

*City/Parish Recreation Advisory Commission  
Finance Committee  
November 13, 2023 Meeting Minutes*

Present: Hollis Conway, Frank Wittenberg, Larry Lanclos, Matt Hulin, Mark Pope, Patti Carter (via telephone), Brandon Miller, Nourine Lanerie

Commission Chairperson Frank Wittenberg calls the meeting to order at 5:30 p.m. Opened with a Prayer and Pledge of Allegiance.

**Recognition of Guests/Staff Members:**

Chairperson Frank Wittenberg welcomes Brandon Miller, the new Budget Analyst for the department. Frank advises that Brandon has some big shoes to fill in replacing Rekeisha Thomas, who had been with the department for over 10 years.

**Correspondence/Announcements:**

Judy advises that the bald eagle's wing on the United States flag is broken and needs to be replaced. Hollis advises that it will be replaced before the next meeting

**Budgets**

**Final FY 2023 Budget Wrap-Up:**

Frank reviews the financial document provided and asks Hollis if he anticipates any changes. Hollis advises that there should not be any major changes. The main issue has been in getting invoices paid from purchase orders that were started in the last fiscal year and getting the charges applied to last year's budget.

Matt advises that the budget revenue is about \$160,000 above our expected budget revenue, in actuals (6.5 million) versus budgeted (6.4 million). Hollis confirms that information to be correct. Hollis shares that all three golf courses had an incredible year. Frank asks if the Finance Department is providing any information regarding invoices paid from last year and if the payments will be debited to last year's budget. Brandon explains that December 15<sup>th</sup> is the deadline to submit the request. Anything that was delivered or any service that was provided prior to November 1, 2023, is likely to get accrued to last year's budget. There are about 20 invoices from Cintas that total around \$4,000. The items were received in October of 2023; however, the invoices were not processed. The clerk position in Accounting that processes Cintas invoices is currently vacant; therefore, there may be a delay in processing those invoices. Frank asks if Cintas provided an invoice upon delivery. Brandon explains that the Accounting office will process an invoice without contacting the department if there are no questions.

Matt advises that, according to the financial document, there looks to be over \$1 million in outstanding charges that will still hit. He asks if the department is under budget for expenditures. Hollis explains that all of the numbers may not be for the entire fiscal year due to the time the financial report was generated. Matt asks why all of the various types of personnel leave are not budgeted. Joseph asks if those types of leave are included in the salaries. Mark explains that those types of leaves, whether for annual or sick, are for payouts when an employee retires; therefore, it is recorded as a cost. Brandon advises that there might be a larger LCG account that may be used to cover those expenses. He will look into it and report back. Matt adds that he expected most of the remaining numbers to be closer to zero since the fiscal year is now over. Brandon explains that the deadline to create purchase orders was in mid-October; therefore, some of

the items that were purchased then were held off on until now. Matt asks if the remaining balance shown is for total purchase orders issued or for total invoiced. Brandon explains that it is for what was not encumbered at that point. A more accurate reflection would be after accruals are done in December. Judy asks if any excess funds go into the LCG general fund. Brandon confirms that they do. Frank adds that the process is the same for all of the LCG Departments. Hollis explains that carryover amounts for capital projects do not go into the LCG general fund. Judy asks if the department receives any funds from the LCG general fund. Frank advises that according to the department's financial report, a subsidy was received from the LCG general fund. The dedicated property tax only brings in around \$2.9 million per year. Judy asks how much was received from the LCG general fund. Frank explains that, according to the report, around 58% of the budget is received from the LCG general fund.

Hollis explains that he asks each division to submit their budgets based on what they need to make it through the year. They review their previous budget to see where any shortfalls or overages were.

Matt advises that the budgeted amount spent for FY'23 was just shy of \$8.8 million, and expected revenue was \$6.6 million. Matt asks if the LCG general fund makes up the difference of around 2.2 million. Hollis confirms that it does. When things happen, requests to the Administration have to be made. Matt asks if that amount is typical in any given fiscal year. Hollis advises that it varies from year to year. Frank explains that it used to be more; the departmental budget used to be around \$13 million, so the difference was closer to \$6 million. Matt asks if there is any additional revenue expected, or if the \$6.6 million is a hard number. Brandon explains that there is one refund payment issued that is not yet reflected; however, it is a minimal amount so the revenue amount of \$6.6 million should not change much.

#### **FY 2024 Adopted Budget**

Frank asks if there is an estimated date for the LCG Adopted Budget to be published and released. Brandon advises that he is able to access most of the budget in the billing system, and none of the non-personnel budgets have changed since the proposed budget. Matt asks what the gross number for the budget is and if it is close to the \$8.8 million. Hollis advises that it should be a little higher, as there were no cuts and everything he asked for was approved. He will get back with the commission on an exact number.

#### **Current Capital Projects**

Hollis advises that Brown Park is in the ground work phase. Moore Park is also moving along and they are currently doing surveying and drainage work. The Thomas Skate Park will begin construction this week and the anticipated completion date will be in late December or early January. Matt asks if the skate park project includes a lot of excavation work. Hollis confirms that it will include excavation work. Matt asks for an update on the scope of Brown Park and Moore Park. Hollis explains that Brown Park will be a baseball/softball complex and the soccer fields at Moore Park will be updated and the layout will change.

#### **FY 2024 Adopted Capital Projects**

Judy asks if the increase in the capital project funds is due to the Brown Park Project. Hollis explains that there is \$800,000 allocated for the MLK pool enclosure, \$500,000 for pickleball at Beaver, \$12.5 million for Brown and Moore, and \$500,000 for the Thomas Skate Park. The funds are coming from the American Rescue Plan Act funds. Judy asks what the total amount received in ARPA funds was. Hollis advises that none of the ARPA funds were controlled by the department. There is a hard deadline that the funds had to be spent by; therefore, the funds were moved to projects that were ready to go. There are a lot of regulations and requirements connected to the ARPA funds. Frank advises that the overall budget is higher than it was during the previous administration. Matt advises that \$8.8 million is what is shown for the budget and the numbers do not add up. Hollis explains that a lot of the accounts are not reconciled yet, so the numbers are

not final. Matt asks for an explanation of the purchase service line item. Brandon advises that it may be for contractual services. Judy asks if the Heymann Amphitheater funds have been carried over each year and are still in the budget. Hollis confirms that they are. Judy asks if the Thomas Park tennis court overlay is in next year's budget. Hollis advises that it should be; he spoke with the architect recently and he is working on the plans.

Matt asks if the \$2.5 million shown for proposed capital is still accurate. Hollis advises that there is a lot more proposed for capital projects. Brandon explains that the \$2.5 million does not include the carryover funds. Hollis adds that it may not include the major capital projects. Frank advises that there are no separate line items for major capital and minor capital. Hollis advises that he will send the commission a list of the capital projects that were requested. Frank asks for a list of everything that was requested, the dollar amount that was approved and which projects will get the allocated funds. Matt explains that there was \$13.7 million in capital approved for FY '22-23 and \$2.5 million is proposed for FY '23-24. He would like to know what is included in the \$2.5 million. Hollis explains that the difference between this year and last year is the requests. Last year, 66 items were requested and this year he sent in the top 2 for each division and received all of the projects he requested. Joseph asks for an update on what is allocated for each capital project including the carryovers, not just the \$2.5 million. Frank asks that the schedule/status of each project be included also. Hollis advises that he will find out what is included in the \$2.5 million and get back with the commission. Matt asks if the big capital projects go by the date the contract is awarded or if they go by the year that the money falls in. Hollis explains that the funds for the major projects were not included in what he requested; the money was allocated to the department during the fiscal year. Matt asks if the \$13.7 million is inclusive of the Brown Park project. Hollis advises that he will find out the timing of when the funds were allocated. Matt advises that he would like to discuss in more detail the capital projects that are planned for 2024. He requests a list of the projects. Hollis advises that he will email it. Matt requests that it be discussed tonight. Hollis distributes the list of capital items that were requested and approved. Matt advises that the total amount is \$7.2 million. Hollis explains that all of the projects has funding coming in from multiple sources. Matt asks what the total amount budgeted for Brown and Moore Park expansions is. Hollis explains that Brown will be around \$14 million for Phase 1 and Moore Park will be around \$15 million for Phase 1. Matt asks if the \$2 million in the proposed budget is included in the \$14 million for Brown Park. Hollis confirms that it is. Matt asks if the golf cart budget is for all three courses. Hollis confirms that the budget is for all three golf courses and there were also some state funds allocated to purchase the remaining golf carts. Hollis adds that there is a five-year warranty on the golf carts, so there should be no maintenance costs during that time. Matt asks if any funds are set aside for any small capital projects that come up in the middle of a fiscal year. Hollis advises that each request is important and he tries to address what he can. Funds can be transferred from different line items to cover the cost.

Judy asks for an update on the Ernest Nabers Recreation Complex sign. Hollis explains that they received two bids and are waiting on approval for Purchasing. Once Purchasing approves it, the timeframe will depend on the company making the sign.

Matt advises that there was a two-part line item in last year's budget to replace a bulkhead at Les Vieux Chenes and also to improve the driving range. He asks if that budget was carried over to this fiscal year's budget. Hollis explains that the divisional managers make the decision on where to use the capital funds. Todd decided to use the funds on another project instead of the driving range improvement. Matt asks if it was requested again this year. Hollis advises that it was not on Todd's priority list, so it did not get included. Matt adds that the driving range improvement should be on the priority list since it made it all the way to the bidding process in the previous year's budget. Hollis agrees; however, he has not had any conversations with Todd regarding the improvement to the driving range. Discussion follows.

Patti advises that she is confused on the process for the overlay of the tennis courts at Thomas. She has received a lot of questions from the tennis community. Hollis explains that the design has been completed for the court that is being redone. Hollis will find out more and follow up with the commission.

Frank requests that the 2024 capital project list be emailed out to the commission. Hollis confirms that he will send it out.

Judy Placer motions to adjourn, seconded by Matt Hulin; no opposition, motion passed unanimously. Meeting adjourned at 6:36 p.m.