### **CYPRESS BLACK BAYOU RECREATION & WATER CONSERVATION DISTRICT**

Board of Commissioners Gary Wyche Mel Allen Jerry Fowler Robert Berry Walter Bigby 135 Cypress Park Drive Benton, Louisiana 71006 Office: 318-965-2289 Fax: 318-965-2099

Executive Director Robert Berry

January 14, 2020

### OPEN LETTER TO THE PUBLIC

Dear Members of the Public,

Recently, the Cypress Black Bayou Recreation and Water Conservation District (the "District") has noticed a huge increase in the amount of inaccurate or false information being circulated related to the District and its operations. Thus, the purpose of this letter is to clear up and/or correct this misinformation.

### I. FRIENDS OF CYPRESS BLACK BAYOU, INC.

Because there seems to be some confusion regarding the relationship between the District and Friends of Cypress Black Bayou, Inc., it is important to point out that <u>THE DISTRICT IS</u> IN NO WAY AFFILIATED WITH FRIENDS OF CYPRESS BLACK BAYOU, INC.

The District is a political subdivision of the State of Louisiana. The District owns and operates Cypress Lake, Black Bayou, and Cypress Park. However, the District is not simply a "lake commission," and its jurisdiction extends beyond the lakes and park and covers a significant portion of Bossier Parish. A copy of the map of the District's jurisdiction is attached hereto as Exhibit A.

On the other hand, Friends of Cypress Black Bayou, Inc. ("FCBB") is a private, non-profit organization created and run by private individuals. Based on its website, it appears FCBB's mission is to provide the public with information related to the District, the lakes, and the park. It also appears that this organization charges a \$30 fee to be a member. However, please be advised that the \$30 membership fee charged by FCBB is in no way related to the District. More importantly, you do not need to be a member of FCBB to obtain information about the District. To be clear, the District is a political subdivision and is subject to the Public Records Law; thus, any member of the public can inspect or make copies of the District's public records in accordance with La. R.S. 44:1, et seq.

It appears that the majority of the misinformation is being generated by persons/entities not affiliated with the District. Therefore, in order to ensure that the information you receive regarding the District and its operations is accurate and authentic, <u>please send any questions</u>, <u>concerns</u>, <u>or public records requests directly to the District</u>. Likewise, all fees associated with

the District, such as landowner fees, boat stickers, boat launch fees, cabin or RV spot rentals, etc., should be paid directly to the District.

### II. LANDOWNER FEES

One of the main areas of confusion appears to be the 2015 bond and increase in landowner fees. Due to the amount of misinformation regarding this issue, a summary of the inaccurate rumors and relevant facts disproving those rumors are set forth below.

**A.** <u>Rumor:</u> "The District increased the landowner fees without providing notice to the public."

**Fact:** The landowner fee increase schedule was passed in 2015 and the issue of increasing landowner fees has been discussed in depth at numerous public meetings both before and after that time.

In 2014, the residents of Bossier Parish voted to renew the property tax millage for the District, which is currently 1.56 mills. At the time, the lakes and park were in need of major repairs and improvements, so the District began discussing the possibility of taking out a bond. (Bonds are typically taken out in conjunction with, or in close proximity to, the approval or renewal of a tax millage, because the tax millage is guaranteed income for the length of that millage.). To help secure the bond, the District also considered a landowner fee increase schedule, which consisted of an increase of \$100 per year for a total of 3 years, the first increase beginning in 2016. Prior to the first increase in 2016, the District had not raised landowner fees in over 30 years. Both the bond and the landowner fee increase schedule were discussed in depth at numerous public meetings, and because everyone seemed to agree the park and lakes needed improvements, both the bond and landowner fee increases were supported by the landowners. Therefore, at its regular meeting on January 13, 2015, the District approved the landowner fee increase schedule and, at its regular meeting on February 10, 2015, it adopted a resolution authorizing the District to proceed with obtaining the bond. Even though the fee increase schedule was passed in January 2015, the first \$100 increase was not implemented until January 2016, during which time the District discussed the fee increase schedule at several more public meetings.

Even though the fee increase schedule approved in January 2015 included 3 annual \$100 increases, the District delayed implementation of the last two \$100 increases. Instead, the District pursued alternative options in lieu of implementing the last two increases, including budget cuts (discussed in more depth in Section III) and trying to find other sources of revenue.

In late 2018, the District came up with another alternative to raise revenue without increasing the landowner fees — an increase in tax millage from 1.56 mills to 3 mills. At its regular meeting on February 12, 2019, the District provided official notice of its intent to call a special election for a tax millage increase. Given how difficult it can be to get a tax increase passed, the District immediately began addressing the potential benefits of the tax increase on landowner and operational fees, which was discussed in depth at numerous meetings, including:

- March 12, 2019 regular meeting;
- May 14, 2019 regular meeting;
- June 11, 2019 regular meeting;
- July 9, 2019 regular meeting; and
- August 13, 2019 regular meeting.

During these meetings, the District made it clear that it would have to implement the remaining landowner fee increases, as previously approved, if the tax increase did not pass. In fact, at the March 12, 2019 meeting, the District presented and distributed a packet to the public detailing (1) the average property tax at 1.56 mills versus 3 mills, and (2) the amount of landowner and operational fees if the tax increase were to pass versus if it did not pass. This packet is attached to this letter as Exhibit B. At the June 11, 2019 meeting, Mr. Morehart, the District's auditor, expressly opined that the District needed to implement the fee increases as previously approved. On September 19, 2019, the District held a press conference and again discussed in depth the potential benefits of the tax increase on landowner and operational fees. On September 20, 2019, the Bossier Press-Tribune published an article also detailing this information. A copy of this article is attached to this letter as Exhibit C. Unfortunately, the tax increase did not pass.

At its regular meeting on November 12, 2019, rather than simply increasing the landowner fees by \$100 as previously approved, the District proposed 3 options based on feedback it had received from the public. Because it seemed more people preferred a smaller increase, with no boat stickers, the District approved a \$75 increase in landowner fees that did not include boat stickers (among other operational increases).

**B.** <u>Rumor</u>: "It is not fair to punish landowners simply because they cannot afford to pay the landowner fees in one payment."

**<u>Fact</u>**: The District is more than happy to work out a payment plan for landowners who cannot afford to pay the landowner fees in one payment. In fact, the District has done this for many landowners.

The District understands that landowners cannot always afford to pay the landowner fees in one payment, especially those on a fixed income. Therefore, the District allows these landowners the option of setting up a payment plan, and the District has done this for landowners on many occasions. As long as payments are being made, no late fees will be imposed, and no suit will be filed. However, communication is key, because the District cannot help if it is unaware of the problem. Thus, if you cannot afford to pay your landowner fee all at once and would like to set up a payment plan, then you need to communicate your request to the District.

C. <u>Rumor</u>: "The District cannot raise landowner fees, because the increased tax millage did not pass."

*Fact*: The landowner fees are **not** a tax.

D. Rumor: "The landowners are funding the District."

<u>Fact</u>: Only 3% of the total property taxes are paid by landowners, and only 9.5% of the total revenue comes from landowner fees.

Based on the 2019 Amended Budget, the District receives approximately \$1,100,000 in property taxes. Of that total amount, only about \$35,000 (or 3%) is paid by the landowners. Furthermore, based on the 2019 Amended Budget, the District receives approximately \$1,758,665 in total revenue. Of that total amount, only about \$170,000 (or 9.5%) comes from landowner fees.

### III. EXECUTIVE DIRECTOR'S SALARY

A. <u>Rumor</u>: "The District's Executive Director makes too much money in comparison to other executive directors."

<u>Fact</u>: Mr. Berry has personally taken on numerous responsibilities that would not typically fall within his job description in order to make significant budget cuts and avoid raising landowner fees.

Recently, there have been some concerns related to Mr. Berry's salary as Executive Director. These concerns are the result of inaccurate and unfair information. As mentioned above, the District has made significant budget cuts over the past few years in an attempt to avoid increasing landowner fees. However, these budget cuts were only possible, because Mr. Berry personally took over numerous responsibilities and job duties that were previously contracted out to third parties. Since becoming Executive Director of the District, Mr. Berry has made the following budget cuts:

	Previous	Current
Zoo Operations:	\$225,000	\$15,000
Lawn Crew:	\$80,000	\$0
Maintenance Supervisor:	\$60,000	\$0
Inmate Crew with Deputy:	\$80,000	\$0
Security with Deputies:	\$200,000	\$85,000
Rangers:	\$120,000	\$20,000
Housekeeping:	\$90,000	\$35,000
Vegetation Control:	\$60,000	\$10,000
Total:	\$915,000	\$165,000

Overall, Mr. Berry has successfully cut \$750,000 from the District's budget. However, despite **personally** taking on an extra \$750,000 worth of job duties, which would not typically fall within his job duties of Executive Director, Mr. Berry has only received a salary increase of \$38,000 total over the past few years. In comparison, Mr. Berry has personally saved the District almost twenty (20) times more money in budget cuts than the total amount of his salary increase.

It should be noted that Mr. Berry was under no obligation to personally take over these job duties, but he did so solely for the benefit of the District and, specifically, the landowners. It should also be noted that Mr. Berry does not receive any health insurance or retirement benefits as Executive Director.

A. Rumor: "The Board of Commissioners is getting rich off taxpayer dollars."

<u>Fact</u>: Each Board member only makes \$40 per meeting, and some of the Board members donate this money back to the District.

**B.** <u>Rumor:</u> "Because Mr. Berry is a Board member, he can vote on his own salary as Executive Director."

<u>Fact</u>: Mr. Berry does not vote on his salary or any salary increases. Mr. Berry's salary and any salary increases are decided entirely by the other four Board members during a public meeting. In fact, Mr. Berry typically leaves the meeting when the topic is discussed.

### IV. BUDGET

There have been many requests for a "more detailed breakdown of the budget." However, this simply does not exist, as the process is more complex than that. In an attempt to clarify, a brief explanation is provided.

At the end of each year, the District is required to undergo a financial audit in accordance with the Government Auditing Standards. For the past few years, Travis Morehart, a CPA with the firm Cook & Morehart, has conducted the independent financial audit of the District. In preparation of the audit, the District submits all of the source financial documents related to the District's revenue and expenditures (i.e. receipts, invoices, financial statements, etc.) to Mr. Morehart. Mr. Morehart then conducts an audit of these source documents and prepares an independent audit report, which sets forth his professional opinions based on the audit. Mr. Morehart's audit includes an audit of any disbursements of bond proceeds to ensure the bond proceeds were properly spent. Mr. Morehart also consults and assists the District in preparing proposed and amended budgets each year, which are based on historical financial data and expected results of operations, upcoming estimates of operating costs, and revenue projections. The amended and proposed budgets are provided to the public, and these budgets, along with the audit results, are presented and discussed at a public meeting (which typically occurs in December of each year). During the course of performing the annual audit, Mr. Morehart and his CPA firm prepare various audit work papers. Those work papers are the property of Mr. Morehart's CPA firm and are required to be maintained by Mr. Morehart's firm. As such, the District does not have these work papers. However, the source financial documents that were utilized and examined by Mr. Morehart during the audit are the property of the District and are maintained at the District's office. In other words, there is simply not a "more detailed breakdown of the budget," other than these source documents.

### V. MONTHLY MEETING NOTICES

The District has received several requests from landowners to receive personal notices of public meetings. Although the District appreciates and encourages all appropriate public participation at its public meetings, the District simply cannot undertake the responsibility of personally notifying every member of the public who makes such a request every time a public meeting is scheduled. However, the District encourages members of the public to check its website (https://cypressblackbayou.com/) for notices of any future public meetings, as all public meeting notices will be properly posted to the District's website and at the building where the meeting is to be held, in accordance with La. R.S. § 42:19.

### VI. MONTHLY MEETING TIME

p.m. to 6:00 p.m. Although the District ultimately denied the request, it certainly was not "to discourage public participation." In fact, the District explained in detail the reasons for denying the request, most of which dealt with safety and personnel issues. During the months of standard daylight time (as opposed to daylight savings time), it gets dark between 5:00 p.m. and 5:30 p.m., so a starting time of 6:00 p.m. would mean the public would have to arrive in the dark and leave in the dark. Also, because the park closes at 5:00 p.m. during this time of year, the District would also have to pay employees to stay late at the front gate, which also means providing additional security to ensure the safety of the public and the District's employees. Furthermore, a starting time of 6:00 p.m. also means an ending time of 7:00 p.m. to 8:00 p.m. However, this is typically the time when families are eating dinner, helping their children with homework, spending time together, and getting their children ready for bed. Therefore, even though a later meeting time may be more convenient for some people, it is less convenient for other people, especially those with young children.

In comparison, the District's monthly meetings are actually later in the day than most of the other public entities in Bossier Parish. Just for reference, the Bossier Parish Police Jury meets at 2:00 p.m.; the Bossier Parish Levy Board meets at 10:00 a.m.; and the City of Bossier meets at 3:00 p.m.

Again, the District appreciates and encourages all appropriate public participation at its public meetings. Therefore, if you are unable to attend a meeting but want to voice a comment or concern on an agenda topic, please feel free to send your comment or concern to the District, and the District will be more than happy to present your comment or concern at the meeting. In fact, the District has done this on more than one occasion.

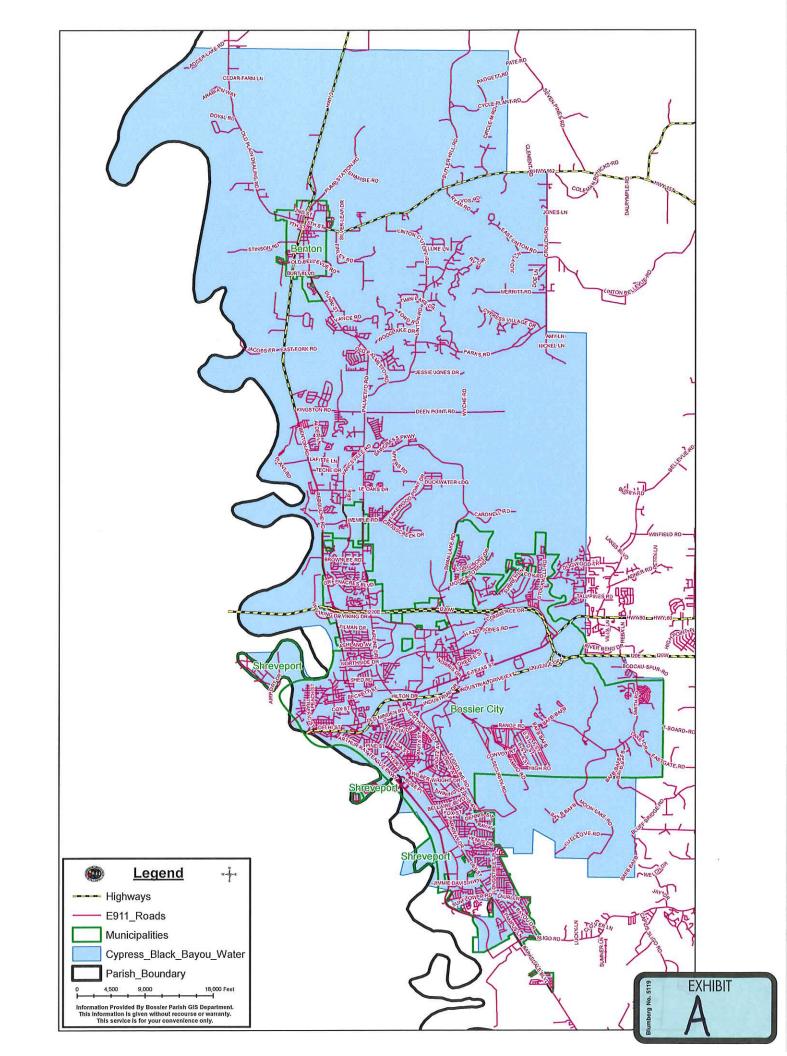
We sincerely hope this letter helps clear up some of the misinformation that has been circulated recently. If you have any additional questions or concerns, or if you have any public records request, please do not hesitate to contact the District directly at:

Email: ccarroll@cypressblackbayou.com
Mail: 135 Cypress Park Dr., Benton, LA 71006

Phone: 318-965-2289

Sincerely,

Cypress Black Bayou Recreation and Water Conservation District



## for Cypress Lake & Black Bayou Proposed Millage



### Average Property Tax at 1.56 Millage **(**

# Per Year with Homestead Exemption

- •\$75,000 Home- \$0
- •\$150,000 Home- \$11.70
- •\$300,000 Home- \$35.10

### Average Property Tax at a 3.00 Millage

Per Year with Homestead Exemption

•\$75,000 Home- \$0

•\$150,000 Home- \$22.50

•\$300,000 Home- \$67.50

### Amount of increase Between the 1.56 and the 3.00 Willage

# Per Year with Homestead Exemption

\$75,000 Home-\$0

·\$150,000 -\$10.80

•\$300,000-\$32.40

## Cypress and Black Bayou Fee Proposal

- Flat Fee for Cypress and Black Bayou will be \$100 with a structure and \$50 without a
- Adding in the flat fee and the proposed millage

# Cypress Landowners Under Homestead Exemption and Flat Fee

### with Structure

- •Current Fee per year \$250.00
- an increase to \$450 max In 2015 the board of commissioners voted and approved
- •\$300,000 home with 3 mils \$67.50
- •Flat fee of \$100 + \$67.50 = \$167.50
- •\$167.50 is what you'd pay yearly
- •Savings with current \$250 \$167.50 = \$82.50
- •At \$450 max, \$450 \$167.50 = \$282.50
- .Savings at the current date: \$82.50
- •Savings at the max amount: \$282.50

## Cypress Landowners Under Homestead Exemption and Flat Fee without Structure

- •Current Fee per year \$150.00
- an increase to \$350 max In 2015 the board of commissioners voted and approved
- •\$300,000 home with 3 mils \$67.50
- •Flat fee of \$50 + \$67.50 = \$117.50
- •\$117.50 is what you'd pay yearly
- •Savings with current \$150 \$117.50 = \$32.50
- At \$350 max, \$350 \$117.50 = \$232.50
- •Savings at the current date: \$32.50
- Savings at the max amount: \$232.50

### Black Bayou Landowners Under Homestead Exemption with Structure

- •Current Fee per year \$230.00
- an increase to \$430 max In 2015 the board of commissioners voted and approved
- •\$300,000 home with 3 mils \$67.50
- •Flat fee of \$100 + \$67.50 = \$167.50
- •\$167.50 is what you'd pay yearly
- •Savings with current \$230 \$167.50 = \$62.50
- •At \$430 max, \$430 \$67.50 = \$262.50
- •Savings at the current date: \$62.50
- •Savings at the max amount: \$282.50

### Black Bayou Landowners Under Homestead **Exemption without Structure**

- •Current Fee per year \$130.00
- In 2015 the board of commissioners voted and approved an increase to \$330 max
- •\$300,000 home with 3 mils \$67.50
- •Flat fee of \$50 + \$67.50 = \$117.50
- 117.50 is what you'd pay yearly
- •Savings with current \$130 \$117.50 = \$12.50
- ·At \$330 max, \$330 \$117.50 = \$212.50
- •Savings at the current date: \$12.50
- ·Savings at the max amount: \$212.50

# Boat Permits and Launch Tees

Annual Sticker \$80, no pay to launch

Regular sticker \$20, pay \$4 to launch



### North Bossier Parish residents to decide on tax increase

September 20, 2019



Robert Berry, Cypress Black Bayou executive director, invited the public to Cypress Black Bayou Nature Center Thursday to answer any questions and concerns associated with the miliage request. (Statey Tinsley/Press-Tribune)

North Bossier Parish land owners are being presented with a proposition to increase a tax in the upcoming election.

The proposition will see the millage dedicated to the Cypress Black Bayou park rise from 1.56 mills to 3 mills, a total increase of 1.44 mills, beginning in January 2021.

Robert Berry, Cypress Black Bayou executive director, invited the public to Cypress Black Bayou Nature Center Thursday to answer any questions and concerns associated with the millage request.

Berry says the slight increase in millage rate would carry benefits for both park visitors and landowners along Black Bayou.

"If this proposition passes, we will not charge a launch fee, no boat stickers will be required, fees for structures like piers and boathouses will drop to \$100 a year and to \$50 for non-structures," said Berry.

The millage revenue would also continue to fund improvements at Cypress Black Bayou.

Berry said improvements to the park have been the focus of the facility's board and administration for the last 18 months.

"Two piers have been rebuilt or renovated and electrical improvements have been made with more on the way," he said. "Next year, the sewer system in the RV area will be upgraded to better serve guests and 11 miles of bike trails are planned."

The park facilities are popular for hosting local, regional and national sports, recreation events and school field trips.

"At the end of the day, we're trying to bring everybody together. Make everybody happy," he added.

The proposal will be on the October 12 ballot. Berry says 64 of the 84 precincts in Bossier Parish will vote.





Listed below is a break down of the proposed millage for Cypress Lake & Black Bayou:

### Proposed Millage for Cypress Lake & Black Bayou

Average Property Tax at a 1.56 Millage

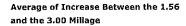
Per Year with Household Exemption

- \$75,000 Home \$0
- \$150,000 Home \$11.70
- \$300,000 Home \$35.10

### Average Property Tax at a 3.00 Millage

Per Year with Household Exemption

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Robert Berry, Cypress Black Bayou executive director, invited the public to Cypress Black Bayou Nature Center Thursday to answer any questions and concerns associated with the millage request. (Stacey Tinsley/Press-Tribune)

> Louisiana: Low Mileage Senior Drivers Are in For a Big Surprise

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### **Boat Permits and Launch Fees**

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- Regular sticker \$20, pay \$4 to launch

### Louisiana Drivers With No Tickets In 3 Years Should Do This Before 2020

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If You Have Toenail Fungus, Do This Immediately (Genius!)

Life Naturals | Sponsored

All Seniors Drivers Should Claim This Large Reward (Check If You Qualify)

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Louisiana: Low Mileage Senior Drivers Are in For a Big Surprise
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