

**RECREATION & PARK COMMISSION  
FOR THE PARISH OF EAST BATON ROUGE**



# **2019 ANNUAL BUDGET**

**For the Fiscal Year January 1, 2019 – December 31, 2019**

**Commission approved December 19, 2018**

**Prepared by**

**Michael Hutchison, Director of Finance**

**And**

**Department Directors, Managers, and**



**Officers**

*Mr. Lloyd H. Benson II, Chairman*

*Mr. Shelton C. Dixon, Vice Chairman*

*Mr. Larry Selders, Treasurer*

*Carolyn McKnight, Superintendent and Ex-Officio Secretary*

**Commissioners**

*Mr. Davis Rhorer*

*Mr. Rossie Washington, Jr.*

*Mr. Mike Walker*

*Mrs. Sandra Davis*

*Mr. Kenneth Pointer*

*Mrs. Kenyetta Nelson-Smith*

## Introduction

November 26, 2018

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

Ladies and Gentlemen:

Enclosed is the 2019 budget for BREC. The foundation of this budget continues to be built on BREC's guiding principles of ensuring that our resources are used to contribute to a healthier, more vibrant community by providing exceptional parks, open spaces and recreational experiences for all of East Baton Rouge Parish.

Recognizing that we have a duty to be good stewards of public property, we have examined all areas of our organization for efficiencies and challenged ourselves to improve the quality of our programs as we work toward increasing attendance and the overall health and wellness of our community. We have also examined our fee schedule to make sure that our programs remain a good value for the community while being competitive in the market. Enclosed are proposed fee increases for the following departments: Golf, Special Facilities, and the Zoo.

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

In an effort to better capture total costs of operating programs, activities, and departments, we will continue to fully allocate fringe benefit expenses, respective advertising costs, and data/computer costs to the corresponding program/department. Additionally, to create more transparency and a better understanding of our financial statements, we have continued to reduce the number of internal transfers. In October, BREC was, for the third consecutive year, honored as a finalist for the 2018 National Gold Medal Award by the National Recreation and Park Association (NRPA). The Gold Medal Awards program honors communities in the U.S. that demonstrates excellence in parks and recreation through long-range planning, resource management, volunteerism, environmental stewardship, program development, professional development, and agency recognition.



The Planning and Engineering Department's Capital Improvement Program will continue to have many signature master planning, design, and construction projects that will greatly benefit the citizens of East Baton Rouge Parish, including the comprehensive master planning process for both a reimagined Greenwood Community Park and the Baton Rouge Zoo; master planning for a new Southeast Community Park at Airline Highway Park; master planning for Frenchtown Road Conservation Area; and the planning and construction of a new recreation center at Howell Community Park. Other major construction projects will include the delayed improvements to the Church Street and Lovett Road Recreation Centers; major improvements to Jackson Community Park; a new education and nature center at Frenchtown Road Conservation Area; Manchac Neighborhood Park improvements, and dozens of other neighborhood park improvement projects throughout the Parish.

Additionally, several CAPP Trails will be under construction including the connection to the new Ochsner Medical Center Bridge at Wards Creek, which will open in early 2019; Continuation of the Wards creek Trail -Bluebonnet to Essen Segment; planning and design of the Scotlandville to Memorial Stadium Greenway; and the Parish-Wide Bike/Ped Master Plan, which will be completed in July 2019. Other system-wide improvements will include the implementation of Phase 1 of the ADA Transition Plan (developed in 2018); and Phase 1 implementation of new BREC branding and signage standards that were developed in 2018.

This budget will act as a working tool to keep us on a sound fiscal course as, together with the community, we implement steps recommended by the strategic plan as well as new standards identified by BREC's accrediting agency, CAPRA.

As you review this 2019 budget, please know that we are committed to working closely with the Commission to answer any questions that you may have and to address any issues that may arise. We thank you for your guidance and input.



## **Budgetary Structure**

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

### General Fund

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

### Capital Improvement Fund

The purpose of this fund is to account for the financial resources to be used for the acquisition or construction of major capital facilities and infrastructure for general government activities. The 2019 funding is supported by a 10-year property tax millage that was renewed in April 2014. A summary of expenditures planned for 2019 is enclosed within this document.

### Enhancement Special Revenue Fund

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

### Enhancement Construction Fund

The fund was established to account for the activities of the *"Imagine Your Parks"* plan approved by the voters in November 2004. It accounts for the purchasing, acquiring, constructing, developing, improving, operating and maintaining public parks, playgrounds and recreational properties and facilities of BREC. The designation amount varies depending on BREC's construction needs. This variability is a change from prior years where 1.753 mills were designated to this fund. For 2019, BREC is allocating approximately 1.13 mills to construction.



### Enhancement Operating Fund

The fund was established pursuant to the General Bond Resolution for the purpose of depositing proceeds of the tax and to account for operations and maintenance activities of the *"Imagine Your Parks"* plan. This fund receives a variable amount of the total 3.253 mills of tax revenues approved for *"Imagine Your Parks."* once the Debt Service and construction needs are fulfilled. The funds may be used to construct, improve or renovate projects enumerated in the *"Imagine Your Parks"* plan, and may also be used to operate and maintain any projects within BREC's inventory. For the 2019 Budget year, BREC is allocating approximately .94 mills to this fund.

### Debt Service Fund

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

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

For 2019, BREC is allocating approximately 1.09 mills of the IYP millage to the Bond payments as described above.

### Internal Service Funds

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

### **Budgetary Guidelines**

The following guidelines were established to develop the 2019 budget. All departments met the following objectives:

#### **Resolved, That the Commission approve the following:**

- **Ad Valorem Tax Revenues were budgeted based on anticipated revenues to be received for the 2018 tax levy. The preliminary assessment numbers were provided by the East Baton Rouge Parish Assessor's**



Office. The revenue received from 2018 tax rolls will be the operating cash for the 2019 budget. Ad Valorem Tax Revenues will be adjusted based on information provided by the EBRP Assessor's Office in 2019 to accrue for the 2019 December tax levy.

- Provide funding for the following: cost of BREC's fleet and equipment replacement capital outlay plan and the implementation of the 10 year strategic plan.
- Continue to evaluate administrative and program operational procedures to ensure the most efficient use of taxpayer dollars. Any changes to operational procedures or recreation programming are to be weighed carefully for any negative impacts to current levels of service provided to the public.
- Evaluate the new and improved facilities as envisioned in the "*Imagine Your Parks*" program to be opened and operated in the 2019 budget year to determine funding needs.
- Included as a part of the 2019 General Fund operating budget are the 3.3% merit pay increases for all eligible employees. Longevity increases were also funded for all eligible staff. In 2018, BREC began a compensation study which has resulted in recommendations for increases based on regional average wages for certain positions.
- Provide funding for existing employee benefits according to information available from benefit providers. All employee and retiree benefits are funded at the contribution rates anticipated. Retirement contributions for full-time employees were decreased slightly from 35.49% in 2018 to 35.10% in 2019. Medical insurance increases as a result of claims history and future anticipated claims were also increased.
- Provide funding for increases in worker's compensation and auto insurances.

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Carolyn McKnight, Superintendent and Ex-Officio Secretary



## **Methodology & Executive Summary**

The following methodology was used in the preparation of the 2019 Annual Budget

### **1. Budget Process Improvements**

- a. Process Decentralized – The budget process for 2019 was decentralized to fully engage the Program Directors, Managers, and Supervisors, and Administrative Department Directors in the development of revenue and expenditure budgets for all aspects of BREC operations.
- b. New World Functionality – New functionality in the New World system, combined with training and guidance provided by the Finance Department, allowed data entry to be input directly by the departments. The Finance department grouped all costs centers to the appropriate program activity or administrative cost center for summary reporting.
- c. Spread – The budget will be spread over the 12 months of 2019 by month, with consideration given to seasonality of revenues and expenditures for some departments, rather than by the straight-line method for all.

### **2. Source data used in budget preparation**

- a. Current Year Comparative Data - Budget preparers were provided with the 2017 Actual Expenditures, current 2018 Annual Budget, Fiscal year-to-date activity, and a 2018 Annual Projection for each account, within each cost center, within each program or department.
- b. Historical Data - Budget preparers were able to run inquiries on specific budget accounts to assess current year activity, prior fiscal year activity, a 3-year and 5-year trend analyses, and transaction details. Seasonality of the historical data was considered in the development of 2019 budgeted amounts.
- c. Revenue Projections – Using the current year comparative and historical data, combined with RecTrac, other statistical reports, and the current fee schedule, each department budgeted projected revenues for 2019.

### **3. Ad Valorem Taxes**

- a. Ad Valorem Taxes were budgeted based upon the Tax Commissions' estimated roll for the property tax base of East Baton Rouge Parish. The approved millage rate was applied accordingly to derive Tax Revenues for the General Fund [1], Capital Improvement Fund [2], and Enhancement Special Revenue Fund [5].
  - i. Estimated Property tax base for 2018 - \$4,264,277,605





- ii. 2014 (2015-2024; recently renewed) – 4.10 mills (50% operations; 50% Capital Improvement. Provides 100% of Capital Improvement Program)
- iii. 2014 (2015-2024; recently renewed) – 2.10 mills (operations and maintenance)
- iv. 2017 (2017-2026; recently renewed-2016) – 3.96 mills (operations and maintenance)
- v. 1947 (permanent) - .42 mills (any purpose)
- vi. 1947 (permanent) - .63 mills (any purpose)
- vii. 2004 (2004-2024 Imagine Your Parks) – 3.253 mills (IYP Master Plan)
- viii. Total 14.463 mills or \$60,445,540 gross receivable (all funds)
- ix. A 1.5% (\$925,114) allowance for uncollectible taxes offsets the gross receivable to produce net anticipated revenue of \$60,749,133 across all funds.
  - 1. General Fund - \$38,474,871
  - 2. Capital Improvement Fund - \$8,610,643
  - 3. Enhancement Special Revenue Fund - \$13,663,620
  - Grand Total - \$60,749,133 (net across all funds)

#### **4. Salaries and Wages**

- a. The Human Resources department provided budget preparers with a position budget report which included position control numbers, salary, and hourly wage data, and position specific fringe benefits for each budgeted position including:
  - i. Position control number and status, Job Title, Employee Name
  - ii. Employee Type, including
    - 1. Permanent Full-time (2,080 hours)
    - 2. Temporary Part-time (1,508 hours)
    - 3. Temporary Full-time/seasonal (800 hours)
  - iii. Pay rate, merit increase percentage, and longevity pay increase amounts.
  - iv. Each department used this information to budget full-time, part-time and seasonal labor costs for each department or program cost center.
    - 1. Total Salaries - \$26,619,330 (FT, PT, Seasonal across all funds)
    - 2. Total Fringe Benefits - \$11,227,630 (Retirement, Deferred Comp, FICA, and all Health benefits across all funds). See below for details.
    - 3. Total Salaries, Wages, and Fringe Benefits - \$37,846,960 that represent 43.68% of total expenditures of \$86,659,612 (excluding inter-fund transfers)).



## 5. Fringe Benefits

- a. Retirement and FICA - employer retirement contributions are budgeted based upon the rates that apply to each type of employment:
  - i. Permanent Full-time (2,080 hours) – 35.10% employer contribution to the CPERS - \$6,441,770.
  - ii. Temporary Part-time (1,508 hours) – 4% employer contribution to the Deferred Compensation Plan, \$184,925.
  - iii. Temporary Full-time/Seasonal (800 hours) – 6.2% Social Security match - \$143,001.
  - iv. FICA: Medicare Health Insurance – 1.45% of ALL wages - \$356,830.
- b. Employer portion of Health Benefits
  - i. Employer Health Benefit Premium Costs - \$3,178,000
  - ii. This represents BREC's employer portion of the \$4,125,800 in total premiums collected.
  - iii. Employees' Health Benefit Premium portion - \$947,800 (this is not a budgeted expenditure as this amount is deducted from employees' bi-weekly paychecks).
- c. Total Fringe Benefits
  - i. Total Fringe Benefits - \$10,304,526

## 6. Employee Benefits Fund (Fund 9)

- a. Medical Benefit Claims and Administration Costs - Projected Medical Benefit claims and administrative costs are based upon a document entitled *Self-Insurance Accrual Rate Development to be effective January 1, 2019* prepared by Gallagher Benefit Associates (Dale Ducote).
  - i. Claims - claims projections are based upon historical claims trended forward and include additional amounts needed for reserves.
    1. Medical claims - \$3,100,000
    2. Pharmacy claims - \$1,100,000
    3. Total Medical and Pharmacy claims - \$4,200,000.
  - ii. Administrative Cost - administrative costs include projected expenses for PPO and TPA fees, Stop Loss Premiums, and CERF - \$875,000
  - iii. Internal Service Charges - Internal service charges credited to Fund 9 (Employee Benefit Fund) are calculated based upon the recently approved employer and employee contribution rates (premiums) for new Plan Year 2019 prepared by Gallagher Benefit Associates (Dale Ducote).
  - iv. Employee Health Premium Contributions - \$947,800 estimated deduction from employee's paychecks based upon Plan Type (HMO,



PPO, or QHDHP) and coverage class (Single, Dual, or Family); \$262,500 paid by retirees.

- v. Employer Health Premium Contributions - \$3,220,223; BREC's portion of premiums based upon Plan Type (HMO, PPO, or QHDHP) and coverage class (Single, Dual, or Family).
- vi. Total Premium Contributions - \$4,430,523 (combined)

## **7. Debt Service Fund (Fund 11)**

- a. Debt services requirements are based upon Amortization schedules for the Series 2012-A and Series 2012-B Bond Payable.
  - i. Series 2012-A (\$31,190,000)
    - 1. Principal - \$2,855,000 (due May 2019)
    - 2. Interest - \$423,710.25 (semi-annual due May and November 2018)
    - 3. Total - \$3,278,710.25
  - ii. Series 2012-B (\$13,000,000)
    - 1. Principal - \$1,030,000 (due May 2019)
    - 2. Interest - \$152,508 (semi-annual due May and November 2019)
    - 3. Total - \$1,182,508
  - iii. Grand Total Debt Service for 2019 - \$4,461,218.25
  - iv. Bank Fees - \$15,000
  - v. Total transfer in required - \$4,458,064 - Funds are transferred from Fund 5 (Enhancement Special Revenue Fund) sufficient to cover both bond principal and interest expenses for 2019.

## **8. Enhancement Special Revenue Fund (Fund 5)**

- a. Ad Valorem Taxes associated with the Imagine Your Parks Strategic Plan are initially credited to this special fund:
  - i. Adopted 2004 (2004-2024 Imagine Your Parks) – 3.253 mills (IYP Master Plan)
  - ii. Enhancement Special Revenue Fund - \$13,871,695 (net of a 2.5% allowance for uncollectible taxes).
- b. 100% of the IYP funds are subsequently transferred out to the:
  - i. Debt Service Fund for debt service - \$4,461,218.25 (see above)
  - ii. Enhancement Construction Fund for construction - \$4,551,456
  - iii. Enhancement Operating Fund for operations - \$3,322,338  
Fund 5 nets to zero.

## **9. Risk Management Fund [Fund 10]**

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



**10. Capital Improvement Project Fund [Fund 2]**

- a. Ad Valorem taxes credited to the CIP fund consist of 50% of the 4.10 mills approved in 2004 and renewed in 2014 – \$8,741,769 net of 2.5% allowance for uncollectible taxes.
- b. As work is performed by the construction shop on capital improvement projects, their time is charged to the CIP Fund.
- c. Fringe benefits (retirement and medical) are calculated on these wages in the exact same manner as is done for all other wages in other funds.
- d. Construction Expense - \$9,095,110 in Fiscal 2019.

**11. Enhancement Construction Fund [Fund 7]**

- a. Transfer in from the Enhancement Special Revenue Fund [Fund 5] for construction - \$4,551,456.
- b. Construction Expenses - \$5,110,064 for Fiscal Year 2019.

**12. Enhancement Operating Fund [Fund 6]**

- a. This pass through fund receives the remainder (\$4,322,338) of the Enhancement Special Revenue Fund [Fund 5] after transfers out for debt service [Debt Service Fund 11] and construction [Enhancement Construction Fund 7], plus interest income.
- b. Operating costs from capital improvements/enhancements such as: furniture and fixtures, computers/software, maintenance, etc. are budgeted for \$4,472,338 in Fiscal 2019.

**13. Consolidated Totals [ALL Funds]**

- a. Revenues
  - i. Taxes and Grants - \$64,777,634
  - ii. Self-Generated Revenues - \$15,325,624 (including internal charges)
  - iii. Other Revenues - \$1,874,215
  - iv. Transfers in from other funds - \$14,663,620
  - v. Use of available fund balance \$3,590,851
  - vi. Total Revenues - \$100,994,624
- b. Expenditures
  - i. Salaries, Wages, Fringe Benefits - \$37,846,960
  - ii. Non-payroll related expenditures - \$48,812,652
  - iii. Transfers out to other funds - \$14,335,012
  - iv. Total Expenditures - \$100,994,624



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    - Sports Administration, Adult Sports, Youth Sports, and Sports Academy
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    - City Park, Clark Park, Woody Dumas (+ Waterfront Café), Webb Park, Santa Maria (+ Champions Grill), Beaver Creek (+ Beaver Creek Café), First Tee, Golf Administration, and Golf Groundskeeping.
  - Maintenance
    - All Maintenance Shops and Park Operations
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    - Bluebonnet Swamp, Baton Rouge Art Gallery, Conservation, Magnolia Mound Plantation, Horse Activity Center, Highland Observatory, Perkins Extreme Sports, Other Extreme Sports, Concessions Administration, Cohn Arboretum, Independence Café, Knock Knock Museum, Independence Park Theater, Goldsby, Memorial, Olympia Stadiums, Central Sports complex, Oak Villa Ballfield, and Special Use Facility Administration
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2019

BUDGET BY FUND

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

**2019 BUDGET BY FUND**

	GENERAL FUNDS				CAPITAL PROJECT FUNDS		DEBT SERVICE FUND	SPECIAL REVENUE FUND	INTERNAL SERVICE FUNDS			CONSOLIDATED TOTALS
	Administrative Cost Centers	+ Program Activities	= 1. General Fund	6. Enhancement Operating Fund	2. Capital Improvement Fund	7. Enhancement Construction Fund	11. Debt Service Reserve Fund	5. Enhancement Special Revenue Fund	9. Employee Benefits Fund	10. Risk Management Fund	Other Internal Service Funds	Total All Funds Combined
<b>REVENUES &amp; TRANSFERS IN</b>												
<b>Taxes &amp; grants</b>												
Ad Valorem taxes	\$ 38,474,871	\$ -	\$ 38,474,871	\$ -	\$ 8,610,643	\$ -	\$ -	\$ 13,663,620	\$ -	\$ -	\$ -	\$ 60,749,134
State revenue sharing	1,255,500	-	1,255,500	-	294,500	-	-	-	-	-	-	1,550,000
Federal grants	450,000	-	450,000	-	1,800,000	-	-	-	-	-	-	2,250,000
State grants	-	-	-	-	-	-	-	-	-	-	-	-
Local grants	-	78,500	78,500	-	150,000	-	-	-	-	-	-	228,500
Total taxes & grants	40,180,371	78,500	40,258,871	-	10,855,143	-	-	13,663,620	-	-	-	64,777,634
<b>Self generated revenues / Internal charges for svcs</b>	141,500	10,016,424	10,157,924	-	-	-	-	-	5,167,700	-	-	15,325,624
<b>Other revenues</b>												
Interest income	515,000	-	515,000	150,000	420,000	230,000	22,000	65,000	-	28,000	-	1,430,000
Miscellaneous revenues	105,500	2,000	107,500	-	109,715	-	-	-	47,000	180,000	-	444,215
Total other revenues	620,500	2,000	622,500	150,000	529,715	230,000	22,000	65,000	47,000	208,000	-	1,874,215
<b>Transfers in</b>												
Transfers from 5. Enhancement Special Revenue Fund	-	-	-	4,322,338	-	4,880,064	4,461,218	-	-	-	-	13,663,620
Transfers from 6. Enhancement Operating Fund	-	-	-	-	-	-	-	-	-	1,000,000	-	1,000,000
Transfers from 1. General Fund	-	-	-	-	-	-	-	-	-	1,000,000	-	14,663,620
Total transfers in	-	-	-	4,322,338	-	4,880,064	4,461,218	-	-	1,000,000	-	14,663,620
<b>Utilization of Prior Years Fund Balance *note 1*</b>												
	3,590,851	-	3,590,851	-	-	-	-	-	-	762,680	-	4,353,531
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$40,942,371</b>	<b>\$10,096,924</b>	<b>\$54,630,146</b>	<b>\$4,472,338</b>	<b>\$11,384,858</b>	<b>\$5,110,064</b>	<b>\$4,483,218</b>	<b>\$13,728,620</b>	<b>\$5,214,700</b>	<b>\$1,970,680</b>	<b>\$0</b>	<b>\$100,994,624</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>												
<b>Salaries, wages, &amp; fringe benefits</b>												
Salaries & wages	5,521,311	19,591,031	25,112,342	-	1,506,988	-	-	-	-	-	-	26,619,330
Fringe benefits *note 2*	2,427,378	7,922,046	10,349,424	-	782,760	-	-	-	-	95,446	-	11,227,630
Total salaries, wages, & fringe benefits	7,948,689	27,513,077	35,461,766	-	2,289,748	-	-	-	-	95,446	-	37,846,960
<b>Non-payroll related expenses</b>												
Retired employee benefits	555,000	-	555,000	-	-	-	-	-	47,000	-	-	602,000
Travel & Training	141,839	146,725	288,564	-	13,000	-	-	-	-	-	-	301,564
Membership due & subscriptions	35,350	33,410	68,760	-	-	-	-	-	-	-	-	68,760
Operating supplies	256,391	2,016,771	2,273,162	-	60,000	-	-	-	-	-	-	2,333,162
Materials & durable goods	45,586	2,436,449	2,482,035	-	81,000	-	-	-	-	-	-	2,563,035
Capital outlay & capital improvement projects	485,240	577,309	1,062,549	2,503,000	8,272,563	5,110,064	-	-	-	-	-	16,948,176
Direct costs (Costs of Goods Sold)	40,000	827,265	867,265	-	-	-	-	-	-	-	-	867,265
Utilities	390,531	2,467,145	2,857,676	-	5,000	-	-	-	-	-	-	2,862,676
Contract fees & services	1,878,464	4,537,634	6,416,098	1,775,000	405,500	-	22,000	-	3,500	110,000	-	8,732,098
Other expenditures (Ad Valorem fees, retire contingency)	1,210,798	86,473	1,297,271	194,338	258,047	-	4,461,218	393,608	5,164,200	1,765,234	-	13,533,916
Total non-payroll related expenditures	5,039,199	13,129,181	18,168,380	4,472,338	9,095,110	5,110,064	4,483,218	393,608	5,214,700	1,875,234	-	48,812,652
<b>Transfers out to other funds</b>												
Transfers to 1. General Fund	-	-	-	-	-	-	-	4,322,338	-	-	-	4,322,338
Transfers to 6. Enhancement Operating Fund	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to 2. Capital Improvement Fund	-	-	-	-	-	-	-	4,551,456	-	-	-	4,551,456
Transfers to 7. Enhancement Construction Fund	-	-	-	-	-	-	-	4,461,218	-	-	-	4,461,218
Transfers to 11. Debt Service Fund	-	-	-	-	-	-	-	-	-	-	-	1,000,000
Transfers to Internal Service Funds	1,000,000	-	1,000,000	-	-	-	-	-	-	-	-	14,335,012
Total transfers out to other funds	1,000,000	-	1,000,000	-	-	-	-	13,335,012	-	-	-	14,335,012
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>\$13,987,888</b>	<b>\$40,642,258</b>	<b>\$54,630,146</b>	<b>\$4,472,338</b>	<b>\$11,384,858</b>	<b>\$5,110,064</b>	<b>\$4,483,218</b>	<b>\$13,728,620</b>	<b>\$5,214,700</b>	<b>\$1,970,680</b>	<b>\$0</b>	<b>\$100,994,624</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>\$26,954,483</b>	<b>(\$30,545,334)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

UPDATE NW UPDATE NW

Note 1 - Utilization of Fund Balance Amount, 12/31/18 level & appropriate spendable category



2019

# BUDGET BY FUND

*(3 YEAR VIEW)*

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

**3 YEAR VIEW - FUND**

	2017 ACTUAL General Fund	2018 APPROVED General Fund	2018 Projection (9+3) General Fund	2019 PROPOSED General Fund	2017 ACTUAL Enhancement Operating Fund	2018 APPROVED Enhancement Operating Fund	2018 Projection (9+3) Enhancement Operating Fund	2019 PROPOSED Enhancement Operating Fund
<b>REVENUES &amp; TRANSFERS IN</b>								
<b>Taxes &amp; grants</b>								
Ad Valorem taxes	37,864,863	37,325,329	37,659,717	38,474,871	\$ -	\$ -	\$ -	\$ -
State revenue sharing	1,265,948	972,000	1,392,807	1,255,500	-	-	-	-
Federal grants	178,723	-	-	450,000	-	-	-	-
State grants	-	-	-	-	-	-	-	-
Local grants	94,195	44,900	35,994	78,500	-	-	-	-
Total taxes & grants	39,403,729	38,342,229	39,088,518	40,258,871	-	-	-	-
<b>Self generated revenues / Internal charges for svcs</b>	10,224,321	10,904,194	10,454,588	10,157,924	-	-	-	-
<b>Other revenues</b>								
Interest income	381,468	180,000	523,949	515,000	94,309	70,000	152,882	150,000
Miscellaneous revenues	105,691	83,100	62,233	107,500	-	-	451,210	-
Total other revenues	487,159	263,100	586,182	622,500	94,309	70,000	604,092	150,000
<b>Transfers in</b>								
Transfers from 5. Enhancement Special Revenue Fund	-	-	-	-	6,466,289	3,836,060	4,037,350	4,322,338
Transfers from 6. Enhancement Operating Fund	-	-	-	-	-	-	-	-
Transfers from 7. Enhancement Construction Fund	-	-	-	-	-	-	-	-
Transfers from 1. General Fund	-	-	-	-	-	-	-	-
Total transfers in	-	-	-	-	6,466,289	3,836,060	4,037,350	4,322,338
<b>Utilization of Prior Years Fund Balance</b> *note 1*	-	3,072,721	-	3,590,851	-	-	-	-
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$50,115,209</b>	<b>\$52,582,244</b>	<b>\$50,129,288</b>	<b>\$54,630,146</b>	<b>\$6,560,598</b>	<b>\$3,906,060</b>	<b>\$4,641,442</b>	<b>\$4,472,338</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>								
<b>Salaries, wages, &amp; fringe benefits</b>								
Salaries & wages	22,273,115	23,115,364	23,093,950	25,112,342	14,759	-	-	-
Fringe benefits *note 2*	8,635,701	9,455,260	9,399,045	10,349,424	6,889	-	-	-
Total salaries, wages, & fringe benefits	30,908,816	32,570,624	32,492,995	35,461,765	21,648	-	-	-
<b>Non-payroll related expenses</b>								
Retired employee benefits	525,580	430,000	514,554	555,000	-	-	-	-
Travel & Training	198,031	293,517	220,360	288,564	-	-	-	-
Membership due & subscriptions	78,874	85,000	78,862	68,760	-	-	-	-
Operating supplies	1,822,862	2,081,538	1,923,052	2,272,162	-	-	-	-
Materials & durable goods	2,220,376	2,321,849	2,257,865	2,483,035	-	-	-	-
Capital outlay & capital improvement projects	3,713,273	1,445,184	1,909,364	1,062,549	5,436,452	2,124,722	1,866,339	2,503,000
Direct costs (Costs of Goods Sold)	838,180	963,560	829,602	867,265	-	-	-	-
Utilities	2,879,414	2,770,860	2,632,013	2,857,676	-	-	-	-
Contract fees & services	7,197,119	6,295,686	5,774,729	6,416,098	53	1,720,000	1,464,126	1,775,000
Other expenditures (Ad Valorem fees, retire contingency)	1,349,849	1,236,160	1,162,908	1,297,271	-	61,338	36,419	194,338
Total non-payroll related expenditures	20,823,558	17,923,354	17,303,309	18,168,380	5,436,505	3,906,060	3,366,884	4,472,338
<b>Transfers out to other funds</b>								
Transfers to 1. General Fund	-	-	-	-	-	-	-	-
Transfers to 6. Enhancement Operating Fund	-	-	-	-	-	-	-	-
Transfers to 2. Capital Improvement Fund	-	-	-	-	-	-	-	-
Transfers to 7. Enhancement Construction Fund	-	-	-	-	-	-	-	-
Transfers to 11. Debt Service Fund	-	-	-	-	-	-	-	-
Transfers to Internal Service Funds	-	2,088,266	2,088,265	1,000,000	-	-	-	-
Total transfers out to other funds	-	2,088,266	2,088,265	1,000,000	-	-	-	-
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>51,732,374</b>	<b>52,582,244</b>	<b>51,884,569</b>	<b>54,630,145</b>	<b>5,458,153</b>	<b>\$3,906,060</b>	<b>\$3,366,884</b>	<b>\$4,472,338</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>(\$1,617,165)</b>	<b>\$0</b>	<b>(\$1,755,281)</b>	<b>\$0</b>	<b>\$1,102,445</b>	<b>\$0</b>	<b>\$1,274,558</b>	<b>\$0</b>

Note 1 - Utilization of Fund Balance Amount, 12/31/18 level & appropriate spendable category

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

**3 YEAR VIEW - FUND**

	2017 ACTUAL Capital Improvement Fund	2018 APPROVED Capital Improvement Fund	2018 Projection (9+3) Capital Improvement Fund	2019 PROPOSED Capital Improvement Fund	2017 ACTUAL Enhancement Construction Fund	2018 APPROVED Enhancement Construction Fund	2018 Projection (9+3) Enhancement Construction Fund	2019 PROPOSED Enhancement Construction Fund
<b>REVENUES &amp; TRANSFERS IN</b>								
<b>Taxes &amp; grants</b>								
Ad Valorem taxes	\$ 8,474,123	\$ 8,353,421	\$ 8,428,223	\$ 8,610,643	\$ -	\$ -	\$ -	\$ -
State revenue sharing	291,181	228,000	326,099	294,500	-	-	-	-
Federal grants	71,299	-	21,272	1,800,000	-	-	-	-
State grants	233,354	-	19,104	-	64,203	-	-	-
Local grants	301,941	150,000	19,045	150,000	-	-	-	-
Total taxes & grants	9,371,898	8,731,421	8,813,743	10,855,143	64,203	-	-	-
<b>Self generated revenues / Internal charges for svcs</b>	56,722	-	-	-	29,945	-	-	-
<b>Other revenues</b>								
Interest Income	189,309	175,000	442,828	420,000	125,707	95,000	243,070	230,000
Miscellaneous revenues	13,198	-	-	109,715	530	-	-	-
Total other revenues	202,507	175,000	442,828	529,715	126,237	95,000	243,070	230,000
<b>Transfers In</b>								
Transfers from 5. Enhancement Special Revenue Fund	-	-	-	-	2,196,459	4,609,720	4,831,439	4,880,064
Transfers from 6. Enhancement Operating Fund	-	-	-	-	-	-	-	-
Transfers from 7. Enhancement Construction Fund	-	-	-	-	-	-	-	-
Transfers from 1. General Fund	-	-	-	-	274,751	-	-	-
Total transfers in	-	-	-	-	2,471,210	4,609,720	4,831,439	4,880,064
<b>Utilization of Prior Years Fund Balance</b> *note 1*	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$9,631,127</b>	<b>\$8,906,421</b>	<b>\$9,256,571</b>	<b>\$11,384,858</b>	<b>\$2,691,595</b>	<b>\$4,704,720</b>	<b>\$5,074,509</b>	<b>\$5,110,064</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>								
<b>Salaries, wages, &amp; fringe benefits</b>								
Salaries & wages	1,034,867	1,511,388	1,219,334	1,506,988	271,995	-	152,669	-
Fringe benefits *note 2*	521,788	754,735	633,126	782,760	139,469	-	78,007	-
Total salaries, wages, & fringe benefits	1,556,655	2,266,123	1,852,460	2,289,748	411,464	-	230,676	-
<b>Non-payroll related expenses</b>								
Retired employee benefits	-	-	-	-	-	-	-	-
Travel & Training	11,105	11,500	12,638	13,000	-	-	-	-
Membership due & subscriptions	-	-	-	-	-	-	-	-
Operating supplies	73,535	67,500	73,943	60,000	49	-	-	-
Materials & durable goods	88,287	90,500	72,675	81,000	2,926	-	-	-
Capital outlay & capital improvement projects	6,392,539	5,924,838	5,441,144	8,272,563	1,702,475	4,704,720	2,573,041	5,110,064
Direct costs (Costs of Goods Sold)	-	-	-	-	-	-	-	-
Utilities	5,039	5,000	3,044	5,000	-	-	(171)	-
Contract fees & services	33,931	28,900	337,776	405,500	-	-	-	-
Other expenditures (Ad Valorem fees, retire contingency)	342,583	512,060	62,825	258,047	(1,950)	-	-	-
Total non-payroll related expenditures	6,947,019	6,640,298	6,004,045	9,095,110	1,703,500	4,704,720	2,572,870	5,110,064
<b>Transfers out to other funds</b>								
Transfers to 1. General Fund	-	-	-	-	-	-	-	-
Transfers to 6. Enhancement Operating Fund	-	-	-	-	-	-	-	-
Transfers to 2. Capital Improvement Fund	-	-	-	-	-	-	-	-
Transfers to 7. Enhancement Construction Fund	-	-	-	-	-	-	-	-
Transfers to 11. Debt Service Fund	-	-	-	-	253,454	-	-	-
Transfers to Internal Service Funds	-	-	-	-	-	-	-	-
Total transfers out to other funds	-	-	-	-	253,454	-	-	-
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>8,503,674</b>	<b>\$8,906,421</b>	<b>7,856,505</b>	<b>\$11,384,858</b>	<b>2,368,418</b>	<b>\$4,704,720</b>	<b>\$2,803,546</b>	<b>\$5,110,064</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>\$1,127,453</b>	<b>\$0</b>	<b>\$1,400,066</b>	<b>\$0</b>	<b>\$323,177</b>	<b>\$0</b>	<b>\$2,270,963</b>	<b>\$0</b>

Note 1 - Utilization of Fund Balance Amount, 12/31/18 level & appropriat

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

**3 YEAR VIEW - FUND**

	2017 ACTUAL Debt Service Reserve Fund	2018 APPROVED Debt Service Reserve Fund	2018 Projection (9+3) Debt Service Reserve Fund	2019 PROPOSED Debt Service Reserve Fund	2017 ACTUAL Enhancement Special Revenue Fund	2018 APPROVED Enhancement Special Revenue Fund	2018 Projection (9+3) Enhancement Special Revenue Fund	2019 PROPOSED Enhancement Special Revenue Fund
<b>REVENUES &amp; TRANSFERS IN</b>								
<b>Taxes &amp; grants</b>								
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ 13,446,987	\$ 13,255,452	\$ 13,374,151	\$ 13,663,620
State revenue sharing	-	-	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-	-	-
State grants	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	-
Total taxes & grants	-	-	-	-	13,446,987	13,255,452	13,374,151	13,663,620
<b>Self generated revenues / Internal charges for svcs</b>								
<b>Other revenues</b>								
Interest income	18,706	15,000	26,431	22,000	56,691	42,000	79,040	65,000
Miscellaneous revenues	-	-	-	-	-	-	-	-
Total other revenues	18,706	15,000	26,431	22,000	56,691	42,000	79,040	65,000
<b>Transfers in</b>								
Transfers from 5. Enhancement Special Revenue Fund	4,463,205	4,458,064	4,460,014	4,461,218	-	-	-	-
Transfers from 6. Enhancement Operating Fund	-	-	-	-	-	-	-	-
Transfers from 7. Enhancement Construction Fund	253,454	-	-	-	-	-	-	-
Transfers from 1. General Fund	-	-	-	-	-	-	-	-
Total transfers in	4,716,659	4,458,064	4,460,014	4,461,218	-	-	-	-
<b>Utilization of Prior Years Fund Balance *note 1*</b>								
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$4,735,365</b>	<b>\$4,473,064</b>	<b>\$4,486,445</b>	<b>\$4,483,218</b>	<b>\$13,503,678</b>	<b>\$13,297,452</b>	<b>\$13,453,191</b>	<b>\$13,728,620</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>								
<b>Salaries, wages, &amp; fringe benefits</b>								
Salaries & wages	-	-	-	-	-	-	-	-
Fringe benefits *note 2*	-	-	-	-	-	-	-	-
Total salaries, wages, & fringe benefits	-	-	-	-	-	-	-	-
<b>Non-payroll related expenses</b>								
Retired employee benefits	-	-	-	-	-	-	-	-
Travel & Training	-	-	-	-	-	-	-	-
Membership due & subscriptions	-	-	-	-	-	-	-	-
Operating supplies	-	-	-	-	-	-	-	-
Materials & durable goods	-	-	-	-	-	-	-	-
Capital outlay & capital improvement projects	-	-	-	-	-	-	-	-
Direct costs (Costs of Goods Sold)	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-
Contract fees & services	2,550	15,000	15,000	22,000	-	-	-	-
Other expenditures (Ad Valorem fees, retire contingency)	4,463,205	4,458,064	4,458,064	4,461,218	377,725	393,608	393,608	393,608
Total non-payroll related expenditures	4,465,755	4,473,064	4,473,064	4,483,218	377,725	393,608	393,608	393,608
<b>Transfers out to other funds</b>								
Transfers to 1. General Fund	-	-	-	-	-	-	-	-
Transfers to 6. Enhancement Operating Fund	-	-	-	-	6,466,289	3,836,060	3,976,413	4,322,338
Transfers to 2. Capital Improvement Fund	-	-	-	-	-	-	-	-
Transfers to 7. Enhancement Construction Fund	274,751	-	-	-	2,196,459	4,609,720	4,778,380	4,551,456
Transfers to 11. Debt Service Fund	-	-	-	-	4,463,205	4,458,064	4,458,064	4,461,218
Transfers to Internal Service Funds	-	-	-	-	-	-	-	-
Total transfers out to other funds	274,751	-	-	-	13,125,953	12,903,844	13,212,857	13,335,012
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>4,740,506</b>	<b>\$4,473,064</b>	<b>\$4,473,064</b>	<b>\$4,483,218</b>	<b>13,503,678</b>	<b>\$13,297,452</b>	<b>\$13,606,465</b>	<b>\$13,728,620</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>(\$5,141)</b>	<b>\$0</b>	<b>\$13,381</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$153,274)</b>	<b>\$0</b>

Note 1 - Utilization of Fund Balance Amount, 12/31/18 level & appropriat

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

**3 YEAR VIEW - FUND**

	2017 ACTUAL Internal Service Funds	2018 APPROVED Internal Service Funds	2018 Projection (9+3) Internal Service Funds	2019 PROPOSED Internal Service Funds	2017 ACTUAL Total All Funds Combined	2018 APPROVED Total All Funds Combined	2018 Projection (9+3) Total All Funds Combined	2019 PROPOSED Total All Funds Combined
<b>REVENUES &amp; TRANSFERS IN</b>								
<b>Taxes &amp; grants</b>								
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ 59,785,973	\$ 58,934,202	\$ 59,462,091	\$ 60,749,134
State revenue sharing	-	-	-	-	1,557,129	1,200,000	1,718,906	1,550,000
Federal grants	-	-	-	-	250,022	-	21,272	2,250,000
State grants	-	-	-	-	297,557	-	19,104	-
Local grants	-	-	-	-	396,136	194,900	55,039	228,500
Total taxes & grants	-	-	-	-	62,286,817	60,329,102	61,276,412	64,777,634
<b>Self generated revenues / Internal charges for svcs</b>	4,617,963	4,960,161	4,873,265	5,167,700	14,928,951	15,864,355	15,327,853	15,325,624
<b>Other revenues</b>								
Interest income	27,553	28,000	-	28,000	893,743	605,000	1,468,200	1,430,000
Miscellaneous revenues	257,815	206,000	200,241	227,000	377,234	289,100	713,684	444,215
Total other revenues	285,368	234,000	200,241	255,000	1,270,977	894,100	2,181,884	1,874,215
<b>Transfers in</b>								
Transfers from 5. Enhancement Special Revenue Fund	-	-	-	-	13,125,953	12,903,844	13,328,803	13,663,620
Transfers from 6. Enhancement Operating Fund	-	-	-	-	-	-	-	-
Transfers from 7. Enhancement Construction Fund	-	-	-	-	253,454	-	-	-
Transfers from 1. General Fund	-	2,088,266	2,088,265	1,000,000	274,751	2,088,266	2,088,265	1,000,000
Total transfers in	-	2,088,266	2,088,265	1,000,000	13,654,158	14,992,110	15,417,068	14,663,620
<b>Utilization of Prior Years Fund Balance</b> *note 1*	-	-	-	762,680	-	3,072,721	-	4,353,531
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$4,903,331</b>	<b>\$7,282,427</b>	<b>\$7,161,771</b>	<b>\$7,185,380</b>	<b>\$92,140,903</b>	<b>\$95,152,388</b>	<b>\$94,203,217</b>	<b>\$100,994,624</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>								
<b>Salaries, wages, &amp; fringe benefits</b>								
Salaries & wages	91,633	-	65,197	-	23,686,369	24,626,752	24,531,150	26,619,330
Fringe benefits *note 2*	38,130	94,531	53,774	95,446	9,341,977	10,304,526	10,163,952	11,227,630
Total salaries, wages, & fringe benefits	129,763	94,531	118,971	95,446	33,028,346	34,931,278	34,695,102	37,846,959
<b>Non-payroll related expenses</b>								
Retired employee benefits	38,688	43,000	35,443	47,000	564,268	473,000	549,997	602,000
Travel & Training	198	-	-	-	209,334	305,017	232,998	301,564
Membership due & subscriptions	1,190	-	105	-	80,064	85,000	78,967	68,760
Operating supplies	35,922	-	458	-	1,932,368	2,149,038	1,997,453	2,332,162
Materials & durable goods	-	-	-	-	2,311,589	2,412,349	2,330,540	2,564,035
Capital outlay & capital improvement projects	1,615	-	70	-	17,246,354	14,199,464	11,789,958	16,948,176
Direct costs (Costs of Goods Sold)	-	-	-	-	838,180	963,560	829,602	867,265
Utilities	-	-	-	-	2,884,453	2,775,860	2,634,886	2,862,676
Contract fees & services	81,877	185,000	75,200	113,500	7,315,530	8,244,586	7,666,831	8,732,098
Other expenditures (Ad Valorem fees, retire contingency)	10,097,078	6,959,896	6,613,870	6,929,434	16,628,490	13,621,126	12,727,694	13,533,916
Total non-payroll related expenditures	10,256,568	7,187,896	6,725,146	7,089,934	50,010,630	45,229,000	40,838,926	48,812,652
<b>Transfers out to other funds</b>								
Transfers to 1. General Fund	-	-	-	-	-	-	-	-
Transfers to 6. Enhancement Operating Fund	-	-	-	-	6,466,289	3,836,060	3,976,413	4,322,338
Transfers to 2. Capital Improvement Fund	-	-	-	-	-	-	-	-
Transfers to 7. Enhancement Construction Fund	-	-	-	-	2,471,210	4,609,720	4,778,380	4,551,456
Transfers to 11. Debt Service Fund	-	-	-	-	4,716,659	4,458,064	4,458,064	4,461,218
Transfers to Internal Service Funds	-	-	-	-	-	2,088,266	2,088,265	1,000,000
Total transfers out to other funds	-	-	-	-	13,654,158	14,992,110	15,301,122	14,335,012
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>10,386,331</b>	<b>\$7,282,427</b>	<b>\$6,844,117</b>	<b>\$7,185,380</b>	<b>\$96,693,134</b>	<b>95,152,388</b>	<b>90,835,150</b>	<b>100,994,623</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>(\$5,483,000)</b>	<b>\$0</b>	<b>\$317,654</b>	<b>\$0</b>	<b>(\$4,552,231)</b>	<b>\$0</b>	<b>\$3,368,067</b>	<b>\$0</b>

Note 1 - Utilization of Fund Balance Amount, 12/31/18 level & appropriat

2019

ADMINISTRATION

BUDGET



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

**2019 BUDGET - ADMINISTRATION**

**REVENUES & TRANSFERS IN**

	Superintendent	Planning & Engineering	Finance	Human Resources	Communications	General Office	IT Department	Internal Process Review	Print Shop	BREC Foundation	All Admin Costs Centers
<b>Taxes &amp; grants</b>											
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,474,871	\$ -	\$ -	\$ -	\$ -	\$ 38,474,871
State revenue sharing	-	-	-	-	-	1,255,500	-	-	-	-	1,255,500
Federal grants	-	-	-	-	-	450,000	-	-	-	-	450,000
State grants	-	-	-	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	-	-	-	-
Total taxes & grants	-	-	-	-	-	40,180,371	-	-	-	-	40,180,371
<b>Self generated revenues / Internal charges for svcs</b>											
	-	-	-	-	-	-	500	-	141,000	-	141,500
<b>Other revenues</b>											
Interest income	-	-	-	-	-	515,000	-	-	-	-	515,000
Miscellaneous revenues	-	-	-	-	-	105,500	-	-	-	-	105,500
Total other revenues	-	-	-	-	-	620,500	-	-	-	-	620,500
<b>Transfers in</b>											
Transfers from 5. Enhancement Special Revenue Fund	-	-	-	-	-	-	-	-	-	-	-
Transfers from 1. General Fund	-	-	-	-	-	-	-	-	-	-	-
Total transfers in	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,800,871</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ 141,000</b>	<b>\$ -</b>	<b>\$ 40,942,371</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>											
<b>Salaries, wages, &amp; fringe benefits</b>											
Salaries & wages	911,879	1,049,326	1,108,930	1,320,968	594,180	-	441,250	-	94,778	-	5,521,311
Fringe benefits *note 1*	410,473	470,281	552,600	480,993	267,271	-	202,055	-	43,705	-	2,427,378
Total salaries, wages, & fringe benefits	1,322,352	1,519,607	1,661,530	1,801,961	861,451	-	643,305	-	138,483	-	7,948,689
<b>Non-payroll related expenses</b>											
Retired employee benefits	-	-	-	-	-	555,000	-	-	-	-	555,000
Travel & Training	2,409	4,000	4,180	14,500	7,250	104,000	1,500	2,000	2,000	-	141,839
Membership due & subscriptions	1,500	1,000	900	5,000	2,450	7,000	15,500	500	1,500	-	35,350
Operating supplies	6,500	5,000	27,950	116,901	27,390	21,000	47,500	500	3,150	500	256,391
Materials & durable goods	-	-	850	23,442	3,700	6,500	11,094	-	-	-	45,586
Capital outlay & capital improvement projects	11,400	55,000	11,000	46,300	25,000	50,245	245,795	4,000	36,500	-	485,240
Direct costs (Costs of Goods Sold)	-	-	-	-	-	-	-	-	40,000	-	40,000
Utilities	8,800	27,872	4,672	35,100	9,260	289,355	14,472	-	-	1,000	390,531
Contract fees & services	323,570	55,500	203,225	191,387	131,900	664,482	43,000	50,000	80,200	135,200	1,878,464
Other expenditures (Ad Valorem fees, retire contingency)	3,000	-	500	17,103	200	1,184,345	4,000	-	1,650	-	1,210,798
Total non-payroll related expenditures	357,179	148,372	253,277	449,733	207,150	2,881,927	382,861	57,000	165,000	136,700	5,039,199
<b>Transfers out to other funds</b>											
Transfers to 1. General Fund	-	-	-	-	-	-	-	-	-	-	-
Transfers to 6. Enhancement Operating Fund	-	-	-	-	-	-	-	-	-	-	-
Transfers to 2. Capital Improvement Fund	-	-	-	-	-	-	-	-	-	-	-
Transfers to 7. Enhancement Construction Fund	-	-	-	-	-	-	-	-	-	-	-
Transfers to 11. Debt Service Fund	-	-	-	-	-	-	-	-	-	-	-
Transfers to Internal Service Funds	-	-	-	-	-	1,000,000	-	-	-	-	1,000,000
Total transfers out to other funds	-	-	-	-	-	1,000,000	-	-	-	-	1,000,000
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>\$1,679,531</b>	<b>\$1,667,979</b>	<b>\$1,914,807</b>	<b>\$2,251,694</b>	<b>\$1,068,601</b>	<b>\$3,881,927</b>	<b>\$1,026,166</b>	<b>\$57,000</b>	<b>\$303,483</b>	<b>\$136,700</b>	<b>\$13,987,888</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>(\$1,679,531)</b>	<b>(\$1,667,979)</b>	<b>(\$1,914,807)</b>	<b>(\$2,251,694)</b>	<b>(\$1,068,601)</b>	<b>\$36,918,944</b>	<b>(\$1,025,666)</b>	<b>(\$57,000)</b>	<b>(\$162,483)</b>	<b>(\$136,700)</b>	<b>\$26,954,483</b>

2019

ADMINISTRATION

BUDGET

*(3 YEAR VIEW)*



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

**3 YEAR VIEW - ADMINISTRATION**

**REVENUES & TRANSFERS IN**

Taxes & grants

Ad Valorem taxes  
State revenue sharing  
Federal grants  
State grants  
Local grants  
Total taxes & grants

Self generated revenues / Internal charges for svcs

Other revenues

Interest income  
Miscellaneous revenues  
Total other revenues

Transfers in

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

**TOTAL REVENUES & TRANSFERS IN**

**EXPENSES & TRANSFERS OUT**

Salaries, wages, & fringe benefits

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

Non-payroll related expenses

Retired employee benefits  
Travel & Training  
Membership due & subscriptions  
Operating supplies  
Materials & durable goods  
Capital outlay & capital improvement projects  
Direct costs (Costs of Goods Sold)  
Utilities  
Contract fees & services  
Other expenditures (Ad Valorem fees, retire contingency)  
Total non-payroll related expenditures

Transfers out to other funds

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

**TOTAL EXPENSES & TRANSFER OUT**

**NET REVENUES OVER (UNDER) EXPENSES**

Benefit Expenses as % of Payroll

	2017 ACTUAL	2018 APPROVED	2018 Projection (9+3)	2019 PROPOSED	2017 ACTUAL	2018 APPROVED	2018 Projection (9+3)	2019 PROPOSED
	Superintendent	Superintendent	Superintendent	Superintendent	Planning & Engineering	Planning & Engineering	Planning & Engineering	Planning & Engineering
<b>REVENUES &amp; TRANSFERS IN</b>								
<u>Taxes &amp; grants</u>								
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State revenue sharing	-	-	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-	-	-
State grants	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	-
Total taxes & grants	-	-	-	-	-	-	-	-
<u>Self generated revenues / Internal charges for svcs</u>	-	-	-	-	-	-	-	-
<u>Other revenues</u>	-	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-	-	-
Total other revenues	-	-	-	-	-	-	-	-
<u>Transfers in</u>	-	-	-	-	-	-	-	-
Transfers from 5. Enhancement Special Revenue Fund	-	-	-	-	-	-	-	-
Transfers from 1. General Fund	-	-	-	-	-	-	-	-
Total transfers in	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>EXPENSES &amp; TRANSFERS OUT</b>								
<u>Salaries, wages, &amp; fringe benefits</u>								
Salaries & wages	821,257	861,051	902,178	911,879	627,388	730,326	711,928	1,049,326
Fringe benefits *note 1*	347,223	382,102	383,393	410,473	263,358	313,031	316,659	470,281
Total salaries, wages, & fringe benefits	1,168,480	1,243,153	1,285,571	1,322,352	890,746	1,043,357	1,028,587	1,519,607
<u>Non-payroll related expenses</u>								
Retired employee benefits	-	-	-	-	-	-	-	-
Travel & Training	3,696	2,409	2,815	2,409	5,123	4,000	3,279	4,000
Membership due & subscriptions	5,359	1,500	6,911	1,500	529	1,000	770	1,000
Operating supplies	6,782	6,500	5,888	6,500	6,457	6,000	5,569	5,000
Materials & durable goods	(36)	-	-	-	-	1,944	3,596	-
Capital outlay & capital improvement projects	15,529	11,316	4,551	11,400	19,100	118,500	139,208	55,000
Direct costs (Costs of Goods Sold)	-	-	-	-	-	-	-	-
Utilities	9,822	10,486	9,833	8,800	22,769	23,001	22,418	27,872
Contract fees & services	310,291	311,041	300,466	323,570	39,442	43,750	28,883	55,500
Other expenditures (Ad Valorem fees, retire contingency)	9,771	3,000	7,722	3,000	2,949	-	915	-
Total non-payroll related expenditures	361,214	346,252	338,186	357,179	96,369	198,195	204,638	148,372
<u>Transfers out to other funds</u>								
Transfers to 1. General Fund	-	-	-	-	-	-	-	-
Transfers to 6. Enhancement Operating Fund	-	-	-	-	-	-	-	-
Transfers to 2. Capital Improvement Fund	-	-	-	-	-	-	-	-
Transfers to 7. Enhancement Construction Fund	-	-	-	-	-	-	-	-
Transfers to 11. Debt Service Fund	-	-	-	-	-	-	-	-
Transfers to Internal Service Funds	-	-	-	-	-	-	-	-
Total transfers out to other funds	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>\$1,529,694</b>	<b>\$1,589,405</b>	<b>\$1,623,757</b>	<b>\$1,679,531</b>	<b>\$987,115</b>	<b>\$1,241,552</b>	<b>\$1,233,225</b>	<b>\$1,667,979</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>(\$1,529,694)</b>	<b>(\$1,589,405)</b>	<b>(\$1,623,757)</b>	<b>(\$1,679,531)</b>	<b>(\$987,115)</b>	<b>(\$1,241,552)</b>	<b>(\$1,233,225)</b>	<b>(\$1,667,979)</b>

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

**3 YEAR VIEW - ADMINISTRATION**

**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**

**Other revenues**

Interest income  
Miscellaneous revenues  
Total other revenues

**Transfers In**

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

**TOTAL REVENUES & TRANSFERS IN**

**EXPENSES & TRANSFERS OUT**

**Salaries, wages, & fringe benefits**

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

**Non-payroll related expenses**

Retired employee benefits  
Travel & Training  
Membership due & subscriptions  
Operating supplies  
Materials & durable goods  
Capital outlay & capital improvement projects  
Direct costs (Costs of Goods Sold)  
Utilities  
Contract fees & services  
Other expenditures (Ad Valorem fees, retire contingency)  
Total non-payroll related expenditures

**Transfers out to other funds**

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

**TOTAL EXPENSES & TRANSFER OUT**

**NET REVENUES OVER (UNDER) EXPENSES**

Benefit Expenses as % of Payroll

	2017 ACTUAL	2018 APPROVED	2018 Projection (9+3)	2019 PROPOSED	2017 ACTUAL	2018 APPROVED	2018 Projection (9+3)	2019 PROPOSED
	Finance	Finance	Finance	Finance	Human Resources	Human Resources	Human Resources	Human Resources
<b>REVENUES &amp; TRANSFERS IN</b>								
<b>Taxes &amp; grants</b>								
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State revenue sharing	-	-	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-	-	-
State grants	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	-
Total taxes & grants	-	-	-	-	-	-	-	-
<b>Self generated revenues / Internal charges for svcs</b>	-	-	-	-	(420)	-	-	-
<b>Other revenues</b>	-	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-	-	-
Total other revenues	-	-	-	-	-	-	-	-
<b>Transfers In</b>	-	-	-	-	-	-	-	-
Transfers from 5. Enhancement Special Revenue Fund	-	-	-	-	-	-	-	-
Transfers from 1. General Fund	-	-	-	-	-	-	-	-
Total transfers in	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	\$ -	\$ -	\$ -	\$ -	\$ (420)	\$ -	\$ -	\$ -
<b>EXPENSES &amp; TRANSFERS OUT</b>								
<b>Salaries, wages, &amp; fringe benefits</b>								
Salaries & wages	970,172	1,042,229	1,005,101	1,108,930	1,126,746	1,158,192	1,116,273	1,320,968
Fringe benefits *note 1*	438,253	508,746	510,641	552,600	350,251	375,416	362,862	480,993
Total salaries, wages, & fringe benefits	1,408,426	1,550,975	1,515,742	1,661,530	1,476,997	1,533,608	1,479,135	1,801,961
<b>Non-payroll related expenses</b>								
Retired employee benefits	-	-	-	-	-	-	-	-
Travel & Training	11,781	4,050	4,820	4,180	1,456	10,800	3,029	14,500
Membership due & subscriptions	385	900	836	900	1,365	4,500	3,589	5,000
Operating supplies	31,650	26,650	22,324	27,950	47,620	83,301	95,230	116,901
Materials & durable goods	268	-	923	850	13,410	22,942	13,884	23,442
Capital outlay & capital improvement projects	3,429	18,250	10,996	11,000	66,454	63,382	33,168	46,300
Direct costs (Costs of Goods Sold)	-	-	-	-	-	-	-	-
Utilities	5,718	4,508	3,488	4,672	27,512	37,306	29,273	35,100
Contract fees & services	262,660	125,589	181,719	203,225	274,808	307,325	342,554	191,387
Other expenditures (Ad Valorem fees, retire contingency)	1,162	500	(5,932)	500	9,787	17,103	25,935	17,103
Total non-payroll related expenditures	317,053	180,447	219,174	253,277	442,412	546,659	546,662	449,733
<b>Transfers out to other funds</b>								
Transfers to 1. General Fund	-	-	-	-	-	-	-	-
Transfers to 6. Enhancement Operating Fund	-	-	-	-	-	-	-	-
Transfers to 2. Capital Improvement Fund	-	-	-	-	-	-	-	-
Transfers to 7. Enhancement Construction Fund	-	-	-	-	-	-	-	-
Transfers to 11. Debt Service Fund	-	-	-	-	-	-	-	-
Transfers to Internal Service Funds	-	-	-	-	-	-	-	-
Total transfers out to other funds	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>\$1,725,479</b>	<b>\$1,731,422</b>	<b>\$1,734,916</b>	<b>\$1,914,807</b>	<b>\$1,919,409</b>	<b>\$2,080,267</b>	<b>\$2,025,797</b>	<b>\$2,251,694</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>(\$1,725,479)</b>	<b>(\$1,731,422)</b>	<b>(\$1,734,916)</b>	<b>(\$1,914,807)</b>	<b>(\$1,919,829)</b>	<b>(\$2,080,267)</b>	<b>(\$2,025,797)</b>	<b>(\$2,251,694)</b>

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

**3 YEAR VIEW - ADMINISTRATION**

**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**

**Other revenues**

Interest income  
Miscellaneous revenues  
Total other revenues

**Transfers in**

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

**TOTAL REVENUES & TRANSFERS IN**

**EXPENSES & TRANSFERS OUT**

**Salaries, wages, & fringe benefits**

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

**Non-payroll related expenses**

Retired employee benefits  
Travel & Training  
Membership due & subscriptions  
Operating supplies  
Materials & durable goods  
Capital outlay & capital improvement projects  
Direct costs (Costs of Goods Sold)  
Utilities  
Contract fees & services  
Other expenditures (Ad Valorem fees, retire contingency)  
Total non-payroll related expenditures

**Transfers out to other funds**

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

**TOTAL EXPENSES & TRANSFER OUT**

**NET REVENUES OVER (UNDER) EXPENSES**

Benefit Expenses as % of Payroll

	2017 ACTUAL	2018 APPROVED	2018 Projection (9+3)	2019 PROPOSED	2017 ACTUAL	2018 APPROVED	2018 Projection (9+3)	2019 PROPOSED
	Communications	Communications	Communications	Communications	General Office	General Office	General Office	General Office
<b>REVENUES &amp; TRANSFERS IN</b>								
<b>Taxes &amp; grants</b>								
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ 37,864,863	\$ 37,325,329	\$ 37,659,717	\$ 38,474,871
State revenue sharing	-	-	-	-	1,265,948	972,000	1,392,807	1,255,500
Federal grants	-	-	-	-	178,723	-	-	450,000
State grants	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	-
Total taxes & grants	-	-	-	-	39,309,533	38,297,329	39,052,524	40,180,371
<b>Self generated revenues / Internal charges for svcs</b>	-	-	-	-	-	35,000	54,809	-
<b>Other revenues</b>	-	-	-	-	381,468	180,000	523,949	515,000
Interest income	-	-	-	-	142,727	83,100	45,002	105,500
Miscellaneous revenues	-	-	-	-	524,194	263,100	568,951	620,500
Total other revenues	-	-	-	-	-	-	-	-
<b>Transfers in</b>	-	-	-	-	-	-	-	-
Transfers from 5. Enhancement Special Revenue Fund	-	-	-	-	-	-	-	-
Transfers from 1. General Fund	-	-	-	-	-	-	-	-
Total transfers in	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 39,833,727</b>	<b>\$ 38,595,429</b>	<b>\$ 39,676,284</b>	<b>\$ 40,800,871</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>								
<b>Salaries, wages, &amp; fringe benefits</b>								
Salaries & wages	534,330	547,653	541,293	594,180	3,456	-	15,841	-
Fringe benefits *note 1*	221,574	245,982	246,358	267,271	1,709	-	8,194	-
Total salaries, wages, & fringe benefits	755,904	793,636	787,651	861,451	5,165	-	24,035	-
<b>Non-payroll related expenses</b>								
Retired employee benefits	-	-	-	-	525,580	430,000	514,554	555,000
Travel & Training	2,511	7,250	5,964	7,250	86,528	100,108	100,225	104,000
Membership due & subscriptions	1,280	2,450	2,203	2,450	8,641	7,000	3,020	7,000
Operating supplies	22,536	27,190	24,643	27,390	23,908	17,000	15,462	21,000
Materials & durable goods	2,459	3,700	4,436	3,700	4,860	8,000	6,878	6,500
Capital outlay & capital improvement projects	36,790	14,209	22,632	25,000	60,927	55,245	34,034	50,245
Direct costs (Costs of Goods Sold)	-	-	-	-	-	-	-	-
Utilities	4,318	2,637	4,974	9,260	330,523	215,832	261,660	289,355
Contract fees & services	88,608	95,400	111,355	131,900	410,370	507,217	433,746	664,482
Other expenditures (Ad Valorem fees, retire contingency)	1,145	200	864	200	1,133,022	1,123,007	1,037,525	1,184,345
Total non-payroll related expenditures	159,647	153,036	177,071	207,150	2,584,359	2,463,409	2,407,104	2,881,927
<b>Transfers out to other funds</b>								
Transfers to 1. General Fund	-	-	-	-	-	-	-	-
Transfers to 6. Enhancement Operating Fund	-	-	-	-	-	-	-	-
Transfers to 2. Capital Improvement Fund	-	-	-	-	-	-	-	-
Transfers to 7. Enhancement Construction Fund	-	-	-	-	-	-	-	-
Transfers to 11. Debt Service Fund	-	-	-	-	-	-	-	-
Transfers to Internal Service Funds	-	-	24,643	-	-	2,088,266	2,088,265	1,000,000
Total transfers out to other funds	-	-	24,643	-	-	2,088,266	2,088,265	1,000,000
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>\$915,551</b>	<b>\$946,672</b>	<b>\$989,365</b>	<b>\$1,068,601</b>	<b>\$2,589,524</b>	<b>\$4,551,675</b>	<b>\$4,519,404</b>	<b>\$3,881,927</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>(\$915,551)</b>	<b>(\$946,672)</b>	<b>(\$989,365)</b>	<b>(\$1,068,601)</b>	<b>\$37,244,203</b>	<b>\$34,043,754</b>	<b>\$35,156,880</b>	<b>\$36,918,944</b>

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

**3 YEAR VIEW - ADMINISTRATION**

**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**

**Other revenues**

Interest income  
Miscellaneous revenues  
Total other revenues

**Transfers in**

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

**TOTAL REVENUES & TRANSFERS IN**

**EXPENSES & TRANSFERS OUT**

**Salaries, wages, & fringe benefits**

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

**Non-payroll related expenses**

Retired employee benefits  
Travel & Training  
Membership due & subscriptions  
Operating supplies  
Materials & durable goods  
Capital outlay & capital improvement projects  
Direct costs (Costs of Goods Sold)  
Utilities  
Contract fees & services  
Other expenditures (Ad Valorem fees, retire contingency)  
Total non-payroll related expenditures

**Transfers out to other funds**

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

**TOTAL EXPENSES & TRANSFER OUT**

**NET REVENUES OVER (UNDER) EXPENSES**

Benefit Expenses as % of Payroll

	2017 ACTUAL	2018 APPROVED	2018 Projection (9+3)	2019 PROPOSED	2017 ACTUAL Internal Process Review	2018 APPROVED Internal Process Review	2018 Projection (9+3) Internal Process Review	2019 PROPOSED Internal Process Review
	IT Department	IT Department	IT Department	IT Department				
<b>REVENUES &amp; TRANSFERS IN</b>								
<b>Taxes &amp; grants</b>								
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State revenue sharing	-	-	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-	-	-
State grants	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	-
Total taxes & grants	-	-	-	-	-	-	-	-
<b>Self generated revenues / Internal charges for svcs</b>	892	1,000	475	500	-	-	-	-
<b>Other revenues</b>								
Interest income	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	1,000	-	-	-	-	-	-
Total other revenues	-	-	-	-	-	-	-	-
<b>Transfers in</b>								
Transfers from 5. Enhancement Special Revenue Fund	-	-	-	-	-	-	-	-
Transfers from 1. General Fund	-	-	-	-	-	-	-	-
Total transfers in	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$ 892</b>	<b>\$ 1,000</b>	<b>\$ 475</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>								
<b>Salaries, wages, &amp; fringe benefits</b>								
Salaries & wages	369,322	400,541	403,625	441,250	-	-	-	-
Fringe benefits *note 1*	160,437	180,956	188,503	202,055	-	-	-	-
Total salaries, wages, & fringe benefits	529,759	581,497	592,128	643,305	-	-	-	-
<b>Non-payroll related expenses</b>								
Retired employee benefits	-	-	-	-	-	-	-	-
Travel & Training	461	1,500	610	1,500	87	1,000	457	2,000
Membership due & subscriptions	17,295	15,500	13,217	15,500	150	250	64	500
Operating supplies	12,207	37,500	25,419	47,500	353	500	129	500
Materials & durable goods	624	11,094	7,565	11,094	-	-	-	-
Capital outlay & capital improvement projects	264,822	164,000	195,697	245,795	1,157	-	913	4,000
Direct costs (Costs of Goods Sold)	-	-	-	-	-	-	-	-
Utilities	22,198	18,115	15,781	14,472	-	-	-	-
Contract fees & services	87,690	68,000	29,738	43,000	21,271	76,000	25,837	50,000
Other expenditures (Ad Valorem fees, retire contingency)	2,937	4,000	4,681	4,000	-	-	-	-
Total non-payroll related expenditures	408,234	319,709	292,708	382,861	23,018	77,750	27,400	57,000
<b>Transfers out to other funds</b>								
Transfers to 1. General Fund	-	-	-	-	-	-	-	-
Transfers to 6. Enhancement Operating Fund	-	-	-	-	-	-	-	-
Transfers to 2. Capital Improvement Fund	-	-	-	-	-	-	-	-
Transfers to 7. Enhancement Construction Fund	-	-	-	-	-	-	-	-
Transfers to 11. Debt Service Fund	-	-	-	-	-	-	-	-
Transfers to Internal Service Funds	-	-	-	-	-	-	-	-
Total transfers out to other funds	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>\$937,993</b>	<b>\$901,206</b>	<b>\$884,836</b>	<b>\$1,026,166</b>	<b>\$23,018</b>	<b>\$77,750</b>	<b>\$27,400</b>	<b>\$57,000</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>(\$937,101)</b>	<b>(\$900,206)</b>	<b>(\$884,361)</b>	<b>(\$1,025,666)</b>	<b>(\$23,018)</b>	<b>(\$77,750)</b>	<b>(\$27,400)</b>	<b>(\$57,000)</b>



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

**3 YEAR VIEW - ADMINISTRATION**

**REVENUES & TRANSFERS IN**

**Taxes & grants**

	2017 ACTUAL All Admin Cost Centers	2018 APPROVED All Admin Cost Centers	2018 Projection (9+3) All Admin Cost Centers	2019 PROPOSED All Admin Cost Centers
Ad Valorem taxes	\$ 37,864,863	\$ 37,325,329	\$ 37,659,717	\$ 38,474,871
State revenue sharing	1,265,948	972,000	1,392,807	1,255,500
Federal grants	178,723	-	-	450,000
State grants	-	-	-	-
Local grants	-	-	-	-
Total taxes & grants	39,309,533	38,297,329	39,052,524	40,180,371

**Self generated revenues / Internal charges for svcs**

	472	177,000	55,284	141,500
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**Other revenues**

Interest income	381,468	180,000	523,949	515,000
Miscellaneous revenues	142,727	84,100	183,721	105,500
Total other revenues	524,194	263,100	707,670	620,500

**Transfers in**

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

**TOTAL REVENUES & TRANSFERS IN**

	<b>\$ 39,834,199</b>	<b>\$ 38,737,429</b>	<b>\$ 39,815,478</b>	<b>\$ 40,942,371</b>
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**EXPENSES & TRANSFERS OUT**

**Salaries, wages, & fringe benefits**

Salaries & wages	4,452,671	4,739,992	4,696,239	5,521,311
Fringe benefits *note 1*	1,782,806	2,006,234	2,016,610	2,427,377
Total salaries, wages, & fringe benefits	6,235,477	6,746,226	6,712,849	7,948,689

**Non-payroll related expenses**

Retired employee benefits	525,580	430,000	514,554	555,000
Travel & Training	111,643	133,117	121,795	141,839
Membership due & subscriptions	35,004	34,600	31,685	35,350
Operating supplies	151,514	208,291	196,991	256,391
Materials & durable goods	21,585	47,680	37,282	45,586
Capital outlay & capital improvement projects	468,208	484,402	452,800	485,240
Direct costs (Costs of Goods Sold)	-	40,000	30,007	40,000
Utilities	422,918	311,885	347,436	390,531
Contract fees & services	1,631,850	1,749,722	1,624,959	1,878,464
Other expenditures (Ad Valorem fees, retire contingency)	1,160,773	1,149,460	1,072,170	1,210,798
Total non-payroll related expenditures	4,529,075	4,589,157	4,429,679	5,039,199

**Transfers out to other funds**

Transfers to 1. General Fund	-	-	-	-
Transfers to 6. Enhancement Operating Fund	-	-	-	-
Transfers to 2. Capital Improvement Fund	-	-	-	-
Transfers to 7. Enhancement Construction Fund	-	-	-	-
Transfers to 11. Debt Service Fund	-	-	-	-
Transfers to Internal Service Funds	-	2,088,266	2,112,908	1,000,000
Total transfers out to other funds	-	2,088,266	2,112,908	1,000,000

**TOTAL EXPENSES & TRANSFER OUT**

	<b>\$10,764,552</b>	<b>\$13,423,648</b>	<b>\$13,255,436</b>	<b>\$13,987,888</b>
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**NET REVENUES OVER (UNDER) EXPENSES**

	<b>\$29,069,648</b>	<b>\$25,313,781</b>	<b>\$26,560,042</b>	<b>\$26,954,483</b>
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Benefit Expenses as % of Payroll

2019

BUDGET BY PROGRAM

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

**2019 BUDGET BY PROGRAM**

	Aquatics	Athletics	Golf	Maintenance	Recreation	Special Use Facilities	Tennis	Zoo	All Programs Combined
<b>REVENUES &amp; TRANSFERS IN</b>									
<b>Taxes &amp; grants</b>									
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State revenue sharing	-	-	-	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-	-	-	-
State grants	-	-	-	-	78,000	500	-	-	78,500
Local grants	-	-	-	-	78,000	500	-	-	78,500
Total taxes & grants	-	-	-	-	156,000	1,000	-	-	157,000
<b>Self generated revenues / Internal charges for svcs</b>	1,086,000	181,800	3,618,300	-	1,364,824	1,340,800	598,700	1,826,000	10,016,424
<b>Other revenues</b>									
Interest income	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	2,000	-	-	-	-	-	2,000
Total other revenues	-	-	2,000	-	-	-	-	-	2,000
<b>Transfers in</b>									
Transfers from 5. Enhancement Special Revenue Fund	-	-	-	-	-	-	-	-	-
Transfers from 1. General Fund	-	-	-	-	-	-	-	-	-
Total transfers in	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$ 1,086,000</b>	<b>\$ 181,800</b>	<b>\$ 3,620,300</b>	<b>\$ -</b>	<b>\$ 1,442,824</b>	<b>\$ 1,341,300</b>	<b>\$ 598,700</b>	<b>\$ 1,826,000</b>	<b>\$ 10,096,924</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>									
<b>Salaries, wages, &amp; fringe benefits</b>									
Salaries & wages	544,543	129,007	3,032,867	6,015,238	4,465,259	2,374,519	482,466	2,547,132	19,591,031
Fringe benefits *note 1*	93,598	35,382	1,056,133	3,466,251	1,148,431	825,651	145,189	1,151,410	7,922,046
Total salaries, wages, & fringe benefits	638,141	164,389	4,089,000	9,481,489	5,613,690	3,200,170	627,655	3,698,542	27,513,077
<b>Non-payroll related expenses</b>									
Retired employee benefits	-	-	-	-	-	-	-	-	-
Travel & Training	1,000	5,300	19,200	16,025	77,350	10,000	2,850	15,000	146,725
Membership due & subscriptions	2,000	1,500	10,280	1,830	2,900	4,550	350	10,000	33,410
Operating supplies	68,450	17,600	361,571	590,500	245,500	293,700	11,700	427,750	2,016,771
Materials & durable goods	48,600	50,600	422,134	1,231,925	337,290	195,600	15,300	135,000	2,436,449
Capital outlay & capital improvement projects	12,400	3,181	60,630	174,350	195,348	56,600	28,900	45,900	577,309
Direct costs (Costs of Goods Sold)	110,000	-	339,915	-	2,000	45,350	60,000	270,000	827,265
Utilities	129,700	40,300	225,205	347,160	814,600	395,844	41,000	473,336	2,467,145
Contract fees & services	344,552	373,288	563,526	824,830	1,011,138	495,450	275,600	649,250	4,537,634
Other expenditures	600	-	10,000	2,423	48,250	3,600	1,500	20,100	86,473
Total non-payroll related expenditures	717,302	491,769	2,012,461	3,189,043	2,734,376	1,500,694	437,200	2,046,336	13,129,181
<b>Transfers out to other funds</b>									
Transfers to 1. General Fund	-	-	-	-	-	-	-	-	-
Transfers to 6. Enhancement Operating Fund	-	-	-	-	-	-	-	-	-
Transfers to 2. Capital Improvement Fund	-	-	-	-	-	-	-	-	-
Transfers to 7. Enhancement Construction Fund	-	-	-	-	-	-	-	-	-
Transfers to 11. Debt Service Fund	-	-	-	-	-	-	-	-	-
Transfers to Internal Service Funds	-	-	-	-	-	-	-	-	-
Total transfers out to other funds	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>\$1,355,443</b>	<b>\$656,158</b>	<b>\$6,101,461</b>	<b>\$12,670,532</b>	<b>\$8,348,066</b>	<b>\$4,700,864</b>	<b>\$1,064,855</b>	<b>\$5,744,878</b>	<b>\$40,642,258</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>(\$269,443)</b>	<b>(\$474,358)</b>	<b>(\$2,481,161)</b>	<b>(\$12,670,532)</b>	<b>(\$6,905,242)</b>	<b>(\$3,359,564)</b>	<b>(\$466,155)</b>	<b>(\$3,918,878)</b>	<b>(\$30,545,334)</b>

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



2019

BUDGET BY PROGRAM

*(3 YEAR VIEW)*

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

**3 YEAR VIEW - PROGRAM**

**REVENUES & TRANSFERS IN**

**Taxes & grants**

Ad Valorem taxes  
State revenue sharing  
Federal grants  
State grants  
Local grants  
Total taxes & grants

**Self generated revenues / Internal charges for svcs**

**Other revenues**

Interest income  
Miscellaneous revenues  
Total other revenues

**Transfers in**

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

**TOTAL REVENUES & TRANSFERS IN**

**EXPENSES & TRANSFERS OUT**

**Salaries, wages, & fringe benefits**

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

**Non-payroll related expenses**

Retired employee benefits  
Travel & Training  
Membership due & subscriptions  
Operating supplies  
Materials & durable goods  
Capital outlay & capital improvement projects  
Direct costs (Costs of Goods Sold)  
Utilities  
Contract fees & services  
Other expenditures  
Total non-payroll related expenditures

**Transfers out to other funds**

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

**TOTAL EXPENSES & TRANSFER OUT**

**NET REVENUES OVER (UNDER) EXPENSES**

	2017 ACTUAL	2018 APPROVED	2018 Projection (9+3)	2019 PROPOSED
	Aquatics	Aquatics	Aquatics	Aquatics
<b>Taxes &amp; grants</b>				
Ad Valorem taxes	\$ -	\$ -		\$ -
State revenue sharing	-	-	-	-
Federal grants	-	-	-	-
State grants	-	-	-	-
Local grants	-	-	-	-
Total taxes & grants	-	-	-	-
<b>Self generated revenues / Internal charges for svcs</b>	911,424	1,119,500	1,026,291	1,086,000
<b>Other revenues</b>				
Interest income	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total other revenues	-	-	-	-
<b>Transfers in</b>				
Transfers from 5. Enhancement Special Revenue Fund	-	-	-	-
Transfers from 1. General Fund	-	-	-	-
Total transfers in	-	-	-	-
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$ 911,424</b>	<b>\$ 1,119,500</b>	<b>\$ 1,026,291</b>	<b>\$ 1,086,000</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>				
<b>Salaries, wages, &amp; fringe benefits</b>				
Salaries & wages	532,045	554,169	504,710	544,543
Fringe benefits *note 1*	66,563	71,867	69,035	93,598
Total salaries, wages, & fringe benefits	598,608	626,036	573,745	638,141
<b>Non-payroll related expenses</b>				
Retired employee benefits	-	-	-	-
Travel & Training	898	1,000	574	1,000
Membership due & subscriptions	127	-	2,215	2,000
Operating supplies	63,277	81,500	43,029	68,450
Materials & durable goods	37,405	48,600	6,637	48,600
Capital outlay & capital improvement projects	19,988	15,900	5,378	12,400
Direct costs (Costs of Goods Sold)	76,032	127,000	84,488	110,000
Utilities	110,646	115,626	105,914	129,700
Contract fees & services	344,406	336,964	320,157	344,552
Other expenditures	355	600	1,934	600
Total non-payroll related expenditures	653,134	727,190	570,326	717,302
<b>Transfers out to other funds</b>				
Transfers to 1. General Fund	-	-	-	-
Transfers to 6. Enhancement Operating Fund	-	-	-	-
Transfers to 2. Capital Improvement Fund	-	-	-	-
Transfers to 7. Enhancement Construction Fund	-	-	-	-
Transfers to 11. Debt Service Fund	-	-	-	-
Transfers to Internal Service Funds	-	-	-	-
Total transfers out to other funds	-	-	-	-
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>\$1,251,742</b>	<b>\$1,353,226</b>	<b>\$1,144,071</b>	<b>\$1,355,443</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>(\$340,318)</b>	<b>(\$233,726)</b>	<b>(\$117,780)</b>	<b>(\$269,443)</b>

	2017 ACTUAL	2018 APPROVED	2018 Projection (9+3)	2019 PROPOSED
	Athletics	Athletics	Athletics	Athletics
<b>Taxes &amp; grants</b>				
Ad Valorem taxes	\$ -	\$ -		\$ -
State revenue sharing	-	-	-	-
Federal grants	-	-	-	-
State grants	-	-	-	-
Local grants	-	-	-	-
Total taxes & grants	-	-	-	-
<b>Self generated revenues / Internal charges for svcs</b>	175,908	206,300	190,025	181,800
<b>Other revenues</b>				
Interest income	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total other revenues	-	-	-	-
<b>Transfers in</b>				
Transfers from 5. Enhancement Special Revenue Fund	-	-	-	-
Transfers from 1. General Fund	-	-	-	-
Total transfers in	-	-	-	-
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$ 175,908</b>	<b>\$ 206,300</b>	<b>\$ 190,025</b>	<b>\$ 181,800</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>				
<b>Salaries, wages, &amp; fringe benefits</b>				
Salaries & wages	102,591	116,551	103,593	129,007
Fringe benefits *note 1*	28,195	33,917	30,291	35,382
Total salaries, wages, & fringe benefits	130,786	150,468	133,884	164,389
<b>Non-payroll related expenses</b>				
Retired employee benefits	-	-	-	-
Travel & Training	10,255	19,800	7,877	5,300
Membership due & subscriptions	15	200	43	1,500
Operating supplies	11,660	16,400	10,609	17,600
Materials & durable goods	22,866	50,600	17,312	50,600
Capital outlay & capital improvement projects	12,556	5,681	6,426	3,181
Direct costs (Costs of Goods Sold)	-	-	4,895	-
Utilities	65,006	53,562	49,131	40,300
Contract fees & services	278,304	397,038	321,260	373,288
Other expenditures	2,034	-	340	-
Total non-payroll related expenditures	402,696	543,281	417,893	491,769
<b>Transfers out to other funds</b>				
Transfers to 1. General Fund	-	-	-	-
Transfers to 6. Enhancement Operating Fund	-	-	-	-
Transfers to 2. Capital Improvement Fund	-	-	-	-
Transfers to 7. Enhancement Construction Fund	-	-	-	-
Transfers to 11. Debt Service Fund	-	-	-	-
Transfers to Internal Service Funds	-	-	-	-
Total transfers out to other funds	-	-	-	-
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>\$533,482</b>	<b>\$693,749</b>	<b>\$551,777</b>	<b>\$656,158</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>(\$357,574)</b>	<b>(\$487,449)</b>	<b>(\$361,752)</b>	<b>(\$474,358)</b>

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

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

**3 YEAR VIEW - PROGRAM**

**REVENUES & TRANSFERS IN**

**Taxes & grants**

	2017 ACTUAL Golf	2018 APPROVED Golf	2018 Projection (9+3) Golf	2019 PROPOSED Golf
Ad Valorem taxes	\$ -	\$ -	-	\$ -
State revenue sharing	-	-	-	-
Federal grants	-	-	-	-
State grants	-	-	-	-
Local grants	-	-	-	-
Total taxes & grants	-	-	-	-

**Self generated revenues / Internal charges for svcs**

**Other revenues**

Interest income	-	-	-	-
Miscellaneous revenues	-	-	-	2,000
Total other revenues	-	-	-	2,000

**Transfers in**

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

**TOTAL REVENUES & TRANSFERS IN**

**EXPENSES & TRANSFERS OUT**

**Salaries, wages, & fringe benefits**

Salaries & wages	2,769,678	2,836,101	2,781,198	3,032,867
Fringe benefits *note 1*	983,592	1,008,532	989,151	1,056,133
Total salaries, wages, & fringe benefits	3,753,270	3,844,633	3,770,349	4,089,000

**Non-payroll related expenses**

Retired employee benefits	-	-	-	-
Travel & Training	12,040	17,600	18,061	19,200
Membership due & subscriptions	6,937	6,750	10,676	10,280
Operating supplies	310,001	354,157	339,174	361,571
Materials & durable goods	496,593	426,466	578,275	422,134
Capital outlay & capital improvement projects	366,578	148,405	517,454	60,630
Direct costs (Costs of Goods Sold)	369,472	337,910	330,112	339,915
Utilities	213,364	225,765	223,058	225,205
Contract fees & services	617,152	498,528	445,252	563,526
Other expenditures	34,276	10,000	13,157	10,000
Total non-payroll related expenditures	2,426,413	2,025,581	2,475,219	2,012,461

**Transfers out to other funds**

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

**TOTAL EXPENSES & TRANSFER OUT**

**NET REVENUES OVER (UNDER) EXPENSES**

Note 1 - Fringe Benefit costs wholly allocated to corresponding program/d

	2017 ACTUAL Golf	2018 APPROVED Golf	2018 Projection (9+3) Golf	2019 PROPOSED Golf	2017 ACTUAL Maintenance	2018 APPROVED Maintenance	2018 Projection (9+3) Maintenance	2019 PROPOSED Maintenance
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$ 3,416,519</b>	<b>\$ 3,613,000</b>	<b>\$ 3,650,218</b>	<b>\$ 3,620,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,160</b>	<b>\$ -</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>								
<b>Salaries, wages, &amp; fringe benefits</b>								
Salaries & wages	2,769,678	2,836,101	2,781,198	3,032,867	5,481,226	5,487,564	5,635,047	6,015,238
Fringe benefits *note 1*	983,592	1,008,532	989,151	1,056,133	2,855,107	3,082,882	3,069,261	3,466,251
Total salaries, wages, & fringe benefits	3,753,270	3,844,633	3,770,349	4,089,000	8,336,333	8,570,446	8,704,308	9,481,489
<b>Non-payroll related expenses</b>								
Retired employee benefits	-	-	-	-	-	-	-	-
Travel & Training	12,040	17,600	18,061	19,200	3,700	15,800	7,038	16,025
Membership due & subscriptions	6,937	6,750	10,676	10,280	576	1,700	298	1,830
Operating supplies	310,001	354,157	339,174	361,571	512,128	476,040	493,086	590,500
Materials & durable goods	496,593	426,466	578,275	422,134	1,097,678	1,074,163	1,119,681	1,231,925
Capital outlay & capital improvement projects	366,578	148,405	517,454	60,630	2,047,486	419,283	545,934	174,350
Direct costs (Costs of Goods Sold)	369,472	337,910	330,112	339,915	-	-	-	-
Utilities	213,364	225,765	223,058	225,205	303,742	347,695	295,439	347,160
Contract fees & services	617,152	498,528	445,252	563,526	1,322,678	777,010	721,891	824,830
Other expenditures	34,276	10,000	13,157	10,000	62,559	-	22,869	2,423
Total non-payroll related expenditures	2,426,413	2,025,581	2,475,219	2,012,461	5,350,547	3,111,691	3,206,236	3,189,043
<b>Transfers out to other funds</b>								
Transfers to 1. General Fund	-	-	-	-	-	-	-	-
Transfers to 6. Enhancement Operating Fund	-	-	-	-	-	-	-	-
Transfers to 2. Capital Improvement Fund	-	-	-	-	-	-	-	-
Transfers to 7. Enhancement Construction Fund	-	-	-	-	-	-	-	-
Transfers to 11. Debt Service Fund	-	-	-	-	-	-	-	-
Transfers to Internal Service Funds	-	-	-	-	-	-	-	-
Total transfers out to other funds	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>\$6,179,683</b>	<b>\$5,870,214</b>	<b>\$6,245,568</b>	<b>\$6,101,461</b>	<b>\$13,686,880</b>	<b>\$11,682,137</b>	<b>\$11,910,544</b>	<b>\$12,670,532</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>(\$2,763,164)</b>	<b>(\$2,257,214)</b>	<b>(\$2,595,350)</b>	<b>(\$2,481,161)</b>	<b>(\$13,686,880)</b>	<b>(\$11,682,137)</b>	<b>(\$11,898,384)</b>	<b>(\$12,670,532)</b>

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

**3 YEAR VIEW - PROGRAM**

**REVENUES & TRANSFERS IN**

**Taxes & grants**

	2017 ACTUAL Recreation	2018 APPROVED Recreation	2018 Projection (9+3) Recreation	2019 PROPOSED Recreation	2017 ACTUAL Special Use Facilities	2018 APPROVED Special Use Facilities	2018 Projection (9+3) Special Use Facilities	2019 PROPOSED Special Use Facilities
Ad Valorem taxes	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -
State revenue sharing	-	-	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-	-	-
State grants	-	-	-	-	-	-	-	-
Local grants	85,966	39,400	34,674	78,000	8,229	5,500	1,320	500
Total taxes & grants	85,966	39,400	34,674	78,000	8,229	5,500	1,320	500

**Self generated revenues / Internal charges for svcs**

**Other revenues**

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

**Transfers in**

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

**TOTAL REVENUES & TRANSFERS IN**

	<b>\$ 1,642,590</b>	<b>\$ 1,635,694</b>	<b>\$ 1,463,294</b>	<b>\$ 1,442,824</b>	<b>\$ 1,575,811</b>	<b>\$ 1,374,900</b>	<b>\$ 1,314,781</b>	<b>\$ 1,341,300</b>
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**EXPENSES & TRANSFERS OUT**

**Salaries, wages, & fringe benefits**

Salaries & wages	3,895,749	4,285,315	3,955,483	4,465,259	2,217,706	2,364,895	2,108,295	2,374,519
Fringe benefits *note 1*	973,781	1,164,044	1,013,952	1,148,431	764,429	846,086	739,195	825,651
Total salaries, wages, & fringe benefits	4,869,530	5,449,359	4,969,435	5,613,690	2,982,135	3,210,981	2,847,490	3,200,170

**Non-payroll related expenses**

Retired employee benefits	-	-	-	-	-	-	-	-
Travel & Training	51,888	77,100	50,790	77,350	4,643	10,250	4,988	10,000
Membership due & subscriptions	(132)	2,900	606	2,900	1,897	4,500	2,308	4,550
Operating supplies	159,522	252,650	153,607	244,500	211,506	282,000	263,701	293,700
Materials & durable goods	243,880	344,040	210,884	338,290	130,767	153,600	138,509	195,600
Capital outlay & capital improvement projects	422,360	208,718	192,332	195,348	40,007	65,500	76,916	56,600
Direct costs (Costs of Goods Sold)	-	2,000	506	2,000	29,470	46,350	28,277	45,350
Utilities	908,212	820,542	789,512	814,600	361,066	401,313	361,623	395,844
Contract fees & services	1,151,505	950,932	834,715	1,011,138	461,997	483,150	407,280	495,450
Other expenditures	37,357	48,000	21,488	48,250	18,619	3,600	8,722	3,600
Total non-payroll related expenditures	2,974,592	2,706,882	2,254,440	2,734,376	1,259,972	1,450,263	1,292,324	1,500,694

**Transfers out to other funds**

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

**TOTAL EXPENSES & TRANSFER OUT**

	<b>\$7,844,122</b>	<b>\$8,156,241</b>	<b>\$7,223,875</b>	<b>\$8,348,066</b>	<b>\$4,242,107</b>	<b>\$4,661,244</b>	<b>\$4,139,814</b>	<b>\$4,700,864</b>
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**NET REVENUES OVER (UNDER) EXPENSES**

	<b>(\$6,201,532)</b>	<b>(\$6,520,547)</b>	<b>(\$5,760,581)</b>	<b>(\$6,905,242)</b>	<b>(\$2,666,296)</b>	<b>(\$3,286,344)</b>	<b>(\$2,825,033)</b>	<b>(\$3,359,564)</b>
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Note 1 - Fringe Benefit costs wholly allocated to corresponding program/d

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

**3 YEAR VIEW - PROGRAM**

**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**

**Other revenues**

Interest income  
Miscellaneous revenues  
Total other revenues

**Transfers in**

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

**TOTAL REVENUES & TRANSFERS IN**

**EXPENSES & TRANSFERS OUT**

**Salaries, wages, & fringe benefits**

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

**Non-payroll related expenses**

Retired employee benefits  
Travel & Training  
Membership due & subscriptions  
Operating supplies  
Materials & durable goods  
Capital outlay & capital improvement projects  
Direct costs (Costs of Goods Sold)  
Utilities  
Contract fees & services  
Other expenditures  
Total non-payroll related expenditures

**Transfers out to other funds**

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

**TOTAL EXPENSES & TRANSFER OUT**

**NET REVENUES OVER (UNDER) EXPENSES**

Note 1 - Fringe Benefit costs wholly allocated to corresponding program/di

	2017 ACTUAL	2018 APPROVED	2018 Projection (9+3)	2019 PROPOSED	2017 ACTUAL	2018 APPROVED	2018 Projection (9+3)	2019 PROPOSED
	Tennis	Tennis	Tennis	Tennis	Zoo	Zoo	Zoo	Zoo
<b>REVENUES &amp; TRANSFERS IN</b>								
<b>Taxes &amp; grants</b>								
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State revenue sharing	-	-	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-	-	-
State grants	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	-
Total taxes & grants	-	-	-	-	-	-	-	-
<b>Self generated revenues / Internal charges for svcs</b>	598,634	582,700	632,892	598,700	1,960,124	2,240,000	1,895,288	1,826,000
<b>Other revenues</b>								
Interest income	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-	-	-
Total other revenues	-	-	-	-	-	-	-	-
<b>Transfers in</b>								
Transfers from 5. Enhancement Special Revenue Fund	-	-	-	-	-	-	-	-
Transfers from 1. General Fund	-	-	-	-	-	-	-	-
Total transfers in	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$ 598,634</b>	<b>\$ 582,700</b>	<b>\$ 632,892</b>	<b>\$ 598,700</b>	<b>\$ 1,960,124</b>	<b>\$ 2,240,000</b>	<b>\$ 1,895,288</b>	<b>\$ 1,826,000</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>								
<b>Salaries, wages, &amp; fringe benefits</b>								
Salaries & wages	459,340	473,089	464,482	482,466	2,293,739	2,282,713	2,312,850	2,547,132
Fringe benefits *note 1*	138,737	153,038	139,999	145,189	995,766	1,063,706	1,042,557	1,151,410
Total salaries, wages, & fringe benefits	598,077	626,127	604,481	627,655	3,289,505	3,346,419	3,355,407	3,698,541
<b>Non-payroll related expenses</b>								
Retired employee benefits	-	-	-	-	-	-	-	-
Travel & Training	1,707	2,850	2,011	2,850	1,257	16,000	7,225	15,000
Membership due & subscriptions	579	350	345	350	33,872	34,000	30,686	10,000
Operating supplies	10,754	10,500	11,845	11,700	392,137	400,000	411,011	427,750
Materials & durable goods	10,434	16,600	12,290	15,300	114,093	160,100	136,997	135,000
Capital outlay & capital improvement projects	12,953	20,495	22,369	28,900	84,709	76,000	28,789	45,900
Direct costs (Costs of Goods Sold)	59,259	55,300	46,013	60,000	303,948	355,000	277,273	270,000
Utilities	44,818	54,484	47,795	41,000	451,170	429,100	409,383	473,336
Contract fees & services	239,265	270,350	277,746	275,600	553,485	632,000	660,529	649,250
Other expenditures	1,549	3,000	1,423	1,500	28,922	21,500	20,804	20,100
Total non-payroll related expenditures	381,318	433,929	421,837	437,200	1,963,593	2,123,700	1,982,697	2,046,336
<b>Transfers out to other funds</b>								
Transfers to 1. General Fund	-	-	-	-	-	-	-	-
Transfers to 6. Enhancement Operating Fund	-	-	-	-	-	-	-	-
Transfers to 2. Capital Improvement Fund	-	-	-	-	-	-	-	-
Transfers to 7. Enhancement Construction Fund	-	-	-	-	-	-	-	-
Transfers to 11. Debt Service Fund	-	-	-	-	-	-	-	-
Transfers to Internal Service Funds	-	-	-	-	-	-	-	-
Total transfers out to other funds	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>\$979,395</b>	<b>\$1,060,056</b>	<b>\$1,026,318</b>	<b>\$1,064,855</b>	<b>\$5,253,098</b>	<b>\$5,470,119</b>	<b>\$5,338,104</b>	<b>\$5,744,877</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>(\$380,761)</b>	<b>(\$477,356)</b>	<b>(\$393,426)</b>	<b>(\$466,155)</b>	<b>(\$3,292,974)</b>	<b>(\$3,230,119)</b>	<b>(\$3,442,816)</b>	<b>(\$3,918,877)</b>



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

**3 YEAR VIEW - PROGRAM**

**REVENUES & TRANSFERS IN**

**Taxes & grants**

	2017 ACTUAL All Programs Combined	2018 APPROVED All Programs Combined	2018 Projection (9+3) All Programs Combined	2019 PROPOSED All Programs Combined
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -
State revenue sharing	-	-	-	-
Federal grants	-	-	-	-
State grants	-	-	-	-
Local grants	94,195	44,900	35,994	78,500
Total taxes & grants	94,195	44,900	35,994	78,500

**Self generated revenues / Internal charges for svcs**

	10,186,815	10,727,194	10,136,795	10,016,424
	(48,500)			

**Other revenues**

Interest income	-	-	-	-
Miscellaneous revenues	-	-	12,160	2,000
Total other revenues	-	-	12,160	2,000

**Transfers in**

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

**TOTAL REVENUES & TRANSFERS IN**

	<b>\$ 10,281,010</b>	<b>\$ 10,772,094</b>	<b>\$ 10,184,949</b>	<b>\$ 10,096,924</b>
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**EXPENSES & TRANSFERS OUT**

**Salaries, wages, & fringe benefits**

Salaries & wages	17,752,074	18,400,398	17,865,658	19,591,030
Fringe benefits *note 1*	6,806,170	7,424,071	7,093,441	7,922,046
Total salaries, wages, & fringe benefits	24,558,244	25,824,469	24,959,099	27,513,076

**Non-payroll related expenses**

Retired employee benefits	-	-	-	-
Travel & Training	86,388	160,400	98,564	146,725
Membership due & subscriptions	43,871	50,400	47,177	33,410
Operating supplies	1,670,985	1,873,247	1,726,062	2,015,771
Materials & durable goods	2,153,716	2,274,169	2,220,585	2,437,449
Capital outlay & capital improvement projects	3,006,637	959,982	1,395,598	577,309
Direct costs (Costs of Goods Sold)	838,181	923,560	771,564	827,265
Utilities	2,458,024	2,448,087	2,281,855	2,467,145
Contract fees & services	4,968,792	4,345,972	3,988,830	4,537,634
Other expenditures	185,671	86,700	90,737	86,473
Total non-payroll related expenditures	15,412,265	13,122,517	12,620,972	13,129,181

**Transfers out to other funds**

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

**TOTAL EXPENSES & TRANSFER OUT**

	<b>\$39,970,509</b>	<b>\$38,946,986</b>	<b>\$37,580,071</b>	<b>\$40,642,257</b>
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**NET REVENUES OVER (UNDER) EXPENSES**

	<b>(\$29,689,499)</b>	<b>(\$28,174,892)</b>	<b>(\$27,395,122)</b>	<b>(\$30,545,333)</b>
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Note 1 - Fringe Benefit costs wholly allocated to corresponding program/d

# BREC

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

2019

Construction Fund Budgets

<b>BREC CIP and IYP Estimated Expenditures for 2019</b>				
<b>Develop Trail Facilities</b>				<b>\$ 587,640</b>
Wards Creek Bridge Connectivity Trail	\$	218,000		
Others	\$	369,640		
<b>Community Parks</b>				<b>\$ 5,146,700</b>
Howell	\$	4,092,040		
Greenwood	\$	720,995		
Others		333,665	Forest, Highland, N. Sherwood, St	
<b>Major Special Use Parks/Facilities</b>				<b>\$ 2,432,015</b>
N. Sherwood	\$	284,985		
City Art Gallery			\$ 472,000	
Maplewood	\$	227,000		
Others		57,180	\$ 1,390,850	Botanical , Dog Parks, Farr HAC, C
<b>Conservation/Outdoor Rec Special Use</b>				<b>\$ 1,336,265</b>
Frenchtown		\$ 1,029,825		
Observatory		\$ 247,440		
Others		\$ 59,000		Bluebonnet, Observatory
<b>Large Neighborhood Parks</b>				<b>\$ 1,767,795</b>
Lovett Road Park	\$	1,047,125		
Hamilton Street	\$	324,500		
Hartley Vey/Gardere			\$ 175,840	
Others		86,605	\$ 133,725	Antioch ,Palomino
<b>Small Neighborhood Parks</b>				<b>\$ 1,141,915</b>
Mayfair			\$ 109,555	
Mills Avenue	\$	136,975		
Mary J. Lands	\$	177,000		
Others		136,556	\$ 581,829	Nairn, N 14th, Woodlawn, Scotlandville, Saia, Ru
<b>Shared Costs for All Parks &amp; Facilities</b>				<b>\$ 1,308,377</b>
Systemwide Recycling Bins			\$ 25,000	
ADA Transition Plan Implementation			\$ 531,000	
Park Branding & Signage Implementation			\$ 354,000	
Playground Shade Sails at 2 Community Parks	\$	300,000		
Others	\$	98,377		
<b>Land Acquisition</b>				<b>\$ -</b>
<b>Administrative &amp; Contingency</b>				<b>\$ 2,774,215</b>
<b>Total Estimated CIP &amp; IYP Investment</b>		<b>\$ 8,610,643</b>	<b>\$ 5,110,064</b>	<b>\$ 13,720,707</b>
<b>Total Estimated Capital Investment for 2019</b>				<b>\$ 16,494,922</b>

\*Note: These projects are a portion of a ten year program and may not contain all projects that will be worked on in 2019. Weather, additional requirements, unforeseen conditions, bidding issues, positive opportunities, safety concerns, consultant availability and other considerations often influence project timelines.



# BREC

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

2019

Fee Schedule

### Fee Schedule Changes by Department FY 2019

Dept or Location	Description of Fee	Unit	Current Fee	New Fee	Reason for change
<b>Aquatics</b>					
Liberty Lagoon	Season Pass	Each	\$ 49.99	\$ 59.99	Adds use of Phase II
<b>Athletics</b>					
All Locations	Basketball - Youth Basketball	Per Team	\$ 175.00	\$ 200.00	Increased Camp costs for staff and bus transportation
All Locations	Basketball - Youth Basketball MLK Kickoff	Per Team	\$ 70.00	\$ 100.00	Increased Camp costs for staff and bus transportation
All Locations	Coaches Pitch	Per Team	\$ 175.00	\$ 200.00	Increased Camp costs for staff and bus transportation
All Locations	Flag football	Per Team	\$ 175.00	\$ 200.00	Increased Camp costs for staff and bus transportation
All Locations	Softball - Youth Softball	Per Team	\$ 175.00	\$ 200.00	Increased Camp costs for staff and bus transportation
All Locations	T-Ball - Youth T-Ball	Per Team	\$ 175.00	\$ 200.00	Increased Camp costs for staff and bus transportation
All Locations	Volleyball	Per Team	\$ 175.00	\$ 200.00	Increased Camp costs for staff and bus transportation
All Locations	Youth League	Per Team	\$ 175.00	\$ 200.00	Increased Camp costs for staff and bus transportation
All Locations	Capture The Flag	Per Person	\$ 25.00	\$ 25.00	Increased Camp costs for staff and bus transportation
All Locations	Genesis/Exodus	Per Session	\$ 26.00	\$ 26.00	Increased Camp costs for staff and bus transportation
<b>Outdoor Adventure</b>					
Aquatics	Fall Camp (3 days)	Per participant	\$ 75.00	\$ 60.00	Increased Camp costs for staff and bus transportation
Aquatics	Winter Camp (4 days)	Per participant	\$ 100.00	\$ 10.00	Increased Camp costs for staff and bus transportation
Aquatics	Spring Camp (5 days)	Per participant	\$ 125.00	Free	Increased Camp costs for staff and bus transportation
Aquatics	Specaily Summer Camp (5 days/6 - 8 weeks)	Per participant	\$ 125.00	\$ 11.00	Increased Camp costs for staff and bus transportation
Aquatics	Silver Spokes	Class	\$1 - 10	\$ 9.00	Price still in process of being set dependent on class/location/day/use
<b>Recreation</b>					
All Locations	Summer Camp	Per week	\$ 90.00	\$ 100.00	Increased costs for Camp staff and Bus Services
All Locations	Summer Camp - Reduced Fee	Per week	\$ 50.00	\$ 60.00	Increased costs for Camp staff and Bus Services
All Locations	Medium Pavilion	Per rental		\$ 60.00	New Pavilion Rental
All Locations	Medium Pavilion	Per rental		\$ 75.00	New Pavilion Rental
<b>Tennis</b>					
All Locations	Open House Jr Summer Camp	Per Team	\$ 25.00	\$ 50.00	to help offset with program costs
All Locations	Open House Jr. Round Robin Tourn.	Per Team	\$ 12.00	\$ 15.00	increased program costs to help offset with staff salary requested increase
All Locations	Racquet Stringing	Per Racquet	\$ 14.00	\$ 16.00	market prices are higher for racquet stringing
<b>Golf</b>					
Golf - City Park	Weekday Green Fee		\$ 11.00	\$ 12.00	Adjust fees to market rates
Golf - City Park	WD Sr. Green Fee		\$ 9.00	\$ 9.00	No Change.
Golf - City Park	WD Jr Green Fee		\$ 5.00	\$ 5.00	No Change.
Golf - City Park	WD Twilight Green Fee		\$ 9.00	\$ 9.00	No Change.
Golf - City Park	WD Super Twilight Green Fee		\$ 7.00	\$ 7.00	No Change.
Golf - City Park	Weekday 9 Hole Rate		\$ 8.00	\$ 9.00	Adjust fees to market rates
Golf - City Park	Weekend 9 Hole Rate		\$ 10.00	\$ 11.00	Adjust fees to market rates

### Fee Schedule Changes by Department FY 2019

Dept or Location	Description of Fee	Unit	Current Fee	New Fee	Reason for change
Golf - City Park	Weekend Green Fee		\$ 13.00	\$ 14.00	Adjust fees to market rates
Golf - City Park	WE Sr. Green Fee		\$ 11.00	\$ 11.00	No Change.
Golf - City Park	WE Jr. Green Fee		\$ 5.00	\$ 5.00	No Change.
Golf - City Park	WE Twilight Green Fee		\$ 11.00	\$ 11.00	No Change.
Golf - City Park	WE Super Twilight Green Fee		\$ 8.00	\$ 8.00	No Change.
Golf - City Park	WD Footgolf Green Fee		\$ 11.00	\$ 9.00	Adjust fees to market rates
Golf - City Park	WD Sr/Jr Footgolf Green Fee		\$ 9.00	\$ 9.00	No Change.
Golf - City Park	WE Footgolf Green Fee		\$ 13.00	\$ 13.00	No Change.
Golf-Clark Park	Weekday Green Fee		\$ 11.00	\$ 12.00	Adjust fees to market rates
Golf-Clark Park	WD Sr. Green Fee		\$ 9.00	\$ 9.00	No Change.
Golf-Clark Park	WD Jr Green Fee		\$ 5.00	\$ 5.00	No Change.
Golf-Clark Park	WD Twilight Green Fee		\$ 9.00	\$ 9.00	No Change.
Golf-Clark Park	WD Super Twilight Green Fee		\$ 7.00	\$ 7.00	No Change.
Golf-Clark Park	Weekday 9 Hole Rate		\$ 8.00	\$ 9.00	Adjust fees to market rates
Golf-Clark Park	Weekend 9 Hole Rate		\$ 10.00	\$ 11.00	Adjust fees to market rates
Golf-Clark Park	Weekend Green Fee		\$ 13.00	\$ 14.00	Adjust fees to market rates
Golf-Clark Park	WE Sr. Green Fee		\$ 11.00	\$ 11.00	No Change.
Golf-Clark Park	WE Jr. Green Fee		\$ 5.00	\$ 5.00	No Change.
Golf-Clark Park	WE Twilight Green Fee		\$ 11.00	\$ 11.00	No Change.
Golf-Clark Park	WE Super Twilight Green Fee		\$ 8.00	\$ 8.00	No Change.
Golf-Clark Park	WD Footgolf Green Fee		\$ 11.00	\$ 9.00	Adjust fees to market rates
Golf-Clark Park	WD Sr/Jr Footgolf Green Fee		\$ 9.00	\$ 9.00	No Change.
Golf-Clark Park	WE Footgolf Green Fee		\$ 13.00	\$ 13.00	No Change.
Golf-Dumas	Weekday Green Fee		\$ 13.00	\$ 13.00	No Change.
Golf-Dumas	WD Sr. Green Fee		\$ 10.00	\$ 10.00	No Change.
Golf-Dumas	WD Jr. Green Fee		\$ 5.00	\$ 5.00	No Change.
Golf-Dumas	WD Twilight Green Fee		\$ 10.00	\$ 10.00	No Change.
Golf-Dumas	WD Super Twilight Green Fee		\$ 9.00	\$ 9.00	No Change.
Golf-Dumas	Weekday 9 Hole Rate		\$ 9.00	\$ 9.00	No Change.
Golf-Dumas	Weekend 9 Hole Rate		\$ 11.00	\$ 11.00	No Change.
Golf-Dumas	Weekend Green Fee		\$ 16.00	\$ 16.00	No Change.
Golf-Dumas	WE Sr. Green Fee		\$ 13.00	\$ 13.00	No Change.
Golf-Dumas	WE Jr. Green Fee		\$ 5.00	\$ 5.00	No Change.
Golf-Dumas	WE Twilight Green Fee		\$ 13.00	\$ 13.00	No Change.
Golf-Dumas	WE Super Twilight Green Fee		\$ 11.00	\$ 11.00	No Change.
Golf-Webb	Weekday Green Fee		\$ 16.00	\$ 17.00	Adjust fees to market rates
Golf-Webb	WD Sr. Green Fee		\$ 14.00	\$ 14.00	No Change.
Golf-Webb	WD Jr. Green Fee		\$ 7.00	\$ 5.00	Adjust fees to market rates
Golf-Webb	WD Twilight Green Fee		\$ 14.00	\$ 14.00	No Change.
Golf-Webb	WD Super Twilight Green Fee		\$ 11.00	\$ 11.00	No Change.
Golf-Webb	Weekday 9 Hole Rate		\$ 11.00	\$ 11.00	No Change.
Golf-Webb	Weekend 9 Hole Rate		\$ 13.00	\$ 13.00	No Change.
Golf-Webb	Weekend Green Fee		\$ 20.00	\$ 21.00	Adjust fees to market rates
Golf-Webb	WE Sr. Green Fee		\$ 17.00	\$ 17.00	No Change.
Golf-Webb	WE Jr. Green Fee		\$ 7.00	\$ 7.00	No Change.
Golf-Webb	WE Twilight Green Fee		\$ 17.00	\$ 17.00	No Change.
Golf-Webb	WE Super Twilight Green Fee		\$ 13.00	\$ 13.00	No Change.
Golf-Santa Maria	Weekday Green Fee		\$ 30.00	\$ 31.00	Adjust fees to market rates
Golf-Santa Maria	WD Sr. Green Fee		\$ 23.00	\$ 24.00	Adjust fees to market rates
Golf-Santa Maria	WD Junior Green Fee		\$ 16.00	\$ 16.00	No Change.
Golf-Santa Maria	WD Twilight Green Fee		\$ 23.00	\$ 24.00	Adjust fees to market rates
Golf-Santa Maria	WD Super Twilight Green Fee		\$ 17.00	\$ 18.00	Adjust fees to market rates
Golf-Santa Maria	Weekday 9 Hole Rate		\$ 18.00	\$ 18.00	No Change.

### Fee Schedule Changes by Department FY 2019

Dept or Location	Description of Fee	Unit	Current Fee	New Fee	Reason for change
Golf-Santa Maria	Weekend 9 Hole Rate		\$ 21.00	\$ 21.00	No Change.
Golf-Santa Maria	Weekend Green Fee		\$ 40.00	\$ 41.00	Adjust fees to market rates
Golf-Santa Maria	WE Sr./Jr. Green Fee		\$ 31.00	\$ 32.00	Adjust fees to market rates
Golf-Santa Maria	WE Twilight Green Fee		\$ 31.00	\$ 32.00	Adjust fees to market rates
Golf-Santa Maria	WE Super Twilight Green Fee		\$ 23.00	\$ 24.00	Adjust fees to market rates
Golf-Beaver Creek	Weekday Green Fee		\$ 30.00	\$ 31.00	Adjust fees to market rates
Golf-Beaver Creek	WD Monday - Thursday Green Fee (Includes Cart) Promotional rate		\$ 38.00	\$ 40.00	Adjust fees to market rates
Golf-Beaver Creek	WD Sr. Green Fee		\$ 18.00	\$ 21.00	Adjust fees to market rates
Golf-Beaver Creek	WD Junior Green Fee		\$ 16.00	\$ 16.00	No Change.
Golf-Beaver Creek	WD Twilight Green Fee		\$ 24.00	\$ 24.00	No Change.
Golf-Beaver Creek	WD Super Twilight Green Fee		\$ 16.00	\$ 16.00	No Change.
Golf-Beaver Creek	Weekday 9 Hole Rate		\$ 18.00	\$ 18.00	No Change.
Golf-Beaver Creek	WD Friday Green Fee (Includes Cart) Promotional rate - All Players		\$ 40.00	\$ 45.00	Adjust fees to market rates
Golf-Beaver Creek	Players		\$ 30.00	\$ 35.00	Adjust fees to market rates
Golf-Beaver Creek	Weekend 9 Hole Rate		\$ 21.00	\$ 21.00	No Change.
Golf-Beaver Creek	Weekend Green Fee		\$ 40.00	\$ 41.00	Adjust fees to market rates
Golf-Beaver Creek	WE Sr./Jr. Green Fee		\$ 31.00	\$ 32.00	Adjust fees to market rates
Golf-Beaver Creek	WE Twilight Green Fee		\$ 31.00	\$ 32.00	Adjust fees to market rates
Golf-Beaver Creek	WE Super Twilight Green Fee		\$ 19.00	\$ 22.00	Adjust fees to market rates
			<b>Annual</b>	<b>New Annual price Only</b>	Adjust fees to market rates
4 Course Passes - City Park, Clark Park, Dumas, and Webb	7 Day Sr/Jr Annual Pass		\$ 525.00	\$ 550.00	Adjust fees to market rates
4 Course Passes - City Park, Clark Park, Dumas, and Webb	Weekday Sr. Annual Pass		\$ 425.00	\$ 450.00	Adjust fees to market rates
4 Course Passes - City Park, Clark Park, Dumas, and Webb	7 Day Sr. Couple Annual Pass		\$ 625.00	\$ 650.00	Adjust fees to market rates
4 Course Passes - City Park, Clark Park, Dumas, and Webb	Weekday Sr. Couple Annual Pass		\$ 525.00	\$ 550.00	Adjust fees to market rates
4 Course Passes - City Park, Clark Park, Dumas, and Webb	7 Day Individual Annual Pass		\$ 625.00	\$ 650.00	Adjust fees to market rates
4 Course Passes - City Park, Clark Park, Dumas, and Webb	Weekday Individual Annual Pass		\$ 525.00	\$ 550.00	Adjust fees to market rates
4 Course Passes - City Park, Clark Park, Dumas, and Webb	7 Day Family Annual Pass		\$ 775.00	\$ 800.00	Adjust fees to market rates
4 Course Passes - City Park, Clark Park, Dumas, and Webb	Weekday Family Annual Pass		\$ 675.00	\$ 700.00	Adjust fees to market rates
4 Course Passes - City Park, Clark Park, Dumas, and Webb	Individual Cart Pass Plan - 70 uses		\$ 650.00	\$ 650.00	No Change.
4 Course Corporate Passes - City, Clark, Dumas, Howell and Webb	7 Days Per Week Pass - Per Person		\$ 550.00	\$ 550.00	No Change.
4 Course Corporate Passes - City, Clark, Dumas, Howell and Webb	Weekday (M-TH) - Per Person		\$ 450.00	\$ 450.00	No Change.

### Fee Schedule Changes by Department FY 2019

Dept or Location	Description of Fee	Unit	Current Fee	New Fee	Reason for change
<b>Zoo</b>					
Zoo	Group Admission - Regular (Ages 13 & up)	Per person		\$ 8.75	NO Change, just to confirm current pricing
Zoo	Group Admission - Senior Citizen (Ages 65 & up)	Per person		\$ 7.75	NO Change, just to confirm current pricing
Zoo	Group Admission - Ages 2-12	Per person		\$ 5.75	NO Change, just to confirm current pricing
Zoo	Group Admission - Ages 1 & under	Per person		Free	NO Change, just to confirm current pricing
Zoo	Wednesday 3-5 pm	Per person		\$ 1.50	NO Change, just to confirm current pricing
Zoo	School Rates-Student	Per person		\$ 2.50	NO Change, just to confirm current pricing
Zoo	School Rates-Chaperone	Per Person		\$ 3.00	NO Change, just to confirm current pricing
Zoo	Group Rates - (Ages 13 & up)	Per Person		\$ 7.75	NO Change, just to confirm current pricing
Zoo	Group Rates - Seniors (Ages 65 & up)	Per Person		\$ 6.75	NO Change, just to confirm current pricing
Zoo	Group Rates - 2-12 years	per person		\$ 5.75	NO Change, just to confirm current pricing
Zoo	Ages 1 and under	per person		Free	NO Change, just to confirm current pricing
Zoo	Summer Camp per week - in parish	per person		\$ 130.00	NO Change, just to confirm current pricing
Zoo	Summer Camp per week - out-of-parish	per person		\$ 152.00	NO Change, just to confirm current pricing
Zoo	Spring Camp per week - in parish	per person		\$ 130.00	NO Change, just to confirm current pricing
Zoo	Spring Camp per week - out-of-parish	per person		\$ 152.00	NO Change, just to confirm current pricing
Zoo	Zooper Birthday Party Deposit ( <i>applied to final p</i>	per person	\$ 50.00	\$ 60.00	Restructure of party admission & Rentals
Zoo	Zooper Birthday Party - Party of 12 (any combo of adults and kids)	Per Party		\$ 225.00	Restructured and adjusted price to market rates
Zoo	Zooper Birthday Party - Party of 20 (any combo of adults and kids)	Per Party		\$ 320.00	Restructured and adjusted price to market rates

# BREC

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

2019

Louisiana Governmental  
Budget Act Format



Recreation and Parks Commission of East Baton Rouge  
General FUND - BUDGET FOR YEAR ENDING December 31, 2018

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: 10/31/2018	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
<b>SUMMARY OF REVENUES - BY SOURCES</b>								
<b>Local sources:</b>								
Ad Valorem Taxes	\$ 37,325,329.00	\$ 37,325,329.00	\$ 31,299,514.00	\$ 6,220,888.00	\$ 37,520,402.00	0.5%	\$ 38,474,871.00	2.5%
Self-Generated Revenues from Programs	10,904,194.00	10,904,194.00	9,206,254.00	1,176,836.00	10,383,090.00	-4.8%	10,157,924.00	-2.2%
Local Grants	44,900.00	44,900.00	27,198.00	7,467.00	34,665.00		78,500.00	
Other Revenues	263,100.00	263,100.00	590,593.00	23,533.00	614,126.00	133.4%	622,500.00	1.4%
Total Revenues from Local Sources	48,537,523.00	48,537,523.00	41,123,559.00	7,428,724.00	48,552,283.00	0.0%	49,333,795.00	1.6%
<b>State sources:</b>								
State Revenue Sharing	972,000.00	972,000.00	420,807.00	972,000.00	1,392,807.00	43.3%	1,255,500.00	-9.9%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Revenues from State Sources	972,000.00	972,000.00	420,807.00	972,000.00	1,392,807.00	43.3%	1,255,500.00	-9.9%
<b>Federal sources:</b>								
Federal Grants	-	-	-	-	-	0.0%	450,000.00	0.0%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Revenues from Federal Sources	-	-	-	-	-	0.0%	450,000.00	#DIV/0!
Total Revenues by Sources	49,509,523.00	49,509,523.00	41,544,366.00	8,400,724.00	49,945,090.00	0.9%	51,039,295.00	2.2%
<b>SUMMARY OF EXPENDITURES - BY AGENCY</b>								
<b>Agency</b>								
BREC General Fund	52,582,244.00	52,582,244.00	39,100,181.00	9,439,381.00	48,539,562.00	-7.7%	51,039,295.00	5.1%
Total Expenditures by Agency	52,582,244.00	52,582,244.00	39,100,181.00	9,439,381.00	48,539,562.00	-7.7%	54,630,146.00	12.5%
<b>SUMMARY OF EXPENDITURES - BY DEPARTMENTS</b>								
<b>Department</b>								
Administration	13,423,648.00	13,423,648.00	8,354,694.00	2,911,374.00	11,266,068.00	-16.1%	13,987,888.00	24.2%
Program Activities (All)	39,158,596.00	39,158,596.00	30,566,014.00	6,713,019.00	37,279,033.00	-4.8%	40,642,258.00	9.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Expenditures by Departments	52,582,244.00	52,582,244.00	38,920,708.00	9,624,393.00	48,545,101.00	-7.7%	54,630,146.00	12.5%
<b>SUMMARY OF EXPENDITURES - BY FUNCTIONS</b>								
<b>Function</b>								
General Government	52,582,244.00	52,582,244.00	38,920,708.00	9,624,393.00	48,545,101.00	-7.7%	54,630,146.00	12.5%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Expenditures by Functions	52,582,244.00	52,582,244.00	38,920,708.00	9,624,393.00	48,545,101.00	-7.7%	54,630,146.00	12.5%
<b>SUMMARY OF EXPENDITURES - BY CHARACTERS</b>								
<b>Character</b>								
Salaries & Fringe Benefits	32,570,624.00	32,570,624.00	26,255,650.00	5,254,538.00	31,510,188.00	-3.3%	35,461,766.00	12.5%
Other Operating Expenses	20,011,620.00	20,011,620.00	12,665,058.00	4,369,855.00	17,034,913.00	-14.9%	18,168,380.00	6.7%
	-	-	-	-	-	0.0%	-	0.0%
Total Expenditures by Characters	52,582,244.00	52,582,244.00	38,920,708.00	9,624,393.00	48,545,101.00	-7.7%	53,630,146.00	10.5%
<b>SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES</b>								
<b>Other Financing Sources</b>								
Transfers In - Other Funds	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Other Financing Sources by Sources	-	-	-	-	-	0.0%	-	0.0%
<b>SUMMARY OF OTHER FINANCING USES - BY USES</b>								
<b>Other Financing Uses</b>								
Transfers Out - Internal Service Funds	-	-	-	-	-	0.0%	1,000,000.00	0.0%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Other Financing Uses by Uses	-	-	-	-	-	0.0%	1,000,000.00	0.0%
<b>SUMMARY OF FUND BALANCE</b>								
Net change in fund balance	(3,072,721.00)	(3,072,721.00)	2,444,185.00	(1,038,657.00)	1,405,528.00	-145.7%	(4,590,851.00)	-426.6%
Estimated Beginning Fund Balance	54,821,745.00	54,821,745.00	54,821,745.00	-	54,821,745.00	0.0%	50,534,984.00	-7.8%
Estimated Ending Fund Balance	\$ 51,749,024.00	\$ 51,749,024.00	\$ 57,265,930.00	\$ (1,038,657.00)	\$ 56,227,273.00	8.7%	\$ 45,944,133.00	-18.3%



**Recreation and Parks Commission of East Baton Rouge  
Enhancement Operating FUND - BUDGET FOR YEAR ENDING December 31, 2018**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: 10/31/2018	Estimated Remaining for Year	Projected Actual Result at Year End	Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
<b>SUMMARY OF REVENUES - BY SOURCES</b>								
<b>Local sources:</b>								
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Self-Generated Revenues from Programs	-	-	-	-	-	0.0%	-	0.0%
Local Grants	70,000.00	70,000.00	602,956.00	11,666.00	614,622.00	778.0%	150,000.00	-75.6%
Other Revenues	70,000.00	70,000.00	602,956.00	11,666.00	614,622.00	778.0%	150,000.00	-75.6%
<b>Total Revenues from Local Sources</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>602,956.00</b>	<b>11,666.00</b>	<b>614,622.00</b>	<b>778.0%</b>	<b>150,000.00</b>	<b>-75.6%</b>
<b>State sources:</b>								
State Revenue Sharing	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
<b>Total Revenues from State Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>0.0%</b>
<b>Federal sources:</b>								
Federal Grants	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
<b>Total Revenues from Federal Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>0.0%</b>
<b>Total Revenues by Sources</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>602,956.00</b>	<b>11,666.00</b>	<b>614,622.00</b>	<b>778.0%</b>	<b>150,000.00</b>	<b>-75.6%</b>
<b>SUMMARY OF EXPENDITURES - BY AGENCY</b>								
<b>Agency</b>								
BREC Enhancement Operating Fund	3,906,060.00	3,906,060.00	2,600,287.00	651,008.00	3,251,295.00	-16.8%	4,472,338.00	37.6%
<b>Total Expenditures by Agency</b>	<b>3,906,060.00</b>	<b>3,906,060.00</b>	<b>2,600,287.00</b>	<b>651,008.00</b>	<b>3,251,295.00</b>	<b>-16.8%</b>	<b>4,472,338.00</b>	<b>37.6%</b>
<b>SUMMARY OF EXPENDITURES - BY DEPARTMENTS</b>								
<b>Department</b>								
Administration	-	-	-	-	-	0.0%	-	0.0%
Program Activities (All)	1,781,338.00	1,781,338.00	1,192,804.00	296,888.00	1,489,692.00	-16.4%	1,969,338.00	32.2%
Capital Outlay	2,124,722.00	2,124,722.00	1,407,483.00	354,120.00	1,761,603.00	-17.1%	2,503,000.00	42.1%
<b>Total Expenditures by Departments</b>	<b>3,906,060.00</b>	<b>3,906,060.00</b>	<b>2,600,287.00</b>	<b>651,008.00</b>	<b>3,251,295.00</b>	<b>-16.8%</b>	<b>4,472,338.00</b>	<b>37.6%</b>
<b>SUMMARY OF EXPENDITURES - BY FUNCTIONS</b>								
<b>Function</b>								
General Government	3,906,060.00	3,906,060.00	2,600,287.00	651,008.00	3,251,295.00	-16.8%	4,472,338.00	37.6%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
<b>Total Expenditures by Functions</b>	<b>3,906,060.00</b>	<b>3,906,060.00</b>	<b>2,600,287.00</b>	<b>651,008.00</b>	<b>3,251,295.00</b>	<b>-16.8%</b>	<b>4,472,338.00</b>	<b>37.6%</b>
<b>SUMMARY OF EXPENDITURES - BY CHARACTERS</b>								
<b>Character</b>								
Salaries & Fringe Benefits	-	-	-	-	-	0.0%	-	0.0%
Other Operating Expenses	3,906,060.00	3,906,060.00	2,600,287.00	651,008.00	3,251,295.00	-16.8%	4,472,338.00	37.6%
	-	-	-	-	-	0.0%	-	0.0%
<b>Total Expenditures by Characters</b>	<b>3,906,060.00</b>	<b>3,906,060.00</b>	<b>2,600,287.00</b>	<b>651,008.00</b>	<b>3,251,295.00</b>	<b>-16.8%</b>	<b>4,472,338.00</b>	<b>37.6%</b>
<b>SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES</b>								
<b>Other Financing Sources</b>								
Transfers In - Special Revenue Fund	3,836,060.00	3,836,060.00	3,944,089.00	639,342.00	4,583,431.00	19.5%	3,836,060.00	-16.3%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
<b>Total Other Financing Sources by Sources</b>	<b>3,836,060.00</b>	<b>3,836,060.00</b>	<b>3,944,089.00</b>	<b>639,342.00</b>	<b>4,583,431.00</b>	<b>19.5%</b>	<b>3,836,060.00</b>	<b>-16.3%</b>
<b>SUMMARY OF OTHER FINANCING USES - BY USES</b>								
<b>Other Financing Uses</b>								
Transfers Out - Other Funds	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
<b>Total Other Financing Uses by Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>0.0%</b>
<b>SUMMARY OF FUND BALANCE</b>								
Net change in fund balance	-	-	1,946,758.00	-	1,946,758.00	0.0%	(486,278.00)	-125.0%
Estimated Beginning Fund Balance	55,933,480.00	55,933,480.00	55,933,480.00	-	55,933,480.00	0.0%	56,930,872.00	1.8%
<b>Estimated Ending Fund Balance</b>	<b>\$ 55,933,480.00</b>	<b>\$ 55,933,480.00</b>	<b>\$ 57,880,238.00</b>	<b>\$ -</b>	<b>\$ 57,880,238.00</b>	<b>3.5%</b>	<b>\$ 56,444,594.00</b>	<b>-2.5%</b>



**Recreation and Parks Commission of East Baton Rouge  
Capital Improvement FUND - BUDGET FOR YEAR ENDING December 31, 2018**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: 10/31/2018	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
<b>SUMMARY OF REVENUES - BY SOURCES</b>								
<b>Local sources:</b>								
Ad Valorem Taxes	\$ 8,353,421.00	\$ 8,353,421.00	\$ 7,004,804.00	\$ 1,392,237.00	\$ 8,397,041.00	0.5%	\$ 8,610,643.00	2.5%
Self-Generated Revenues from Programs	-	-	-	-	-	0.0%	-	0.0%
Local Grants	150,000.00	150,000.00	1,045.00	18,000.00	19,045.00		150,000.00	687.6%
Other Revenues	175,000.00	175,000.00	428,250.00	29,167.00	457,417.00	161.4%	529,715.00	15.8%
Total Revenues from Local Sources	8,678,421.00	8,678,421.00	7,434,099.00	1,439,404.00	8,873,503.00	2.2%	9,290,358.00	4.7%
<b>State sources:</b>								
State Revenue Sharing	228,000.00	228,000.00	98,099.00	228,000.00	326,099.00	43.0%	294,500.00	-9.7%
State Grant	-	-	19,104.00	-	19,104.00	0.0%	1,800,000.00	9322.1%
Total Revenues from State Sources	228,000.00	228,000.00	117,203.00	228,000.00	345,203.00	51.4%	2,094,500.00	506.7%
<b>Federal sources:</b>								
Federal Grants	-	-	21,272.00	-	21,272.00	0.0%	-	-100.0%
Total Revenues from Federal Sources	-	-	21,272.00	-	21,272.00	0.0%	-	-100.0%
Total Revenues by Sources	8,906,421.00	8,906,421.00	7,572,574.00	1,667,404.00	9,239,978.00	3.7%	11,384,858.00	23.2%
<b>SUMMARY OF EXPENDITURES - BY AGENCY</b>								
<b>Agency</b>								
BREC Capital Improvements Fund	8,906,421.00	8,906,421.00	6,233,041.00	1,492,110.00	7,725,151.00	-13.3%	11,384,858.00	47.4%
Total Expenditures by Agency	8,906,421.00	8,906,421.00	6,233,041.00	1,492,110.00	7,725,151.00	-13.3%	11,384,858.00	47.4%
<b>SUMMARY OF EXPENDITURES - BY DEPARTMENTS</b>								
<b>Department</b>								
Administration	2,981,583.00	2,981,583.00	1,806,992.00	516,662.00	2,323,654.00	-22.1%	2,289,748.00	-1.5%
Program Activities (All)	-	-	-	-	-	0.0%	822,547.00	#DIV/0!
Capital Improvement	5,924,838.00	5,924,838.00	4,426,049.00	975,448.00	5,401,497.00	-8.8%	8,272,563.00	53.2%
Total Expenditures by Departments	8,906,421.00	8,906,421.00	6,233,041.00	1,492,110.00	7,725,151.00	-13.3%	11,384,858.00	47.4%
<b>SUMMARY OF EXPENDITURES - BY FUNCTIONS</b>								
<b>Function</b>								
General Government	8,906,521.00	8,906,521.00	6,233,041.00	1,492,110.00	7,725,151.00	-13.3%	11,384,858.00	47.4%
Total Expenditures by Functions	8,906,521.00	8,906,521.00	6,233,041.00	1,492,110.00	7,725,151.00	-13.3%	11,384,858.00	47.4%
<b>SUMMARY OF EXPENDITURES - BY CHARACTERS</b>								
<b>Character</b>								
Salaries & Fringe Benefits	1,035,193.00	1,035,193.00	1,396,836.00	172,532.00	1,569,368.00	51.6%	2,289,748.00	45.9%
Other Operating Expenses	1,946,390.00	1,946,390.00	410,156.00	344,130.00	754,286.00	-61.2%	822,547.00	9.0%
Capital Improvement	5,924,838.00	5,924,838.00	4,426,049.00	975,448.00	5,401,497.00	-8.8%	8,272,563.00	53.2%
Total Expenditures by Characters	8,906,421.00	8,906,421.00	6,233,041.00	1,492,110.00	7,725,151.00	-13.3%	11,384,858.00	47.4%
<b>SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES</b>								
<b>Other Financing Sources</b>								
Transfers In - Other Funds	-	-	-	-	-	0.0%	-	0.0%
Total Other Financing Sources by Sources	-	-	-	-	-	0.0%	-	0.0%
<b>SUMMARY OF OTHER FINANCING USES - BY USES</b>								
<b>Other Financing Uses</b>								
Transfers Out - ____ Fund	-	-	-	-	-	0.0%	-	0.0%
Total Other Financing Uses by Uses	-	-	-	-	-	0.0%	-	0.0%
<b>SUMMARY OF FUND BALANCE</b>								
Net change in fund balance	-	-	1,339,533.00	175,294.00	1,514,827.00	0.0%	-	-100.0%
Estimated Beginning Fund Balance	23,644,078.00	23,644,078.00	23,644,078.00	-	23,644,078.00	0.0%	24,351,245.00	3.0%
Estimated Ending Fund Balance	\$ 23,644,078.00	\$ 23,644,078.00	\$ 24,983,611.00	\$ 175,294.00	\$ 25,158,905.00	6.4%	\$ 24,351,245.00	-3.2%



**Recreation and Parks Commission of East Baton Rouge  
Enhancement Construction FUND - BUDGET FOR YEAR ENDING December 31, 2018**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: 10/31/2018	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End [E / B - 1]	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget [G / E - 1]
<b>SUMMARY OF REVENUES - BY SOURCES</b>								
<b>Local sources:</b>								
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Self-Generated Revenues from Programs	-	-	-	-	-	0.0%	-	0.0%
Local Grants	-	-	-	-	-	0.0%	-	-
Other Revenues	95,000.00	95,000.00	247,894.00	15,832.00	263,726.00	177.6%	230,000.00	-12.8%
<b>Total Revenues from Local Sources</b>	<b>95,000.00</b>	<b>95,000.00</b>	<b>247,894.00</b>	<b>15,832.00</b>	<b>263,726.00</b>	<b>177.6%</b>	<b>230,000.00</b>	<b>-12.8%</b>
<b>State sources:</b>								
State Revenue Sharing	-	-	-	-	-	0.0%	-	0.0%
State Grant	-	-	-	-	-	0.0%	-	0.0%
<b>Total Revenues from State Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>0.0%</b>
<b>Federal sources:</b>								
Federal Grants	-	-	-	-	-	0.0%	-	0.0%
<b>Total Revenues from Federal Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>0.0%</b>
<b>Total Revenues by Sources</b>	<b>95,000.00</b>	<b>95,000.00</b>	<b>247,894.00</b>	<b>15,832.00</b>	<b>263,726.00</b>	<b>177.6%</b>	<b>230,000.00</b>	<b>-12.8%</b>
<b>SUMMARY OF EXPENDITURES - BY AGENCY</b>								
<b>Agency</b>								
BREC Enhancement Construction Fund	5,081,040.00	5,081,040.00	1,714,862.00	784,120.00	2,498,982.00	-50.8%	5,110,064.00	104.5%
<b>Total Expenditures by Agency</b>	<b>5,081,040.00</b>	<b>5,081,040.00</b>	<b>1,714,862.00</b>	<b>784,120.00</b>	<b>2,498,982.00</b>	<b>-50.8%</b>	<b>5,110,064.00</b>	<b>104.5%</b>
<b>SUMMARY OF EXPENDITURES - BY DEPARTMENTS</b>								
<b>Department</b>								
Administration	-	-	255,811.00	-	255,811.00	#DIV/0!	-	-100.0%
Program Activities (All)	-	-	-	-	-	0.0%	-	0.0%
Capital Improvement	5,081,040.00	5,081,040.00	1,459,051.00	784,120.00	2,243,171.00	-55.9%	5,110,064.00	127.8%
<b>Total Expenditures by Departments</b>	<b>5,081,040.00</b>	<b>5,081,040.00</b>	<b>1,714,862.00</b>	<b>784,120.00</b>	<b>2,498,982.00</b>	<b>-50.8%</b>	<b>5,110,064.00</b>	<b>104.5%</b>
<b>SUMMARY OF EXPENDITURES - BY FUNCTIONS</b>								
<b>Function</b>								
General Government	5,081,040.00	5,081,040.00	1,714,862.00	784,120.00	2,498,982.00	-50.8%	5,110,064.00	104.5%
<b>Total Expenditures by Functions</b>	<b>5,081,040.00</b>	<b>5,081,040.00</b>	<b>1,714,862.00</b>	<b>784,120.00</b>	<b>2,498,982.00</b>	<b>-50.8%</b>	<b>5,110,064.00</b>	<b>104.5%</b>
<b>SUMMARY OF EXPENDITURES - BY CHARACTERS</b>								
<b>Character</b>								
Salaries & Fringe Benefits	-	-	255,811.00	63,370.00	319,181.00	#DIV/0!	-	-100.0%
Other Operating Expenses	-	-	(171.00)	2,500.00	2,329.00	#DIV/0!	-	-100.0%
Capital Improvement	5,081,040.00	5,081,040.00	1,459,222.00	554,849.00	2,014,071.00	-60.4%	5,110,064.00	153.7%
<b>Total Expenditures by Characters</b>	<b>5,081,040.00</b>	<b>5,081,040.00</b>	<b>1,714,862.00</b>	<b>620,719.00</b>	<b>2,335,581.00</b>	<b>-54.0%</b>	<b>5,110,064.00</b>	<b>118.8%</b>
<b>SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES</b>								
<b>Other Financing Sources</b>								
Transfers In - Special Revenue Fund	4,609,720.00	4,609,720.00	4,739,536.00	768,286.00	5,507,822.00	19.5%	4,880,064.00	-11.4%
Transfers In - Debt Service Fund	-	-	-	-	-	0.0%	-	#DIV/0!
<b>Total Other Financing Sources by Sources</b>	<b>4,609,720.00</b>	<b>4,609,720.00</b>	<b>4,739,536.00</b>	<b>768,286.00</b>	<b>5,507,822.00</b>	<b>19.5%</b>	<b>4,880,064.00</b>	<b>-11.4%</b>
<b>SUMMARY OF OTHER FINANCING USES - BY USES</b>								
<b>Other Financing Uses</b>								
Transfers Out - Other Funds	-	-	-	-	-	0.0%	-	0.0%
<b>Total Other Financing Uses by Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>0.0%</b>
<b>SUMMARY OF FUND BALANCE</b>								
Net change in fund balance	(376,320.00)	(376,320.00)	3,272,568.00	(2.00)	3,272,566.00	-969.6%	-	-100.0%
Estimated Beginning Fund Balance	9,988,752.00	9,988,752.00	9,988,752.00	-	9,988,752.00	0.0%	11,405,215.00	14.2%
<b>Estimated Ending Fund Balance</b>	<b>\$ 9,612,432.00</b>	<b>\$ 9,612,432.00</b>	<b>\$ 13,261,320.00</b>	<b>\$ (2.00)</b>	<b>\$ 13,261,318.00</b>	<b>38.0%</b>	<b>\$ 11,405,215.00</b>	<b>-14.0%</b>



**Recreation and Parks Commission of East Baton Rouge**  
**Debt Service FUND - BUDGET FOR YEAR ENDING December 31, 2018**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: (Insert Date)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
<b>SUMMARY OF REVENUES - BY SOURCES</b>								
<b>Local sources:</b>								
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Self-Generated Revenues from Programs	-	-	-	-	-	0.0%	-	0.0%
Local Grants	-	-	-	-	-	-	-	-
Other Revenues	15,000.00	15,000.00	22,681.00	3,750.00	26,431.00	76.2%	22,000.00	-16.8%
<b>Total Revenues from Local Sources</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>22,681.00</b>	<b>3,750.00</b>	<b>26,431.00</b>	<b>76.2%</b>	<b>22,000.00</b>	<b>-16.8%</b>
<b>State sources:</b>								
State Revenue Sharing	-	-	-	-	-	0.0%	-	0.0%
-	-	-	-	-	-	0.0%	-	0.0%
-	-	-	-	-	-	0.0%	-	0.0%
<b>Total Revenues from State Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>0.0%</b>
<b>Federal sources:</b>								
Federal Grants	-	-	-	-	-	0.0%	-	0.0%
-	-	-	-	-	-	0.0%	-	0.0%
-	-	-	-	-	-	0.0%	-	0.0%
<b>Total Revenues from Federal Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>0.0%</b>
<b>Total Revenues by Sources</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>22,681.00</b>	<b>3,750.00</b>	<b>26,431.00</b>	<b>76.2%</b>	<b>22,000.00</b>	<b>-16.8%</b>
<b>SUMMARY OF EXPENDITURES - BY AGENCY</b>								
<b>Agency</b>								
BREC Debt Service Fund	4,458,064.00	4,458,064.00	4,458,064.00	1,950.00	4,460,014.00	0.0%	4,483,218.00	0.5%
<b>Total Expenditures by Agency</b>	<b>4,458,064.00</b>	<b>4,458,064.00</b>	<b>4,458,064.00</b>	<b>1,950.00</b>	<b>4,460,014.00</b>	<b>0.0%</b>	<b>4,483,218.00</b>	<b>0.5%</b>
<b>SUMMARY OF EXPENDITURES - BY DEPARTMENTS</b>								
<b>Department</b>								
Administration	15,000.00	15,000.00	850.00	14,150.00	15,000.00	0.0%	22,000.00	46.7%
Program Activities (All)	-	-	-	-	-	0.0%	-	0.0%
Debt Service	4,458,064.00	4,458,064.00	4,149,267.00	331,256.00	4,480,523.00	0.5%	4,461,218.00	-0.4%
<b>Total Expenditures by Departments</b>	<b>4,473,064.00</b>	<b>4,473,064.00</b>	<b>4,150,117.00</b>	<b>345,406.00</b>	<b>4,495,523.00</b>	<b>0.5%</b>	<b>4,483,218.00</b>	<b>-0.3%</b>
<b>SUMMARY OF EXPENDITURES - BY FUNCTIONS</b>								
<b>Function</b>								
General Government	4,473,064.00	4,473,664.00	4,473,064.00	325,893.00	4,798,957.00	7.3%	4,482,218.00	-6.6%
-	-	-	-	-	-	0.0%	-	0.0%
-	-	-	-	-	-	0.0%	-	0.0%
<b>Total Expenditures by Functions</b>	<b>4,473,064.00</b>	<b>4,473,664.00</b>	<b>4,473,064.00</b>	<b>325,893.00</b>	<b>4,798,957.00</b>	<b>7.3%</b>	<b>4,482,218.00</b>	<b>-6.6%</b>
<b>SUMMARY OF EXPENDITURES - BY CHARACTERS</b>								
<b>Character</b>								
Salaries & Fringe Benefits	-	-	-	-	-	0.0%	-	0.0%
Other Operating Expenses	15,000.00	15,000.00	850.00	14,150.00	15,000.00	0.0%	22,000.00	46.7%
Debt Service	4,458,064.00	4,458,064.00	4,149,267.00	331,256.00	4,480,523.00	0.5%	4,461,218.00	-0.4%
<b>Total Expenditures by Characters</b>	<b>4,473,064.00</b>	<b>4,473,064.00</b>	<b>4,150,117.00</b>	<b>345,406.00</b>	<b>4,495,523.00</b>	<b>0.5%</b>	<b>4,483,218.00</b>	<b>-0.3%</b>
<b>SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES</b>								
<b>Other Financing Sources</b>								
Transfers In - Special Revenue Fund	4,458,064.00	4,458,064.00	4,458,064.00	-	4,458,064.00	0.0%	4,458,064.00	0.0%
-	-	-	-	-	-	0.0%	-	0.0%
-	-	-	-	-	-	0.0%	-	0.0%
<b>Total Other Financing Sources by Sources</b>	<b>4,458,064.00</b>	<b>4,458,064.00</b>	<b>4,458,064.00</b>	<b>-</b>	<b>4,458,064.00</b>	<b>0.0%</b>	<b>4,458,064.00</b>	<b>0.0%</b>
<b>SUMMARY OF OTHER FINANCING USES - BY USES</b>								
<b>Other Financing Uses</b>								
Transfers Out - Enhancement Construction Fund	-	-	-	-	-	0.0%	-	0.0%
-	-	-	-	-	-	0.0%	-	0.0%
-	-	-	-	-	-	0.0%	-	0.0%
<b>Total Other Financing Uses by Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>#DIV/0!</b>
<b>SUMMARY OF FUND BALANCE</b>								
Net change in fund balance	15,000.00	15,000.00	22,681.00	1,800.00	24,481.00	63.2%	(3,154.00)	-112.9%
Estimated Beginning Fund Balance	5,377,021.00	5,377,021.00	5,377,021.00	-	5,377,021.00	0.0%	4,220,688.00	-21.5%
<b>Estimated Ending Fund Balance</b>	<b>\$ 5,392,021.00</b>	<b>\$ 5,392,021.00</b>	<b>\$ 5,399,702.00</b>	<b>\$ 1,800.00</b>	<b>\$ 5,401,502.00</b>	<b>0.2%</b>	<b>\$ 4,217,534.00</b>	<b>-21.9%</b>



**Recreation and Parks Commission of East Baton Rouge**  
**Enhancement Special Revenue FUND - BUDGET FOR YEAR ENDING December 31, 2018**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: (Insert Date)	Estimated Remaining for Year	Projected Actual Result at Year End	Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
<b>SUMMARY OF REVENUES - BY SOURCES</b>								
<b>Local sources:</b>								
Ad Valorem Taxes	\$ 13,255,452.00	\$ 12,755,249.00	\$ 10,060,287.58	\$ 3,313,863.00	\$ 13,374,150.58	4.9%	\$ 13,663,620.00	2.2%
Self-Generated Revenues from Programs	-	-	-	-	-	0.0%	-	0.0%
Local Grants	-	-	-	-	-	-	-	-
Other Revenues	42,000.00	-	68,540.32	10,500.00	79,040.32	0.0%	65,000.00	-17.8%
<b>Total Revenues from Local Sources</b>	<b>13,297,452.00</b>	<b>12,755,249.00</b>	<b>10,128,827.90</b>	<b>3,324,363.00</b>	<b>13,453,190.90</b>	<b>5.5%</b>	<b>13,728,620.00</b>	<b>2.0%</b>
<b>State sources:</b>								
State Revenue Sharing	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
<b>Total Revenues from State Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>0.0%</b>
<b>Federal sources:</b>								
Federal Grants	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
<b>Total Revenues from Federal Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>0.0%</b>
<b>Total Revenues by Sources</b>	<b>13,297,452.00</b>	<b>12,755,249.00</b>	<b>10,128,827.90</b>	<b>3,324,363.00</b>	<b>13,453,190.90</b>	<b>5.5%</b>	<b>13,728,620.00</b>	<b>2.0%</b>
<b>SUMMARY OF EXPENDITURES - BY AGENCY</b>								
<b>Agency</b>								
BREC General Fund	-	-	-	-	-	0.0%	13,728,620.00	0.0%
<b>Total Expenditures by Agency</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>13,728,620.00</b>	<b>0.0%</b>
<b>SUMMARY OF EXPENDITURES - BY DEPARTMENTS</b>								
<b>Department</b>								
Administration	393,608.00	-	-	393,608.00	393,608.00	0.0%	-	-100.0%
Program Activities (All)	-	-	-	-	-	0.0%	-	0.0%
Debt Payments	-	-	-	-	-	0.0%	13,728,620.00	0.0%
<b>Total Expenditures by Departments</b>	<b>393,608.00</b>	<b>-</b>	<b>-</b>	<b>393,608.00</b>	<b>393,608.00</b>	<b>0.0%</b>	<b>13,728,620.00</b>	<b>3387.9%</b>
<b>SUMMARY OF EXPENDITURES - BY FUNCTIONS</b>								
<b>Function</b>								
General Government	13,297,452.00	-	13,126,852.00	565,616.00	13,692,468.00	0.0%	13,728,620.00	0.3%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
<b>Total Expenditures by Functions</b>	<b>13,297,452.00</b>	<b>-</b>	<b>13,126,852.00</b>	<b>565,616.00</b>	<b>13,692,468.00</b>	<b>0.0%</b>	<b>13,728,620.00</b>	<b>0.3%</b>
<b>SUMMARY OF EXPENDITURES - BY CHARACTERS</b>								
<b>Character</b>								
Salaries & Fringe Benefits	-	-	-	-	-	0.0%	-	0.0%
Other Operating Expenses	393,608.00	-	-	393,608.00	393,608.00	0.0%	393,608.00	0.0%
Debt Payments	12,903,844.00	-	13,126,852.00	172,008.00	13,298,860.00	0.0%	13,335,012.00	0.3%
<b>Total Expenditures by Characters</b>	<b>13,297,452.00</b>	<b>-</b>	<b>13,126,852.00</b>	<b>565,616.00</b>	<b>13,692,468.00</b>	<b>0.0%</b>	<b>13,728,620.00</b>	<b>0.3%</b>
<b>SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES</b>								
<b>Other Financing Sources</b>								
Transfers In - Other Fund	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
<b>Total Other Financing Sources by Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>0.0%</b>
<b>SUMMARY OF OTHER FINANCING USES - BY USES</b>								
<b>Other Financing Uses</b>								
Transfers Out - Other Funds	12,903,844.00	12,755,249.00	13,126,852.00	565,616.00	13,692,468.00	7.3%	-	-100.0%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
<b>Total Other Financing Uses by Uses</b>	<b>12,903,844.00</b>	<b>12,755,249.00</b>	<b>13,126,852.00</b>	<b>565,616.00</b>	<b>13,692,468.00</b>	<b>7.3%</b>	<b>-</b>	<b>-100.0%</b>
<b>SUMMARY OF FUND BALANCE</b>								
Net change in fund balance	393,608.00	-	(2,998,024.10)	2,758,747.00	(239,277.10)	0.0%	-	-100.0%
Estimated Beginning Fund Balance	-	-	-	-	-	0.0%	-	0.0%
Estimated Ending Fund Balance	\$ 393,608.00	\$ -	\$ (2,998,024.10)	\$ 2,758,747.00	\$ (239,277.10)	0.0%	\$ -	-100.0%