



Recreation & Park Commission for the Parish of East Baton Rouge

2024

For the Fiscal Year January 1, 2024 – December 31, 2024

ANNUAL BUDGET



PREPARED BY

Rhonda Williams, Interim Director of Finance

+

Department Directors + Managers + Supervisors

Approved by Commission December 20, 2023



Recreation and Park Commission of East Baton Rouge Parish

Budget by Fund Summary

Fiscal Year 2024

REVENUE & EXPENDITURE CLASSIFICATIONS	(Funded By General Fund 001)				(Funded By General Fund 001)	(Funded By Enhancement Special Revenue Fund 105)				(Funded By 202)	(All Funds)
	INTERNAL SERVICE FUNDS				GENERAL FUNDS		SPECIAL REVENUE FUND	DEBT SERVICE FUND	CAPITAL CONSTRUCTION FUNDS		CONSOLIDATED TOTALS
	609	610	613	TOTAL	001	006	105	311	207	202	
	Employee Benefits Fund	Risk Management Fund	Unemployment Insurance Fund	Internal Service Funds	General Fund	Enhancement Operating Fund	5. Enhancement Special Revenue Fund	Debt Service Reserve Fund	Enhancement Construction Fund	Capital Improvement Program Fund	
REVENUES & TRANSFERS IN											
<u>Taxes & grants</u>											
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ 49,553,983	\$ -	\$ 17,598,156	\$ -	\$ -	\$ 11,090,138	\$ 78,242,277
State revenue sharing	-	-	-	-	1,313,166	-	-	-	-	398,691	1,711,857
Federal grants	-	-	-	-	-	-	-	-	-	5,300,000	5,300,000
State grants	-	-	-	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	-	-	-	-
Total taxes & grants	-	-	-	-	50,867,149	-	17,598,156	-	-	16,788,829	85,254,134
Self generated revenues / Internal charges for svcs	7,759,267	-	-	7,759,267	12,366,000	-	-	-	-	-	20,125,267
<u>Other revenues</u>											
Interest income	5,350	144,354	3,086	152,790	1,593,373	514,685	63,304	54,996	-	500,000	2,879,148
Miscellaneous revenues	53,500	87,377	-	140,877	125,817	-	-	-	-	-	266,694
Total other revenues	58,850	231,731	3,086	293,667	1,719,190	514,685	63,304	54,996	-	500,000	3,145,842
Total Revenues	\$ 7,818,117	\$ 231,731	\$ 3,086	\$ 8,052,934	\$ 64,952,339	\$ 514,685	\$ 17,661,460	\$ 54,996	\$ -	\$ 17,288,829	\$ 108,525,243
<u>Transfers in</u>											
Transfers from 105 - Enhancement Special Revenue Fund	-	-	-	-	-	12,798,388	-	4,401,485	-	-	17,199,873
Transfers from 006 - Enhancement Operating Fund	-	-	-	-	-	-	-	-	-	-	-
Transfers from 007 - Enhancement Construction Fund	-	-	-	-	-	-	-	-	-	-	-
Transfers from 311 - Debt Service Fund	-	-	-	-	-	-	-	-	-	-	-
Transfers from 001 - General Fund	-	1,848,019	46,714	1,894,733	-	-	-	-	-	-	1,894,733
Total transfers in	-	1,848,019	46,714	1,894,733	-	12,798,388	-	4,401,485	-	-	19,094,606
TOTAL REVENUES & TRANSFERS IN	\$7,818,117	\$2,079,750	\$49,800	\$9,947,667	\$64,952,339	\$13,313,073	\$17,661,460	\$4,456,481	\$0	\$17,288,829	\$127,619,849
EXPENSES & TRANSFERS OUT											
<u>Salaries, wages, & fringe benefits</u>											
Salaries & wages	-	-	-	-	30,775,867	-	-	-	-	500,000	31,275,867
Fringe benefits	-	-	-	-	12,997,768	-	-	-	-	200,000	13,197,768
Total salaries, wages, & fringe benefits	-	-	-	-	43,773,635	-	-	-	-	700,000	44,473,635
<u>Non-payroll related expenses</u>											
Retired employee benefits	51,360	-	-	51,360	556,057	-	-	-	-	-	607,417
Travel & Training	-	-	-	-	337,469	-	-	-	-	9,500	346,969
Membership Dues & Subscriptions	-	-	-	-	129,804	-	-	-	-	-	129,804
Operating supplies	-	7,500	-	7,500	3,467,950	-	-	-	-	99,500	3,574,950
Materials & durable goods	-	-	-	-	2,565,552	-	-	-	-	38,000	2,603,552
Capital outlay & capital improvement projects	-	-	-	-	-	5,675,264	-	-	-	13,360,000	19,035,264
Direct costs (Costs of Goods Sold)	-	-	-	-	1,220,000	-	-	-	-	-	1,220,000
Utilities	-	-	-	-	3,676,685	-	-	-	-	502	3,677,187
Contract fees & services	53,500	284,250	-	337,750	4,480,822	7,527,390	-	1,700	-	81,500	12,429,162
Other expenditures (Ad Valorem fees, retire contingency)	7,713,257	1,788,000	49,800	9,551,057	2,849,633	110,419	461,587	4,454,781	-	2,999,827	20,427,304
Total non-payroll related expenditures	7,818,117	2,079,750	49,800	9,947,667	19,283,972	13,313,073	461,587	4,456,481	-	16,588,829	64,051,608
Total Payroll & Non-Payroll Related Expenditures	7,818,117	2,079,750	49,800	9,947,667	63,057,606	13,313,073	461,587	4,456,481	-	17,288,829	\$ 108,525,243
<u>Transfers out to other funds</u>											
Transfers to 001 - General Fund	-	-	-	-	-	-	-	-	-	-	-
Transfers to 006 - Enhancement Operating Fund	-	-	-	-	-	-	12,798,388	-	-	-	12,798,388
Transfers to 202 - Capital Improvement Fund	-	-	-	-	-	-	-	-	-	-	-
Transfers to 207 - Enhancement Construction Fund	-	-	-	-	-	-	-	-	-	-	-
Transfers to 311 - Debt Service Fund	-	-	-	-	-	-	4,401,485	-	-	-	4,401,485
Transfers to Internal Service Funds (609,610, 613)	-	-	-	-	1,894,733	-	-	-	-	-	1,894,733
Total transfers out to other funds	-	-	-	-	1,894,733	-	17,199,873	-	-	-	19,094,606
TOTAL EXPENSES & TRANSFER OUT	\$7,818,117	\$2,079,750	\$49,800	\$9,947,667	\$64,952,339	\$13,313,073	\$17,661,460	\$4,456,481	\$0	\$17,288,829	\$127,619,849
NET REVENUES OVER (UNDER) EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net change in fund balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
					Fund 001 & 006 NET:	\$0					



Recreation and Park Commission of East Baton Rouge Parish Recreational Programs

Fiscal Year 2024

REVENUE & EXPENDITURE CLASSIFICATIONS	Golf	Recreation	Zoo	TOTAL Recreational Programs
REVENUES & TRANSFERS IN				
Taxes & grants				
Ad Valorem taxes	-	\$ -	-	\$ -
State revenue sharing	-	-	-	-
Federal grants	-	-	-	-
State grants	-	-	-	-
Local grants	-	-	-	-
Total taxes & grants	-	-	-	-
Self generated revenues/Internal charges for svcs	5,105,000	4,224,773	2,927,795	12,257,568
Other revenues				
Interest income	-	-	-	-
Miscellaneous revenues	-	2,530	-	2,530
Total other revenues	-	2,530	-	2,530
Transfers in				
Transfers from 105 - Enhancement Special Revenue Fund	-	-	-	-
Transfers from 006 - Enhancement Operating Fund	-	-	-	-
Transfers from 207 - Enhancement Construction Fund	-	-	-	-
Transfers from 311 - Debt Service Fund	-	-	-	-
Transfers from 001 - General Fund	-	-	-	-
Total transfers in	-	-	-	-
TOTAL REVENUES & TRANSFERS IN	\$ 5,105,000	\$ 4,227,303	\$ 2,927,795	\$ 12,260,098
EXPENSES & TRANSFERS OUT				
Salaries, wages, & fringe benefits				
Salaries & wages	3,302,406	8,470,484	2,997,595	14,770,485
Fringe benefits	1,133,274	2,791,965	1,389,945	5,315,184
Total salaries, wages, & fringe benefits	4,435,680	11,262,449	4,387,540	20,085,669
Non-payroll related expenses				
Retired employee benefits	-	-	-	-
Travel & Training	11,400	57,498	52,305	121,203
Membership due & subscriptions	5,992	18,711	37,001	61,704
Operating supplies	411,964	983,865	633,408	2,029,237
Materials & durable goods	532,000	510,987	178,000	1,220,987
Capital outlay & capital improvement projects	-	-	-	-
Direct costs (Costs of Goods Sold)	563,000	205,000	412,000	1,180,000
Utilities	322,600	2,039,474	432,027	2,794,101
Contract fees & services	803,157	2,106,417	1,191,845	4,101,419
Other expenditures	8,348	72,250	35,000	115,598
Total non-payroll related expenditures	2,658,461	5,994,202	2,971,586	11,624,249
Total Payroll & Non-Payroll Related Expenditures	7,094,141	17,256,651	7,359,126	31,709,918
Transfers out to other funds				
Transfers to 001 - General Fund	-	-	-	-
Transfers to 006 - Enhancement Operating Fund	-	-	-	-
Transfers to 202 - Capital Improvement Fund	-	-	-	-
Transfers to 207 - Enhancement Construction Fund	-	-	-	-
Transfers to 311 - Debt Service Fund	-	-	-	-
Transfers to Internal Service Funds (609, 610, 613)	-	-	-	-
Total transfers out to other funds	-	-	-	-
TOTAL EXPENSES & TRANSFER OUT	\$7,094,141	\$17,256,651	\$7,359,126	31,709,918
NET REVENUES OVER (UNDER) EXPENSES	(\$1,989,141)	(\$13,029,348)	(\$4,431,331)	(\$19,449,820)



Recreation and Park Commission of East Baton Rouge Parish

Golf Department By Location

Fiscal Year 2024

2023 BUDGET BY PROGRAM	0000	0104	0210	0221	0711	0912	1003	GOLF
	ADMINISTRATION	BEAVER CREEK	GREENWOOD	CLARK MEMORIAL	WEBB MEMORIAL	SANTA MARIA	CITY-BROOKS	ALL LOCATIONS COMBINED
REVENUES & TRANSFERS IN								
Taxes & grants								
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State revenue sharing	-	-	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-	-	-
State grants	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	-
Total taxes & grants	-	-	-	-	-	-	-	-
Self generated revenues / Internal charges for svcs	5,000	1,522,000	-	422,000	875,000	1,900,000	381,000	5,105,000
Other revenues								
Interest income	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-	-	-
Total other revenues	-	-	-	-	-	-	-	-
Transfers in								
Transfers from 105 - Enhancement Special Revenue Fund	-	-	-	-	-	-	-	-
Transfers from 006 - Enhancement Operating Fund	-	-	-	-	-	-	-	-
Transfers from 207 - Enhancement Construction Fund	-	-	-	-	-	-	-	-
Transfers from 311 - Debt Service Fund	-	-	-	-	-	-	-	-
Transfers from 001 - General Fund	-	-	-	-	-	-	-	-
Total transfers in	-	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS IN	\$ 5,000	\$1,522,000	\$0	\$422,000	\$875,000	\$1,900,000	\$381,000	\$5,105,000
EXPENSES & TRANSFERS OUT								
Salaries, wages, & fringe benefits								
Salaries & wages	599,317	748,764	-	200,290	702,024	783,640	268,371	3,302,406
Fringe benefits	516,875	200,160	-	29,045	181,772	176,396	29,026	1,133,274
Total salaries, wages, & fringe benefits	1,116,192	948,924	-	229,335	883,796	960,036	297,397	4,435,680
Non-payroll related expenses								
Retired employee benefits	-	-	-	-	-	-	-	-
Travel & Training	3,100	4,100	-	600	-	3,400	200	11,400
Membership due & subscriptions	1,602	1,140	-	900	900	1,450	-	5,992
Operating supplies	7,000	103,600	-	48,700	82,600	122,300	47,764	411,964
Materials & durable goods	24,600	136,100	-	43,000	121,600	163,700	43,000	532,000
Capital outlay & capital improvement projects	-	-	-	-	-	-	-	-
Direct costs (Costs of Goods Sold)	-	174,000	-	35,000	75,000	244,000	35,000	563,000
Utilities	15,600	83,000	9,000	11,500	65,400	105,800	32,300	322,600
Contract fees & services	403,407	71,050	-	20,000	129,500	140,000	39,200	803,157
Other expenditures	-	-	-	-	-	-	-	-
Total non-payroll related expenditures	455,309	572,990	9,000	159,700	475,000	780,650	197,464	2,650,113
Total Payroll & Non-Payroll Related Expenditures								
Transfers out to other funds								
Transfers to 001 - General Fund	-	-	-	-	-	-	-	-
Transfers to 006 - Enhancement Operating Fund	-	-	-	-	-	-	-	-
Transfers to 202 - Capital Improvement Fund	-	-	-	-	-	-	-	-
Transfers to 207 - Enhancement Construction Fund	-	-	-	-	-	-	-	-
Transfers to 311 - Debt Service Fund	-	-	-	-	-	-	-	-
Transfers to Internal Service Funds (609, 610, 613)	-	-	-	-	-	-	-	-
Total transfers out to other funds	-	-	-	-	-	-	-	-
TOTAL EXPENSES & TRANSFER OUT	\$1,571,501	1,521,914	\$9,000	\$389,035	\$1,358,796	\$1,740,686	\$494,861	\$7,085,793
NET REVENUES OVER (UNDER) EXPENSES	(\$1,566,501)	\$86	(\$9,000)	\$32,965	(\$483,796)	\$159,314	(\$113,861)	(\$1,980,793)



Recreation and Park Commission of East Baton Rouge Parish

Recreation Department By Division

Fiscal Year 2024

2023 BUDGET BY PROGRAM	100	251	253	256	25
	Administration	Community Recreation	Special Interest Facilities	C.O.R.E.	ALL RECREATION TOTALS
REVENUES & TRANSFERS IN					
Taxes & grants					
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -
State revenue sharing	-	-	-	-	-
Federal grants	-	-	-	-	-
State grants	-	-	-	-	-
Local grants	-	-	-	-	-
Total taxes & grants	-	-	-	-	-
Self generated revenues / Internal charges for svcs	7,000	966,754	2,963,531	287,488	4,224,773
Other revenues					
Interest income	-	-	-	-	-
Miscellaneous revenues	-	150	2,330	50	2,530
Total other revenues	-	150	2,330	50	2,530
Transfers in					
Transfers from 105 - Enhancement Special Revenue Fund	-	-	-	-	-
Transfers from 006 - Enhancement Operating Fund	-	-	-	-	-
Transfers from 207 - Enhancement Construction Fund	-	-	-	-	-
Transfers from 311 - Debt Service Fund	-	-	-	-	-
Transfers from 001 - General Fund	-	-	-	-	-
Total transfers in	-	-	-	-	-
TOTAL REVENUES & TRANSFERS IN	\$ 7,000	\$ 966,904	\$ 2,965,861	\$ 287,538	\$ 4,227,303
EXPENSES & TRANSFERS OUT					
Salaries, wages, & fringe benefits					
Salaries & wages	2,524,092	2,015,012	3,078,464	852,916	8,470,484
Fringe benefits	1,195,440	322,647	941,093	332,785	2,791,965
Total salaries, wages, & fringe benefits	3,719,532	2,337,659	4,019,557	1,185,701	11,262,449
Non-payroll related expenses					
Retired employee benefits	-	-	-	-	-
Travel & Training	26,500	12,020	13,078	5,900	57,498
Membership due & subscriptions	5,500	2,600	7,600	3,011	18,711
Operating supplies	175,565	263,187	471,367	73,746	983,865
Materials & durable goods	41,000	162,662	219,073	88,252	510,987
Capital outlay & capital improvement projects	-	-	-	-	-
Direct costs (Costs of Goods Sold)	-	-	176,000	29,000	205,000
Utilities	1,030,544	255,730	695,400	57,800	2,039,474
Contract fees & services	483,342	173,475	1,354,844	94,756	2,106,417
Other expenditures	-	71,000	1,250	-	72,250
Total non-payroll related expenditures	1,762,451	940,674	2,938,612	352,465	5,994,202
Total Payroll & Non-Payroll Related Expenditures					
Transfers out to other funds					
Transfers to 001 - General Fund	-	-	-	-	-
Transfers to 006 - Enhancement Operating Fund	-	-	-	-	-
Transfers to 202 - Capital Improvement Fund	-	-	-	-	-
Transfers to 207 - Enhancement Construction Fund	-	-	-	-	-
Transfers to 311 - Debt Service Fund	-	-	-	-	-
Transfers to Internal Service Funds (609, 610, 613)	-	-	-	-	-
Total transfers out to other funds	-	-	-	-	-
TOTAL EXPENSES & TRANSFER OUT	\$5,481,983	\$3,278,333	\$6,958,169	\$1,538,166	\$17,256,651
NET REVENUES OVER (UNDER) EXPENSES	(\$5,474,983)	(\$2,311,429)	(\$3,992,308)	(\$1,250,628)	(\$13,029,348)

OFFICERS

Mr. Kenneth Pointer, CHAIR

Ms. Sandra Davis, VICE CHAIR

Mr. Dwayne Rogers , TREASURER

Mr. Corey Wilson, SUPERINTENDENT + EX-OFFICIO SECRETARY

COMMISSIONERS

Ms. Donna Collins Lewis

Ms. Trina Hall

Mr. Jason Hughes

Mr. Nathan Rust

Mr. Collis Temple, Jr.

Mr. Rossie Washington, Jr.

FINANCE COMMITTEE MEMBERS

Mr. Dwayne Rogers - Chair

Ms. Trina Hall - Vice-Chair

Mr. Mark Greggs

Mr. John Hough

Mr. Cody Jackson

Ms. Ashley Lathan

Ms. Deanna Mankins

Mr. Wayne Messina

Mr. Donnie Miller

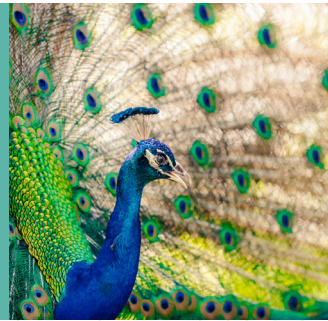
Mr. Linton Naquin

Ms. Barbee Pipes

Ms. Myra Richardson

Mr. Matthew Robinson, III

Mr. Bruce Walker



Recreation & Park Commission for the Parish of East Baton Rouge

2024

For the Fiscal Year January 1, 2024 – December 31, 2024

ANNUAL BUDGET



PREPARED BY

Rhonda Williams, Interim Director of Finance

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Department Directors + Managers + Supervisors

Approved by the Commission on December 20, 2023

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Budget Message

Dear Commissioners and Residents of East Baton Rouge Parish:

In accordance with Louisiana Revised Statute 39:1305, the Louisiana Local Government Budget Act, and our obligation to prepare a comprehensive budget presenting a complete financial plan for each fiscal year, I am pleased to submit this 2024 budget document for the Recreation and Park Commission for the Parish of East Baton Rouge (BREC). The budget is a financial representation of BREC's fulfillment of its mission to contribute to a healthier, more vibrant community by providing exceptional parks, open spaces, and recreational experiences for all of East Baton Rouge (EBR) Parish in accordance with our current strategic plan and strategic directions. The budget also reflects our commitment to the National Recreation and Parks Association (NRPA) three pillars of Health and Wellness, Social Equity and Conservation while serving the residents of the Parish with investments in park improvements, trails, athletics, outdoor programming, and green infrastructure across the Parish. As stewards of the public dollars, we continue to examine all areas of our organization for efficiencies while delivering exceptional parks and recreational experiences for every resident in the parish so that they may enjoy the many benefits of parks including improved physical and mental health, cleaner air, safer neighborhoods, better education, improved property values, increased tourism, and economic impacts. Estimated revenues, including ad valorem taxes and user fees and available fund balance are sufficient to cover the estimated expenditures for the upcoming year.

After winning the American Academy of Parks and Recreation Administration's National Gold Medal Award for the best park system in the country in 2022, BREC continued to serve the East Baton Rouge Parish community at a high level as visitation and participation numbers for programs and events increased by almost 30%! With the completion of renovations and the reopening of J.S. Clark Golf Course in the first part of 2023, golf programming generated more than \$5M in revenue for the first time in the agency's history. Additionally, participation and revenue for athletic programming increased significantly due to major improvements completed at Oak Villa Sports Complex as Recreation revenue returned to pre-pandemic levels. The \$50M renovation project at Greenwood Community Park and the Baton Rouge Zoo are expected to be completed in early 2024 as attendance and revenue numbers at the Zoo and park are expected to return to pre-pandemic levels. Also, included in the revenue and expenditure number are amounts from the operations of Howell Community Park Recreation Center and Pool and Frenchtown Conservation Area Nature Center that will open in 2024 for the first time since being closed as a result of the August 2016 flood.

In addition to exciting upcoming ribbon cuttings at the Zoo, Frenchtown Conservation Area, and Howell Community Park Recreation Center, in 2024, we will also be completing our year-long process for developing our next 10-year System-wide Master Plan which will guide the agency on funding of capital projects, maintenance and programming across the parish, as we look to renew our 2014 Capital Improvement Program tax as well as the 2004 Imagine Your Parks tax later in the year. We have actively sought input on the next 10-year plan through surveys and community and stakeholder meetings and will continue these efforts in 2024 to lay the foundation of what we hope will be another Gold Medal Award winning plan.

The budget will act as a living document and working tool to keep us on a sound fiscal course as we compare budget to actual revenues and expenditures of our agency on a monthly basis during our public Commission meeting while complying with all required federal, state, local and accreditation standards and requirements



ECONOMIC OUTLOOK

As the Baton Rouge economy in 2023 continued to experience the impact of historic inflation rates and labor shortages from 2022, BREC successfully implemented its 2023 budget including an operational budget reduction of 6% (\$75.1M to \$71.1M), while serving 30% more patrons in 2023 than in 2022. While the 2024 economic outlook for East Baton Rouge Parish appears more positive than 2023, including projected ad valorem tax revenue increases of 7% and self-generated revenues increases as a result of increased attendance at the Baton Rouge Zoo, BREC golf courses, and a variety of recreational offerings, the increases are not expected to offset the continued increases in expenditures in health care costs, mandated pension contributions, implementation of a recently completed compensation study and continued increases in costs for equipment, materials, and supplies since the 2020 pandemic.

As a result, BREC will continue to explore opportunities to operate more efficiently and leverage its resources to improve the quality of facilities and services it offers to the public. Partnerships with groups such as Sustainability Partners, LSU, City-Parish, the State, Baton Rouge Soccer, Front Yard Bikes, Knock Knock Children's Museum and Our Lady of the Lake Children's Hospital have proven successful in improving facilities and services and such partnerships will continue to be vital in helping us achieve our mission of providing exceptional parks, open spaces and recreational experiences during an uncertain economic future.

As we wrap up the Imagine Your Parks 2 2015-2024 Strategic Plan with renovations to several neighborhood parks, development of the next 10-year plan will be completed in the summer of 2024 and in addition to equitable spending across the parish, will include an increased emphasis on the planning of operational and maintenance costs associated with all improvements and renovations. Capital expenditures in 2024 are budgeted much less than in 2022 and 2023 as the Imagine Your Parks Program and other major projects are completed. The Imagine Your Parks 3 plan will outline funding strategies for 2025 and beyond considering available resources and expected economic conditions. Implementation of the next 10 year plan will be contingent on the renewal of the 2004 Imagine Your Parks tax and the 2014 Imagine Your Parks 2 tax.

BREC continues to experience the impact of local and national labor shortages since the 2020 pandemic and after raising the minimum wage to \$12 an hour and providing one-time payments to employees in 2022, will respond to these conditions through implementation of a third-party compensation study which will adjust salaries and wages in line with comparable markets in 2024. These priorities and more are reflected in the 2024 budget.



ABOUT BREC

BREC is a political subdivision of the State of Louisiana created to develop and administer park areas and recreational facilities, so as to make them available to all the people of the parish.

Our Mission

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.

Our 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.

Our Values

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

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

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

Engagement: regularly seeking feedback and direction from the community;

Equity: delivering comparable experiences across the parish;

Integrity: being honest, fair, and objective;

Professionalism: employing skill, good judgement, and politeness;

Collaboration: working with community partners to achieve mutual goals;

Fiscal Responsibility: using taxpayer dollars as efficiently as possible;

Safety: ensuring that park, program, and facility users feel free from harm;

Sustainability: serving as responsible stewards of the environment.

Our Inventory

BREC has 175 parks and a unique mix of facilities, mirroring the history and rich natural resources in south Louisiana. This includes a state-of-the-art observatory, swamp nature center located in the urban core, equestrian park, zoo, performing arts theatre, arboretum, botanical garden, a water park with the only surfing simulator in the state, golf courses throughout the parish and an expansive 30,000-foot concrete extreme sports park. See **Figure 1** for a pictorial depiction of what BREC has to offer. See **Figure 2** for 2023 Year-To-Date (YTD) community attendance at BREC parks and facilities.





Figure 1



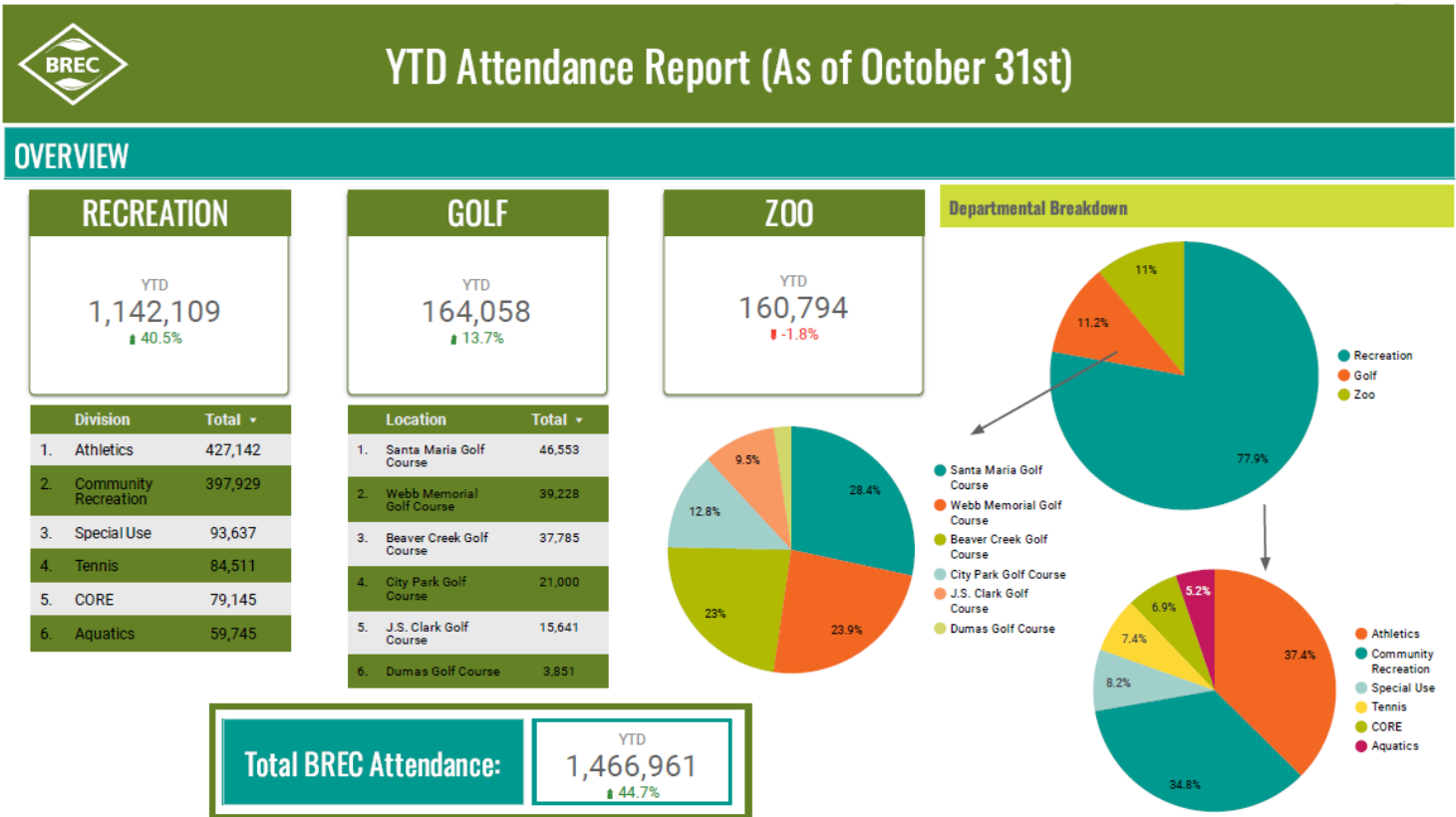


Figure 2

STRATEGIC PLAN

BREC’S current Strategic Plan was developed in 2012 to provide long-term direction and goals through 2024, address trends in recreation, changes in the parish demographics and economy, and to include direct input from the communities served. The current strategic plan addresses how the BREC can have greater impact by addressing different levels and scales of concern. BREC has begun the planning phase to develop an updated ten-year Principal Plan, along with smaller, complimentary Strategic Plans to begin in 2024.

Our Strategic Directives

BREC’s strategic plan has eight primary directives:

- Fiscal Responsibility – Continue to place a priority on the wise use of taxpayer dollars.
- Programs – Continue innovation in recreation programming.
- 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.
- Natural Resources – Strengthen and increase natural resource related recreational opportunities.



- Trails – Enhance connectivity by improving the network of multi-use trails to, within, and between parks and community assets.
- Marketing and Communication – Increase local awareness of BREC’s programs and facilities and the overall value of BREC.
- Partnerships – Work with partners and the BREC Foundation to achieve common goals and leverage resources.
- 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.

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 team members as we increase and expand programs/program offerings. We remain committed to the responsible fiscal management necessary to address priorities and issues.

ORGANIZATIONAL & FINANCIAL STRUCTURE

The State of Louisiana, by Act 95 of the Legislature, created BREC and gave the BREC Commission the authority to name and employ a person to be designated as Superintendent of the Commission to carry out BREC’s mission through applicable plans, policies, procedures, and staff. See **Figure 3** for the most recent BREC Organizational Chart.

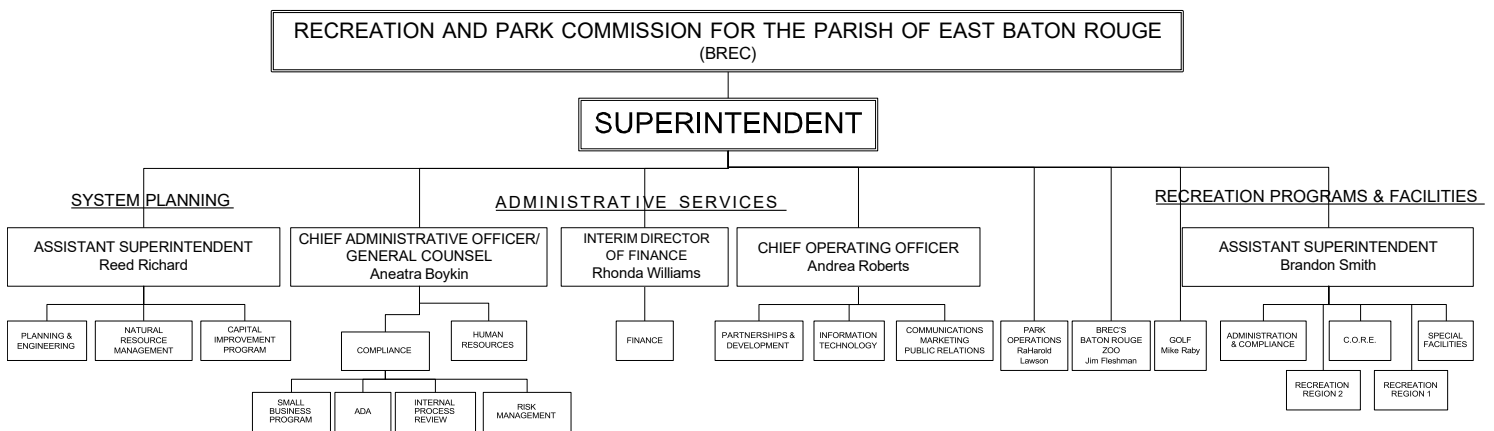


Figure 3

BREC is funded by Ad Valorem tax proceeds voted on by the citizens of East Baton Rouge Parish, self-generated revenue (fees paid for programs, services, facility rentals, etc.), grants from private and governmental agencies, and donations. Millages represent the tax rate levied on property; one mill is 1,000th of a dollar, or 1/10th of one cent. Overall, BREC receives approximately 2% of total ad valorem taxes (**Figure 4**). On average, 72% of total annual revenue is from tax proceeds from five separate millages (**Figure 5**).



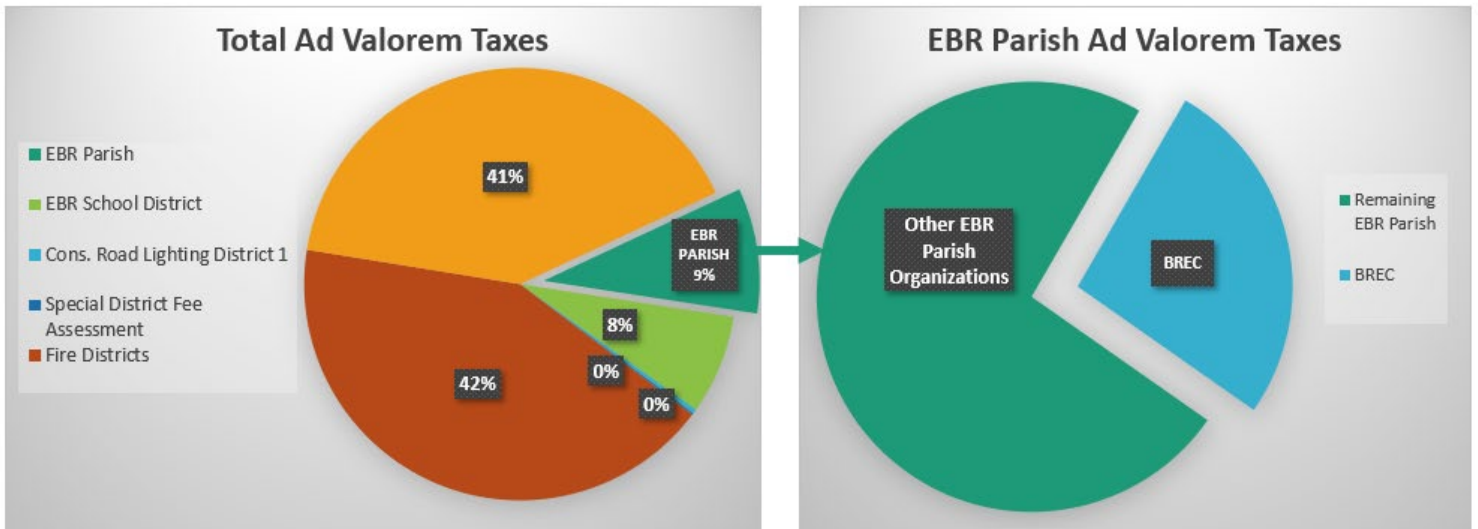


Figure 4

MILLAGE DESCRIPTIONS	EXP.	MILLS
OPERATIONS & MAINTENANCE1	2026	3.960
OPERATIONS & MAINTENANCE2	2024	2.100
ANY LAWFUL PURPOSE1	PERMANENT	0.420
ANY LAWFUL PURPOSE2	PERMANENT	0.630
OPERATIONS & MAINTENANCE/ CAPITAL IMPROVEMENTS 50% ea.	2024	4.100
IMAGINE YOUR PARKS (IYP)	2024	3.253
	TOTAL	14.463

Figure 5

Our Fund Structure

The financial transactions of BREC are budgeted and recorded in individual funds categorized as Governmental Fund Types. See **Figure 6** for pictorial depiction of Ad Valorem tax proceeds and allowable funding options/funding restrictions.

BREC’s funds are as follows:

Fund 001- General Fund

Used to account for 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.

Fund 202 - Capital Improvement Fund

Used to account for the acquisition or construction of major capital facilities and infrastructure for general government activities.



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

Used to account for the receipt of all "Imagine Your Parks" property tax levy proceeds and the distribution of the receipts to the Debt Service Fund, Enhancement Construction Fund and Enhancement Operating Fund.

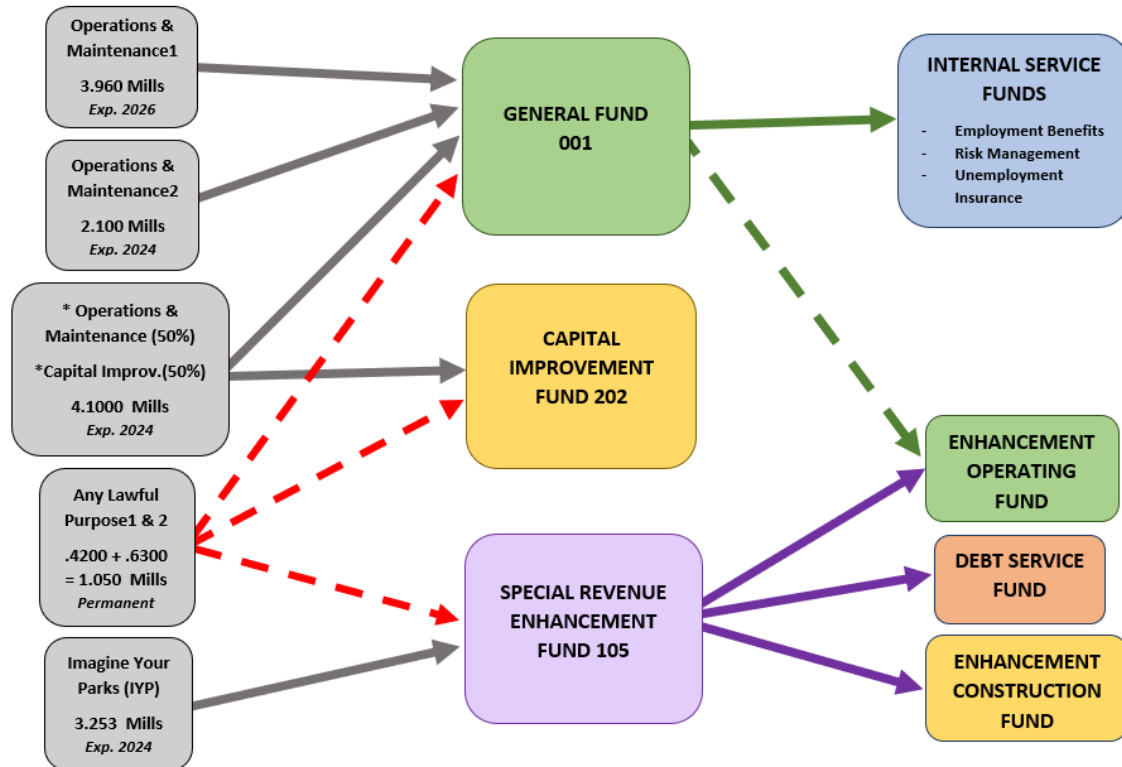


Figure 6

Fund 311 - Debt Service Fund

The fund accounts for the 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.

Fund 207 - Enhancement Construction Fund

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

Fund 006 - Enhancement Operating Fund

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

Internal Service Funds

Used to account for goods or services provided by one department/function to other



departments/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. BREC's internal service funds are Employee Benefit, Risk Management, and Unemployment Insurance.

FINANCIAL POLICIES

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

- Ensuring prudent stewardship of taxpayer 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)
- 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's financial policies are supported by formal documents such as its Accounting Manual, Purchasing Manual, Procurement Card Program Policies and Procedures Manual, available to all staff on the organization's intranet and available to any citizen by request through the Finance Department. The budget document best embodies the entirety of BREC financial policies.

Basis of Accounting

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

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

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. The upcoming strategic plan will be designed so that the annual budget may better align to identified priorities.

Revenue

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

Revenue data is entered directly into a point-of-sale system(s), which is then included in the Munis general ledger system. Procedures and physical controls related to cash handling incorporate best practice measures to safeguard collected cash and the employees handling it. Compliance audits are performed throughout the fiscal year on a prioritized schedule to validate procedures related to revenue and inventory control.

Expenditures

BREC's budgeted expenditures reflect the commitment to maintain and enhance the quality and safety of its facilities while working to increase the breadth and depth those facilities and programs. Expenditures are projected using an objective and analytical approach which considers historical patterns and current economic trends. During 2024, procedures to monitor and analyze monthly results in comparison to the budget will be enhanced. These enhancements, along with recalibration when warranted, ensure fiscal responsibility and overall organizational sustainability.

Auditing & Annual Financial Reporting

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

Fund Balances - Committed and Assigned

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

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



simultaneously adopted.

Capital Assets

Capital assets are generally defined as tangible or intangible assets with an acquisition cost of \$2,500 or more (\$100,000 or more for buildings and building improvements) and an initial useful life of three years or more. Capital assets include land, land improvements, infrastructure, buildings and building improvements, leasehold improvements, and movable equipment. Depreciation of capital assets is recorded in conformance with Governmental Accounting Standards Board's Statement 34.

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

BUDGET METHODOLOGY

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:

- **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. Ad Valorem Taxes are budgeted based upon the Tax Commissions' estimated roll for the property tax base of East Baton Rouge Parish. The budgeted amount is net of a 1% allowance for uncollectible accounts. The approved millage rate is applied to determine Tax Revenues for the General Fund [01], Capital Improvement Fund [02], and Enhancement Special Revenue Fund [05]. Entitlements and shared revenues are recorded as unrestricted grants-in-aid upon meeting the eligibility requirements and becoming measurable and available.
- **Expenditures:** Position budgeting is used to project personnel costs by individual positions. Budgeted salaries and wages reflect obligations for both approved active and vacant positions. Benefits are recorded as earned; compensated absences and retirement benefits are recorded when paid. All other expenditures are recorded as the obligation is incurred.
- **Encumbrances:** Treated as expenditures (budget) rather than as a commitment or assignment of fund balance (CAFR).

Timing & Process

Historically, BREC's budget process and timeline concludes in December with Commission approval of the proposed budget for the following year. The initial draft is submitted to the Commission in November, usually the week before or after Thanksgiving. BREC's budgeting process enables management to request expense commitment amounts to support services and programs to the public and secure a sense of "ownership" for the respective department. The empowerment of Department Directors to set financial priorities based on individual work plans allow for better coordination with the overall mission, while supporting a higher level of service to the community.



The proposed budget takes both historical patterns and new initiatives into consideration.

Source Data

Early in the budget preparation process, modifications to rates/user fees are developed to establish expected revenues from charges for services against general market and other economic factors. Department Directors may access current year-to-date and prior year actual amounts down to the account level to estimate the upcoming budget. Department Directors are also aware of new initiatives, programs, etc. that will impact the proposed budget. Lastly, Finance is aware of changes in economic conditions and market rate trends. Using historical trends and updated estimates, estimated budget amounts for operating expenses are revised as necessary, potential opportunities for reductions are identified, and the final requested operating expenses are documented for subsequent discussion and evaluation.

During the budget process, health insurance, Workers' Compensation and retirement benefit rates are established, along with proposed salary adjustments for merit increases, other adjustments, and any contractual obligations. These proposed cost increases are allocated to each department through the Positions in the approved budget.

Ad Valorem Taxes

Ad Valorem Taxes are budgeted based upon the Tax Commissions' estimated roll for the property tax base of East Baton Rouge Parish. The budgeted amount is net of a 1% allowance for uncollectible accounts. The approved millage rate is applied to determine Tax Revenues for the General Fund [001], Capital Improvement Fund [202], and Enhancement Special Revenue Fund [105].

DEPARTMENT NARRATIVES

❖ SUPERINTENDENT

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

Andrea Roberts, (225) 272-9200, ext. 1370

Aneatra Boykin, (225) 272-9200, ext. 1442

Mission Statement

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

About the Superintendent

The State of Louisiana, by Act 95 of the Legislature, created BREC and gave the BREC Commission the authority to name and employ a person to be designated as Superintendent of the Commission to carry out BREC's mission through applicable plans, policies, procedures, and staff. The Superintendent department also contains five divisions, including Partnerships and Development, Internal Audit, Risk Management, ADA (Americans with Disabilities Act) Coordinator, and a Small Business Opportunity Program.



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

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

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

FISCAL 2024 Goals:

- *Increase compliance with policies, procedures, rules, and regulations throughout all divisions of the agency.*
- *Implement the Community Engagement Policy according to the Action Plan approved by the Commission in Oct. 2023.*
- *Continue working with support organizations to strengthen fundraising efforts in order to support community needs that were not anticipated in BREC's IYP2 strategic plan in 2014.*
- *Work with Finance to begin tracking applicable CEAs & MOUs in Munis.*
- *Update BREC Volunteer Management processes including updating the manual, processes and training for internal staff, as well as create a training plan for volunteers.*
- *Finalize and put the following policies into place: Sponsorships, Naming, and Partnerships Policies.*
- *Beta test AI to determine how it can make the P&D division more productive with current resources and evaluate lessons learned.*
- *Track and increase the use of small businesses within the agency by*



assisting in the recruitment, training and education of companies so they can compete for BREC business.

- *Implement Internal Audit plan.*

Office of the Superintendent Budgeted Positions & 2024 Salaries				
Year	Full Time	Part Time	Seasonal	Total Positions
2021	21	17	-	38
2022	22	19	-	42
2023	26	16	1	43
2024	26	16	1	43
2024 Salaries & Wages			\$2,383,305	

❖ COMMUNICATIONS

Cheryl Michelet, (225) 272-9200, ext. 1543

About Communications

The Communications Department operates as a full-service in-house agency offering marketing, advertising, public relations, graphic design, web and social media, videography and printing services. BREC invests more than \$1.3M to inform the public about offered events, programs and facilities via a formal marketing plan comprised of 21 separate marketing accounts.

Communications 2024 Performance Measures	
Create and implement IYP education campaign for a successful 2024 election	Create action plan and guide for standard media statements and crisis communication efforts
Create, implement and train BREC staff on new standardized processes to streamline requests	Beta test AI to determine how it can make the department more productive with current resources and evaluate lessons learned
Finalize standards to streamline and strengthen the BREC brand and conduct staff brand training	Implement the agency's 2024 Marketing Plan



Communications Budgeted Positions & 2024 Salaries				
Year	Full Time	Part Time	Seasonal	Total Positions
2021	16	1	-	17
2022	17	1	-	18
2023	15	1	-	16
2024	15	1	-	16
2024 Salaries & Wages			\$863,569	

❖ FINANCE

Rhonda Williams, (225) 272-9200, ext. 1307

About Finance

The Finance Department is responsible for:

- Gathering & maintaining financial information
- Recording financial transactions that are both timely & accurate.
- Protecting BREC assets, including capital assets, cash, inventory, and other property.
- Provide the necessary financial information needed to make well-informed & effective decisions.
- Provide financial transparency to East Baton Rouge Parish citizens.

To accomplish these goals, 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. Additionally, a comprehensive set of internal controls are maintained within BREC operating procedures.

Finance 2024 Performance Measures	
Develop a plan to maximize the use of MUNIS modules for the agency.	Develop a future state organization chart that includes new roles and career progression for existing roles.
Develop a Finance Information System Roadmap and determine go-forward recommendations.	Develop a message board to educate and update staff BREC-wide.
Modify Purchasing policies and procedures to streamline processes and enhance efficiency including organizational training.	Centralize BREC's Purchasing Power to obtain the best pricing and generate 5%-10% annual savings.
Review aged resale inventory, develop procedure to move to surplus, track the inventory for either giveaways or surplus sale.	



Finance Budgeted Positions & 2024 Salaries				
Year	Full Time	Part Time	Seasonal	Total Positions
2021	27	4	-	31
2022	28.5	4	-	32.5
2023	28	4	-	32
2024	24	4	-	28
2024 Salaries & Wages			\$1,405,973	

❖ HUMAN RESOURCES

Darlene Winfield, MBA, PHR, (225) 272-9200, ext. 1539

About Human Resources

The Human Resources (HR) Department takes a leadership role in providing a full range of services in recruitment, selection, staff training & development, managing compensation and benefits, policies and procedures, job classification, compliance, labor relations and employee health & wellness. HR's goal is to continue to strive for excellence and to be responsive to the ever-changing needs of the organization, employees, and management.

HR 2024 Performance Measures	
Implement recommendations from the compensation study across the three workstreams to include compensation, performance management and talent management.	Continue to review retention strategies to enhance the organization and reduce turnover.
Continue to enhance BREC's overall culture with the enhancement and growth of BREC's Culture of Kindness which will impact employee morale and improve organizational effectiveness.	

HR Budgeted Positions & 2024 Salaries				
Year	Full Time	Part Time	Seasonal	Total Positions
2021	16	4	2	22.0
2022	18.5	1	-	19.5
2023	19	1	-	20.0
2024	19	1	-	20.0
2024 Salaries & Wages			\$1,197,867	



❖ INFORMATION SYSTEMS

Steven Knight, (225) 272-9200, ext.1100

About Information Systems

BREC has always been a technology-forward agency, year over year BREC's Information Systems department continues to push the technology infrastructure to the bleeding edge. Our core focus remains on enhanced security, analytics, and innovative software solutions to streamline and simplify processes for every facet of BREC Operations. Since the birth of the Department in October 2006, BREC's Information Systems infrastructure has grown significantly; it is now comprised of 95 locations, 670 PCs and laptops, 120 servers, 850 users, over 400 iPhones and iPads, over 1890 networking devices, 1250 Surveillance Cameras, 715 land line telephones, 112 building alarms. In 2024 we will be adding management of Audio Visual for Meeting Rooms and Building Access Controls. BREC's Application of Technology strength is not in the number of IT assets managed, but rather the combination of innovative software solutions that cover every facet of BREC's operation. The need for Business Systems management continues to grow throughout the agency with a continued focus on making better business decisions, improving operational efficiencies and customer satisfaction.

INFORMATION SYSTEMS PERFORMANCE MEASURES	2022 Actual	2023 Actual*	2024 Goals
Mission Critical Production Network Availability	99.9	99.9	99.99
Mission Critical Production Server Availability	99.998	99.998	99.999
End-user ServiceDesk Tickets	9,719	165,605	9,000
Internal Project and Tasks Tickets	5,860	4,614	6,000
Staff with training/certification	29%	29%	40%
Customer Survey (CSAT) Response Rate	14%	7%	19%
Average Customer Survey (CSAT) Score	97%	98%	98%
SLA Time to First Response	91%	92%	93%
Information Security Scores (MS Secure Score)	150.62	180.69	200
Account Terminations within 24 Hours of Notice	95.5%	95%	96%
Account Creations within 24 Hours of Notice	93%	97%	97%
BI Reports Published (New or Updated)	43	19	30

*FY23 Q1-Q3

SIGNIFICANT CHANGES FOR 2024: BREC is officially complete with the POINT project objectives and the Information Systems department is entering the 12th year of BREC technology infrastructure implementation and refinement. Last year, BREC IS dedicated the latter part of the year transitioning its implementation support framework to traditional long term support framework. Under this model, BREC IS concentrated on staff development and balancing the staff hierarchy and responsibilities, leveraging contractors to augment staff and reduce staff burnout.



BREC IS also continued to increase its security posture by implementing application and security patch management best practice and system audits. BREC IS, in concert with all other BREC departments, also began exploring SmartPark solutions to begin expanding practical, patron facing technology.

In 2024, much of the IS department’s focus will be on increased site physical security like alarms, camera surveillance, after-hour live monitoring of sites, and building access controls. In addition, the department will spend next year focusing on core information systems competencies to increase support efficiency and evaluating staffing requirements to meet the post POINT project needs.

Information Systems Budgeted Positions & 2024 Salaries				
Year	Full Time	Part Time	Seasonal	Total Positions
2023	11	2	-	13
2024	10	2	-	12
2024 Salaries & Wages			\$710,666	

❖ **PARK OPERATIONS**

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

About Park Operations

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

BREC facilities include 175 park sites totaling about 6500 acres, which contain over 400 buildings. The Park Operations Department provides routine mowing operations through in-house Teams and contractors tasked with maintaining BREC parks at standards determined by BREC. Debris, litter removal, athletic field and venuepreparation, playground inspection and maintenance, Forestry and Horticultural Teams services, special event set up, building repairs, picnic facility maintenance, mechanical operations and repairs and maintenance, plus numerous other services related to grounds and property maintenance. In addition, the department services, repairs, and manages more than 200 vehicles in the BREC fleet and more than 100 pieces of varied specialty equipment required to maintain the vast park system.

The four **District Shops** are responsible for providing turf maintenance functions: mowing, string trimming, edging, blowing, and litter/debris removal at core. Additional core functions extend to inspecting parks and playground equipment for mowing completeness and standard care, functionality, and safety throughout the parish. Repairing and maintaining playground equipment, grading inconsistent areas in park land, gravel parking areas, and to standard loose fill surfaces throughout the play surface. Also performs repairs and maintains parking areas, access roads, consisting of gravel, asphalt, concrete and other paved and loose fill surfaces.



Park Operations 2024 Performance Measures – District Shops

Make sure all parks are mowed on a seven-day standard rotation by in house Teams and mowing contractors	Utilize Park inspections to keep parks and playgrounds to BREC's Standards
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The **Forestry Division** maintains trees on BREC property, this care consists of best management practices, tree assessments, inspections, preventive maintenance, pruning, mulching, watering (where applicable), and removal. The Forestry Division maintains an undetermined number of trees at present within an enormous land mass spanning the parish of East Baton Rouge. These parks are populated with a constant mixture of native deciduous, evergreen, coniferous, and fruit trees. Also being maintained by the Forestry division are the walking trails (urban and forested) in collaboration with NRM, golf courses, special facilities, sport complexes, and BREC's Baton Rouge Zoo.

The objectives of the Forestry division are to identify and reduce hazardous conditions that threaten public and property, resolve requests for tree service, weather and tree emergencies in a timely, safe manner. This all with the extreme intention to increase the health of the urban forest through planning and proper maintenance within all BREC parks.

Park Operations 2024 Performance Measures – Forestry Division

Create literature for the public about tree related issues	Work with the Natural Resources Division (NRM) to create BMP's for Trees during construction
Utilize battery operated equipment to reduce our carbon footprint	Utilize tree risk assessments to provide information on tree removals

The **Horticulture Division** at present maintains all landscape beds, planters, BREC special facilities, community parks, Cohn Arboretum, and the gardens at Independence, and the Botanical Gardens. The Horticulture Team spends numerous hours planting vegetative and flower beds; in the recent assisting in maintaining community gardens at Alsen Park and Anna T. Jordan Community Park throughout the summer and low participation months. Also, the Horticulture Team is responsible for fertilizing, herbicide treatments, soil amendments to increase plant growth.

Park Operations 2024 Performance Measures – Horticulture Division

Utilize vetiver as an erosion control mechanism in parks with sluffing issues	Work with the P&E (Planning & Engineering) department to maintain landscapes after construction
Work with neighborhood and garden groups training them on maintaining vegetative and vegetable gardens	Provide hands on experimentation with various forms of plant propagation and greenhouse practices in collaboration with LSU/SU Ag Centers



The **Sports Turf Division** is responsible for the upkeep, maintenance, and implementation of turf BMP practices for all athletic fields in BREC's system. Which consist of Memorial/Olympia stadium, Central Sorts Complex, Burbank Soccer Complex, Flanacher Road Park soccer, The Field of Dreams (Womack), Goldsby Stadium, the sports fields at Independence Park, cricket pitch at Woodlawn Acres. They provide safe athletic turf for BREC sports leagues, tournaments throughout the southern region and beyond, professional baseball minor league teams (Rougarou/Goldsby Stadium). The continuation of stringent proactive year-round turf program consisting of a scheduled fertilization, aerification, weed control, and soil analysis the Team provides the citizens, high schools, youth teams, and seasoned adults of East Baton Rouge quality play surfaces.

Park Operations 2024 Performance Measures – Sports Turf Division	
Establish standards for turf management	Maximize labor efficiency
Establish and implement BMP's and industry standards across the parish turf play surfaces	Identify safety standards, improvement in turf care in line with industry standards

The **Trades Division** is responsible for plumbing, electrical (not consisting of high voltage), HVAC, welding, carpentry, and painting at all BREC parks and facilities. Jobs are submitted through Asset Works as service request and converted into work orders by the Trades supervising manager; a delineation and implementation of work order is cataloged into the proper area handled and highly important. The originator is alerted of the status of the work order delineation and implementation moving forward. A supervising manager in Trades is responsible for the inspection of all completed work orders submitted by originators. The trades department facilitates all work order services needed, promptly and by priority.

With the growing temperatures throughout the parish, the HVAC Division is responsible for maintenance and repair of all HVAC units at BREC facilities. Beginning in October 2023, Park Operations and P&E are populating all a/c units into GIS mapping to be entered into Assetworks. With the overarching goal to have all units documented and on a prescribed set up on a preventive maintenance schedule such as filter replacement, condenser coil service, and unit inspection; this ultimately will assist track equipment failures, repairs, and replace cycles of units at BREC facilities.

Park Operations 2024 Performance Measures – Trades Division	
Use the data from Assetworks to make decisions on equipment repair and replacement	Enhance the implementation of the service request and work order system (Assetworks)
Create a preventative maintenance plan for HVAC units throughout the BREC system	Implement a cross training program in collaboration with HR (Human Resources) as trades journeymen are scarce in industry



The **Fleet Division** is responsible for servicing, procuring, tracking, servicing, and surplus sale/disposal of all BREC vehicles and equipment. departments to meet their vehicle and equipment needs. The Fleet division has a centralized facility that serves as a hub to all BREC departments and units serviced located at the North Sherwood Forest facility. The Fleet division is responsible for over 300 assets in the BREC system.

These services include ordering new equipment/vehicles, all maintenance repairs, ordering parts, transferring units, surplus vehicles, and provide road call services.

Park Operations 2024 Performance Measures – Fleet Division	
Meet with all departments to understand departmental needs for vehicles and equipment	Set standards for safe operation, maintenance, reporting, and inspection for all BREC owned equipment and vehicles
Utilize a preventative maintenance schedule to reduce maintenance costs down	Work to reduce BREC’s carbon footprint through the purchase of alternative power source equipment

Park Ops Budgeted Positions & 2024 Salaries				
Year	Full Time	Part Time	Seasonal	Total Positions
2021	189	3	-	192
2022	194	3	-	197
2023	194	2	6	202
2024	152	4	6	162
2024 Salaries & Wages			\$6,885,654	

❖ BREC GOLF

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

About BREC Golf:

The BREC Golf Department strives to improve the golf experiences available to East Baton Rouge Parish residents and visitors. We provide high quality golf course experiences through professional golf course management and maintenance, turf management, and golf course design. We also provide sales of apparel and equipment, golf instruction, driving ranges and practice areas, facility rentals, and restaurants/concessions. BREC Golf operates five golf courses geographically spread across the parish offering a diverse variety of golf options ranging from beginner level driving ranges and 9-hole courses to championship level 18-hole courses. We offer a variety of golf experiences and price points and should have a golf experience to meet all our user needs.



FISCAL 2024 Goals:

- Increase revenue/round (BREC Strategic Plan 3.6)
- Improve golf course cost recovery levels (BREC Strategic Plan 1.2.1 & 1.2.2)
- Increase customer feedback levels (BREC Strategic Plan 3.6)
- Increase customer online reservations and pre-payments (BREC Strategic Plan 3.6)
- Achieve Ind. Facility Business Plan Goals (BREC Strategic Plan 1.2.3 & 1.2.4)

BREC Golf Performance Measures	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Golf Rounds Played	146,187	148,936	164,643	164,455	175,900
Total Revenue	\$3,853,275	\$4,215,959	\$4,708,117	\$4,720,000	\$5,100,000
Revenue per round	\$26.36	\$28.31	\$28.59	\$28.70	\$29.00
Operating Cost Recovery Percentage	71.1%	73.7%	73.8%	75%	79%
Online pre-paid tee time revenue	\$383,070	\$308,946	\$350,516	\$425,000	\$475,000

- 2023 Cost Recovery numbers are based on presented budget estimates.

SIGNIFICANT CHANGES FOR 2024: 2024 will be BREC's first full year operating with five golf courses including the renovated and lengthened JS Clark golf course and driving range. Golf rounds played have continued to increase each year since 2020. Our 2024 projected rounds played is approximately where we expect our actual 2023 rounds to finish. For 2024, Golf fees will remain the same as they were in 2023.

We are continuing 2023 course improvement projects that include the significant rehabilitation of the Santa Maria irrigation system and adding drainage to City Park putting greens while re-grassing them from FifDwarf to FifEagle grass. We believe the new TifEagle grass will help reduce herbicide use and provide denser growth inhibiting an invasive herbicide resistant weed that is prevalent at City Park and Webb Memorial golf courses along with other south Louisiana courses.

BREC Golf Budgeted Positions & 2024 Salaries				
Year	Full Time	Part Time	Seasonal	Total Positions
2021	48	91	6	153
2022	45	88	3	136
2023	50	77	2	129
2024	49	73	2	124
2024 Salaries & Wages			\$3,302,406	

NOTE: 2024 Cost Position numbers are based on preliminary position budget estimates



SIGNIFICANT CHANGES FOR 2024: With the opening of the renovated JS Clark golf course and the closing of Dumas golf course we have reduced positions to an appropriate level needed to operate five golf courses. We will continue to evaluate our mix of part-time, full-time, and seasonal positions in an effort to operate as efficiently as possible.



❖ RECREATION

Brandon Smith, (225) 272-9200, ext. 1518

About Recreation

Mission Statement

The mission of the Recreation Department is to provide all patrons with the highest level of customer service, facilities, and program opportunities that cultivate positive, meaningful experiences.

To provide the most effective programs and services to EBR residents, the Recreation Department operates within the following subdivisions:

Community Recreation

- **Neighborhood & Community Parks:** Neighborhood parks serve the day-to-day social, recreational, and open space needs within a neighborhood through informal and programmed activity, passive recreation, and community cohesion. Community parks provide a high level of service and standard of care through larger park experiences that engage patrons for an entire day with numerous activities and amenities as well as facility, ball field, and pavilion rentals.
- **Genre Specific Programming:** Summer camps, holiday camps, youth enrichment programs, dance, piano, guitar, martial arts, cooking, career development and other related classes and workshops. Fitness centers & programs, adult leisure programs, mobile recreation programs and programs for individuals with disabilities (physical, emotional, developmental, and sensory disabilities) including aerobics, Zumba, cycling classes, Pilates, boot camps, family fun and fitness events, yoga, personal trainers, Sunshine camps and socials, adult interactive activities and other social connectivity and personal wellness opportunities.
- **Community Events:** Neighborhood and parish-wide events, festivals, and cultural activities including holiday and seasonal events, monthly neighborhood themed events, Movies in the Park, and more.

Conservation, Outdoor Recreation, and Environmental Education (CORE)

- **Conservation Education:** Environmental education and recreation programs promoting natural resource awareness and appreciation including eco-study, citizen science opportunities, trail walks, birding, youth nature immersion, Green Force volunteer training support, and nature exploration based special events, camps, and classes.
- **Conservation Facilities:** In addition to Bluebonnet Swamp Nature Center, BREC's premiere habitat conservation park, there are conservation throughout the parish in various stages of development as conservation recreation & education sites such as Frenchtown Road Conservation Area, Blackwater Conservation Area, Kendalwood Road Conservation Area, and Palomino Drive Park.
- **Outdoor Adventure & Extreme Sports:** Outdoor Adventure recreation activities including hiking, camping, paddling (kayaking, canoeing, paddle boarding), target sports (archery, airgun shooting), and mountain biking. Extreme Sports offerings



include competitive and non-competitive action sport activities including biking (BMX,cycling), skating, disc golf and more. There's a velodrome, BMX track, and skate park at Perkins Road Community Park as well as skate parks, mountain bike trails, disc golf courses, shooting ranges, and blueway launches at several BREC park locations.

Special Interest Facilities & Programs

- **Aquatics:** Aquatic programs, public swim time, and facilities including Liberty Lagoon, public pools (City-Brooks, Anna T. Jordan, Howell Community Park), and spray pads.
- **Athletics & Tennis:** Youth, adult, and inclusive athletic related programs, leagues, clinics, and camps including basketball, football, softball, pickleball, volleyball, tennis, and lacrosse.
- **BREC Arts:** Provides public venues for viewing art as well as for recreational art programs to learn about multi-disciplinary art forms & techniques.
- **BREC-LSU-BRAS Highland Road Park Observatory:** Showcases a unique venue to learn about science, technology, engineering, and math through astronomy-based exploration.
- **Farr Park Equestrian Center:** Equestrian-based leisure, instruction and competition promoting all levels of horseback riding related activities. RV Camping experiences enjoyed by the whole family.
- **Independence Park Theatre and Cultural Center:** Providing a state-of-the-art venue for exploring performing arts through quality scheduled entertainment, performance training, and education programs.
- **Magnolia Mound:** Providing a venue to learn about the unique French Creole cultural heritage through educational programs, workshops, lectures, festivals, and other special events.

Recreation Administrative Services

- **Administrative Office Management, Records & Compliance:** Providing management of Eugene A. Young Administration Office building as well as coordination of vendors, annual service providers, special use permits, pavilion rentals, vehicle pool scheduling, Commission & Committee meeting organization, and other critical departmental functions.
- **Data Measurement & Evaluation:** Providing key support for sustained program growth through documentation of program development, attendance tracking and survey results reporting.
- **Recreation IT Coordination:** Providing technical support for both team members and the public as well as training enabling necessary and efficient departmental operation via online formats



FISCAL 2024 Goals:

1. Establish facility operations and introduce programming at four recreation facilities (Hamilton Rec Center, Howell Community Park Rec Center, Frenchtown Conservation Station, and Cohn Arboretum) which have either completed site renovations from flooding or new construction or a new program focused operations model.
2. Increase the consolidated summer camp fill rate for max capacity from the 2023 rate of 93% to 95% for 2024.
3. Update the level of services programming model based upon the 2023 Needs Assessment findings and recommendations to effectively address the public's needs.
4. Centered on data and recommendations from the 2024 BREC Strategic Master Plan, the Recreation Department will identify and address service gaps within the parish, create an equitable plan to provide increased resources to targeted communities, and increase overall inclusion of operations and programming to all participants in our parks and facilities.
5. Re-evaluate the current department operational structure and determine if modification of current divisions, processes, procedures, and responsibilities should occur to increase internal efficiencies, available resources, and production of public experiences along with improved staff acquisition, retention, and succession planning.

Recreation 2024 Performance Measures	
Establish facility operations and introduce programming at four recreation facilities (Hamilton Rec Center, Howell Community Park Rec Center, Frenchtown Conservation Station, and Cohn Arboretum) which have either completed site renovations from flooding or new construction or a new program focused operations model.	Centered on data and recommendations from the 2024 BREC Strategic Master Plan, the Recreation Department will identify and address service gaps within the parish, create an equitable plan to provide increased resources to targeted communities, and increase overall inclusion of operations and programming to all participants in our parks and facilities.
Increase the consolidated summer camp fill rate for max capacity from the 2023 rate of 93% to 95% for 2024.	Update the level of services programming model based upon the 2023 Needs Assessment findings and recommendations to effectively address the public's needs.
Re-evaluate the current department operational structure and determine if modification of current divisions, processes, procedures, and responsibilities should occur to increase internal efficiencies, available resources, and production of public experiences along with improved staff acquisition, retention, and succession planning.	



Recreation Budgeted Positions & 2024 Salaries				
Year	Full Time	Part Time	Seasonal	Total Positions
2021	124	267	297	688
2022	121	277	158	556
2023	121	265	158	544
2024	121	265	158	544
2024 Salaries & Wages			\$8,470,484	

❖ BREC'S BATON ROUGE ZOO

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

ABOUT THE ZOO:

BREC's Baton Rouge Zoo includes zoological programs, global conservation efforts, facility operations, guest services and conservation education. The Zoo operates and manages 147 acres, with a 2023 operating budget of over \$7 million and a staff of over 100 employees. The Zoo's peak season is the Spring (March/April) due largely to temperate weather & school field trips. However, other peak times circulate around the large-scale community events such as Boat the Zoo & BREW at the Zoo, both held in October. Nearly half our guests are local, originating chiefly from the East Baton Rouge, Ascension and Livingston Parish markets, however annually, guests come from every state in the United States.

FISCAL 2024 GOALS:

- Continue the completion of goals set forth in the Strategic Plan
- Continue the work to expand Project ARK during the 2023-2024 school year, and pursue reapplication of the grant for the 2024-2025 school year.
- Engage and involve diverse audiences by explaining our conservation actions and activities.
- Continue applying principles of Zoo best practices with a strong focus on animal wellbeing.
- Create a more immersive guest experience.
- Open new revenue generating amenities: additional classrooms, rental spaces, giraffe feedings, train rides, camps/campers, etc.
- Achieve AZA accreditation.

BREC'S BR ZOO PERFORMANCE MEASURES	2022 Actual	2022 Budget	2023 Budget
Attendance	187,454	225,000	206,199
Earned Revenue	\$1,994,615	\$2,489,536	\$2,927,795
Project ARK participation	675	3,200	3,200
Welfare evaluations of collection	100%	100%	100%



SIGNIFICANT CHANGES FOR 2024:

Phase I of the Zoo's Master Plan will be completed and open to the public in Spring 2024 which includes the new entry building which will relocate the admissions, gift shop, and multiple rental opportunities to the new Greenwood Community Park entrance. It will also include new amenities such as the giraffe feedings and reinstate train rides at the new train depot. Guests will have the opportunity to experience six new exhibits and twelve renovated exhibits. With these new and renovated areas, we expect to see a fee increase in July 2024 to remain competitive with similar local and regional attractions.

The official accreditation inspection will occur Winter 2023. The accreditation inspection will be reviewed and determined at the accreditation commission meeting in March 2024.

BR Zoo Budgeted Positions & 2024 Salaries				
Year	Full Time	Part Time	Seasonal	Total Positions
2021	70	33	3	106
2022	71	33	3	107
2023	70	33	3	106
2024 Requested	74	40	4	118
2024 Salaries & Wages			\$2,997,595	

❖ PLANNING AND ENGINEERING (P&E)

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

About P&E

P&E Department responsibilities include:

- Planning, designing, and constructing BREC parks and facilities
- Responsible owner of the Strategic Plan, including citizen input and prioritization of CIP
- Identifying and analyzing present and future park recreation and park land needs
- Natural resource management, land acquisition and disposal
- Maintaining and updating BREC's land and facility inventory.

Additionally, P&E's Natural Resource Management Division (NRM) is responsible for the stewardship and management of BREC's natural resources guided by the Natural Resources Management Plan (NRMP). The NRM Division identifies and manages all of BREC's land with ecological significance including BREC's four (4) conservation areas and seven (7) nature reserves along with several thousand acres of BREC land.



P&E Budgeted Positions & 2024 Salaries				
Year	Full Time	Part Time	Seasonal	Total Positions
2021	25	4	-	29
2022*	60*	6	17 (Union)*	83
2023	60	6	17	83
2024	60	6	17	83
2024 Salaries & Wages Requested:			\$3,307,679	

NOTE: 2022-forward P&E budgeted positions includes the CCD department included in Fund 202.



PROPOSED FEE SCHEDULE CHANGES

Recreation (*Figure 8.1-8.2*), Zoo (*Figure 9.1-9.3*),

BREC

A. Recreation

RECREATION (Proposed Changes for FY2024)					
Type	Dept or Location	Classification	Description of Fee	New Fee	Current Fee
Program	Bluebonnet Swamp Nature Center (BSNC)	Program	Nature Learning Class	\$10-25 per class	~
Rental	Bluebonnet Swamp Nature Center (BSNC)	Rental	Bounce House - Optional Add on for BSNC Birthday Party Package. BREC will secure an	\$200	~
Rental	Pickelball / Greenwood	Court Rental	Unlimited play / day rate open	\$5 per person	\$2 per person
Rental	Pickelball / Highland	Court Rental before 6pm	Hourly rate for court reservation	\$5.00/hr	\$2.50/hr
Rental	Pickelball / Highland	Court Rental after 6pm	Hourly rate for court reservation	\$8.00/hr	\$4.00/hr
Rental	Athletics - Kathy Drive	Athletic Field Rental	Private game/tournament rental, day rate	\$265 per field	~
Rental	Athletics - Oak Villa	Athletic Field Rental	Private game/tournament rental, day rate	\$265 per field	~
Rental	Athletics - Womack	Athletic Field Rental	Private game/tournament rental, day rate	\$265 per field	~
Rental	Athletics - Flannery	Athletic Field Rental	Private game/tournament rental, day rate	\$265 per field	~
Program	Community Recreation	Program Fee	All programs unless otherwise previously listed	~	~
Rental	BREC Art	Art Facilities	Rental of building for art exhibit	\$150/ hr	~
Program	BREC Art	Art Facilities	Open Clay Studio	\$25 / 90 minutes	~
Program	Athletics - Leagues	Adult League	Adult League Fees - Coed Softball	425	295
Program	Athletics - Leagues	Adult League	Adult League Fees - Adult Basketball	425	285
Program	Athletics - Leagues	Youth League	Youth League Fees - Youth Basketball	350	200
Program	Athletics - Leagues	Youth League	Youth League Fees - Youth Tackle Football	725	650
Rental	Athletics - Memorial Stadium	Stadium	High School Rental/Non Profit	1000	850
Rental	Athletics - Memorial Stadium	Stadium	For Profit	1200	1100

Figure 7.1

BREC Recreation (continued from page 32)



RECREATION (Proposed Changes for FY2024)					
Type	Dept or Location	Classification	Description of Fee	New Fee	Current Fee
Rental	Athletics - Olympia Stadium	Stadium	High School Rental/Non Profit	1000	850
Rental	Athletics - Olympia Stadium	Stadium	For Profit	1200	1100
Rental	Athletics - Oak Villa	Ball Fields	High School Rental/Non Profit (Single Game Fee)	110	90
Rental	Athletics - Central Sports Complex	Ball Fields	High School Rental/Non Profit (Single Game Fee)	110	90
Rental	Athletics - Oak Villa	Ball Fields	Mound Rental	25	~
Rental	Athletics - Central Sports Complex	Ball Fields	Mound Rental	25	~
Rental	Athletics - Sports Academy	Facility Rental	Tournament Rental Non Profit	\$375 (8 hours max)	~
Rental	Athletics - McKinley Middle	Facility Rental	Tournament Rental Non Profit	\$375 (8 hours max)	~
Rental	Athletics - Kathy Drive	Facility Rental	Tournament Rental Non Profit	\$275 (8 hours max)	~
Rental	Athletics - Sports Academy	Facility Rental	Tournament Rental For Profit	\$500 (8 hours max)	~
Rental	Athletics - McKinley Middle	Facility Rental	Tournament Rental For Profit	\$500 (8 hours max)	~
Rental	Athletics - Kathy Drive	Facility Rental	Tournament Rental For Profit	\$375 (8 hours max)	~
Rental	Athletics - Oak Villa	Facility Rental	Tournament Rental	\$2000 (per pinwheel)	\$1,800
Rental	Athletics - Central Sports Complex	Facility Rental	Tournament Rental	\$500 per field	\$450 per field
Rental	Athletics - Various outdoor fields	Youth League	Youth League Fees - Youth Baseball/Softball (including t ball and coach pitch)	350	200

Figure 7.2

B. Zoo

Recreation and Parks Commission for the Parish of East Baton Rouge					
Baton Rouge Zoo					
Fee Schedule by Department - Adjusting Prices July 2024					
Department or Location	Description of Fee	Current Fee	Proposed Fee Chg	Reason Needed	
GUEST SERVICES					
Admission Fees	General Admission Fees:				
	Adults/Teens	8.75	10.00	Increasing July/August after opening new entry	
	Senior Citizens	7.75	8.50	Increasing July/August after opening new entry	
	Ages 2-12 years	5.75	7.00	Increasing July/August after opening new entry	
	Wednesday 2-5 pm	1.50	3.00	Increasing July/August after opening new entry	

Figure 8.1



Zoo (continued from page 33)

Recreation and Parks Commission for the Parish of East Baton Rouge

Baton Rouge Zoo

Fee Schedule by Department - Adjusting Prices July 2024

Department or Location	Description of Fee	Current Fee	Proposed Fee Chg	Reason Needed
GUEST SERVICES				
Admission Fees	General Admission Fees:			
	School Rates: (Available Mon.-Fri., Aug.-May)			
	Students	2.50	4.00	Beginning fall semester 8/2024
	Teachers/Chaperones	3.00	5.00	Beginning fall semester 8/2024
	Group Rates			
	Adults/Teens	7.75	9.00	Increasing July/August after opening new entry
	Seniors	6.75	7.50	Increasing July/August after opening new entry
	Ages 2-12 years	4.75	6.00	Increasing July/August after opening new entry
	Military Discount (must present ID)			
	Adult (Service Member)	N/A	\$7.75/\$8.50	Begin 1/1/24 with \$7.75 rate and on 7/1/24 \$8.50
Ride Fees	Train			
	Per Person	2.00	3.00	Increasing July/August after opening new entry
	Ages 1 & Under	Free	Free	
Giraffe Encounter:	Giraffe Encounter: Per Person - no matter age	N/A	5.00	Adding Giraffe Feeding
GUEST EXPERIENCES				
Memberships	Membership Types:			
	Individual	37.00	50.00	Increasing July/August after opening new entry
	Individual + 3	69.00	Remove	Increasing July/August after opening new entry
	Companion	N/A	75.00	
	Household	59.00	95.00	Increasing July/August after opening new entry
	Honorary Keeper	84.00	165.00	Increasing July/August after opening new entry
	Safari Club	165.00	225.00	Increasing July/August after opening new entry
	Director's Circle	265.00	325.00	Increasing July/August after opening new entry
	Add Nanny	15.00	25.00	Increasing July/August after opening new entry
Facility Rentals	Capital One Pavilion			
	Daytime Venue:			
	Rental Fee by hour	150.00	250.00	
	Rental Fee by day	350.00	500.00	
	Add by hour before/after regular Zoo hrs.	125.00	200.00	
	Add Group Rate as follows:			
	Adults/Teens	7.75	9.00	Increasing July/August after opening new entry
	Senior Citizens	6.75	7.50	Increasing July/August after opening new entry
	Ages 2-12	4.75	6.00	Increasing July/August after opening new entry
	Evening Venue (6-10 pm):			
	Up to 200 guests	1,250.00	1,500.00	
	Over 200 guests per person	5.00	7.00	

Figure 8.2



Recreation and Parks Commission for the Parish of East Baton Rouge

Baton Rouge Zoo

Fee Schedule by Department - Adjusting Prices July 2024

Department or Location	Description of Fee	Current Fee	Proposed Fee Chg	Reason Needed
GUEST EXPERIENCES				
Memberships	Membership Types:			
	Rental rooms each (max available 3)			
	Rental Fee by hour	75.00	75.00	
	Rental Fee by day	150.00	150.00	
	Rental Fee by hour after 5 pm	75.00	75.00	
	Add Group Rate as follows:			
	Adults/Teens	7.75	9.00	
	Senior Citizens	6.75	7.50	
	Ages 2-12	4.75	6.00	
	Ages 1 & under	Free	Free	
	Executive Board Room	N/A	600.00	
	Conference Room	N/A	300.00	
	Atrium	N/A	600.00	
	Wedding Fees			
	Library Bridal Rental	100.00	Remove	Library no longer exists
	Education Building Bridal Rental	400.00	Remove	Ed building no longer exists
	Wedding Ceremony Fee	250.00	500.00	
	Giraffe Encounter Photo Opt	250.00	250.00	
	Executive Board Room & Atrium Reception Area	N/A	1,800.00	
	Conference Room	N/A	400.00	
	Rental rooms each (max available 3)	N/A	200.00	
	Wedding Package (Includes ceremony, reception, bridal party get ready suite (2 rental rooms or 1 conference room), giraffe encounter, & Coordinator)	N/A	3,000.00	
	Outside Catering Service Fee	2.00	20%	20% markup; not sure how the current got adjusted
	Zooper Birthday Party			
	Deposit (applied to final payment)	60.00	100.00	
	Party of 12	225.00	250.00	
	Party of 20	320.00	360.00	
Add per each additional person	13.00	15.00		
Additional Room Fee (Per Room)	N/A	100.00		
EDUCATION				
Programs	Ed-Zoo-cation Programs (on site)			
	(maximum of 35 students/per program)	30.00	Same	May need to increase depending on Salary Survey
	Zoomobile - School Program: (off-site)			
	First program of the day	100.00	Same	
	Each additional program on the same day	50.00	Same	
	Out-of-parish charge add-on	25.00	Same	
	Zoomobile - Group Program (off-site)			
	First program of the day	125.00	Same	
	Each additional program on the same day	75.00	Same	
	Out-of-parish charge add-on	25.00	Same	
	Safari Night (maximum of 30 participants)			
	Per Person (minimum of 15)	35.00	Same	May need to increase depending on Salary Survey
	Deposit (applied to total payment)	150.00	Same	May need to increase depending on Salary Survey
	Zoo & Me			
	1 adult plus 1 pre-school age child	18.00	21.00	1A + 1C + \$4 supply fee
	1 adult plus 2 pre-school age children; OR 2 adults and 1 pre-school age child	30.00	32.00	1A + 2C + (\$4 supply fee x 2)
	GREEN – New Program Offering			
YELLOW – Change in Fee				
ORANGE – Eliminating Item				



EXECUTIVE SUMMARY – PROPOSED BUDGET

Ad Valorem Taxes

- Estimated Property tax base for 2023 - \$5,464,468,193
- Total 14.463 mills or \$78,242,277 (all funds)
- A 1.0% (\$790,326.03) allowance for uncollectible taxes offsets the gross receivable to produce net anticipated revenue of \$78,242,277 across all funds.
 - General Fund - \$49,553,983.36
 - Capital Improvement Fund - \$11,090,138.20
 - Enhancement Special Revenue Fund - \$17,598,155.88

Salaries and Wages

- Total Salaries - \$31,075,867 (FT, PT, Seasonal across all funds)
- Total Fringe Benefits - \$13,101,768 (Retirement, Deferred Comp, FICA, and all Health benefits across all funds). See below for details.
- Total Salaries, Wages, and Fringe Benefits - \$44,177,635 that represents 40.7% of total expenditures of \$108,525,243 (excluding inter-fund transfers).

Fringe Benefits

- Retirement and FICA - Employer retirement contributions are budgeted based upon the rates that apply to each type of employment:
 - Permanent Full-time (2,080 hours) – 40.70% employer contribution to the CPERS -
 - Temporary Part-time (1,508 hours) – 4% employer contribution to the Deferred Compensation Plan
 - Temporary Full-time Seasonal (800 hours) – 6.2% Social Security match
 - FICA: Medicare Health Insurance – 1.45% of ALL wages
- Employer/Employee Portion of Health Benefits
 - Employer Health Benefit Premium Costs which represents BREC’s employer portion of the in total premiums.
 - Employees’ Health Benefit Premium portion (this is not a budgeted expenditure as this amount is deducted from employees’ bi-weekly paychecks).
- Total Fringe Benefits -

Employee Benefits Fund (Fund 609)

- Medical Benefit Claims and Administration Costs - Projected Medical Benefit claims and administrative costs are based upon commission-presented documents prepared by Gallagher Benefit Associates.
- Claims - claims projections are based upon historical claims trended forward and include additional amounts needed for reserves.
 - Medical claims - \$4,471,592
 - Life Insurance Claims - \$83,460



- Pharmacy claims - \$1,926,000
- Total Medical and Pharmacy claims - \$6,481,052
- Administrative Cost - administrative costs include projected expenses for PPO and TPA fees, Stop Loss Premiums, and CERF - \$1,103,170
- 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 2024 prepared by Gallagher Benefit Associates.
- Employee Health Premium Contributions - \$1,688,406 estimated deduction from employee's paychecks based upon Plan Type (HMO, PPO, or QHDHP) and coverage class (Single, Dual, or Family).
- Employer Health Premium Contributions - \$5,131,480; BREC's portion of premiums based upon Plan Type (HMO, PPO, or QHDHP) and coverage class (Single, Dual, or Family).
- Total Premium Contributions - \$6,819,887 (combined)

Debt Service Fund (Fund 311)

- Debt services requirements are based upon Amortization schedules for the
- Series 2012-A and Series 2012-B Bond Payable.
 - Series 2012-A (\$31,190,000)
 - Principal - \$3,175,000 (due May 2024)
 - Interest - \$102,826 (semi-annual due May and November 2023)
 - Total - \$3,277,826
 - Series 2012-B (\$13,000,000)
 - Principal - \$1,140,000 (due May 2024)
 - Interest - \$36,955 (semi-annual due May and November 2023)
 - Total - \$1,176,955
 - Grand Total Debt Service for 2024 - \$4,401,485
 - Bank Fees - \$2,000

Enhancement Special Revenue Fund (Fund 105)

- IYP Ad Valorem Tax proceeds of \$17,598,156 are initially credited to this fund. Subsequently, this fund nets to zero with 100% of IYP proceeds (net of fees) transferred to the:
 - Debt Service Fund for debt service - \$4,401,485 (see above)
 - Enhancement Operating Fund for operations - \$13,313,073

Risk Management Fund (Fund 610)

- Risk Management - Risk management claims are budgeted in Fund 610 (Risk Management Fund) with projections made by risk management staff in the amount of \$1,788,000.

Capital Improvement Project Fund [Fund 202]

- Ad Valorem tax proceeds - \$11,090,138
- As work is performed by the internal construction shop on capital improvement projects, their time and, ultimately, salaries and wages are charged to the CIP Fund.
- Construction Expense - \$15,910,000



Enhancement Construction Fund [Fund 207]

- Transfers in - \$0
- Construction Expenses - \$0

Enhancement Operating Fund [Fund 006]

- Transfers in - \$12,798,388
- Operating costs from capital improvements/enhancements such as office furniture and equipment, vehicles/trailers, tractors/mowers, recreational equipment, animal purchases, other heavy equipment, computers/software, maintenance/professional services: \$8,481,257

Consolidated Totals (ALL Funds)

- Revenues
 - Taxes and Grants - \$85,254,134
 - Self-Generated Revenues - \$20,125,267 (including internal charges)
 - Other Revenues - \$3,145,842
 - Transfers in from other funds - \$19,094,606
 - Total Revenues - \$127,619,849
- Expenditures
 - Salaries, Wages, Fringe Benefits - \$44,177,635
 - Non-payroll related expenditures - \$64,347,608
 - Transfers out to other funds - \$19,094,606
 - Total Expenditures - \$127,619,849



Background and Introduction

The Capital Improvement Plan (CIP) for 2024 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 2024 capital improvement projects listed in this summary are not all-inclusive, but represent some of BREC's major planning, design and construction projects for the upcoming year based on a number of planning documents and tools that help determine the development of these projects to best serve the citizens of East Baton Rouge Parish. These tools and documents include, but are not limited to, *the IYP² Strategic Plan*, *the ADA Transition Plan*, and the *2019 Community Interest and Opinion Survey*.

Capital Improvement Project Criteria & Priority Methodology

The 2024 Capital Improvement Budget was developed by implementing documented criteria for prioritizing capital improvement projects developed in 2019. The BREC P&E Department designed this methodology to inform budget prioritization planning on a three-year time horizon, starting in 2019. The capital project prioritization provides a sequenced plan for development and improvements to parks, trails, conservation areas and recreation facilities for 2024.

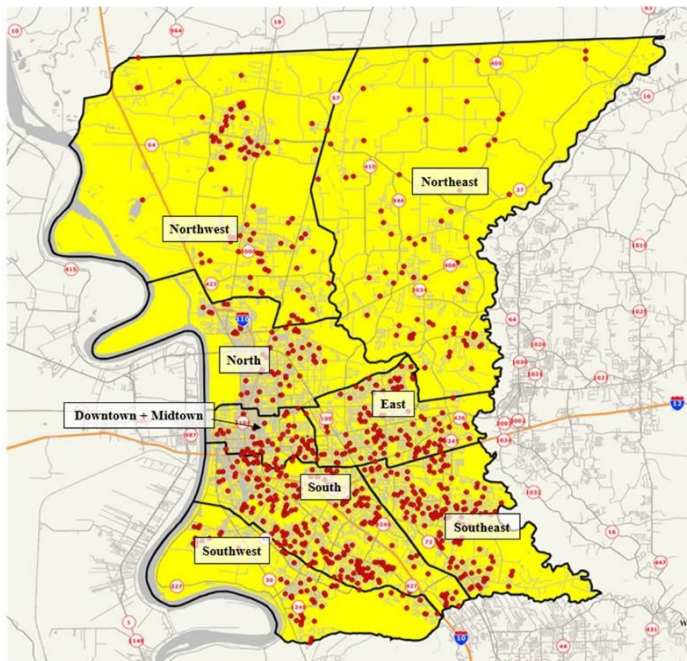
The 2024 Capital Improvements projects were prioritized using eight (8) rating criteria. Each criterion is scored on a scale of 0 to 5 (some criteria are weighted heavier) for each proposed project and are listed on Page 2.

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

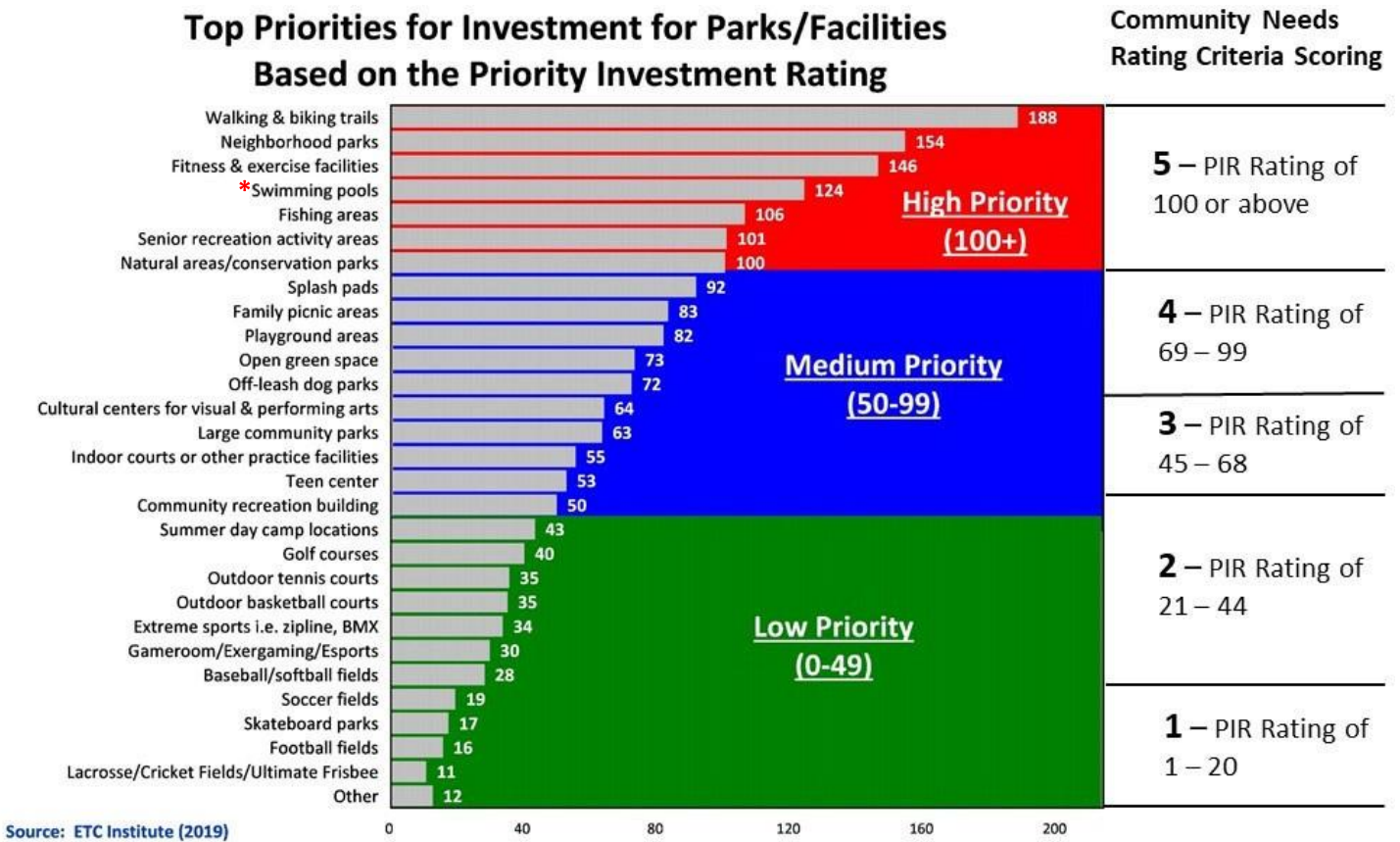


Figure 1 – From the 2019 BREC Community Interest and Opinion Survey by ETC Institute

*The centrally located Liberty Lagoon Aquatic Center and BREC’s three learn-to-swim pools (Anna T. Jordan, Howell, and City-Brooks) meet BREC’s level-of-service for pools.

Summary of Key 2024 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 2023 and are either still ongoing, or not yet started. Some of these include the construction completion of the Phase 1 of the Greenwood / BR Zoo Master Plan, the implementation of Greenway trails including the Scotlandville to Downtown Greenway and new segments of the Health Loop Greenway. BREC will continue to partner with the City-Parish, the Planning Commission, the Capital Region Planning Commission, the Health District, LaDOTD and other partners to advance the implementation of the Pedestrian / Bicycle Master Plan. Strategic planning with all of the partners listed above is critical so that the implementation is well coordinated and will align with the priorities set forth in the MOVEBR Transportation Initiative.

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

Recreation and Education Centers opening in 2024 will include the new Howell Recreation Center and Pool and the Frenchtown Road Conservation Area Education Building. This new Education Building will replace the residential home that was devastated after the flood of 2016 and is raised above flood elevation by steel columns.

A number of Community Parks, Neighborhood park playgrounds, and Special Use Facility projects currently in design will complete construction in early 2023 including improvements to a number of Neighborhood Parks across the Parish, the extension of the Wards Creek Bluebonnet trail north of Essen Lane connecting to the Our Lady of the Lake Hospital and Burden Museum and Gardens. Continuation of system-wide capital initiatives will also include continued implementation of the ADA Transition Plan Action Items and Phase 3 of BREC's new Branding and Signage Standards.

Key Projects Starting in 2024

The IYP² Strategic Plan identified a community park service gap in the southeast portion of the parish. Airline Highway Park was selected to fill this gap for its ideal location and its current size of over 100 acres. The completion of Design and Construction of Phase 1, at approximately \$9 Million, and based on the 2021 park master plan, was scheduled to begin summer of 2023, but BREC had to reschedule and restructure our Capital Improvements plan and budget in 2023 for several of the larger scale projects that were underway. Phase 1 of the Airline Highway project was deferred to 2024 due to the size and budget of the project, as part of that rescheduling and restructuring.

P&E will also be issuing Requests for Proposals to begin the planning and design for the new FEMA-funded Safe Rooms (destination recreation centers at Memorial and Airline Highway Park), the likes of which will be unparalleled in the region. Other large-scale planning projects will include the development of updated master plans for Bluebonnet Swamp Nature Center, Perkins Road Community Park, and Expressway Park and design work for a new Baton Rouge Gallery Contemporary Arts Center at City-Brooks Park.

Other projects among many will include site improvements to several neighborhood parks that are needed to complete the IYP2 plan, and improvements to several athletic and golf course facilities.

BREC has already begun collaborative work with the East Baton Rouge Parish School System and their design consultants for the “School-in-the-Park” project for a new school located between BREC’s Meadow and Gentilly neighborhood parks – that will focus on combining these three properties into one innovative park with a new elementary school that resides within the park. Design for the school and the park will be completed in 2024 and construction will begin in 2025.

Green Infrastructure Planning and Design

In addition to the All BREC parks, BREC will continue its Green Infrastructure Initiative – with our new park developments being designed to incorporate nature-based solutions to increase storage capacity for storm water management, emphasizing BREC’s acreage as multi-functional – not only for recreation purposes but recognizing their being part of an extensive integrated green infrastructure network. Green infrastructure approaches add spatial value, aesthetic value, recreational value, educate the public, improve water quality, and benefit the overall environment. BREC’s Green infrastructure also helps support native plant and animal species while helping our Parish population by cleaning the air and water resources, maintaining natural ecological processes, helping with flood risk reduction, and contributing to our citizen’s everyday quality of life.

In addition to leveraging Green Infrastructure through bold, intentional design at the new Airline Community Park, BREC’s design consultants are almost complete with the design of the large-scale green infrastructure project at Greenwood Park that is receiving nearly \$5 Million of Louisiana Watershed Initiative (LWI) Funding. BREC has also been approved to move into final application for nearly \$20 million of round 2 LWI funding for green infrastructure projects at Howell Park (Hurricane Creek); City Park (Cypress Bayou); and Burbank Nature Reserve.

BREC 2024 CAPITAL IMPROVEMENTS BUDGET SUMMARY

The following lists provide an outline of some of these key Capital Improvement Projects for 2024:

1.0 KEY ONGOING PROJECTS BUDGETED IN 2023 THAT WILL CONTINUE IN 2024

1.1 Ongoing Large-Scale Planning Projects

- Lakes District Design & Engineering (partnership with LSU, the City-Parish, and the State)
- Parish-Wide Bicycle/Pedestrian Master Plan Update

1.2 Ongoing Large-Scale Design & Construction Projects

1.2.1 Recreation Center, Special Use Facility, and Greenway Projects

- Howell Recreation Center and New Pool (will be complete in early 2024)

1.2.2 Playgrounds & Neighborhood Park Projects

- Anna T. Jordan Playground Renovations & Expansion
- Palomino Drive Park Site Improvements
- Alsen Neighborhood Park Site Improvements
- Pinehurst

1.2.3 Community Park Projects

- Greenwood/BR Zoo Phase 1 Construction (phase 1 will be complete in early 2024)

2.0 KEY PROJECTS STARTING IN 2024

2.1 New Large-Scale Planning Projects

- Expressway Park & East Polk St. Master Plans (for I-10 Widening Project)
- Bluebonnet Swamp Nature Center Master Plan Update
- Perkins Road Community Park Master Plan Update
- Safe Room Design (Memorial & Airline)
- Sandy Creek Community Park Master Plan
- 3 new segments of the Health Loop Greenway
- Scotlandville Mobility Network (Federal INFRA-Grant partnership with City-Parish)

2.2 New Large-Scale Design & Construction Projects

2.2.1 Greenway Trails

- Bluebonnet Extension Greenway Trail; north of Essen Lane, connecting to Our Lady of the Lake and LSU Burden Museum and Gardens
- CMAQ Greenway Trail (Scotlandville Pkwy to downtown) Construction

2.2.2 Recreation Center, Special Use Facility, and Greenway Projects

- System-Wide Golf Course & Amenities Improvements
- System-Wide New Sign Standards and Branding Implementation - Year 3
- System-Wide ADA 20-year Transition Plan continued implementation.

2.2.3 Neighborhood Park Projects

- 20 Neighborhood Park Playground & Site Improvement projects
- Independence Community Park Universally Accessible Playground Phase 1 Construction
- Doyle's Bayou Master Plan

BREC 2024 CAPITAL IMPROVEMENTS BUDGET SUMMARY

2.2.4 Community Park Projects

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

BREC 2024 CAPITAL IMPROVEMENTS BUDGET SUMMARY

Planning & Engineering Project Management Software (Masterworks) Implementation

P&E will be implementing the new Project Management, and Budget Management software system called Masterworks. Until it is fully integrated with Tyler Munis and ESRI ArcGIS, P&E will begin utilizing the valuable tool in late 2024 and will hit the ground running in 2025. Masterworks will allow the P&E Department to effectively manage capital improvement projects. It will enable the Department to provide configurable dashboards and reporting capabilities for projects and serve as a powerful document management system.

PROPOSED 2023 CAPITAL IMPROVEMENTS BUDGETS BY FACILITY CLASSIFICATION

PROJECT TYPE & FACILITY CLASSIFICATION	COMBINED BUDGET (Funds 202, 206, & 207)	2024 ESTIMATED GRANT REIMBURSABLE AMOUNTS (estimated)
BREC Greenway Trails (Capital Campaign underway to offset expenses)	\$790,000	\$2,500,000
Greenwood Park / BR Zoo Phase 1	\$5,500,000	
Cypress Bayou Green Infrastructure Project Design (LWI Grant)	\$500,000	\$2,000,000
Community Parks	\$1,640,000	
Neighborhood Parks (large & small)	\$1,515,000	
Special Use Facilities	\$2,715,000	
Athletic & Tennis		
Conservation / Outdoor Recreation		
Cultural Facilities		
Dog Parks		
Golf Courses		
System-Wide Needs	\$3,250,000	
ADA Transition Plan Implementation		
Land Acquisition		
Lighting Upgrades		
System Master Plan & Strategic Plan (Agency Landscape + Planning)		
Program Manager (Atlas)		
Deferred Maintenance Projects		
Unplanned, Unidentified Projects, multi-parks - Contingency		
Roof Projects - Repair and Replacement		
Paving - drives and parking lots		
Totals:	\$15,910,000	\$5,300,000

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