time to part-time ratio. The 4 seasonal positions added in 2019 are 8 week positions to assist with golf camp operations.

Human Resources

Director: Stephanie Trim, (225) 272-9200, ext. 539

Mission Statement

Our mission is to provide efficient and professional human resources services for all employees of BREC and support the organization in its efforts to attract and retain the highest quality diverse workforce by promoting the concept that our employees are our most valuable resources.

About Human Resources

The Human Resources department takes a leadership role in providing a full range of comprehensive human resource services in recruiting, selection, staff development, compensation and benefits and safety. The goal of human resources is to continue to strive for excellence and to be responsive to the ever-changing needs of the organization, employees, and management.

FISCAL 2020 Goals:

- *Implement NeoGov onboard and Learn system*
- *Enhance and utilize employee engagement survey results to improve organizational effectiveness*

AUTHORIZED POSITIONS	2019 Actual	2020 Budget
Full-time	15.0	16.0
Part-time	4.0	4.0
Variable/Seasonal	<u>1.0</u>	<u>1.0</u>
TOTAL	23.0	24.0



Information Technology

Director: Steven Knight, (225) 272-9200, ext.136

Mission Statement

It is the goal of the IT Department to ensure a professional working environment so that all BREC employees may better serve the public. We work on software, hardware, the network, servers, datacom wiring and all other technical/telephony devices as well as contacting and scheduling outside vendors and consultants when necessary.

About Information Technology

The Information Technology Department was created in October of 2006. It is the purpose of the IT department to make sure that all of BREC's technical equipment is up and running for employee job use. This includes computers, servers, phones, faxes, scanners, copiers, networking equipment, and anything in between. The IT department also installs, updates, maintains and removes all operating system software, hardware-based software, general-productivity software and department-specific software.

It is also the responsibility of the IT department to analyze and make recommendations regarding all current equipment, as well as purchase new equipment. The IT department manages the relationship between BREC and its consultants, vendors and support contracts. We are also responsible for data retention and file recovery and ensuring secure and viable backups for all our data.

The IT department works with every other BREC department to brainstorm, plan, coordinate, implement and complete IT-related projects.

FISCAL 2020 Goals:

In 2020, BREC IT will begin a comprehensive restructure of our Network Infrastructure at each of our 64 current locations and 26 planned locations throughout the East Baton Rouge Parish. The restructure allows for multi-site management of network devices & users via the centralized UniFi Controller. Providing better controls for monitoring bandwidth, traffic-shaping, and network access for users in addition to the built-in enhanced intrusion/detection and prevention.

Along with the POINT (Process Optimization and Integration) Project team, BREC IT will work towards the implementation of inter-departmental software solutions. This includes the new ERP system, Munis, which will also serve as the hub other best of breed solutions, such as; NovaTime, time tracking software; NeoGov OnBoard and NeoGov Learn (learning management system); AssetWorks, Asset Management software; RecTrac/WebTrac integrations with new technology; Aurigo, Project Management software; EZ Links, Golf Recreation Management System; Zoo Recreation Management System; and Claims Management software which is to be implemented in various areas throughout the organization. BREC IT will further develop and optimize the ServiceDesk model to help support



these applications as they are launched, with the IT Department serving as Tier 4 and backend server support.

PERFORMANCE MEASURES - 2020	2018 Actual	2019 Actual	2020 Goal
Mission Critical Production Network Availability	99.8	99.9	99.99
Mission Critical Production Server Time Availability	99.99	99.999	99.999
End-user Service Desk Tickets	4,308	7,607	8,200
Staff with training/certification	29%	29%	100%
Customer Survey (CSAT) Response Rate	-	23%	25%
SLA Time to First Response	-	52%	80%
Information Security Scores	-	145	300
Account Terminations within 24 Hours of Notice	-	-	80%
Account Creations within 24 Hours of Notice	-	-	75%
BI Reports Published (New or Updated)	-	68	52

SIGNIFICANT CHANGES FOR 2020: Because of the POINT project objectives, BREC will experience a grand technological shift that will result in a significant increase in supported locations, equipment, software, and users. Additionally, the IT department will begin fully staffing a Business Systems division to manage BREC's future Information Systems state.

AUTHORIZED POSITIONS	2018 Actual	2019 Actual	2020 Budget
Full-time	7	7	10
Part-time	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL	9	9	12



Internal Process Review

Internal Process Review Manager: Andrea Roberts, (225) 272-9200, ext. 370

Mission Statement

The mission of the Internal Process Review department within BREC is to enhance and protect organizational value by providing risk-based and objective assurance, advice, and insight.

POINT Project Mission Statement

The mission of the POINT project is to streamline agency processes and procedures to enhance data transparency and internal customer experience through the implementation and optimization of integrated technology, establishment and editing of applicable policies and procedures, and creation of robust, agency-wide training.

FISCAL 2020 Goals:

- *Support the remediation of any control exceptions*
- *Maintain a sound basis for facility, staff and system audits*
- *Go-Live with Tyler Munis Financial software modules and newly designed Chart of Accounts*
- *Go-Live with EZ Links Golf tee time software*
- *Go-Live with a portal for on-demand training for employees*
- *Update all financial and other applicable policies and train employees*

SIGNIFICANT CHANGES FOR 2020: Salaries & Fringes are split out from the Superintendent cost center beginning with the 2020 Budget

AUTHORIZED POSITIONS	2019 Actual	2019 Budget
Full-time	2.0	3.0
Part-time	<u>1.0</u>	<u>1.0</u>
TOTAL	3.0	4.0



Park Operations

Director: Justin Smith, (225) 272-9200, ext. 406

Mission Statement

It is the mission of the Park Operations Department to effectively and efficiently maintain quality facilities that are safe, functional and aesthetically pleasing for all citizens of East Baton Rouge Parish.

About Park Operations

BREC facilities include 186 park sites totaling about 6500 acres, which contain over 400 buildings. The Park Operations Department provides: routine mowing, clean up, athletic field preparation, playground maintenance, forestry and horticultural services, special event set up, building repairs, picnic facility maintenance, mechanical 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 plus the wide variety of equipment required to maintain the park system. The department is organized into the following groups: Trades, Horticulture, Forestry, Sports Turf, Grounds Districts, Fleet Management and Administration.

FISCAL 2020 Goals:

- *Coordinate SOPs across maintenance regions and enterprise operations*
- *Create draft parkwide forest management plan*
- *Enhance and lean fleet structure*
- *Align Outdoor Experiences objectives across agency departments*

	2018	2019	2020
PERFORMANCE MEASURES - 2020	Actual	Actual	Goal
Develop and maintain a Fleet Management Program	-	-	Yes
Focus on sustainability in fleet management	-	-	Yes
Ensure parks and facilities are serviced per department standards			Yes
Develop a comprehensive preventative maintenance program for Buildings and facility maintenance			Yes
Successfully implement new Asset Management Software			Yes
AUTHORIZED POSITIONS		2019 Actual	2020 Budget
Full-time		180.0	186.0
Part-time		<u>6.0</u>	<u>8.0</u>
TOTAL		186.0	194.0



Planning and Engineering

Assistant Superintendent: Reed Richard, (225) 272-9200, ext. 369

Mission Statement

To equitably provide exceptional and innovative recreational environments and conservation areas through sustainable design practices and collaborative engagement for current and future generations of East Baton Rouge Parish.

About Planning and Engineering

Planning and Engineering is the lead BREC department responsible for the recreation and park system Strategic Plan; the prioritization and implementation of the Capital Improvement Program (CIP) projects; the identification and analysis of present and future park, park land, and recreation needs; natural and cultural resources management; land acquisition and disposal; citizen input in the planning process; the communication of ideas, and park and recreation facility plans to all parties involved; and updating BREC's land and facility inventory.

P&E staff oversee the planning, design, bidding, coordination and construction administration of all capital improvements projects – including urban multi-use trails by BREC's Capital Construction Division (CCD) and/or external general contractors. P&E's Natural Resource Management Division (NRM) is responsible for the stewardship and management of all BREC natural resources and green infrastructure. The NRM identifies and manages all of BREC's land with conservation value including BREC's three conservation areas and four nature preserves.

FISCAL 2020 Goals:

- *Improve team coordination and process development through new department structure, new procedures, and new communication plan*
- *Ensure effective delivery of the 2020 Capital Improvement Program*
- *Advance and expand planning initiatives including Green Stormwater Infrastructure, and the Urban Multi-Use (CAPP) Trails network.*
- *Continue the Expansion of GIS capacity and capability*

PERFORMANCE MEASURES - 2020	2018 Actual	2019 Actual	2020 Goal
Implement new P&E Standard Operating Procedures Manual (SOP)	-	-	Yes
Complete and receive BREC Commission and Metro-Council adoption of the Parish-Wide Bike/Ped Master Plan	-	-	Yes
Keep contractor-driven change orders <3% of project cost	Yes	Yes	Yes



Successfully complete the design and begin the construction of Phase 1 of the Reinvented BR Zoo/Greenwood Project	-	-	Yes
Continue advancing GIS database and begin field-collection of system-wide data	-	-	Yes
Begin Construction of the new Howell Recreation Center and Pool	-	-	Yes
Complete the Master Planning Phase of new SE Community Park	-	-	Yes

SIGNIFICANT CHANGES FOR 2020: Master Planning for BREC's Southeast Community Park at Airline Highway Park; Design and Construction of Phase 1 for the reinvented BR Zoo and Greenwood Park which will include the utilization of a Construction Manager at Risk (CMAR) delivery model for the first time; partnering with the State, City-Parish, and LSU on the design phase of BREC's City Park Lake, and the implementation of a new CIP program management, project management, and budget planning software.

AUTHORIZED POSITIONS	2019 Actual	2020 Budget
Full-time	22.0	22.0
Part-time	<u>4.0</u>	<u>4.0</u>
TOTAL	26.0	26.0



Recreation

Assistant Superintendent: Brandon Smith, (225) 272-9200, ext. 518

Mission Statement

The mission of the Recreation Programs & Facilities Department is to provide recreation opportunities to all citizens of East Baton Rouge Parish and maintain safe, quality parks and facilities.

To provide the most effective programs and services to EBR residents of all ages, the department operates within the following five program genres:

- **Athletics:** All youth, adult, and inclusive athletic related programs, leagues, clinics, and camps including basketball, football, softball, pickleball, volleyball, cheernastics, gymnastics, and tumbling.
- **Community Events:** All community related events, festivals, and holiday activities (neighborhood, regional or parish wide) including Black History Month, Egg Hunts, Halloween BREC-a-Boos, Santa Road Shows, Caroling in City Park, Z-Fest, Neighborhood Bashes, Blues and Heritage Festival, Movies in the Park, etc.
- **General Recreation:** All recreation camps, before and after school programs, and art related programs including summer camps, holiday camps, Tiny Steps, Youth 360, and, dance recitals, piano, guitar, martial arts, cooking, career development and other related classes and workshops.
- **Outdoor Adventure:** All outdoor adventure related recreation programs including hiking, slack lining, photography, fishing, canoeing, kayaking, paddle excursions and orienteering.
- **Wellness Genre:** All fitness programs, fitness centers, adult leisure programs, mobile recreation programs and programs for individuals with disabilities (physical, emotional, developmental and sensory disabilities) including aerobics, Zumba, cycling classes, Pilates, boot camps, family fun and fitness events, yoga, personal trainers, Sunshine camps and socials, adult interactive activities and other health-related programs.

About BREC Special Facilities

The Department of Special Facilities assists in meeting the overall mission of BREC by not only offering quality recreation and leisure programs to our citizens but also serving as an outlet to enrich the artistic, educational and cultural life of our community.

Even though the activities offered through the six special facilities are unique and different from each other, each facility is dedicated to achieve the same goals. The following are the mission statements from each of the Special Facilities that make up the Recreation/Special Facilities Department:

- **Baton Rouge Art Gallery:** To provide a forum for the arts. The gallery also places emphasis on education and enrichment including multi-disciplinary arts programs.
- **Farr Park Horse Activity Center:** To broaden public recognition and participation with Equines and Equine sports through the promotion of safety, education, demonstration and competition.



- **BREC-LSU-BRAS Highland Road Observatory:** To provide the public an opportunity to explore the world of astronomy and space science and to make that exploration a meaningful and interactive experience.
- **Magnolia Mound Plantation:** Through educational programs, workshops, lectures, festivals and other special events, Magnolia Mound's mission is to illustrate and interpret the lifestyle of the French Creoles who formed the fascinating culture which still influences and pervades life in southern Louisiana.
- **Bluebonnet Swamp Nature Center:** Through ecotourism and nature-based education, Bluebonnet Swamp Nature Center provides opportunities for discovery and positive outdoor experiences, which foster an awareness and appreciation of natural resources. Bluebonnet Swamp promotes the conservation of natural areas, ecological research and hands-on community involvement of cultivate environmental stewardship.

Independence Park Theatre and Cultural Center: Independence Park Theatre is committed to serving the East Baton Rouge Parish community by providing a state-of-the-art facility, quality entertainment, performance art training and education, and fostering interest in the performing arts.

FISCAL 2020 Goals:

- *Re-open (5) recreation centers previously closed for flood repairs. Two sites to be opened in the first quarter of 2020 and one site each quarter for the remainder of the year.*
- *Emphasis on increasing program diversity to further expand social equality efforts within the parish by targeting social interest groups, lower socioeconomic areas, and individuals with disabilities.*
- *Creation of new engaging programs and events utilizing modified development methods and delivery models to the public.*
- *Identify alternative funding sources specifically in corporate sponsorships to assist in underwriting 2020 large events and programs.*

AUTHORIZED POSITIONS	2019 Actual	2020 Budget
Full-time	120	124
Part-time	255	267
Variable/Seasonal	287	297
TOTAL	662	688



Risk Management

Sr. Risk Manager: David Noland, (225) 272-9200, ext. 533

Mission Statement

Risk Management's mission is to provide extraordinary service, support and resources to our internal and external customers. We seek continuous improvement and excellence in eliminating or reducing the likelihood of harm to people, property, and the environment.

This is accomplished through executing risk policies and procedures, including identifying and assessing risk, loss control programs, insurance and self-retained funding covering property, liability risks, and workers' compensation.

About BREC Risk Management and Safety

Our pillars for success include, but are not limited to:

- 1. Competent, Quality Staff*
- 2. Management Support*
- 3. Right Equipment and Resources for the Job*
- 4. Clear and Effective Communication*

Risk Management operated as a Division of Human Resources until 2020 when it became aligned more directly under the Superintendent's Office. This allows it to operate under the guidance of the newly created Chief Legal Officer (CLO). Finance, Human Resources and Risk Management will report directly to the CLO.

We incorporated an Occupational Health and Safety Management System (OHSMS), commission approved on May 24, 2018. It utilizes guidelines and principles of a national standards framework to adopt a Plan-Do-Check-Act continuous improvement management process to promote safety and reduce workplace injuries. A similar approach was undertaken with our Risk Management Plan approved October 25, 2018. The revised and restructured plan is based on ISO/ANSI 31000 Enterprise Risk Management.

Through our dedicated Park Ranger unit, we respond to requests, dispatch calls or special assignments. They act as BREC ambassadors with the goal of enhancing safety and security for our staff and patrons. This dedicated team on patrol and is easily identified by uniform and marked vehicle. For many patrons, especially in off hours, they may be the only BREC staff encountered during a walk, playground excursion or trip to a dog park.

FISCAL 2020 Goals:

- *Further refine and implement our continuous improvement systems for risk and safety.*
- *Seek implementation of a risk software program providing assessment, tracking and efficient communication streams.*
- *Expand outreach and alignment with EBR law enforcement and MOHSEP.*
- *Expand departmental participation in safety and risk efforts.*



- *Provide more safety training options targeting special risks or hazards.*

PERFORMANCE OUTCOMES – 3 YEARS	2017 Actual	2018 Actual	2019 Actual
Reduce Exposures/Workplace Injuries & Report Only	129	91	88

Note: 2009-2018 Avg. Annual Claims 131

SIGNIFICANT CHANGES FOR 2020: Salaries & Fringes are split out from HR beginning with the 2020 Budget

AUTHORIZED POSITIONS	2019 Actual	2020 Budget
Full-time	8.0	8.0
Part-time	<u>16.0</u>	<u>16.0</u>
TOTAL	24.0	24.0



Zoo

Director: Phil Frost, (225) 775-3877

Mission Statement

BREC's Baton Rouge Zoo is a place where people connect with animals. We are therefore dedicated to cultivate an appreciation and concern for wildlife and wild places. We are committed to provide excellence in animal care and welfare, education, recreation, conservation and research that collectively inspire respect for nature.

About the Zoo:

BREC's Baton Rouge Zoo includes zoological programs, global conservation efforts, facility operations, guest services and conservation education.

Visit us at www.brzoo.org

FISCAL 2020 Goals:

- *Implement best practices to ensure long-term sustainability*
- *Engage and involve diverse audiences in conservation work*
- *Optimize animal husbandry procedures to maximize animal health and welfare*

PERFORMANCE MEASURES - 2020	2018 Actual	2019 Goal	2020 Goal
Attendance	176,669	176,700	183,750
Earned Revenue	\$1,745,959	\$1,826,000	\$1,928,937
Increase Project ARK participation	958	1,700	2,000
Develop a Zoo Strategic Plan	n/a	n/a	YES
Conduct welfare evaluations of collection animals (%)	n/a	n/a	25%

SIGNIFICANT CHANGES FOR 2020: Salaries & Benefits for 2020 represents a full-year appropriation for all positions including the addition of 2 new positions: Zoo Veterinarian and IT Coordinator. Capital Outlay purchases include replacement of the zoo tram with two 14 person electric shuttles, purchase a digital x-ray machine and replacement of 33 obsolete computers.

AUTHORIZED POSITIONS	2018 Actual	2019 Budget	2020 Budget
Full-time	65	65	67
Part-time	35	35	35
Variable/Seasonal	3	3	3
Total	103	103	105



PART V – Budgetary Guidelines

The following guidelines were established to develop the 2020 budget. All departments met the following objectives:

Resolved, That the Commission approve the following:

- **Ad Valorem Tax Revenues were budgeted based on anticipated revenues to be received for the 2019 tax levy. The preliminary assessment numbers were provided by the East Baton Rouge Parish Assessor's Office. The revenue received from 2019 tax rolls will be the operating cash for the 2020 budget. Ad Valorem Tax Revenues will be adjusted based on information provided by the EBRP Assessor's Office in 2020 to accrue for the 2020 December tax levy.**
- **Provide funding for the following: cost of BREC's fleet and equipment replacement capital outlay plan and the implementation of the 10 year strategic plan.**
- **Continue to evaluate administrative and program operational procedures to ensure the most efficient use of taxpayer dollars. Any changes to operational procedures or recreation programming are to be weighed carefully for any negative impacts to current levels of service provided to the public.**
- **Evaluate the new and improved facilities as envisioned in the "Imagine Your Parks2" program to be opened and operated in the 2020 budget year to determine funding needs.**
- **Included as a part of the 2020 General Fund operating budget are the 3.3% merit pay increases for all eligible employees. Longevity increases were also funded for all eligible staff. In 2018, BREC began a compensation study which has resulted in recommendations for increases based on regional average wages for certain positions.**
- **Provide funding for existing employee benefits according to information available from benefit providers. All employee and retiree benefits are funded at the contribution rates anticipated. Retirement contributions for full-time employees rose at 37.20% in 2020. Medical insurance rates will remain at the same level for 2020.**
- **Provide funding for increases in property (primarily for the added flood coverage) worker's compensation and auto insurances.**

Corey Wilson, Superintendent and Ex-Officio Secretary



Methodology & Executive Summary

The following methodology was used in the preparation of the 2020 Annual Budget

1. Budget Process Improvements

- a. Process Decentralized – The budget process for 2020 was decentralized to fully engage the Program Directors, Managers, and Supervisors, and Administrative Department Directors in the development of revenue and expenditure budgets for all aspects of BREC operations.
- b. New World Functionality – New functionality in the New World system, combined with training and guidance provided by the Finance Department, facilitates data entry to be input directly by the departments. The Finance department grouped all costs centers to the appropriate program activity or administrative cost center for summary reporting.
- c. Spread – The budget will be spread over the 12 months of 2020 by month, with consideration given to seasonality of revenues and expenditures for some departments, rather than by the straight-line method for all.

2. Source data used in budget preparation

- a. Current Year Comparative Data - Budget preparers were provided with the 2018 Actual Expenditures, current 2019 Annual Budget, Fiscal year-to-date activity, and a 2019 Annual Projection for each account, within each cost center, within each program or department.
- b. Historical Data - Budget preparers were able to run inquiries on specific budget accounts to assess current year activity, prior fiscal year activity, a 3-year and 5-year trend analyses, and transaction details. Seasonality of the historical data was considered in the development of 2020 budgeted amounts.
- c. Revenue Projections – Using the current year comparative and historical data, combined with RecTrac, other statistical reports, and the current fee schedule, each department budgeted projected revenues for 2020.

3. Ad Valorem Taxes

- a. Ad Valorem Taxes were budgeted based upon the Tax Commissions' estimated roll for the property tax base of East Baton Rouge Parish. The approved millage rate was applied accordingly to derive Tax Revenues for the General Fund [1], Capital Improvement Fund [2], and Enhancement Special Revenue Fund [5].
 - i. Estimated Property tax base for 2020 - \$4,504,172,911
 - ii. 2014 (2015-2024; recently renewed) – 4.10 mills (50% operations; 50% Capital Improvement. Provides 100% of Capital Improvement Program)



- iii. 2014 (2015-2024; recently renewed) - 2.10 mills (operations and maintenance)
- iv. 2017 (2017-2026; recently renewed-2016) - 3.96 mills (operations and maintenance)
 - v. 1947 (permanent) - .42 mills (any purpose)
 - vi. 1947 (permanent) - .63 mills (any purpose)
- vii. 2004 (2004-2024 Imagine Your Parks) - 3.253 mills (IYP Master Plan)
- viii. Total 14.463 mills or \$65,143,853 gross receivable (all funds)
- ix. A 1.0% (\$651,439) allowance for uncollectible taxes offsets the gross receivable to produce net anticipated revenue of \$64,492,414 across all funds.
 - 1. General Fund - \$40,845,642
 - 2. Capital Improvement Fund - \$9,141,219
 - 3. Enhancement Special Revenue Fund - \$14,505,554
 - Grand Total - \$64,492,414 (net across all funds)

4. Salaries and Wages

- a. The Human Resources department provided budget preparers with a position budget report which included position control numbers, salary, and hourly wage data, and position specific fringe benefits for each budgeted position including:
 - i. Position control number and status, Job Title, Employee Name
 - ii. Employee Type, including
 - 1. Permanent Full-time (2,080 hours)
 - 2. Temporary Part-time (1,508 hours)
 - 3. Temporary Full-time/seasonal (800 hours)
 - iii. Pay rate, merit increase percentage, and longevity pay increase amounts.
 - iv. Each department used this information to budget full-time, part-time and seasonal labor costs for each department or program cost center.
 - 1. Total Salaries - \$26,171,996 (FT, PT, Seasonal across all funds)
 - 2. Total Fringe Benefits - \$11,398,944 (Retirement, Deferred Comp, FICA, and all Health benefits across all funds). See below for details.
 - 3. Total Salaries, Wages, and Fringe Benefits - \$37,570,940 that represent 39.52% of total expenditures of \$95,917,865 (excluding inter-fund transfers).

5. Fringe Benefits

- a. Retirement and FICA - employer retirement contributions are budgeted based upon the rates that apply to each type of employment:
 - i. Permanent Full-time (2,080 hours) - 37.20% employer contribution to the CPERS - \$6,523,108
 - ii. Temporary Part-time (1,508 hours) - 4% employer contribution to the Deferred Compensation Plan - \$261,720
 - iii. Temporary Full-time/Seasonal (800 hours) - 6.2% Social Security match - \$129,183
 - iv. FICA: Medicare Health Insurance - 1.45% of ALL wages - \$544,779
- b. Employer portion of Health Benefits
 - i. Employer Health Benefit Premium Costs - \$4,161,949
 - ii. This represents BREC's employer portion of the \$5,403,200 in total premiums collected.
 - iii. Employees' Health Benefit Premium portion - \$1,241,251 - (this is not a budgeted expenditure as this amount is deducted from employees' bi-weekly paychecks.
- c. Total Fringe Benefits
 - i. Total Fringe Benefits - \$11,398,944

6. Employee Benefits Fund (Fund 9)

- a. Medical Benefit Claims and Administration Costs - Projected Medical Benefit claims and administrative costs are based upon a document entitled *Self-Insurance Accrual Rate Development to be effective January 1, 2020* prepared by Gallagher Benefit Associates (Dale Ducote).
 - i. Claims - claims projections are based upon historical claims trended forward and include additional amounts needed for reserves.
 1. Medical claims - \$3,410,000
 2. Pharmacy claims - \$1,100,000
 3. Total Medical and Pharmacy claims - \$4,510,000
 - ii. Administrative Cost - administrative costs include projected expenses for PPO and TPA fees, Stop Loss Premiums, and CERF - \$896,200
 - iii. Internal Service Charges - Internal service charges credited to Fund 9 (Employee Benefit Fund) are calculated based upon the recently approved employer and employee contribution rates (premiums) for new Plan Year 2020 prepared by Gallagher Benefit Associates (Dale Ducote).
 - iv. Employee Health Premium Contributions - \$894,659 estimated deduction from employee's paychecks based upon Plan Type (HMO,



PPO, or QHDHP) and coverage class (Single, Dual, or Family); \$272,060 paid by retirees.

- v. Employer Health Premium Contributions - \$3,408,940; BREC's portion of premiums based upon Plan Type (HMO, PPO, or QHDHP) and coverage class (Single, Dual, or Family).
- vi. Total Premium Contributions - \$4,575,659 (combined)

7. Debt Service Fund (Fund 11)

- a. Debt services requirements are based upon Amortization schedules for the Series 2012-A and Series 2012-B Bond Payable.
 - i. Series 2012-A (\$31,190,000)
 - 1. Principal - \$2,920,000 (due May 2020)
 - 2. Interest - \$181,103.25 (semi-annual due May and November 2020)
 - 3. Total - \$3,282,206.50
 - ii. Series 2012-B (\$13,000,000)
 - 1. Principal - \$1,030,000 (due May 2020)
 - 2. Interest - \$130,356 (semi-annual due May and November 2020)
 - 3. Total - \$1,180,356
 - iii. Grand Total Debt Service for 2020 - \$4,462,562.50
 - iv. Bank Fees - \$15,000
 - v. Total transfer in required - \$4,477,562.50 - Funds are transferred from Fund 5 (Enhancement Special Revenue Fund) sufficient to cover both bond principal and interest expenses for 2020.

8. Enhancement Special Revenue Fund (Fund 5)

- a. Ad Valorem Taxes associated with the Imagine Your Parks Strategic Plan are initially credited to this special fund:
 - i. Adopted 2004 (2004-2024 Imagine Your Parks) – 3.253 mills (IYP Master Plan)
 - ii. Enhancement Special Revenue Fund - \$14,652,074 (net of a 1.0% allowance for uncollectible taxes).
- b. 100% of the IYP funds are subsequently transferred out to the:
 - i. Debt Service Fund for debt service - \$4,462,562.50 (see above)
 - ii. Enhancement Construction Fund for construction - \$4,998,329.
 - iii. Enhancement Operating Fund for operations - \$4,746,902.
Fund 5 nets to zero.

9. Risk Management Fund [Fund 10]

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



10. Capital Improvement Project Fund [Fund 2]

- a. Ad Valorem taxes credited to the CIP fund consist of 50% of the 4.10 mills approved in 2004 and renewed in 2014 – \$9,233,554 net of 1.0% allowance for uncollectible taxes.
- b. As work is performed by the construction shop on capital improvement projects, their time is charged to the CIP Fund.
- c. Fringe benefits (retirement and medical) are calculated on these wages in the exact same manner as is done for all other wages in other funds.
- d. Construction Expense - \$10,106,950 in Fiscal 2020.

11. Enhancement Construction Fund [Fund 7]

- a. Transfer in from the Enhancement Special Revenue Fund [Fund 5] for construction - \$4,998,329.
- b. Construction Expenses - \$6,000,000 for Fiscal Year 2020.

12. Enhancement Operating Fund [Fund 6]

- a. This pass-through fund receives the remainder (\$4,746,902) of the Enhancement Special Revenue Fund [Fund 5] after transfers out for debt service [Debt Service Fund 11] and construction [Enhancement Construction Fund 7], plus interest income.
- b. Operating costs from capital improvements/enhancements such as: furniture and fixtures, computers/software, maintenance, etc. are budgeted for \$4,746,902 in Fiscal 2020.

13. Consolidated Totals [ALL Funds]

- a. Revenues
 - i. Taxes and Grants - \$69,575,914
 - ii. Self-Generated Revenues - \$15,749,722 (including internal charges)
 - iii. Other Revenues - \$2,169,439
 - iv. Transfers in from other funds - \$16,643,328
 - v. Use of available fund balance - \$8,695,069
 - vi. Total Revenues - \$112,561,193
- b. Expenditures
 - i. Salaries, Wages, Fringe Benefits - \$37,570,940
 - ii. Non-payroll related expenditures - \$58,346,925
 - iii. Transfers out to other funds - \$16,643,328
 - iv. Total Expenditures - \$112,561,193



Table of Exhibits

- **2020 Annual Budget by Fund Summary** **Exhibit I**
 - General Funds
 - Administration (all administrative cost centers combined)
 - Program Activities (all programs combined)
 - General Fund (Sum of Administration and Programs)
 - Enhancement Operating Fund (part of Imagine Your Parks Strategic Plan)
 - Capital Project Funds
 - Capital Improvement Fund
 - Enhancement Construction Fund (part of Imagine Your Parks Strategic Plan)
 - Debt Service Fund
 - 2012-A and 2012-B Bonds
 - Enhancement Special Revenue Fund
 - Imagine Your Parks Strategic Plan
 - Internal Service Funds
 - Employee Benefits Fund
 - Risk Management Fund
 - Other Internal Service Fund (Print Shop)
 - Consolidated Totals (ALL FUNDS)

- **3 Year View (2018 Actual, 2019 Budget, 2019 Actuals (9 +3), 2020 Proposed) Fund Summary** **Exhibit IA**

- **2020 Annual Budget by Administrative Cost Centers** **Exhibit II**
 - Superintendent
 - Planning & Engineering
 - Finance
 - Human Resources
 - Communications
 - General Office
 - Information Technology
 - BREC Foundation
 - All Administrative cost centers combined



- **3 Year View (2018 Actual, 2019 Budget, 2019 Actual (9+3), 2020 Proposed)**
Exhibit IIA

Administrative Cost Centers

- **2020 Annual Budget by Program Activity** **Exhibit III**
 - Aquatics
 - Brooks, Anna T Jordan, & Howell Pools and Liberty Lagoon Water Park
 - Athletics
 - Sports Administration, Adult Sports, Youth Sports, and Sports Academy
 - Golf
 - City Park, Clark Park, Woody Dumas (+ Waterfront Café), Webb Park, Santa Maria (+ Champions Grill), Beaver Creek (+ Beaver Creek Café), First Tee, Golf Administration, and Golf Groundskeeping.
 - Maintenance
 - All Maintenance Shops and Park Operations
 - Recreation Centers
 - All Recreation programs and facilities, Outdoor Adventures, senior programs and fitness centers and programs plus Recreation Administration
 - Special Use Facilities
 - Bluebonnet Swamp, Baton Rouge Art Gallery, Conservation, Magnolia Mound Plantation, Horse Activity Center, Highland Observatory, Perkins Extreme Sports, Other Extreme Sports, Concessions Administration, Cohn Arboretum, Independence Café, Knock Museum, Independence Park Theater, Goldsby, Memorial, Olympia Stadiums, Central Sports complex, Oak Villa Ballfield, and Special Use Facility Administration
 - Tennis
 - City Park, Forest Park, Greenwood, Highland Road, and Independence Tennis centers and Tennis Administration
 - Zoo
- **3 Year View (2018 Actual, 2019 Budget, 2019 Actual (9+3), 2020 Proposed) Program Activity** **Exhibit IIIA**
- **BREC 2020 Capital Improvements Budget Summary** **Exhibit IV**
- **Budget Presentation format as required for LGBA** **Exhibit V**
- **BREC 2020 Fee Schedule Changes** **Exhibit VI**
- **BREC Public Publication Format** **Exhibit VII**



BREC

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

2020

Budget By Fund

BREC

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

2020

Budget By Fund

(Three Year View)

Recreation and Park Commission of East Baton Rouge Parish
Budget for Administration (General Fund)

3 YEAR VIEW - FUND

REVENUES & TRANSFERS IN

Taxes & grants

	2018 ACTUAL Capital Improvement Fund	2019 APPROVED Capital Improvement Fund	2019 Projection (9+3) Capital Improvement Fund	2020 PROPOSED Capital Improvement Fund
Ad Valorem taxes	\$ 8,862,080	\$ 8,610,643	\$ 8,716,399	\$ 9,141,219
State revenue sharing	293,656	294,500	-	294,500
Federal grants	21,272	1,800,000	-	1,800,000
State grants	19,104	-	-	-
Local grants	232,859	150,000	83,210	150,000
Total taxes & grants	9,433,721	10,855,143	8,799,609	11,385,719

Self generated revenues / Internal charges for svcs

Other revenues

Interest income	365,196	420,000	540,734	420,000
Miscellaneous revenues	118,962	109,715	150,606	109,715
Total other revenues	484,158	529,715	691,340	529,715

Transfers in

Transfers from 5. Enhancement Special Revenue Fund	-	-	-	-
Transfers from 6. Enhancement Operating Fund	-	-	-	-
Transfers from 7. Enhancement Construction Fund	-	-	-	-
Transfers from 1. General Fund	-	-	-	-
Total transfers in	-	-	-	-

Utilization of Prior Years Fund Balance *note 1*

	-	-	-	1,367,060
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TOTAL REVENUES & TRANSFERS IN

	\$9,917,879	\$11,384,858	\$9,490,949	\$13,282,494
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EXPENSES & TRANSFERS OUT

Salaries, wages, & fringe benefits

Salaries & wages	1,134,578	1,506,988	935,171	789,419
Fringe benefits *note 2*	594,115	782,760	482,470	406,281
Total salaries, wages, & fringe benefits	1,728,693	2,289,748	1,417,641	1,195,700

Non-payroll related expenses

Retired employee benefits	-	-	-	-
Travel & Training	13,434	13,000	17,738	20,750
Membership due & subscriptions	-	-	-	-
Operating supplies	62,632	60,000	50,303	55,000
Materials & durable goods	78,861	81,000	115,901	95,500
Capital outlay & capital improvement projects	5,557,635	8,272,563	6,386,673	10,106,950
Direct costs (Costs of Goods Sold)	-	-	-	-
Utilities	3,842	5,000	3,542	4,000
Contract fees & services	435,778	405,500	92,002	23,500
Other expenditures (Ad Valorem fees, retire contingency)	255,328	258,047	12,718	1,781,094
Total non-payroll related expenditures	6,407,511	9,095,110	6,678,878	12,086,794

Transfers out to other funds

Transfers to 1. General Fund	-	-	-	-
Transfers to 6. Enhancement Operating Fund	-	-	-	-
Transfers to 2. Capital Improvement Fund	-	-	-	-
Transfers to 7. Enhancement Construction Fund	-	-	-	-
Transfers to 11. Debt Service Fund	-	-	-	-
Transfers to Internal Service Funds	-	-	-	-
Total transfers out to other funds	-	-	-	-

TOTAL EXPENSES & TRANSFER OUT

	8,136,203	\$11,384,858	8,096,519	\$13,282,494
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NET REVENUES OVER (UNDER) EXPENSES

	\$1,781,676	\$0	\$1,394,430	(\$0)
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2018 ACTUAL Enhancement Construction Fund	2019 APPROVED Enhancement Construction Fund	2019 Projection (9+3) Enhancement Construction Fund	2020 PROPOSED Enhancement Construction Fund
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	60,000	-
-	-	60,000	-
-	-	-	-
305,290	230,000	441,686	300,000
630	-	373	-
305,920	230,000	442,059	300,000
4,753,259	4,880,064	6,182,938	4,998,329
-	-	-	-
-	-	-	-
4,753,259	4,880,064	6,182,938	4,998,329
-	-	-	-
\$5,059,180	\$5,110,064	\$6,684,997	\$5,298,329
225,583	-	211,566	-
115,708	-	111,740	-
341,291	-	323,306	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
1,930,214	5,110,064	1,527,222	6,000,000
-	-	-	-
(171)	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
1,930,043	5,110,064	1,527,222	6,000,000
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
2,271,333	\$5,110,064	\$1,850,528	\$6,000,000
\$2,787,846	\$0	\$4,834,469	(\$701,671)

Recreation and Park Commission of East Baton Rouge Parish
Budget for Administration (General Fund)

3 YEAR VIEW - FUND

REVENUES & TRANSFERS IN

Taxes & grants

	2018 ACTUAL Internal Service Funds	2019 APPROVED Internal Service Funds	2019 Projection (9+3) Internal Service Funds	2020 PROPOSED Internal Service Funds
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -
State revenue sharing	-	-	-	-
Federal grants	-	-	-	-
State grants	-	-	-	-
Local grants	-	-	-	-
Total taxes & grants	-	-	-	-

Self generated revenues / Internal charges for svcs

	4,675,522	5,167,700	5,133,627	5,515,700
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Other revenues

Interest income	43,785	28,000	124,769	126,200
Miscellaneous revenues	175,229	227,000	319,835	224,524
Total other revenues	219,014	255,000	444,604	350,724

Transfers in

Transfers from 5. Enhancement Special Revenue Fund	-	-	-	-
Transfers from 6. Enhancement Operating Fund	-	-	-	-
Transfers from 7. Enhancement Construction Fund	-	-	-	-
Transfers from 1. General Fund	2,088,266	1,000,000	1,000,000	2,408,534
Total transfers in	2,088,266	1,000,000	1,000,000	2,408,534

Utilization of Prior Years Fund Balance *note 1*

	-	762,680	-	-
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TOTAL REVENUES & TRANSFERS IN

	\$6,982,802	\$7,185,380	\$6,578,231	\$8,274,958
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EXPENSES & TRANSFERS OUT

Salaries, wages, & fringe benefits

Salaries & wages	70,413	-	-	101,969
Fringe benefits *note 2*	32,423	95,446	-	41,289
Total salaries, wages, & fringe benefits	102,836	95,446	-	143,258

Non-payroll related expenses

Retired employee benefits	36,635	47,000	44,864	52,000
Travel & Training	-	-	-	2,000
Membership due & subscriptions	105	-	-	2,000
Operating supplies	458	-	-	3,650
Materials & durable goods	-	-	-	-
Capital outlay & capital improvement projects	70	-	28,488	101,839
Direct costs (Costs of Goods Sold)	-	-	-	40,000
Utilities	-	-	-	-
Contract fees & services	91,116	113,500	128,013	304,869
Other expenditures (Ad Valorem fees, retire contingency)	6,253,196	6,929,434	5,895,414	7,625,342
Total non-payroll related expenditures	6,381,580	7,089,934	6,096,779	8,131,700

Transfers out to other funds

Transfers to 1. General Fund	-	-	-	-
Transfers to 6. Enhancement Operating Fund	-	-	-	-
Transfers to 2. Capital Improvement Fund	-	-	-	-
Transfers to 7. Enhancement Construction Fund	-	-	-	-
Transfers to 11. Debt Service Fund	-	-	-	-
Transfers to Internal Service Funds	-	-	-	-
Total transfers out to other funds	-	-	-	-

TOTAL EXPENSES & TRANSFER OUT

	6,484,416	\$7,185,380	\$6,096,779	\$8,274,958
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NET REVENUES OVER (UNDER) EXPENSES

	\$498,386	\$0	\$481,452	\$0
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2018 ACTUAL Total All Funds Combined	2019 APPROVED Total All Funds Combined	2019 Projection (9+3) Total All Funds Combined	2020 PROPOSED Total All Funds Combined
\$ 62,523,055	\$ 60,749,134	\$ 61,495,255	\$ 64,492,414
1,553,326	1,550,000	2,039,648	1,550,000
23,596	2,250,000	-	3,300,000
19,104	-	-	-
277,403	228,500	162,555	233,500
64,401,233	64,777,634	63,697,458	69,575,914
14,830,548	15,325,624	15,591,078	15,749,722
1,599,039	1,430,000	2,246,630	1,783,200
926,171	444,215	524,950	386,239
2,525,210	1,874,215	2,771,580	2,169,439
13,166,832	13,663,620	17,982,121	14,207,794
-	-	-	-
-	-	-	-
2,088,266	1,000,000	1,000,000	2,408,534
15,255,098	14,663,620	18,982,121	16,616,328
-	4,353,531	-	7,721,119
\$97,012,088	\$100,994,624	\$101,042,237	\$111,832,522
24,212,105	26,619,330	23,796,348	26,171,996
10,039,765	11,227,630	10,037,270	11,398,944
34,251,870	37,846,960	33,833,618	37,570,940
592,748	602,000	652,978	660,000
204,940	301,564	226,875	333,150
46,503	68,760	75,636	88,335
1,890,644	2,332,162	2,018,233	2,484,839
2,165,990	2,564,035	2,236,330	2,825,940
10,923,244	16,948,176	10,554,870	21,111,411
710,946	867,265	878,148	863,200
2,665,243	2,862,676	2,791,149	3,119,732
7,599,121	8,732,098	7,153,090	10,063,001
12,728,649	13,533,916	11,962,047	16,797,317
-	-	-	-
39,528,028	48,812,652	38,549,356	58,346,925
-	-	-	27,000
3,955,509	4,322,338	5,850,892	4,746,902
-	-	-	-
4,753,259	4,551,456	6,182,938	4,998,329
4,458,064	4,461,218	5,948,291	4,462,563
2,088,266	1,000,000	1,000,000	2,408,534
15,255,098	14,335,012	18,982,121	16,643,328
89,034,996	100,994,624	91,365,095	112,561,193
\$7,977,093	\$0	\$9,677,142	(\$728,671)

BREC

The Recreation and Park Commission
for the

Parish of East Baton Rouge

2020

Administration Budget

Recreation and Park Commission of East Baton Rouge Parish
Budget for Administration (General Fund)

2020 BUDGET - ADMINISTRATION

	1001	1002	1003	1004	1005	1006	1007	1008	1010	1011	1041	All Admin Costs Centers
	Superintendent	Planning & Engineering	Finance	Human Resources	Communications	General Office	IT Department	Conservation	Risk Management	Internal Process Review	BREC Foundation	
REVENUES & TRANSFERS IN												
Taxes & grants												
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,845,642	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,845,642
State revenue sharing	-	-	-	-	-	1,255,500	-	-	-	-	-	1,255,500
Federal grants	-	-	-	-	-	1,500,000	-	-	-	-	-	1,500,000
State grants	-	-	-	-	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	5,000	-	-	-	5,000
Total taxes & grants	-	-	-	-	-	43,601,142	-	5,000	-	-	-	43,606,142
Self generated revenues / Internal charges for svcs												
	-	-	-	-	-	-	500	500	-	-	-	1,000
Other revenues												
Interest income	-	-	-	-	-	550,000	-	-	-	-	-	550,000
Miscellaneous revenues	-	-	-	-	-	50,000	-	-	-	-	-	50,000
Total other revenues	-	-	-	-	-	600,000	-	-	-	-	-	600,000
Transfers in												
Transfers from 5. Enhancement Special Revenue Fund	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from 11. Debt Service Fund	-	-	-	-	-	27,000	-	-	-	-	-	27,000
Transfers from 1. General Fund	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers in	-	-	-	-	-	27,000	-	-	-	-	-	27,000
TOTAL REVENUES & TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,228,142	\$ 500	\$ 5,500	\$ -	\$ -	\$ -	\$ 44,234,142
EXPENSES & TRANSFERS OUT												
Salaries, wages, & fringe benefits												
Salaries & wages	997,258	1,246,093	1,241,765	1,179,934	548,680	-	656,382	187,194	548,130	145,144	-	6,750,579
Fringe benefits *note 1*	529,904	637,519	707,887	586,707	282,947	-	340,885	103,836	153,095	59,963	-	3,402,743
Total salaries, wages, & fringe benefits	1,527,162	1,883,612	1,949,652	1,766,641	831,627	-	997,266	291,030	701,225	205,107	-	10,153,323
Non-payroll related expenses												
Retired employee benefits	-	-	-	8,000	-	600,000	-	-	-	-	-	608,000
Travel & Training	3,000	4,000	8,000	21,500	8,000	120,000	1,500	3,000	3,950	4,000	-	176,950
Membership due & subscriptions	2,500	2,000	4,000	6,500	2,450	9,000	15,500	2,100	615	600	-	45,265
Operating supplies	10,000	5,000	35,000	48,100	27,390	22,000	62,500	33,650	57,100	500	500	301,740
Materials & durable goods	500	-	2,000	8,350	3,700	4,000	14,094	29,000	41,278	-	-	102,922
Capital outlay & capital improvement projects	12,500	56,500	12,500	58,900	58,700	30,000	272,800	10,000	45,000	2,000	-	558,900
Direct costs (Costs of Goods Sold)	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	9,442	32,488	3,772	38,700	8,988	335,000	19,872	6,400	32,000	-	1,000	487,662
Contract fees & services	410,500	209,500	303,000	290,100	275,500	502,685	73,000	64,050	49,750	50,200	135,200	2,363,485
Other expenditures (Ad Valorem fees, retire contingency)	2,558	3,000	300	6,607	200	2,520,000	4,000	1,000	-	-	-	2,537,665
Total non-payroll related expenditures	451,000	312,488	368,572	486,757	384,928	4,142,685	463,266	149,200	229,693	57,300	136,700	7,182,589
Transfers out to other funds												
Transfers to 1. General Fund	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to 6. Enhancement Operating Fund	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to 2. Capital Improvement Fund	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to 7. Enhancement Construction Fund	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to 11. Debt Service Fund	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to Internal Service Funds	-	-	-	-	-	2,408,534	-	-	-	-	-	2,408,534
Total transfers out to other funds	-	-	-	-	-	2,408,534	-	-	-	-	-	2,408,534
TOTAL EXPENSES & TRANSFER OUT	\$1,978,162	\$2,196,100	\$2,318,224	\$2,253,398	\$1,216,555	\$6,551,219	\$1,460,532	\$440,230	\$930,918	\$262,407	\$136,700	\$19,744,446
NET REVENUES OVER (UNDER) EXPENSES	(\$1,978,162)	(\$2,196,100)	(\$2,318,224)	(\$2,253,398)	(\$1,216,555)	\$37,676,923	(\$1,460,032)	(\$434,730)	(\$930,918)	(\$262,407)	(\$136,700)	\$24,489,696

BREC

The Recreation and Park Commission
for the

Parish of East Baton Rouge

2020

Administration Budget

(Three Year View)

Recreation and Park Commission of East Baton Rouge Parish
Budget for Administration (General Fund)

3 YEAR VIEW - ADMINISTRATION

REVENUES & TRANSFERS IN

Taxes & grants

	2018 ACTUAL	2019 APPROVED	2019 Projection (9+3)	2020 PROPOSED	2018 ACTUAL	2019 APPROVED	2019 Projection (9+3)	2020 PROPOSED
	Superintendent	Superintendent	Superintendent	Superintendent	Planning & Engineering	Planning & Engineering	Planning & Engineering	Planning & Engineering
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State revenue sharing	-	-	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-	-	-
State grants	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	-
Total taxes & grants	-	-	-	-	-	-	-	-

Self generated revenues / Internal charges for svcs

Other revenues

Interest income	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-	-	-
Total other revenues	-	-	-	-	-	-	-	-

Transfers in

Transfers from 5. Enhancement Special Revenue Fund	-	-	-	-	-	-	-	-
Transfers from 1. General Fund	-	-	-	-	-	-	-	-
Total transfers in	-	-	-	-	-	-	-	-

TOTAL REVENUES & TRANSFERS IN

EXPENSES & TRANSFERS OUT

Salaries, wages, & fringe benefits

Salaries & wages	920,998	911,879	694,303	997,258	762,093	1,049,326	890,306	1,246,093
Fringe benefits *note 1*	394,733	410,473	321,732	529,904	342,108	470,281	421,378	637,519
Total salaries, wages, & fringe benefits	1,315,731	1,322,352	1,016,035	1,527,162	1,104,202	1,519,607	1,311,684	1,883,612

Non-payroll related expenses

Retired employee benefits	-	-	-	-	-	-	-	-
Travel & Training	2,223	2,409	1,481	3,000	3,855	4,000	3,706	4,000
Membership due & subscriptions	6,750	1,500	1,816	2,500	362	1,000	625	2,000
Operating supplies	5,329	6,500	6,372	10,000	4,662	5,000	4,968	5,000
Materials & durable goods	-	-	126	500	2,684	-	56	-
Capital outlay & capital improvement projects	1,842	11,400	7,011	12,500	137,921	55,000	47,687	56,500
Direct costs (Costs of Goods Sold)	-	-	-	-	-	-	-	-
Utilities	9,445	8,800	9,959	9,442	22,821	27,872	28,268	32,488
Contract fees & services	334,023	323,570	353,943	410,500	18,684	55,500	5,006	209,500
Other expenditures (Ad Valorem fees, retire contingency)	6,666	3,000	6,421	2,558	1,067	-	3,316	3,000
Total non-payroll related expenditures	366,278	357,179	387,129	451,000	192,055	148,372	93,632	312,488

Transfers out to other funds

Transfers to 1. General Fund	-	-	-	-	-	-	-	-
Transfers to 6. Enhancement Operating Fund	-	-	-	-	-	-	-	-
Transfers to 2. Capital Improvement Fund	-	-	-	-	-	-	-	-
Transfers to 7. Enhancement Construction Fund	-	-	-	-	-	-	-	-
Transfers to 11. Debt Service Fund	-	-	-	-	-	-	-	-
Transfers to Internal Service Funds	-	-	-	-	-	-	-	-
Total transfers out to other funds	-	-	-	-	-	-	-	-

TOTAL EXPENSES & TRANSFER OUT

NET REVENUES OVER (UNDER) EXPENSES

	\$1,682,009	\$1,679,531	\$1,403,164	\$1,978,162	\$1,296,256	\$1,667,979	\$1,405,316	\$2,196,100
	(\$1,682,009)	(\$1,679,531)	(\$1,403,164)	(\$1,978,162)	(\$1,296,256)	(\$1,667,979)	(\$1,405,316)	(\$2,196,100)

Benefit Expenses as % of Payroll

Recreation and Park Commission of East Baton Rouge Parish
Budget for Administration (General Fund)

3 YEAR VIEW - ADMINISTRATION

REVENUES & TRANSFERS IN

Taxes & grants

	2018 ACTUAL	2019 APPROVED	2019 Projection (9+3)	2020 PROPOSED
	Finance	Finance	Finance	Finance
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -
State revenue sharing	-	-	-	-
Federal grants	-	-	-	-
State grants	-	-	-	-
Local grants	-	-	-	-
Total taxes & grants	-	-	-	-

Self generated revenues / Internal charges for svcs

Other revenues

Interest income	-	-	-	-
Miscellaneous revenues	1,383	-	13	-
Total other revenues	1,383	-	13	-

Transfers in

Transfers from 5. Enhancement Special Revenue Fund	-	-	-	-
Transfers from 1. General Fund	-	-	-	-
Total transfers in	-	-	-	-

TOTAL REVENUES & TRANSFERS IN

\$ 1,383	\$ -	\$ 13	\$ -
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EXPENSES & TRANSFERS OUT

Salaries, wages, & fringe benefits

Salaries & wages	1,041,282	1,108,930	969,168	1,241,765
Fringe benefits *note 1*	533,439	552,600	502,768	707,887
Total salaries, wages, & fringe benefits	1,574,720	1,661,530	1,471,936	1,949,652

Non-payroll related expenses

Retired employee benefits	-	-	-	-
Travel & Training	4,137	4,180	1,207	8,000
Membership due & subscriptions	469	900	2,232	4,000
Operating supplies	22,000	27,950	19,568	35,000
Materials & durable goods	1,332	850	3	2,000
Capital outlay & capital improvement projects	15,874	11,000	7,060	12,500
Direct costs (Costs of Goods Sold)	-	-	-	-
Utilities	3,165	4,672	3,588	3,772
Contract fees & services	226,604	203,225	96,206	303,000
Other expenditures (Ad Valorem fees, retire contingency)	(6,248)	500	758	300
Total non-payroll related expenditures	267,332	253,277	130,622	368,572

Transfers out to other funds

Transfers to 1. General Fund	-	-	-	-
Transfers to 6. Enhancement Operating Fund	-	-	-	-
Transfers to 2. Capital Improvement Fund	-	-	-	-
Transfers to 7. Enhancement Construction Fund	-	-	-	-
Transfers to 11. Debt Service Fund	-	-	-	-
Transfers to Internal Service Funds	-	-	-	-
Total transfers out to other funds	-	-	-	-

TOTAL EXPENSES & TRANSFER OUT

\$1,842,053	\$1,914,807	\$1,602,558	\$2,318,224
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NET REVENUES OVER (UNDER) EXPENSES

(\$1,840,670)	(\$1,914,807)	(\$1,602,545)	(\$2,318,224)
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Benefit Expenses as % of Payroll

Recreation and Park Commission of East Baton Rouge Parish
Budget for Administration (General Fund)

3 YEAR VIEW - ADMINISTRATION

REVENUES & TRANSFERS IN

Taxes & grants

	2018 ACTUAL	2019 APPROVED	2019 Projection (9+3)	2020 PROPOSED
	Human Resources	Human Resources	Human Resources	Human Resources
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -
State revenue sharing	-	-	-	-
Federal grants	-	-	-	-
State grants	-	-	-	-
Local grants	-	-	-	-
Total taxes & grants	-	-	-	-

Self generated revenues / Internal charges for svcs

	-	-	-	-
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Other revenues

Interest income	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total other revenues	-	-	-	-

Transfers in

Transfers from 5. Enhancement Special Revenue Fund	-	-	-	-
Transfers from 1. General Fund	-	-	-	-
Total transfers in	-	-	-	-

TOTAL REVENUES & TRANSFERS IN

	\$ -	\$ -	\$ -	\$ -
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EXPENSES & TRANSFERS OUT

Salaries, wages, & fringe benefits

Salaries & wages	1,131,103	1,320,968	1,211,016	1,179,934
Fringe benefits *note 1*	362,644	480,993	430,662	586,707
Total salaries, wages, & fringe benefits	1,493,746	1,801,961	1,641,678	1,766,641

Non-payroll related expenses

Retired employee benefits	1,502	-	1,965	8,000
Travel & Training	399	14,500	1,266	21,500
Membership due & subscriptions	2,397	5,000	3,111	6,500
Operating supplies	87,844	116,901	115,923	48,100
Materials & durable goods	5,065	23,442	8,237	8,350
Capital outlay & capital improvement projects	24,707	46,300	32,561	58,900
Direct costs (Costs of Goods Sold)	-	-	-	-
Utilities	27,571	35,100	33,119	38,700
Contract fees & services	342,374	191,387	196,077	290,100
Other expenditures (Ad Valorem fees, retire contingency)	18,996	17,103	4,450	6,607
Total non-payroll related expenditures	510,855	449,733	396,709	486,757

Transfers out to other funds

Transfers to 1. General Fund	-	-	-	-
Transfers to 6. Enhancement Operating Fund	-	-	-	-
Transfers to 2. Capital Improvement Fund	-	-	-	-
Transfers to 7. Enhancement Construction Fund	-	-	-	-
Transfers to 11. Debt Service Fund	-	-	-	-
Transfers to Internal Service Funds	-	-	-	-
Total transfers out to other funds	-	-	-	-

TOTAL EXPENSES & TRANSFER OUT

	\$2,004,602	\$2,251,694	\$2,038,387	\$2,253,398
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NET REVENUES OVER (UNDER) EXPENSES

	(\$2,004,602)	(\$2,251,694)	(\$2,038,387)	(\$2,253,398)
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Benefit Expenses as % of Payroll

2018 ACTUAL	2019 APPROVED	2019 Projection (9+3)	2020 PROPOSED
Communications	Communications	Communications	Communications
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -
569,731	594,180	535,040	548,680
265,449	267,271	259,396	282,947
835,180	861,451	794,436	831,627
-	-	-	-
4,628	7,250	2,590	8,000
1,276	2,450	2,166	2,450
23,446	27,390	18,409	27,390
2,858	3,700	3,060	3,700
22,333	25,000	61,147	58,700
-	-	-	-
5,837	9,260	5,520	8,988
149,884	131,900	120,911	275,500
832	200	859	200
-	-	-	-
211,095	207,150	214,662	384,928
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$1,046,275	\$1,068,601	\$1,009,098	\$1,216,555
(\$1,046,275)	(\$1,068,601)	(\$1,009,098)	(\$1,216,555)

Recreation and Park Commission of East Baton Rouge Parish
Budget for Administration (General Fund)

3 YEAR VIEW - ADMINISTRATION

	2018 ACTUAL	2019 APPROVED	2019 Projection (9+3)	2020 PROPOSED
	General Office	General Office	General Office	General Office
REVENUES & TRANSFERS IN				
Taxes & grants				
Ad Valorem taxes	\$ 39,598,367	\$ 38,474,871	\$ 38,947,420	\$ 40,845,642
State revenue sharing	1,259,670	1,255,500	2,039,648	1,255,500
Federal grants	2,324	450,000	-	1,500,000
State grants	-	-	-	-
Local grants	-	-	-	-
Total taxes & grants	40,860,361	40,180,371	40,987,068	43,601,142
Self generated revenues / Internal charges for svcs	46,101	-	61,743	-
Other revenues				
Interest income	602,106	515,000	678,323	550,000
Miscellaneous revenues	132,831	105,500	50,101	50,000
Total other revenues	734,938	620,500	728,424	600,000
Transfers in				
Transfers from 5. Enhancement Special Revenue Fund	-	-	-	-
Transfers from 1. General Fund	-	-	-	-
Total transfers in	-	-	-	-
TOTAL REVENUES & TRANSFERS IN	\$ 41,641,399	\$ 40,800,871	\$ 41,777,235	\$ 44,201,142
EXPENSES & TRANSFERS OUT				
Salaries, wages, & fringe benefits				
Salaries & wages	19,885	-	9,962	-
Fringe benefits *note 1*	10,283	-	5,305	-
Total salaries, wages, & fringe benefits	30,168	-	15,267	-
Non-payroll related expenses				
Retired employee benefits	554,611	555,000	606,149	600,000
Travel & Training	90,798	104,000	127,146	120,000
Membership due & subscriptions	822	7,000	10,512	9,000
Operating supplies	18,646	21,000	24,792	22,000
Materials & durable goods	4,799	6,500	3,296	4,000
Capital outlay & capital improvement projects	52,123	50,245	29,219	30,000
Direct costs (Costs of Goods Sold)	-	-	-	-
Utilities	286,162	289,355	316,461	335,000
Contract fees & services	500,168	664,482	657,239	502,685
Other expenditures (Ad Valorem fees, retire contingency)	1,172,966	1,184,345	130,307	2,520,000
Total non-payroll related expenditures	2,681,094	2,881,927	1,905,121	4,142,685
Transfers out to other funds				
Transfers to 1. General Fund	-	-	-	-
Transfers to 6. Enhancement Operating Fund	-	-	-	-
Transfers to 2. Capital Improvement Fund	-	-	-	-
Transfers to 7. Enhancement Construction Fund	-	-	-	-
Transfers to 11. Debt Service Fund	-	-	-	-
Transfers to Internal Service Funds	2,088,266	1,000,000	1,000,000	2,408,534
Total transfers out to other funds	2,088,266	1,000,000	1,000,000	2,408,534
TOTAL EXPENSES & TRANSFER OUT	\$4,799,528	\$3,881,927	\$2,920,388	\$6,551,219
NET REVENUES OVER (UNDER) EXPENSES	\$36,841,871	\$36,918,944	\$38,856,847	\$37,649,923

Benefit Expenses as % of Payroll

Recreation and Park Commission of East Baton Rouge Parish
Budget for Administration (General Fund)

3 YEAR VIEW - ADMINISTRATION

REVENUES & TRANSFERS IN

Taxes & grants

	2018 ACTUAL	2019 APPROVED	2019 Projection (9+3)	2020 PROPOSED
	IT Department	IT Department	IT Department	IT Department
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -
State revenue sharing	-	-	-	-
Federal grants	-	-	-	-
State grants	-	-	-	-
Local grants	-	-	-	-
Total taxes & grants	-	-	-	-

Self generated revenues / Internal charges for svcs

		500	2,044	500
Other revenues				
Interest income	-	-	-	-
Miscellaneous revenues	225	-	-	-
Total other revenues	225	-	-	-

Transfers in

Transfers from 5. Enhancement Special Revenue Fund	-	-	-	-
Transfers from 1. General Fund	-	-	-	-
Total transfers in	-	-	-	-

TOTAL REVENUES & TRANSFERS IN

\$ 225	\$ 500	\$ 2,044	\$ 500
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EXPENSES & TRANSFERS OUT

Salaries, wages, & fringe benefits

Salaries & wages	410,194	441,250	395,570	656,382
Fringe benefits *note 1*	195,635	202,055	190,166	340,885
Total salaries, wages, & fringe benefits	605,828	643,305	585,736	997,266

Non-payroll related expenses

Retired employee benefits	-	-	-	-
Travel & Training	323	1,500	138	1,500
Membership due & subscriptions	13,004	15,500	20,031	15,500
Operating supplies	37,925	47,500	29,541	62,500
Materials & durable goods	3,293	11,094	2,244	14,094
Capital outlay & capital improvement projects	196,064	245,795	342,640	272,800
Direct costs (Costs of Goods Sold)	-	-	-	-
Utilities	16,656	14,472	15,188	19,872
Contract fees & services	53,181	43,000	7,874	73,000
Other expenditures (Ad Valorem fees, retire contingency)	2,423	4,000	15,251	4,000
Total non-payroll related expenditures	322,870	382,861	432,907	463,266

Transfers out to other funds

Transfers to 1. General Fund	-	-	-	-
Transfers to 6. Enhancement Operating Fund	-	-	-	-
Transfers to 2. Capital Improvement Fund	-	-	-	-
Transfers to 7. Enhancement Construction Fund	-	-	-	-
Transfers to 11. Debt Service Fund	-	-	-	-
Transfers to Internal Service Funds	-	-	-	-
Total transfers out to other funds	-	-	-	-

TOTAL EXPENSES & TRANSFER OUT

\$928,698	\$1,026,166	\$1,018,643	\$1,460,532
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NET REVENUES OVER (UNDER) EXPENSES

(\$928,473)	(\$1,025,666)	(\$1,016,599)	(\$1,460,032)
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2018 ACTUAL	2019 APPROVED	2019 Projection (9+3)	2020 PROPOSED
Conservation	Conservation	Conservation	Conservation

\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	5,000
-	-	-	5,000
-	-	-	500
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ 5,500

-	-	-	187,194
-	-	-	103,836
-	-	-	291,030

-	-	-	-
-	-	-	3,000
-	-	-	2,100
-	-	-	33,650
-	-	-	29,000
-	-	3,059	10,000
-	-	-	-
-	-	-	6,400
-	-	50,627	64,050
-	-	-	1,000
-	-	-	-
-	-	53,686	149,200

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

\$0	\$57,000	\$53,686	\$440,230
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\$0	(\$57,000)	(\$53,686)	(\$434,730)
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Benefit Expenses as % of Payroll

Recreation and Park Commission of East Baton Rouge Parish
Budget for Administration (General Fund)

3 YEAR VIEW - ADMINISTRATION

REVENUES & TRANSFERS IN

Taxes & grants

	2018 ACTUAL BREC Foundation	2019 APPROVED BREC Foundation	2019 Projection (9+3) BREC Foundation	2020 PROPOSED BREC Foundation
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -
State revenue sharing	-	-	-	-
Federal grants	-	-	-	-
State grants	-	-	-	-
Local grants	-	-	-	-
Total taxes & grants	-	-	-	-

Self generated revenues / Internal charges for svcs

	-	-	-	-
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Other revenues

Interest income	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total other revenues	-	-	-	-

Transfers in

Transfers from 5. Enhancement Special Revenue Fund	-	-	-	-
Transfers from 1. General Fund	-	-	-	-
Total transfers in	-	-	-	-

TOTAL REVENUES & TRANSFERS IN

\$ -	\$ -	\$ -	\$ -
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EXPENSES & TRANSFERS OUT

Salaries, wages, & fringe benefits

Salaries & wages	-	-	-	-
Fringe benefits *note 1*	-	-	-	-
Total salaries, wages, & fringe benefits	-	-	-	-

Non-payroll related expenses

Retired employee benefits	-	-	-	-
Travel & Training	-	-	-	-
Membership due & subscriptions	-	-	-	-
Operating supplies	103	500	278	500
Materials & durable goods	-	-	-	-
Capital outlay & capital improvement projects	-	-	-	-
Direct costs (Costs of Goods Sold)	-	-	-	-
Utilities	49	1,000	1	1,000
Contract fees & services	135,049	135,200	135,040	135,200
Other expenditures (Ad Valorem fees, retire contingency)	-	-	-	-
Total non-payroll related expenditures	135,201	136,700	135,319	136,700

Transfers out to other funds

Transfers to 1. General Fund	-	-	-	-
Transfers to 6. Enhancement Operating Fund	-	-	-	-
Transfers to 2. Capital Improvement Fund	-	-	-	-
Transfers to 7. Enhancement Construction Fund	-	-	-	-
Transfers to 11. Debt Service Fund	-	-	-	-
Transfers to Internal Service Funds	-	-	-	-
Total transfers out to other funds	-	-	-	-

TOTAL EXPENSES & TRANSFER OUT

\$135,201	\$136,700	\$135,319	\$136,700
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NET REVENUES OVER (UNDER) EXPENSES

(\$135,201)	(\$136,700)	(\$135,319)	(\$136,700)
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2018 ACTUAL All Admin Cost Centers	2019 APPROVED All Admin Cost Centers	2019 Projection (9+3) All Admin Cost Centers	2020 PROPOSED All Admin Cost Centers
\$ 39,598,367	\$ 38,474,871	\$ 38,947,420	\$ 40,845,642
1,259,670	1,255,500	2,039,648	1,255,500
2,324	450,000	-	1,500,000
-	-	-	-
-	-	-	5,000
40,860,361	40,180,371	40,987,068	43,606,142
46,101	500	63,787	1,000
602,106	515,000	678,323	550,000
134,439	105,500	50,114	50,000
736,546	620,500	728,437	600,000
-	-	-	-
-	-	-	-
\$ 41,643,007	\$ 40,801,371	\$ 41,779,292	\$ 44,207,142
4,855,285	5,426,533	4,705,365	6,605,435
2,104,291	2,383,672	2,131,407	3,342,780
6,959,575	7,810,206	6,836,772	9,948,215
556,113	555,000	608,114	608,000
106,649	139,839	137,534	176,950
25,082	33,850	40,493	45,265
199,955	253,241	219,851	301,740
20,031	45,586	17,022	102,922
451,776	448,740	533,443	558,900
-	-	-	-
371,706	390,531	412,104	487,662
1,769,140	1,798,264	1,673,550	2,363,485
1,196,703	1,209,148	161,362	2,537,665
-	-	-	-
4,697,155	4,874,199	3,803,473	7,182,589
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
2,088,266	1,000,000	1,000,000	2,408,534
2,088,266	1,000,000	1,000,000	2,408,534
13,744,996	13,684,405	11,640,245	19,539,338
\$ 27,898,012	\$ 27,116,966	\$ 30,139,047	\$ 24,667,804

Benefit Expenses as % of Payroll

BREC

The Recreation and Park Commission
for the

Parish of East Baton Rouge

2020

Budget By Program

Recreation and Park Commission of East Baton Rouge Parish
Budget for Administration (General Fund)

2020 BUDGET BY PROGRAM

	Aquatics	Athletics	Golf	Maintenance	Recreation	Special Use Facilities	Tennis	Zoo	All Programs Combined
REVENUES & TRANSFERS IN									
Taxes & grants									
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State revenue sharing	-	-	-	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-	-	-	-
State grants	-	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	78,000	500	-	-	78,500
Total taxes & grants	-	-	-	-	78,000	500	-	-	78,500
Self generated revenues / Internal charges for svcs	1,086,000	264,800	3,697,000	-	1,368,185	1,258,900	629,200	1,928,937	10,233,022
Other revenues									
Interest income	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	2,000	-	-	-	-	-	2,000
Total other revenues	-	-	2,000	-	-	-	-	-	2,000
Transfers in									
Transfers from 5. Enhancement Special Revenue Fund	-	-	-	-	-	-	-	-	-
Transfers from 1. General Fund	-	-	-	-	-	-	-	-	-
Total transfers in	-	-	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS IN	\$ 1,086,000	\$ 264,800	\$ 3,699,000	\$ -	\$ 1,446,185	\$ 1,259,400	\$ 629,200	\$ 1,928,937	\$ 10,313,522
EXPENSES & TRANSFERS OUT									
Salaries, wages, & fringe benefits									
Salaries & wages	684,462	127,721	3,013,861	5,630,132	3,946,161	1,988,316	488,448	2,650,928	18,530,029
Fringe benefits *note 1*	115,861	22,114	1,019,842	3,496,478	881,632	624,786	148,927	1,238,991	7,548,631
Total salaries, wages, & fringe benefits	800,323	149,835	4,033,703	9,126,610	4,827,793	2,613,102	637,375	3,889,919	26,078,660
Non-payroll related expenses									
Retired employee benefits	-	-	-	-	-	-	-	-	-
Travel & Training	1,000	4,500	21,500	29,200	47,900	9,500	2,850	17,000	133,450
Membership due & subscriptions	2,000	1,500	14,350	3,420	4,900	3,800	350	10,750	41,070
Operating supplies	60,250	19,200	365,694	621,250	310,155	287,200	15,700	445,000	2,124,449
Materials & durable goods	56,350	53,600	443,036	1,303,870	464,076	151,886	13,800	140,900	2,627,518
Capital outlay & capital improvement projects	12,400	17,900	22,450	312,196	380,020	72,156	28,900	189,100	1,035,122
Direct costs (Costs of Goods Sold)	110,000	-	328,000	-	-	45,200	40,000	300,000	823,200
Utilities	129,259	145,900	238,402	402,129	904,700	313,000	42,100	452,580	2,628,070
Contract fees & services	318,572	412,738	525,059	639,400	805,218	502,694	306,200	679,506	4,189,387
Other expenditures	850	-	10,000	166,043	250	3,600	1,000	33,910	215,653
Total non-payroll related expenditures	690,681	655,338	1,968,491	3,477,508	2,917,219	1,389,036	450,900	2,268,746	13,817,919
Transfers out to other funds									
Transfers to 1. General Fund	-	-	-	-	-	-	-	-	-
Transfers to 6. Enhancement Operating Fund	-	-	-	-	-	-	-	-	-
Transfers to 2. Capital Improvement Fund	-	-	-	-	-	-	-	-	-
Transfers to 7. Enhancement Construction Fund	-	-	-	-	-	-	-	-	-
Transfers to 11. Debt Service Fund	-	-	-	-	-	-	-	-	-
Transfers to Internal Service Funds	-	-	-	-	-	-	-	-	-
Total transfers out to other funds	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES & TRANSFER OUT	\$1,491,004	\$805,173	\$6,002,194	\$12,604,118	\$7,745,012	\$4,002,138	\$1,088,275	\$6,158,665	\$39,896,579
NET REVENUES OVER (UNDER) EXPENSES	(\$405,004)	(\$540,373)	(\$2,303,194)	(\$12,604,118)	(\$6,298,827)	(\$2,742,738)	(\$459,075)	(\$4,229,728)	(\$29,583,057)

note 1 - Fringe Benefit costs wholly allocated to corresponding program/department

BREC

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

2020

Budget By Program

(Three Year View)

Recreation and Park Commission of East Baton Rouge Parish
Budget for Administration (General Fund)

3 YEAR VIEW - PROGRAM

REVENUES & TRANSFERS IN

Taxes & grants

	2018 ACTUAL	2019 APPROVED	2019 Projection (9+3)	2020 PROPOSED
	Golf	Golf	Golf	Golf
Ad Valorem taxes	\$ -	\$ -		\$ -
State revenue sharing	-	-	-	-
Federal grants	-	-	-	-
State grants	-	-	-	-
Local grants	-	-	-	-
Total taxes & grants	-	-	-	-

Self generated revenues / Internal charges for svcs

	3,531,998	3,618,300	3,574,528	3,697,000
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Other revenues

Interest income	-	-	-	-
Miscellaneous revenues	23,491	2,000	(157)	2,000
Total other revenues	23,491	2,000	(157)	2,000

Transfers in

Transfers from 5. Enhancement Special Revenue Fund	-	-	-	-
Transfers from 1. General Fund	-	-	-	-
Total transfers in	-	-	-	-

TOTAL REVENUES & TRANSFERS IN

	\$ 3,555,489	\$ 3,620,300	\$ 3,574,371	\$ 3,699,000
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EXPENSES & TRANSFERS OUT

Salaries, wages, & fringe benefits

Salaries & wages	2,755,191	3,032,867	2,889,608	3,013,861
Fringe benefits *note 1*	979,941	1,056,133	1,077,303	1,019,842
Total salaries, wages, & fringe benefits	3,735,132	4,089,000	3,966,911	4,033,703

Non-payroll related expenses

Retired employee benefits	-	-	-	-
Travel & Training	18,183	19,200	17,597	21,500
Membership due & subscriptions	10,292	10,280	13,636	14,350
Operating supplies	269,033	361,571	368,983	365,694
Materials & durable goods	532,769	422,134	530,047	443,036
Capital outlay & capital improvement projects	66,069	60,630	122,266	22,450
Direct costs (Costs of Goods Sold)	303,128	339,915	333,513	328,000
Utilities	222,015	225,205	224,918	235,902
Contract fees & services	492,081	563,526	428,772	525,059
Other expenditures	19,779	10,000	30,708	10,000
Total non-payroll related expenditures	1,933,350	2,012,461	2,070,439	1,965,991

Transfers out to other funds

Transfers to 1. General Fund	-	-	-	-
Transfers to 6. Enhancement Operating Fund	-	-	-	-
Transfers to 2. Capital Improvement Fund	-	-	-	-
Transfers to 7. Enhancement Construction Fund	-	-	-	-
Transfers to 11. Debt Service Fund	-	-	-	-
Transfers to Internal Service Funds	-	-	-	-
Total transfers out to other funds	-	-	-	-

TOTAL EXPENSES & TRANSFER OUT

	5,668,481	\$6,101,461	\$6,037,350	\$5,999,694
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NET REVENUES OVER (UNDER) EXPENSES

	(\$2,112,993)	(\$2,481,161)	(\$2,462,979)	(\$2,300,694)
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note 1 - Fringe Benefit costs wholly allocated to corresponding program/dep

Recreation and Park Commission of East Baton Rouge Parish
Budget for Administration (General Fund)

3 YEAR VIEW - PROGRAM

REVENUES & TRANSFERS IN

Taxes & grants

	2018 ACTUAL Maintenance	2019 APPROVED Maintenance	2019 Projection (9+3) Maintenance	2020 PROPOSED Maintenance
Ad Valorem taxes	\$ -	\$ -		\$ -
State revenue sharing	-	-	-	-
Federal grants	-	-	-	-
State grants	-	-	-	-
Local grants	-	-	-	-
Total taxes & grants	-	-	-	-

Self generated revenues / Internal charges for svcs

Other revenues

Interest income	-	-	-	-
Miscellaneous revenues	12,160	-	667	-
Total other revenues	12,160	-	667	-

Transfers in

Transfers from 5. Enhancement Special Revenue Fund	-	-	-	-
Transfers from 1. General Fund	-	-	-	-
Total transfers in	-	-	-	-

TOTAL REVENUES & TRANSFERS IN

\$ 12,160	\$ -	\$ 667	\$ -
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EXPENSES & TRANSFERS OUT

Salaries, wages, & fringe benefits

Salaries & wages	5,547,722	6,015,238	5,398,017	5,630,132
Fringe benefits *note 1*	3,046,808	3,466,251	2,983,453	3,496,478
Total salaries, wages, & fringe benefits	8,594,530	9,481,489	8,381,470	9,126,610

Non-payroll related expenses

Retired employee benefits	-	-	-	-
Travel & Training	5,250	16,025	6,729	29,200
Membership due & subscriptions	235	1,830	120	3,420
Operating supplies	482,700	590,500	513,415	621,250
Materials & durable goods	938,964	1,231,925	954,343	1,303,870
Capital outlay & capital improvement projects	140,616	174,350	332,483	308,596
Direct costs (Costs of Goods Sold)	-	-	-	-
Utilities	301,444	347,160	296,346	398,929
Contract fees & services	630,465	824,830	486,778	639,400
Other expenditures	27,054	2,423	38,304	166,043
Total non-payroll related expenditures	2,526,728	3,189,043	2,628,517	3,470,708

Transfers out to other funds

Transfers to 1. General Fund	-	-	-	-
Transfers to 6. Enhancement Operating Fund	-	-	-	-
Transfers to 2. Capital Improvement Fund	-	-	-	-
Transfers to 7. Enhancement Construction Fund	-	-	-	-
Transfers to 11. Debt Service Fund	-	-	-	-
Transfers to Internal Service Funds	-	-	-	-
Total transfers out to other funds	-	-	-	-

TOTAL EXPENSES & TRANSFER OUT

\$11,121,258	\$12,670,532	\$11,009,987	\$12,597,318
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NET REVENUES OVER (UNDER) EXPENSES

(\$11,109,098)	(\$12,670,532)	(\$11,009,320)	(\$12,597,318)
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2018 ACTUAL Recreation	2019 APPROVED Recreation	2019 Projection (9+3) Recreation	2020 PROPOSED Recreation
\$ -	\$ -		\$ -
-	-	-	-
-	-	-	-
-	-	-	-
44,543	78,000	19,345	78,000
44,543	78,000	19,345	78,000
1,411,922	1,364,824	1,225,379	1,291,185
-	-	-	-
3,796	-	3,201	-
3,796	-	3,201	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ 1,460,261	\$ 1,442,824	\$ 1,247,925	\$ 1,369,185
3,766,566	4,465,259	3,587,419	3,946,161
984,226	1,148,431	990,760	881,632
4,750,792	5,613,690	4,578,179	4,827,793
-	-	-	-
47,232	77,350	36,868	47,900
-	2,900	3,600	4,900
132,695	244,500	111,056	307,655
170,012	338,290	95,689	370,076
226,757	195,348	158,836	357,070
-	2,000	(20)	-
825,018	814,600	893,226	904,700
715,062	1,011,138	703,956	794,718
34,145	48,250	53,883	250
-	-	-	-
2,150,921	2,734,376	2,057,093	2,787,269
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$6,901,712	\$8,348,066	\$6,635,272	\$7,615,062
(\$5,441,451)	(\$6,905,242)	(\$5,387,347)	(\$6,245,877)

note 1 - Fringe Benefit costs wholly allocated to corresponding program/dep

Recreation and Park Commission of East Baton Rouge Parish
Budget for Administration (General Fund)

3 YEAR VIEW - PROGRAM

REVENUES & TRANSFERS IN

	2018 ACTUAL Special Use Facilities	2019 APPROVED Special Use Facilities	2019 Projection (9+3) Special Use Facilities	2020 PROPOSED Special Use Facilities	2018 ACTUAL Tennis	2019 APPROVED Tennis	2019 Projection (9+3) Tennis	2020 PROPOSED Tennis
Taxes & grants								
Ad Valorem taxes	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -
State revenue sharing	-	-	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-	-	-
State grants	-	-	-	-	-	-	-	-
Local grants	-	500	-	500	-	-	-	-
Total taxes & grants	-	500	-	500	-	-	-	-
Self generated revenues / Internal charges for svcs	1,255,408	1,340,800	1,225,201	1,258,900	633,178	598,700	702,482	629,200
Other revenues								
Interest income	-	-	-	-	-	-	-	-
Miscellaneous revenues	(1)	-	15	-	-	-	-	-
Total other revenues	(1)	-	15	-	-	-	-	-
Transfers in								
Transfers from 5. Enhancement Special Revenue Fund	-	-	-	-	-	-	-	-
Transfers from 1. General Fund	-	-	-	-	-	-	-	-
Total transfers in	-	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS IN	\$ 1,255,407	\$ 1,341,300	\$ 1,225,216	\$ 1,259,400	\$ 633,178	\$ 598,700	\$ 702,482	\$ 629,200
EXPENSES & TRANSFERS OUT								
Salaries, wages, & fringe benefits								
Salaries & wages	2,132,797	2,374,519	1,906,343	1,988,316	453,057	482,466	468,311	488,448
Fringe benefits *note 1*	746,401	825,651	681,387	624,786	133,219	145,189	142,787	148,927
Total salaries, wages, & fringe benefits	2,879,199	3,200,170	2,587,730	2,613,102	586,276	627,655	611,098	637,375
Non-payroll related expenses								
Retired employee benefits	-	-	-	-	-	-	-	-
Travel & Training	2,540	10,000	3,213	9,500	1,790	2,850	2,758	2,850
Membership due & subscriptions	2,388	4,550	963	3,800	218	350	191	350
Operating supplies	267,850	293,700	296,176	287,200	10,882	11,700	13,028	15,700
Materials & durable goods	122,633	195,600	109,461	151,886	9,770	15,300	10,507	13,800
Capital outlay & capital improvement projects	63,067	56,600	74,239	72,156	12,185	28,900	9,545	28,900
Direct costs (Costs of Goods Sold)	4,720	45,350	28,197	45,200	40,511	60,000	37,094	40,000
Utilities	242,149	395,844	280,492	313,000	48,855	41,000	47,101	42,100
Contract fees & services	370,672	495,450	406,753	502,694	284,771	275,600	334,785	306,200
Other expenditures	13,438	3,600	12,363	3,600	709	1,500	949	1,000
Total non-payroll related expenditures	1,089,457	1,500,694	1,211,857	1,389,036	409,691	437,200	455,957	450,900
Transfers out to other funds								
Transfers to 1. General Fund	-	-	-	-	-	-	-	-
Transfers to 6. Enhancement Operating Fund	-	-	-	-	-	-	-	-
Transfers to 2. Capital Improvement Fund	-	-	-	-	-	-	-	-
Transfers to 7. Enhancement Construction Fund	-	-	-	-	-	-	-	-
Transfers to 11. Debt Service Fund	-	-	-	-	-	-	-	-
Transfers to Internal Service Funds	-	-	-	-	-	-	-	-
Total transfers out to other funds	-	-	-	-	-	-	-	-
TOTAL EXPENSES & TRANSFER OUT	\$3,968,655	\$4,700,864	\$3,799,587	\$4,002,138	\$995,968	\$1,064,855	\$1,067,055	\$1,088,275
NET REVENUES OVER (UNDER) EXPENSES	(\$2,713,248)	(\$3,359,564)	(\$2,574,371)	(\$2,742,738)	(\$362,789)	(\$466,155)	(\$364,573)	(\$459,075)

note 1 - Fringe Benefit costs wholly allocated to corresponding program/dep

Recreation and Park Commission of East Baton Rouge Parish
Budget for Administration (General Fund)

3 YEAR VIEW - PROGRAM

REVENUES & TRANSFERS IN

Taxes & grants

	2018 ACTUAL	2019 APPROVED	2019 Projection (9+3)	2020 PROPOSED
	Zoo	Zoo	Zoo	Zoo
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -
State revenue sharing	-	-	-	-
Federal grants	-	-	-	-
State grants	-	-	-	-
Local grants	-	-	-	-
Total taxes & grants	-	-	-	-

Self generated revenues / Internal charges for svcs

	1,780,999	1,826,000	1,943,851	1,928,937
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Other revenues

Interest income	-	-	-	-
Miscellaneous revenues	2,480	-	296	-
Total other revenues	2,480	-	296	-

Transfers in

Transfers from 5. Enhancement Special Revenue Fund	-	-	-	-
Transfers from 1. General Fund	-	-	-	-
Total transfers in	-	-	-	-

TOTAL REVENUES & TRANSFERS IN

	\$ 1,783,479	\$ 1,826,000	\$ 1,944,147	\$ 1,928,937
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EXPENSES & TRANSFERS OUT

Salaries, wages, & fringe benefits

Salaries & wages	2,414,260	2,547,132	2,454,563	2,650,928
Fringe benefits *note 1*	1,082,258	1,151,410	1,083,331	1,238,991
Total salaries, wages, & fringe benefits	3,496,518	3,698,541	3,537,894	3,889,919

Non-payroll related expenses

Retired employee benefits	-	-	-	-
Travel & Training	3,139	15,000	2,847	17,000
Membership due & subscriptions	5,057	10,000	15,184	10,750
Operating supplies	403,277	427,750	396,206	445,000
Materials & durable goods	116,594	135,000	141,355	140,900
Capital outlay & capital improvement projects	72,819	45,900	22,275	189,100
Direct costs (Costs of Goods Sold)	269,704	270,000	310,448	300,000
Utilities	405,844	473,336	378,072	452,580
Contract fees & services	598,872	649,250	468,330	679,506
Other expenditures	18,746	20,100	16,825	33,910
Total non-payroll related expenditures	1,894,053	2,046,336	1,751,541	2,268,746

Transfers out to other funds

Transfers to 1. General Fund	-	-	-	-
Transfers to 6. Enhancement Operating Fund	-	-	-	-
Transfers to 2. Capital Improvement Fund	-	-	-	-
Transfers to 7. Enhancement Construction Fund	-	-	-	-
Transfers to 11. Debt Service Fund	-	-	-	-
Transfers to Internal Service Funds	-	-	-	-
Total transfers out to other funds	-	-	-	-

TOTAL EXPENSES & TRANSFER OUT

	\$5,390,571	\$5,744,877	\$5,289,435	\$6,158,665
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NET REVENUES OVER (UNDER) EXPENSES

	(\$3,607,092)	(\$3,918,877)	(\$3,345,288)	(\$4,229,728)
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note 1 - Fringe Benefit costs wholly allocated to corresponding program/dep

BREC

The Recreation and Park Commission
for the

Parish of East Baton Rouge

2020

Construction Fund Budgets

Background and Introduction

The Capital Improvement Plan (CIP) for 2020 is vital to BREC and the citizens of East Baton Rouge Parish. It is a plan for the physical improvements to parks, trails, conservation areas and recreation facilities throughout the Parish. It organizes projects by priority, project capacity, funding capacity, the IYP² Strategic Plan, and resource and timing constraints for all anticipated projects.

The 2020 capital improvement projects listed in this summary are not all-inclusive, but represent some of BREC's major planning, design and construction projects for the upcoming year based on a number of planning documents and tools that help determine the development of these projects to best serve the citizens of East Baton Rouge Parish. These tools and documents include, but are not limited to, ***the IYP² Strategic Plan, the ADA Transition Plan,*** and the recently completed ***2019 Community Interest and Opinion Survey***. The development of the 2020 CIP was also a collaborative process led by BREC's Planning and Engineering (P&E) Department with input from the Park Operations, Recreation, Golf, and Baton Rouge Zoo Departments and other BREC staff.

Capital Improvement Project Criteria & Priority Methodology

The 2020 Capital Improvement Budget was developed by implementing a recently developed, documented criteria for prioritizing capital improvement projects. The BREC P&E Department designed this new methodology to inform budget prioritization planning on a three-year time horizon, starting in 2020. The capital project prioritization provides a sequenced plan for development and improvements to parks, trails, conservation areas and recreation facilities from 2020 through 2022.

The three-year Capital Improvement Project Prioritization is a living document, designed to be flexible and be revised to respond to other unforeseen public needs and factors as well as the upcoming implementation of BREC's Project Management and Asset Management software for BREC P&E and the BREC Park Operations Departments. Additionally, in 2020, BREC P&E will be finalizing the Proposed Level of Service Standards (LOS), currently in development. Once complete, the LOS Standards will be integrated into the capital improvement "Community Needs" prioritization criteria listed on Page 2.

The LOS Standards will define level of service targets by geographic area and population for essential recreation facilities and amenities and using GIS to identify geographic gaps in service. These targets will help BREC determine how well our existing parks and facilities are meeting the current park and recreation needs of our citizens, and what investments are needed in the future to reach or maintain the LOS Standards as our population grows, changes or redistributes.

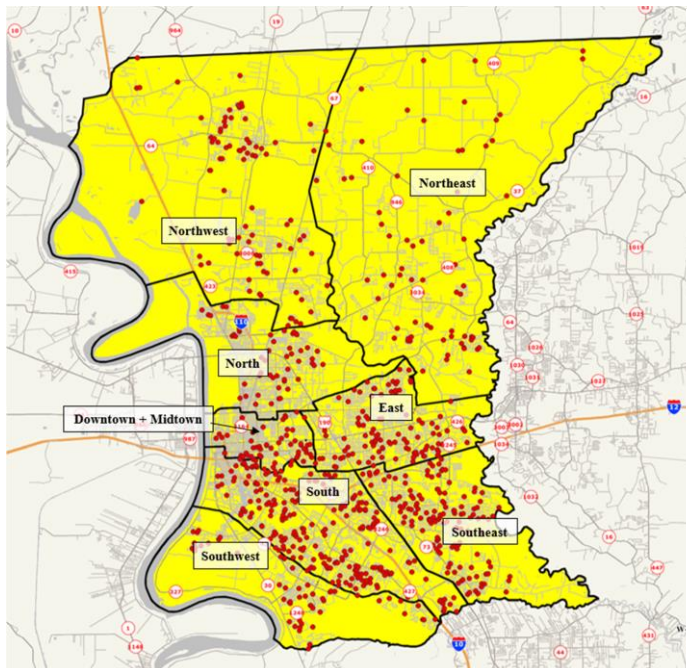
The 2020 Capital Improvements projects were prioritized using eight (8) rating criteria. Each criterion is scored on a scale of 0 to 5 (some criteria are weighted heavier) for each proposed project and are listed on Page 2.

Scoring Criteria for Capital Improvement Prioritization:

1. **Address Health, Safety, and Welfare** issues (weighted X 3)
2. **Preserve/Replace Asset** – taking care of existing facilities (weighted X 2)
3. **Strategic Plan Directed Projects** (weighted X 2)
4. **Walkability/Connectivity** – Bike and pedestrian recreation connectivity through the construction of trails.
5. **Community Needs** (Needs assessment survey). This criterion will also include LOS Standards when completed in 2020.
6. **Unique Benefits** – environmental, economic, public art, historic and cultural resources, and potential partnerships.
7. **Quality** – Positive “placemaking” that meets or exceeds citizen’s expectations for quality.
8. **Projects with Other Funding Sources** - a project may be moved up in priority to take advantage of funding through outside sponsorships, philanthropy, or grants.

Community Needs Criteria and the 2019 “BREC Community Interest and Opinion Survey”

In 2019, BREC P&E contracted with ETC Institute, a recognized survey and research leader for City Governments and Parks and Recreation Agencies across the country, to administer a scientific needs assessment survey. The survey’s results along with the IYP² Strategic Plan are strong components of CIP Prioritization criteria 5, “Community Needs” listed above. The results of the survey reflect the needs of the citizens of East Baton Rouge Parish.

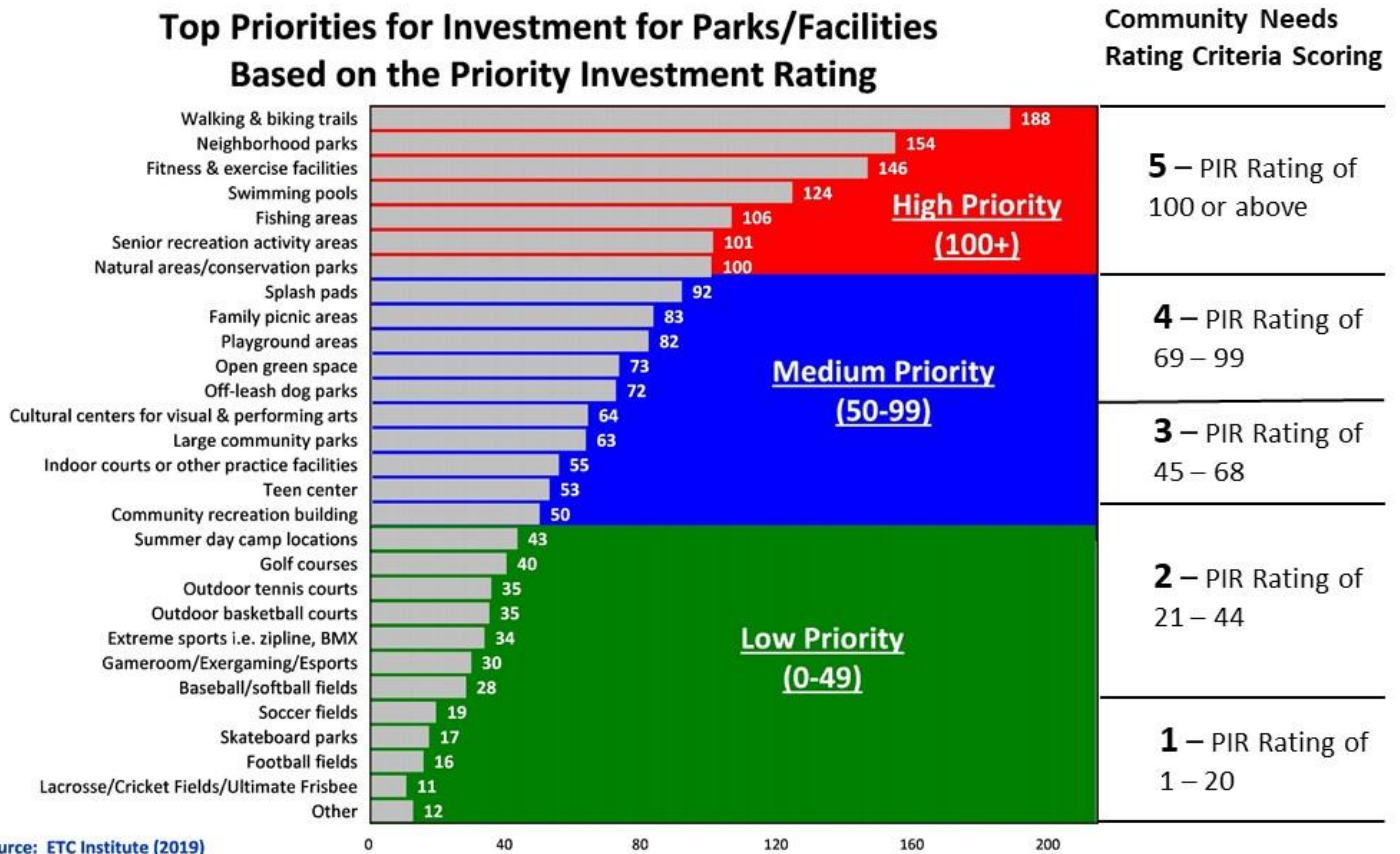


Location of survey Respondents

- 814 residents completed the survey
- Results are statistically representative of the study area’s population within +/-3.4% at the 95% level of confidence
- Good representation by of responses from throughout the study area

Priority Investment Rating (PIR)

The PIR is included in the BREC 2019 Community Interest and Opinion Survey report and developed by ETC Institute to provide an objective tool for evaluating priorities that should be placed on parks and recreation investments. The ratings reflect a combination of resident’s unmet park and facility needs and their corresponding level of importance for these certain park and facilities. Figure 1 below shows the results of the PIR ratings from the 2019 “BREC Community Interest and Opinion Survey”



Source: ETC Institute (2019)

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

Summary of Key 2020 Capital Improvement Projects

Ongoing Projects

The BREC P&E Department will oversee the continuation and completion of several planning, design and construction projects that were budgeted in 2019 and are either still ongoing, or not yet started. Some of these include the Parish-Wide Bike/Ped Master Plan that BREC has partnered with LADOTD on. This master plan is undergoing refinement and modification in order to align with the priorities set forth in the MOVEBR Transportation Initiative.

Other large-scale planning projects will include the development of a master plan for Airline Highway Park to transform it into BREC's thirteenth (13th) community Park. The IYP² Strategic Plan identified a community park service gap in the southeast portion of the parish. The Airline Highway site was selected to fill this gap for its ideal location and its current size of over 100 acres. Another significant ongoing project is the completion of construction plans and the start of construction for the much-needed new recreation center and pool for Howell Community Park. The old Howell recreation center was devastated by the flood of 2016. The new Howell Recreation Center and pool is designed to be a state-of-the-art, modern facility that will demonstrate a new precedent for BREC recreation center designs of the future.

Other Recreation Centers heavily damaged by the flood of 2016 that will be closing out construction and be reopened to the public include Church Street in Zachary, Lovett Road in Central, Forest Park, and Hamilton recreation centers. Recreation center improvements will also be continuing for Maplewood, the Waterfront expansion at Greenwood, as well as the start of construction on the delayed Frenchtown Road Conservation Area Education Building. This new Education and Nature Center will replace the one that was devastated after the flood of 2016 and be raised above flood elevation by steel columns. It is designed to present itself more like a tree house in the woods than a residential home – as the previous one did. This 4,700 SF building will be located along the edge of the rugged forested area and a steep slope. The building's design will be sensitive to its natural context and be a quiet sanctuary that inspire kids and adults to learn and experience a connection to the natural world through BREC nature programs.

A number of Community Parks and Neighborhood park playgrounds and special use facility projects currently in design will begin construction in early 2020 including shade sails for Howell and North Sherwood Forest Community Park playgrounds; BREC's 2nd canoe/kayak launch on Bayou Manchac; the extension of the Wards Creek Bluebonnet trail; the Scotlandville to Downtown CMAQ Trail; the renovation and improvements to the Anna T. Jordan Community Park Playground; improvements to Blueberry, Alaska, Mary J. Lands, Cedarcrest and other neighborhood parks; the completion of improvements to Phase 1 of Jackson Community Park and the start of construction for Phase 2 of Jackson and the construction of four synthetic turf baseball fields at Central Sports Park. These fields will be the first synthetic turf fields in the BREC system and are scheduled for completion by the start of the 2020 spring baseball season. Continuation of system-wide capital initiatives will also include implementation of the ADA Transition Plan Action Items and BREC's new Branding and Signage Standards.

Key Projects Starting in 2020

2020 will be a watershed year for BREC and the citizens of East Baton Rouge Parish as it will see the planning, design and start of construction of several significant and transformational projects including the reinvented Baton Rouge Zoo and Greenwood Park, both of which are designed to be world class destination facilities; the potential start of design and engineering of the City Park and University Lakes system dredging and recreational amenities project. This project is focused on creating a world class cultural landscape that attracts Parish residents and visitors alike and will integrate ecological and cultural designs into the form of a renewed lake system. 2020 will also see the start of design for new destination recreation centers at Memorial and Airline Highway Park, the likes of which will be unparalleled in the region.

Other projects among many will include site improvements to sixteen (16) neighborhood parks, expansion and improvements to Dog Parks at City-Brooks, Burbank, Lovett, and Forest parks, and improvements to several athletic, tennis and golf course facilities.

Green Infrastructure Planning and Design

Starting in 2020, all BREC park, conservation and open space projects will be designed to incorporate nature-based solutions to increase storage capacity for storm water management, emphasizing BREC's acreage as multi-functional – not only for recreation purposes but recognizing their being part of an extensive integrated green infrastructure network. Green infrastructure helps support native plant and animal species while helping our Parish population by cleaning air and water resources, maintaining natural ecological processes, helping with flood control, and contributing to our citizen's everyday quality of life.

The following lists provide an outline of some of these key Capital Improvement Projects for 2020:

1.0 KEY ONGOING PROJECTS BUDGETED IN 2019

1.1 Ongoing Large-Scale Planning Projects

- Parish-wide Bike/Ped Master Plan
- Southeast Community Park (Airline Highway) Master Plan
- Howell New Recreation Center and Boys & Girls Club Master Plan
- Sandy Creek Community Park Master Plan
- Expressway Park & East Polk St. Master Plans (for I-10 Widening Project)
- Bluebonnet Swamp Master Plan

1.2 Ongoing Large-Scale Design & Construction Projects

1.2.1 Recreation Center and Special Use Facility Improvements

- CAPP- Bluebonnet Extension Trail
- CAPP - CMAQ Trail Design & Construction
- Maplewood Recreation Center

BREC 2020 CAPITAL IMPROVEMENTS BUDGET SUMMARY

- Frenchtown Education Building
- Greenwood Waterfront Expansion
- Liberty Lagoon Building and Aquatic Site Improvements
- Cohn Arboretum Historic House Renovation
- Manchac Park Canoe/Kayak Launch
- Hamilton Avenue Recreation Center
- System-Wide New Sign Standards and Branding Implementation - Year 1
- City-Brooks Cane's Dog Park Improvements & Expansion
- System-Wide ADA Transition Plan - Year 1

1.2.2 Playgrounds & Neighborhood Park Projects

- Anna T. Jordan Playground Renovations & Expansion
- Alaska Street Park Site Improvements
- Blueberry Street Park Site Improvements
- Cedarcrest Park Site Improvements
- Duchess Drive Park Site Improvements
- Mary J. Lands Park Site Improvements
- Palamino Drive Park Site Improvements

1.2.3 Community Park Projects

- Jackson Community Park Phase 1

2.0 KEY PROJECTS STARTING IN 2020

BUDGETED AMOUNT

2.1 Key Planning Projects

- | | |
|---|-------------|
| • Zoo / Greenwood Design Development and Construction Plans | \$2,000,000 |
| • Lakes District Design & Engineering | \$5,000,000 |
| • Blackwater Conservation Area Master Plan | \$25,000 |
| • Safe Room Design (Memorial & Airline) | \$275,000 |

2.2 2020 Key Design & Construction Projects

2.2.1 Recreation Center and Special Use Facility Improvements

- | | |
|---|-----------|
| • Central Sports Park Synthetic Turf | \$450,000 |
| • System-Wide Golf Course & Amenities Improvements | \$226,000 |
| • Pool House Improvements - City-Brooks & Anna T. Jordan (Planning) | \$20,000 |
| • Dog Parks - Forest, Lovett, Burbank | \$195,000 |

2.2.2 Playgrounds & Neighborhood Park Projects

- | | |
|---|-------------|
| • Sixteen (16) Neighborhood Park Playground & Site Improvement projects | \$1,062,000 |
| • Select System-Wide New Bathrooms | \$150,000 |
| • Inclusive Playground Design (Zachary, Independence, CSP) | \$193,250 |

2.2.3 Community Park Projects

- | | |
|--|-------------|
| • Jackson Community Park Phase 2 Construction | \$260,400 |
| • Howell Recreation Center Design and Construction | \$300,000 |
| • Zoo / Greenwood Phase 1 Construction Start | \$4,000,000 |

BREC 2020 CAPITAL IMPROVEMENTS BUDGET SUMMARY

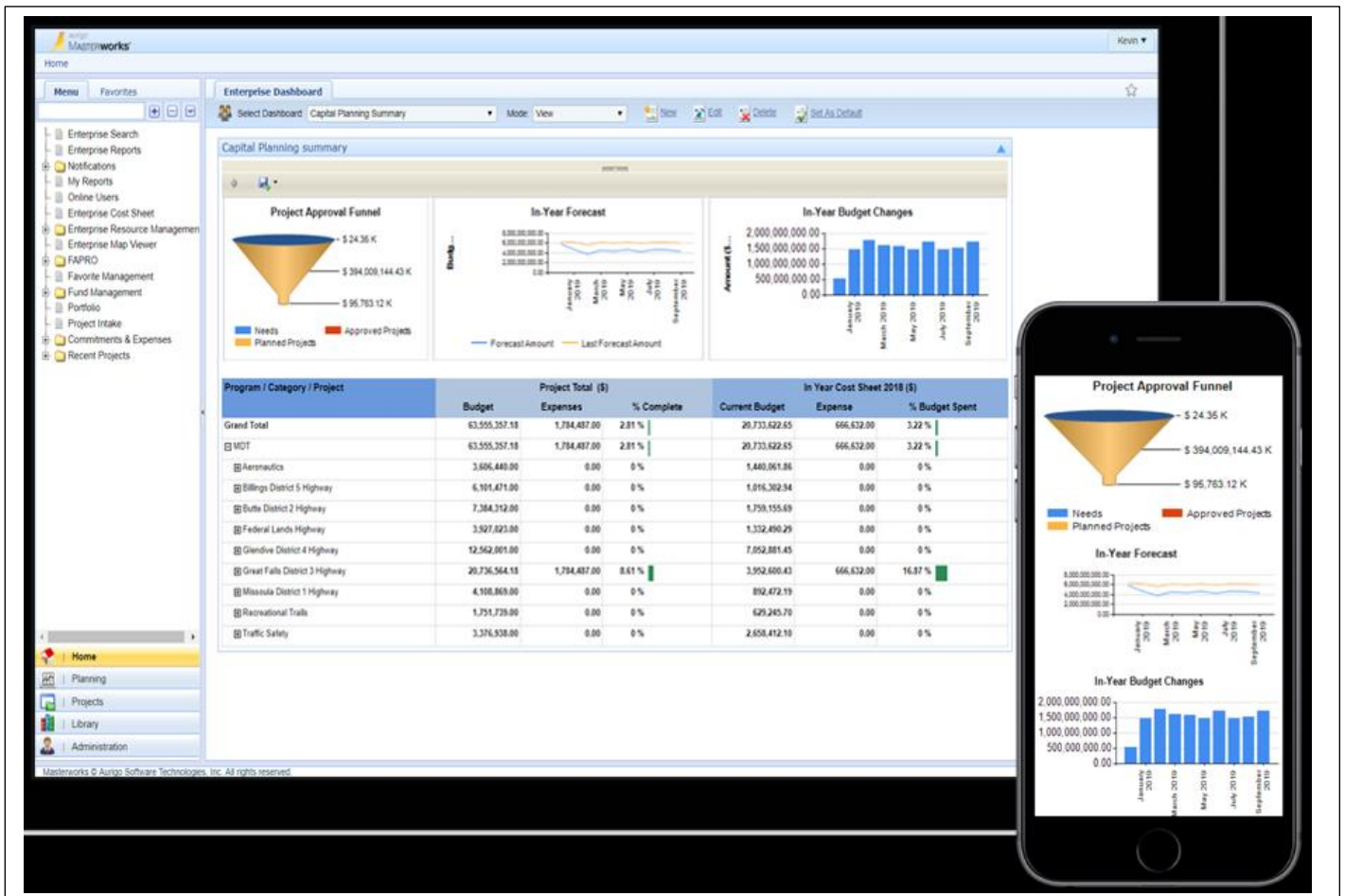
3.0 PROPOSED 2020 CAPITAL IMPROVEMENTS BY PARK & FACILITY CLASSIFICATION

CAPP Trails	\$350,000
Community Parks (Includes design work and some construction on Phase 1 - BR Zoo & Greenwood Park)	\$7,015,400
Neighborhood Parks	\$1,062,000
Special Use Facilities	
Athletic & Tennis	\$912,000
Conservation/Outdoor Recreation	\$115,200
Cultural	\$169,000
Dog Parks	\$195,000
Golf Courses	\$226,000
Extreme Sports, Aquatics, Horse Activity	\$505,350
System-Wide Needs (Includes \$5,000,000 For Lakes District)	\$5,250,000
Unidentified and Unplanned Contingency	\$1,000,000
2020 CIP TOTAL:	\$16,799,950

Planning & Engineering Project Management Software (Aurigo) Implementation

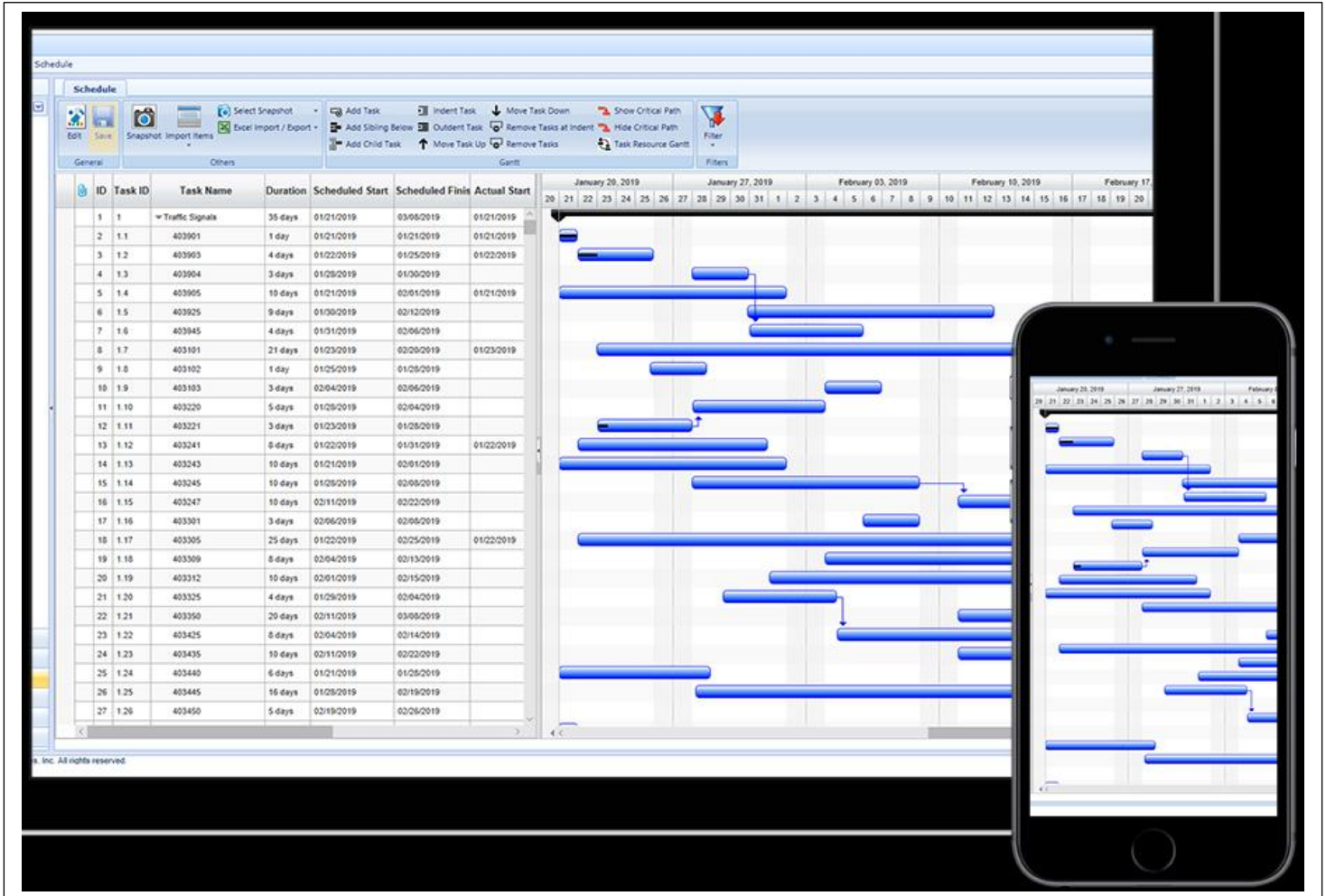
In 2020 BREC P&E will be implementing a new cloud-based Capital Improvement Program, Project Management, and Budget Planning software system called Aurigo. Aurigo will be an incredible tool to manage the full lifecycle of BREC Capital Projects and Programs – from system-wide planning through construction and closeout. It will be fully integrational with Tyler Munis and ESRI ArcGIS and will have mobile capabilities. It will enable our P&E project managers to have configurable dashboards and reporting capabilities for all projects and a highly robust document management system for organization-wide collaboration. It will house and integrate our workflows, as well as provide an incredible enhancement to the **Capital Project Criteria & Priority Methodology** recently developed by P&E and described in this document.

EXAMPLE SCREENSHOTS OF AURIGO CAPITAL PLANNING & PROJECT MANAGEMENT INTERFACE:



BREC 2020 CAPITAL IMPROVEMENTS BUDGET SUMMARY

EXAMPLE SCREENSHOTS OF AURIGO CAPITAL PLANNING & PROJECT MANAGEMENT INTERFACE:



BREC 2020 CAPITAL IMPROVEMENTS BUDGET SUMMARY

EXAMPLE SCREENSHOTS OF AURIGO CAPITAL PLANNING & PROJECT MANAGEMENT INTERFACE:

The screenshot displays the FAPRO Dashboard with the following components:

- Project Advertisement Schedule:** A bar chart showing the number of projects advertised and to be advertised from 2018 to 2051.

Federal Fiscal Year	Advertised	To Be Advertised
2018	119	0
2019	31	61
2020	0	88
2021	0	80
2022	0	80
2023	0	25
2024	0	1
2051	0	23
- STIP by Fund:** A pie chart showing the distribution of projects across different funding sources.

Fund	Percentage
CMQ - CMQ	25.14%
NHPP - NHS	16.51%
NHPP - BRR-On	22.46%
STP - STP	9.77%
Other	26.13%
- Pending Tasks:** A horizontal bar chart showing the count of tasks in various stages.

Task Category	Count
PS & E	22
Submitted for FAPRO I	3
Approval	22
Submitted to FAPRO A	24
PARS Request	41
Federal Project #	7
Final	4
Draft	9
Submitted for FAPRO I	28
- Upcoming Projects' Schedule:** A table listing project details.

Project Code	Description	Advertisement Date	Fund
607560	CHICOPEE- HOLYOKE- INTERSTATE MAINTENANCE & RELATED WORK ON I-391	12/29/2018	Programmed Budget
608219	READING- WAKEFIELD- INTERSTATE MAINTENANCE AND RELATED WORK ON I-95	12/29/2018	Programmed Budget
608608	BRAINTREE- HIGHWAY LIGHTING IMPROVEMENTS AT I-93/ROUTE 3 INTERCHANGE	12/29/2018	Programmed Budget
607330	MILTON- DECK RECONSTRUCTION OVER SE EXPRESSWAY (EAST MILTON SQUARE), INCLUDES PARKING & NEW LANDSCAPED AREA	1/5/2019	Programmed Budget
608190	BROOKFIELD- EAST BROOKFIELD- BRIDGE REPLACEMENT, B-26-006 = E-02-001, SOUTH POND ROAD OVER SOUTH POND INLET	1/5/2019	Programmed Budget
608243	NEW MARLBOROUGH- BRIDGE REPLACEMENT, N-08-010, UMPACHENE FALLS OVER KONKAPOT RIVER	1/5/2019	Programmed Budget
608249	MIDDLEFIELD- BRIDGE SUPERSTRUCTURE REPLACEMENT, M-19-010, CHESTER ROAD OVER	1/5/2019	Programmed Budget

A smartphone overlay on the right shows a mobile view of the dashboard, replicating the Project Advertisement Schedule and STIP by Fund charts.

BREC

The Recreation and Park Commission for
the

Parish of East Baton Rouge

2020

Fee Schedule Changes

Proposed Fee Schedule Changes by Department FY 2020

Dept or Location	Description of Fee	Unit	Current Fee	New Fee	Reason for change
<i>CORE Division</i>					
Bluebonnet Swamp Nature Center	Summer Camp	Week	\$120	\$125	Across the board Special Interest camp fee increase
Bluebonnet Swamp Nature Center	Trail Time for Toddlers	Month (4 sessions)	\$30	\$40	Materials & supplies cost adjustment (fees haven't increased in over 10 years)
Bluebonnet Swamp Nature Center	Holiday Camp	2-day session	\$48	\$50	To make equivalent to summer camp rate on a per-day basis.
Conservation	Nature Explorers Summer Camp	Week	\$120	\$125	Across the board Special Interest camp fee increase
Outdoor Adventure	Summer Camp	Week	\$120	\$125	Across the board Special Interest camp fee increase
Outdoor Adventure	Adventure Programs	Per program depending on supply costs	-	\$10 - \$150	New fee, establish range of program fees depending on supplies needed
Outdoor Adventure	Tandem Kayak	Per kayak	\$15	\$20	Follows the \$10 per person single kayak rate per person
Outdoor Adventure	Canoes	Per canoe	-	\$25	New fee, provides a canoe option for program participants in addition to kayaks
Extreme Sports	Summer Camp	Week	-	\$125	New fee, will offer full day camp, needs to follow other special use camp structure
<i>Special Interest and Athletics Divisions</i>					
Liberty Lagoon	General Admission (1+)	per person	\$10 & \$12	\$12	Online Tickets & Customer Service
Liberty Lagoon	Under 12 Months	per person	FREE	-	Revised Verb. to Under 1 Year Old for Customer Service
Liberty Lagoon	Shockwave Wristband (Must be 48" Tall)	per person	\$5	-	Current Price
Liberty Lagoon	Shockwave After-Hours	per person	\$10	-	Current Price
Liberty Lagoon	DISCOUNT - Active Military & First Responders (Police, Fire, Sheriff, etc) w/ ID	per person	-	\$2 OFF	No discounts previously. Provide for Customer Service. Only @ Ticket Window.
Liberty Lagoon	Season Pass	per person	\$49.99	\$59.99	Revised Verb. to M-F Season Pass for Customer Service

Liberty Lagoon	Shockwave Season Pass (Must be 48" Tall)	per person	\$149.99	\$149.99	Revised Verb. to Extreme Season Pass (No Excluded Dates) for Customer Service
Liberty Lagoon	2-hour Rental, 12 General Admissions, 2 Pizzas, 12 Sport Drinks	total cost	-	\$250	New fee as of 2019 - Party Package
Liberty Lagoon	All Day Rental, 12 General Admissions, 2 Pizzas, 12 Sport Drinks	total cost	-	\$330	New fee as of 2019 - Party Package
Liberty Lagoon	2-hour Rental, 20 General Admissions, 3 Pizzas, 20 Sport Drinks	total cost	-	\$400	New as of 2019 - Party Package
Liberty Lagoon	All Day Rental, 20 General Admissions, 3 Pizzas, 20 Sport Drinks	total cost	-	\$525	New fee as of 2019 - Party Package
Tennis	10 & Under Tournament	Per person	\$15	\$18	Increased tournament costs
Tennis	Open House Jr. Round Robin Tournament	Per person	\$15	\$18	Increased tournament costs
Tennis	Adult Mixers	Per person	\$15	\$18	Increased program costs
Tennis	Summer Camp	Half-day or Full-Day per Week	\$100 - \$215	\$50 - \$195	Included low cost camp at City Park & reduced Indy Camp
Tennis	Highland Christmas Camp	Half-day or Full day	\$25 - \$155	\$30 - \$155	Increased daily rate
Tennis	City Park Super Tuesday Camp	Full-one day	\$59.99	\$60	Rounding to whole dollars
Tennis	Mardi Gras Camp	Half-day or Full day	\$25 - \$165	\$30 - \$175	Increased costs – half/daily/weekly rates
Tennis	Jr. Tennis Academy	Semester	\$205 – \$405	\$210 - \$560	Added January as a full month
Tennis	After School Jr. Program	Monthly- 1x or 2x per week	\$10 - \$65	\$40 - \$65	Offering monthly rates only
Tennis	Summer Academy	1x or 2x per week	\$45 - \$70	\$45 - \$80	Increased the 2x per week rate
Independence Park Theatre	Summer Camp	2-week session	\$240	\$250	Across the board Special Interest camp fee increase
BREC Art	Summer Camp	Week	\$120	\$125	Across the board Special Interest camp fee increase
Farr Park Equestrian Center	Summer Camp – half day	Week	\$135	\$140	Across the board Special Interest camp fee increase

Farr Park Equestrian Center	Summer Camp – full day	Week	\$200	\$205	Across the board Special Interest camp fee increase
Highland Road Park Observatory	Summer Camp	Week	\$120	\$125	Across the board Special Interest camp fee increase
Magnolia Mound Plantation	Summer Camp	Week	\$120	\$125	Across the board Special Interest camp fee increase
Golf-Santa Maria	Weekday Green Fee		31.00	32.00	
Golf-Santa Maria	Weekend Green Fee		41.00	42.00	
Golf-Santa Maria	Ballroom rental (non-golf event)		400.00	500.00	\$400/4 hours, additional hours \$100/ea
Golf-Beaver Creek	Weekday Green Fee		31.00	32.00	
Golf-Beaver Creek	WD Monday - Thursday Green Fee (Includes Cart) Promotional rate		40.00	41.00	
Golf-Beaver Creek	WD Friday Green Fee (Includes Cart) Promotional rate - All Players		45.00	46.00	
Golf-Beaver Creek	Weekend Green Fee		41.00	42.00	
Zoo	<i>Evening Venue (6-10 pm):</i>	Up to 200 guests	4,000.00	5,000.00	Now a demand with growing program
Zoo	<i>Evening Venue (6-10 pm):</i>	Over 200 guests per person	5.00		Now a demand with growing program

BREC

The Recreation and Park Commission
for the

Parish of East Baton Rouge

2020

Louisiana Governmental
Budget Act Format

Recreation and Parks Commission of East Baton Rouge
General FUND - BUDGET FOR YEAR ENDING December 31, 2019

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: 10/31/2018	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
Ad Valorem Taxes	\$ 38,474,871.00	\$ 38,474,871.00	\$ 32,373,472.03	\$ 5,395,578.67	\$ 37,769,050.70	-1.8%	\$ 40,845,642.00	8.1%
Self-Generated Revenues from Programs	10,157,924.00	10,157,924.00	8,591,136.12	\$ 1,431,856.02	10,022,992.14	-1.3%	10,234,022.00	2.1%
Local Grants	78,500.00	78,500.00	14,508.56	\$ 2,418.09	16,926.65		83,500.00	
Other Revenues	622,500.00	622,500.00	591,276.29	\$ 98,546.05	689,822.34	10.8%	602,000.00	-12.7%
Total Revenues from Local Sources	49,333,795.00	49,333,795.00	41,570,393.00	6,928,398.83	48,498,791.83	-1.7%	51,765,164.00	6.7%
State sources:								
State Revenue Sharing	1,255,500.00	1,255,500.00	-	-	-	-100.0%	1,255,500.00	0.0%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Revenues from State Sources	1,255,500.00	1,255,500.00	-	-	-	-100.0%	1,255,500.00	#DIV/0!
Federal sources:								
Federal Grants	450,000.00	450,000.00	1,529,735.68	254,955.95	1,784,691.63	296.6%	1,500,000.00	-16.0%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Revenues from Federal Sources	450,000.00	450,000.00	1,529,735.68	254,955.95	1,784,691.63	296.6%	1,500,000.00	-16.0%
Total Revenues by Sources	51,039,295.00	51,039,295.00	43,100,128.68	7,183,354.78	50,283,483.46	-1.5%	54,520,664.00	8.4%
SUMMARY OF EXPENDITURES - BY AGENCY								
Agency								
BREC General Fund	54,630,145.00	54,630,145.00	41,170,693.91	6,861,782.32	48,032,476.23	-12.1%	57,232,491.00	19.2%
Total Expenditures by Agency	54,630,145.00	54,630,145.00	41,170,693.91	6,861,782.32	48,032,476.23	-12.1%	57,232,491.00	19.2%
SUMMARY OF EXPENDITURES - BY DEPARTMENTS								
Department								
Administration	13,987,888.00	13,987,888.00	10,815,395.87	1,802,565.98	12,617,961.85	-9.8%	17,335,912.00	37.4%
Program Activities (All)	40,642,257.00	40,642,257.00	30,355,298.04	5,059,216.34	35,414,514.38	-12.9%	39,896,579.00	12.7%
	-	-	-	-	-	0.0%	-	0.0%
Total Expenditures by Departments	54,630,145.00	54,630,145.00	41,170,693.91	6,861,782.32	48,032,476.23	-12.1%	57,232,491.00	19.2%
SUMMARY OF EXPENDITURES - BY FUNCTIONS								
Function								
General Government	54,630,145.00	54,630,145.00	41,170,693.91	6,861,782.32	48,032,476.23	-12.1%	57,232,491.00	19.2%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Expenditures by Functions	54,630,145.00	54,630,145.00	41,170,693.91	6,861,782.32	48,032,476.23	-12.1%	57,232,491.00	19.2%
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
Salaries & Fringe Benefits	35,461,766.00	35,461,766.00	26,605,523.54	4,434,253.92	31,039,777.46	-12.5%	36,231,983.00	16.7%
Other Operating Expenses	18,168,380.00	18,168,380.00	14,565,170.37	2,427,528.40	16,992,698.77	-6.5%	21,000,508.00	23.6%
	-	-	-	-	-	0.0%	-	0.0%
Total Expenditures by Characters	53,630,146.00	53,630,146.00	41,170,693.91	6,861,782.32	48,032,476.23	-10.4%	57,232,491.00	19.2%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
Transfers In - Other Funds	-	-	-	-	-	0.0%	27,000.00	0.0%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Other Financing Sources by Sources	-	-	-	-	-	0.0%	27,000.00	0.0%
SUMMARY OF OTHER FINANCING USES - BY USES								
Other Financing Uses								
Transfers Out - Internal Service Funds	1,000,000.00	1,000,000.00	833,333.34	138,888.89	972,222.23	-2.8%	2,408,534.00	147.7%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Other Financing Uses by Uses	1,000,000.00	1,000,000.00	833,333.34	138,888.89	972,222.23	-2.8%	2,408,534.00	147.7%
SUMMARY OF FUND BALANCE								
Net change in fund balance	(4,590,850.00)	(4,590,850.00)	1,096,101.43	182,683.57	1,278,785.00	-127.9%	(5,093,361.00)	-498.3%
Estimated Beginning Fund Balance	54,821,745.00	54,821,745.00	54,821,745.00	-	54,821,745.00	0.0%	50,534,984.00	-7.8%
Estimated Ending Fund Balance	\$ 50,230,895.00	\$ 50,230,895.00	\$ 55,917,846.43	\$ 182,683.57	\$ 56,100,530.00	11.7%	\$ 45,441,623.00	-19.0%

**Recreation and Parks Commission of East Baton Rouge
Enhancement Operating FUND - BUDGET FOR YEAR ENDING December 31, 2019**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: 10/31/2018	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Self-Generated Revenues from Programs	-	-	-	-	-	0.0%	-	0.0%
Local Grants	-	-	-	-	-	-	-	-
Other Revenues	150,000.00	150,000.00	234,706.63	39,117.77	273,824.40	82.5%	230,000.00	-16.0%
Total Revenues from Local Sources	150,000.00	150,000.00	234,706.63	39,117.77	273,824.40	82.5%	230,000.00	-16.0%
State sources:								
State Revenue Sharing	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Revenues from State Sources	-	-	-	-	-	0.0%	-	0.0%
Federal sources:								
Federal Grants	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Revenues from Federal Sources	-	-	-	-	-	0.0%	-	0.0%
Total Revenues by Sources	150,000.00	150,000.00	234,706.63	39,117.77	273,824.40	82.5%	230,000.00	-16.0%
SUMMARY OF EXPENDITURES - BY AGENCY								
Agency								
BREC Enhancement Operating Fund	4,472,338.00	4,472,338.00	2,731,223.99	455,204.00	3,186,427.99	-28.8%	6,237,600.00	95.8%
Total Expenditures by Agency	4,472,338.00	4,472,338.00	2,731,223.99	455,204.00	3,186,427.99	-28.8%	6,237,600.00	95.8%
SUMMARY OF EXPENDITURES - BY DEPARTMENTS								
Department								
Administration	-	-	-	-	-	0.0%	-	0.0%
Program Activities (All)	1,969,338.00	1,969,338.00	1,240,619.61	206,769.94	1,447,389.55	-26.5%	-	-100.0%
Capital Outlay	2,503,000.00	2,503,000.00	1,490,604.38	248,434.06	1,739,038.44	-30.5%	6,237,600.00	258.7%
Total Expenditures by Departments	4,472,338.00	4,472,338.00	2,731,223.99	455,204.00	3,186,427.99	-28.8%	6,237,600.00	95.8%
SUMMARY OF EXPENDITURES - BY FUNCTIONS								
Function								
General Government	4,472,338.00	4,472,338.00	2,731,223.99	455,204.00	3,186,427.99	-28.8%	6,237,600.00	95.8%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Expenditures by Functions	4,472,338.00	4,472,338.00	2,731,223.99	455,204.00	3,186,427.99	-28.8%	6,237,600.00	95.8%
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
Salaries & Fringe Benefits	-	-	-	-	-	0.0%	-	0.0%
Other Operating Expenses	4,472,338.00	4,472,338.00	2,731,223.99	455,204.00	3,186,427.99	-28.8%	6,237,600.00	95.8%
	-	-	-	-	-	0.0%	-	0.0%
Total Expenditures by Characters	4,472,338.00	4,472,338.00	2,731,223.99	455,204.00	3,186,427.99	-28.8%	6,237,600.00	95.8%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
Transfers In - Special Revenue Fund	4,322,338.00	4,322,338.00	4,409,829.18	734,971.53	5,144,800.71	19.0%	4,746,902.00	-7.7%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Other Financing Sources by Sources	4,322,338.00	4,322,338.00	4,409,829.18	734,971.53	5,144,800.71	19.0%	4,746,902.00	-7.7%
SUMMARY OF OTHER FINANCING USES - BY USES								
Other Financing Uses								
Transfers Out - Other Funds	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Other Financing Uses by Uses	-	-	-	-	-	0.0%	-	0.0%
SUMMARY OF FUND BALANCE								
Net change in fund balance	-	-	1,913,311.82	318,885.30	2,232,197.12	0.0%	(1,260,698.00)	-156.5%
Estimated Beginning Fund Balance	55,933,480.00	55,933,480.00	55,933,480.00	-	55,933,480.00	0.0%	56,930,872.00	1.8%
Estimated Ending Fund Balance	\$ 55,933,480.00	\$ 55,933,480.00	\$ 57,846,791.82	\$ 318,885.30	\$ 58,165,677.12	4.0%	\$ 55,670,174.00	-4.3%

Recreation and Parks Commission of East Baton Rouge
Capital Improvement FUND - BUDGET FOR YEAR ENDING December 31, 2019

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: 10/31/2018	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
Ad Valorem Taxes	\$ 8,610,643.00	\$ 8,610,643.00	\$ 7,245,154.83	\$ 1,207,525.81	\$ 8,452,680.64	-1.8%	\$ 9,141,219.00	8.1%
Self-Generated Revenues from Programs	-	-	-	-	-	0.0%	-	0.0%
Local Grants	150,000.00	150,000.00	62,407.56	10,401.26	72,808.82	0.0%	150,000.00	106.0%
Other Revenues	529,715.00	529,715.00	557,523.39	92,920.57	650,443.96	22.8%	529,715.00	-18.6%
Total Revenues from Local Sources	9,290,358.00	9,290,358.00	7,865,085.78	1,310,847.63	9,175,933.41	-1.2%	9,820,934.00	7.0%
State sources:								
State Revenue Sharing	294,500.00	294,500.00	-	-	-	-100.0%	294,500.00	#DIV/0!
State Grant	-	-	-	-	-	0.0%	-	#DIV/0!
Total Revenues from State Sources	294,500.00	294,500.00	-	-	-	-100.0%	294,500.00	#DIV/0!
Federal sources:								
Federal Grants	1,800,000.00	1,800,000.00	-	-	-	-100.0%	1,800,000.00	#DIV/0!
Total Revenues from Federal Sources	1,800,000.00	1,800,000.00	-	-	-	-100.0%	1,800,000.00	#DIV/0!
Total Revenues by Sources	11,384,858.00	11,384,858.00	7,865,085.78	1,310,847.63	9,175,933.41	-19.4%	11,915,434.00	29.9%
SUMMARY OF EXPENDITURES - BY AGENCY								
Agency								
BREC Capital Improvements Fund	11,384,858.00	11,384,858.00	6,751,194.00	1,125,199.00	7,876,393.00	-30.8%	13,282,494.00	68.6%
Total Expenditures by Agency	11,384,858.00	11,384,858.00	6,751,194.00	1,125,199.00	7,876,393.00	-30.8%	13,282,494.00	68.6%
SUMMARY OF EXPENDITURES - BY DEPARTMENTS								
Department								
Administration	2,289,748.00	2,289,748.00	1,182,905.46	197,150.91	1,380,056.37	-39.7%	1,196,240.00	-13.3%
Program Activities (All)	822,547.00	822,547.00	435,588.16	72,598.03	508,186.19	-38.2%	1,979,304.00	289.5%
Capital Improvement	8,272,563.00	8,272,563.00	5,132,700.38	855,450.06	5,988,150.44	-27.6%	10,106,950.00	68.8%
Total Expenditures by Departments	11,384,858.00	11,384,858.00	6,751,194.00	1,125,199.00	7,876,393.00	-30.8%	13,282,494.00	68.6%
SUMMARY OF EXPENDITURES - BY FUNCTIONS								
Function								
General Government	11,384,858.00	11,384,858.00	6,751,194.00	1,125,199.00	7,876,393.00	-30.8%	13,282,494.00	68.6%
Total Expenditures by Functions	11,384,858.00	11,384,858.00	6,751,194.00	1,125,199.00	7,876,393.00	-30.8%	13,282,494.00	68.6%
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
Salaries & Fringe Benefits	2,289,748.00	2,289,748.00	1,182,905.46	197,150.91	1,380,056.37	-39.7%	1,196,240.00	-13.3%
Other Operating Expenses	822,547.00	822,547.00	435,588.16	72,598.03	508,186.19	-38.2%	1,979,304.00	289.5%
Capital Improvement	8,272,563.00	8,272,563.00	5,132,700.38	855,450.06	5,988,150.44	-27.6%	10,106,950.00	68.8%
Total Expenditures by Characters	11,384,858.00	11,384,858.00	6,751,194.00	1,125,199.00	7,876,393.00	-30.8%	13,282,494.00	68.6%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
Transfers In - Other Funds	-	-	-	-	-	0.0%	-	0.0%
Total Other Financing Sources by Sources	-	-	-	-	-	0.0%	-	0.0%
SUMMARY OF OTHER FINANCING USES - BY USES								
Other Financing Uses								
Transfers Out - ____ Fund	-	-	-	-	-	0.0%	-	0.0%
Total Other Financing Uses by Uses	-	-	-	-	-	0.0%	-	0.0%
SUMMARY OF FUND BALANCE								
Net change in fund balance	-	-	1,113,891.78	185,648.63	1,299,540.41	0.0%	(1,367,060.00)	-205.2%
Estimated Beginning Fund Balance	23,644,078.00	23,644,078.00	23,644,078.00	-	23,644,078.00	0.0%	24,351,245.00	3.0%
Estimated Ending Fund Balance	\$ 23,644,078.00	\$ 23,644,078.00	\$ 24,757,969.78	\$ 185,648.63	\$ 24,943,618.41	5.5%	\$ 22,984,185.00	-7.9%

**Recreation and Parks Commission of East Baton Rouge
Enhancement Construction FUND - BUDGET FOR YEAR ENDING December 31, 2019**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: 10/31/2018	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Self-Generated Revenues from Programs	-	-	-	-	-	0.0%	-	0.0%
Local Grants	-	-	45,000.00	-	45,000.00	0.0%	-	-
Other Revenues	230,000.00	230,000.00	362,426.06	60,404.34	422,830.40	83.8%	300,000.00	-29.0%
Total Revenues from Local Sources	230,000.00	230,000.00	407,426.06	60,404.34	467,830.40	103.4%	300,000.00	-35.9%
State sources:								
State Revenue Sharing	-	-	-	-	-	0.0%	-	0.0%
State Grant	-	-	-	-	-	0.0%	-	0.0%
Total Revenues from State Sources	-	-	-	-	-	0.0%	-	0.0%
Federal sources:								
Federal Grants	-	-	-	-	-	0.0%	-	0.0%
Total Revenues from Federal Sources	-	-	-	-	-	0.0%	-	0.0%
Total Revenues by Sources	230,000.00	230,000.00	407,426.06	60,404.34	467,830.40	103.4%	300,000.00	-35.9%
SUMMARY OF EXPENDITURES - BY AGENCY								
Agency								
BREC Enhancement Construction Fund	5,110,064.00	5,110,064.00	1,525,869.38	254,311.56	1,780,180.94	-65.2%	6,000,000.00	237.0%
Total Expenditures by Agency	5,110,064.00	5,110,064.00	1,525,869.38	254,311.56	1,780,180.94	-65.2%	6,000,000.00	237.0%
SUMMARY OF EXPENDITURES - BY DEPARTMENTS								
Department								
Administration	-	-	265,876.16	44,312.69	310,188.85	#DIV/0!	-	-100.0%
Program Activities (All)	-	-	-	-	-	0.0%	-	0.0%
Capital Improvement	5,110,064.00	5,110,064.00	1,259,993.22	209,998.87	1,469,992.09	-71.2%	6,000,000.00	308.2%
Total Expenditures by Departments	5,110,064.00	5,110,064.00	1,525,869.38	254,311.56	1,780,180.94	-65.2%	6,000,000.00	237.0%
SUMMARY OF EXPENDITURES - BY FUNCTIONS								
Function								
General Government	5,110,064.00	5,110,064.00	1,525,869.38	254,311.56	1,780,180.94	-65.2%	6,000,000.00	237.0%
Total Expenditures by Functions	5,110,064.00	5,110,064.00	1,525,869.38	254,311.56	1,780,180.94	-65.2%	6,000,000.00	237.0%
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
Salaries & Fringe Benefits	-	-	265,876.16	44,312.69	310,188.85	#DIV/0!	-	-100.0%
Other Operating Expenses	-	-	-	-	-	#DIV/0!	-	0.0%
Capital Improvement	5,110,064.00	5,110,064.00	1,259,993.22	209,998.87	1,469,992.09	-71.2%	6,000,000.00	308.2%
Total Expenditures by Characters	5,110,064.00	5,110,064.00	1,525,869.38	254,311.56	1,780,180.94	-65.2%	6,000,000.00	237.0%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
Transfers In - Special Revenue Fund	4,880,064.00	4,880,064.00	4,660,012.40	776,668.73	5,436,681.13	11.4%	4,998,329.00	-8.1%
Transfers In - Debt Service Fund	-	-	-	-	-	0.0%	-	#DIV/0!
Total Other Financing Sources by Sources	4,880,064.00	4,880,064.00	4,660,012.40	776,668.73	5,436,681.13	11.4%	4,998,329.00	-8.1%
SUMMARY OF OTHER FINANCING USES - BY USES								
Other Financing Uses								
Transfers Out - Other Funds	-	-	-	-	-	0.0%	-	0.0%
Total Other Financing Uses by Uses	-	-	-	-	-	0.0%	-	0.0%
SUMMARY OF FUND BALANCE								
Net change in fund balance	-	-	3,541,569.08	582,761.51	4,124,330.59	0.0%	(701,671.00)	-117.0%
Estimated Beginning Fund Balance	9,988,752.00	9,988,752.00	9,988,752.00	-	9,988,752.00	0.0%	11,405,215.00	14.2%
Estimated Ending Fund Balance	\$ 9,988,752.00	\$ 9,988,752.00	\$ 13,530,321.08	\$ 582,761.51	\$ 14,113,082.59	41.3%	\$ 10,703,544.00	-24.2%

Recreation and Parks Commission of East Baton Rouge
Debt Service FUND - BUDGET FOR YEAR ENDING December 31, 2019

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: (Insert Date)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Self-Generated Revenues from Programs	-	-	-	-	-	0.0%	-	0.0%
Local Grants	-	-	-	-	-	-	-	-
Other Revenues	22,000.00	22,000.00	36,796.04	6,132.67	42,928.71	95.1%	37,000.00	-13.8%
Total Revenues from Local Sources	22,000.00	22,000.00	36,796.04	6,132.67	42,928.71	95.1%	37,000.00	-13.8%
State sources:								
State Revenue Sharing	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Revenues from State Sources	-	-	-	-	-	0.0%	-	0.0%
Federal sources:								
Federal Grants	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Revenues from Federal Sources	-	-	-	-	-	0.0%	-	0.0%
Total Revenues by Sources	22,000.00	22,000.00	36,796.04	6,132.67	42,928.71	95.1%	37,000.00	-13.8%
SUMMARY OF EXPENDITURES - BY AGENCY								
Agency								
BREC Debt Service Fund	4,483,218.00	4,483,218.00	4,462,068.25	743,678.04	5,205,746.29	16.1%	4,499,563.00	-13.6%
Total Expenditures by Agency	4,483,218.00	4,483,218.00	4,462,068.25	743,678.04	5,205,746.29	16.1%	4,499,563.00	-13.6%
SUMMARY OF EXPENDITURES - BY DEPARTMENTS								
Department								
Administration	22,000.00	22,000.00	850.00	141.67	991.67	-95.5%	10,000.00	908.4%
Program Activities (All)	-	-	-	-	-	0.0%	-	0.0%
Debt Service	4,461,218.00	4,461,218.00	4,461,218.25	743,536.38	5,204,754.63	16.7%	4,462,563.00	-14.3%
Total Expenditures by Departments	4,483,218.00	4,483,218.00	4,462,068.25	743,678.04	5,205,746.29	16.1%	4,472,563.00	-14.1%
SUMMARY OF EXPENDITURES - BY FUNCTIONS								
Function								
General Government	4,483,218.00	4,483,218.00	4,462,068.25	743,678.04	5,205,746.29	16.1%	4,499,563.00	-13.6%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Expenditures by Functions	4,483,218.00	4,483,218.00	4,462,068.25	743,678.04	5,205,746.29	16.1%	4,499,563.00	-13.6%
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
Salaries & Fringe Benefits	-	-	-	-	-	0.0%	-	0.0%
Other Operating Expenses	22,000.00	22,000.00	850.00	141.67	991.67	-95.5%	10,000.00	908.4%
Debt Service	4,461,218.00	4,461,218.00	4,461,218.25	743,536.38	5,204,754.63	16.7%	4,462,563.00	-14.3%
Total Expenditures by Characters	4,483,218.00	4,483,218.00	4,462,068.25	743,678.04	5,205,746.29	16.1%	4,472,563.00	-14.1%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
Transfers In - Special Revenue Fund	4,461,218.00	4,461,218.00	4,461,218.25	743,536.38	5,204,754.63	16.7%	4,462,563.00	-14.3%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Other Financing Sources by Sources	4,461,218.00	4,461,218.00	4,461,218.25	743,536.38	5,204,754.63	16.7%	4,462,563.00	-14.3%
SUMMARY OF OTHER FINANCING USES - BY USES								
Other Financing Uses								
Transfers Out - Enhancement Construction Fund	-	-	-	-	-	0.0%	27,000.00	0.0%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Other Financing Uses by Uses	-	-	-	-	-	0.0%	27,000.00	#DIV/0!
SUMMARY OF FUND BALANCE								
Net change in fund balance	-	-	35,946.04	5,991.01	41,937.05	0.0%	-	-100.0%
Estimated Beginning Fund Balance	5,377,021.00	5,377,021.00	5,377,021.00	-	5,377,021.00	0.0%	4,220,688.00	-21.5%
Estimated Ending Fund Balance	\$ 5,377,021.00	\$ 5,377,021.00	\$ 5,412,967.04	\$ 5,991.01	\$ 5,418,958.05	0.8%	\$ 4,220,688.00	-22.1%

Recreation and Parks Commission of East Baton Rouge
Enhancement Special Revenue FUND - BUDGET FOR YEAR ENDING December 31, 2019

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: (Insert Date)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
Ad Valorem Taxes	\$ 13,663,620.00	\$ 13,663,620.00	\$ 11,496,823.60	\$ 1,916,137.27	\$ 13,412,960.87	-1.8%	\$ 14,505,554.00	8.1%
Self-Generated Revenues from Programs	-	-	-	-	-	0.0%	-	0.0%
Local Grants	65,000.00	65,000.00	99,361.31	16,560.22	115,921.53	78.3%	120,000.00	3.5%
Other Revenues	13,728,620.00	13,728,620.00	11,596,184.91	1,932,697.49	13,528,882.40	-1.5%	14,625,554.00	8.1%
Total Revenues from Local Sources								
State sources:								
State Revenue Sharing	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Revenues from State Sources								
Federal sources:								
Federal Grants	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Revenues from Federal Sources								
Total Revenues by Sources	13,728,620.00	13,728,620.00	11,596,184.91	1,932,697.49	13,528,882.40	-1.5%	14,625,554.00	8.1%
SUMMARY OF EXPENDITURES - BY AGENCY								
Agency								
BREC General Fund	-	-	-	-	-	0.0%	-	0.0%
Total Expenditures by Agency	-	-	-	-	-	0.0%	-	0.0%
SUMMARY OF EXPENDITURES - BY DEPARTMENTS								
Department								
Administration	393,608.00	393,608.00	322,209.56	53,701.59	375,911.15	-4.5%	417,760.00	11.1%
Program Activities (All)	-	-	-	-	-	0.0%	-	0.0%
Debt Payments	-	-	-	-	-	0.0%	-	0.0%
Total Expenditures by Departments	393,608.00	393,608.00	322,209.56	53,701.59	375,911.15	-4.5%	417,760.00	11.1%
SUMMARY OF EXPENDITURES - BY FUNCTIONS								
Function								
General Government	13,728,620.00	13,728,620.00	13,853,269.39	2,308,878.23	16,162,147.62	0.0%	14,625,554.00	-9.5%
	-	-	-	-	-	17.7%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Expenditures by Functions	13,728,620.00	13,728,620.00	13,853,269.39	2,308,878.23	16,162,147.62	17.7%	14,625,554.00	-9.5%
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
Salaries & Fringe Benefits	-	-	-	-	-	0.0%	-	0.0%
Other Operating Expenses	393,608.00	393,608.00	322,209.56	53,701.59	375,911.15	-4.5%	417,760.00	11.1%
Debt Payments	13,335,012.00	13,335,012.00	13,531,059.83	2,255,176.64	15,786,236.47	18.4%	14,207,794.00	-10.0%
Total Expenditures by Characters	13,728,620.00	13,728,620.00	13,853,269.39	2,308,878.23	16,162,147.62	17.7%	14,625,554.00	-9.5%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
Transfers In - Other Fund	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Other Financing Sources by Sources	-	-	-	-	-	0.0%	-	0.0%
SUMMARY OF OTHER FINANCING USES - BY USES								
Other Financing Uses								
Transfers Out - Other Funds	13,335,012.00	13,335,012.00	13,531,059.83	2,255,176.64	15,786,236.47	18.4%	14,207,794.00	-10.0%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Other Financing Uses by Uses	13,335,012.00	13,335,012.00	13,531,059.83	2,255,176.64	15,786,236.47	18.4%	14,207,794.00	-10.0%
SUMMARY OF FUND BALANCE								
Net change in fund balance	-	-	(2,257,084.48)	(376,180.75)	(2,633,265.23)	0.0%	14,625,554.00	-655.4%
Estimated Beginning Fund Balance	-	-	-	-	-	0.0%	-	0.0%
Estimated Ending Fund Balance	\$ -	\$ -	\$ (2,257,084.48)	\$ (376,180.75)	\$ (2,633,265.23)	0.0%	\$ 14,625,554.00	-655.4%

BREC

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

2020

Publication Format

**RECREATION AND PARK COMMISSION
FOR THE PARISH OF EAST BATON ROUGE
2020 PROPOSED BUDGET**

Public hearing and final adoption of the 2020 Budget for Recreation and Park Commission for the Parish of East Baton Rouge (BREC) is set for the regular meeting of the Commission at 5:00 p.m. on December 18, 2019 at BREC's Administration Building, 6201 Florida Boulevard, Room 1800, Baton Rouge, Louisiana 70806.

The 2020 Proposed Budget is available for public inspection in the Finance Director's Office in BREC's Administration Building.

2020 Budget by Fund

**Recreation and Park Commission for the Parish East Baton Rouge
2020 Proposed Budget by Fund Summary**

	General Funds		Capital Project Funds		Debt Service Fund	Special Revenue Fund	Internal Service Funds	Consolidated Totals
	1. General Fund (Administrative + Programs)	6. Enhancement Operating Fund	2. Capital Improvement Fund	7. Enhancement Construction Fund	11. Debt Service Reserve Fund	5. Enhancement Special Revenue Fund (IYP)	Funds 9, 10, 12, and 13	Total all Funds Combined
REVENUES & TRANSFERS IN								
Taxes & Grants								
Ad Valorem Taxes	\$ 40,845,642	\$ -	\$ 9,141,219	\$ -	\$ -	\$ 14,505,554	-	64,492,414
State Revenue Sharing	1,255,500	-	294,500	-	-	-	-	1,550,000
Federal Grants	1,500,000	-	1,800,000	-	-	-	-	3,300,000
State Grants	-	-	-	-	-	-	-	-
Local Grants	83,500	-	150,000	-	-	-	-	233,500
Total Taxes & Grants	43,684,642	-	11,385,719	-	-	14,505,554	-	69,575,914
Self-generated revenues / Internal Charges for Svcs	10,234,022	-	-	-	-	-	5,515,700	15,749,722
Other Revenues								
Interest Income	550,000	230,000	420,000	300,000	37,000	120,000	126,200	1,783,200
Miscellaneous Revenues	52,000	-	109,715	-	-	-	224,524	386,239
Total Other Revenues	602,000	230,000	529,715	300,000	37,000	120,000	350,724	2,169,439
Transfers In								
Transfers from 5. Enhancement Special Revenue Fund	-	4,746,902	-	4,998,329	4,462,563	-	-	14,207,794
Transfers from 6. Enhancement Operating Fund *note 1*	-	-	-	-	-	-	-	-
Transfers from 11. Debt Service Fund	27,000	-	-	-	-	-	-	27,000
Transfers from 1. General Fund *note 2*	-	-	-	-	-	-	2,408,534	2,408,534
Total transfers in	27,000	4,746,902	-	4,998,329	4,462,563	-	2,408,534	16,643,328
Utilization of Prior Years Fund Balance *note 3*	5,093,361	1,260,698	1,367,060	701,671	-	-	-	8,422,790
TOTAL REVENUES & TRANSFERS IN	\$ 59,641,025	\$ 6,237,600	\$ 13,282,494	\$ 6,000,000	\$ 4,499,563	\$ 14,625,554	\$ 8,274,958	\$ 112,561,193
EXPENDITURES & TRANSFERS OUT								
Salaries, Wages, & Fringe Benefits								
Salaries & Wages	25,280,608	-	789,419	-	-	-	101,969	26,171,996
Fringe Benefits *note 4*	10,951,374	-	406,281	-	-	-	41,289	11,398,944
Total Salaries, Wages, & Fringe Benefits	36,231,983	-	1,195,700	-	-	-	143,258	37,570,940
Non-payroll related expenditures								
Retired Employee Benefits	608,000	-	-	-	-	-	52,000	660,000
Travel and Training	310,400	-	20,750	-	-	-	2,000	333,150
Membership Due & Subscriptions	86,335	-	-	-	-	-	2,000	88,335
Operating Supplies	2,426,189	-	55,000	-	-	-	3,650	2,484,839
Materials & Durable Goods	2,730,440	-	95,500	-	-	-	-	2,825,940
Capital Outlay and Capital Improvement Projects	1,594,022	3,308,600	10,106,950	6,000,000	-	-	101,839	21,111,411
Direct Costs (Costs of Goods Sold)	823,200	-	-	-	-	-	40,000	863,200
Utilities	3,115,732	-	4,000	-	-	-	-	3,119,732
Contract Fees and Services	6,552,872	2,754,000	23,500	-	10,000	-	304,869	9,645,241
Other Expenditures (Ad Valorem fees, retire contingency)	2,753,318	175,000	1,781,094	-	4,462,563	417,760	7,625,342	17,215,077
Total Non-payroll related expenditures	21,000,508	6,237,600	12,086,794	6,000,000	4,472,563	417,760	8,131,700	58,346,925
Transfers out to other funds								
Transfers to 1. General Fund	-	-	-	-	27,000	-	-	27,000
Transfers from 6. Enhancement Operating Fund *note 1*	-	-	-	-	-	4,746,902	-	4,746,902
Transfers to 2. Capital Improvement Fund *note 2*	-	-	-	-	-	-	-	-
Transfers to 7. Enhancement Construction Fund	-	-	-	-	-	4,998,329	-	4,998,329
Transfers to 11. Debt Service Fund	-	-	-	-	-	4,462,563	-	4,462,563
Transfers to Internal Service Funds (9,10,12,13) *note 2*	2,408,534	-	-	-	-	-	-	2,408,534
Total Transfers out to other Funds	2,408,534	-	-	-	27,000	14,207,794	-	16,643,328
TOTAL EXPENDITURES & TRANSFER OUT	\$ 59,641,025	\$ 6,237,600	\$ 13,282,494	\$ 6,000,000	\$ 4,499,563	\$ 14,625,554	\$ 8,274,958	\$ 112,561,193
NET REVENUES OVER (UNDER) EXPENSES	\$ 0	\$ -	\$ (0)	\$ -	\$ -	\$ (0)	\$ 0	\$ (0)