



# 2023

## ANNUAL BUDGET EXHIBITS

SUPPORTING TOTAL EXPENDITURES APPROVED ON

DECEMBER 19, 2022

*For the Fiscal Year January 1, 2023 – December 31, 2023*

**BREC**

PREPARED BY

Tracy Fountain, Chief Financial Officer

+

Department Directors + Managers +  
Supervisors



# Recreation and Park Commission of East Baton Rouge Parish Budget by Fund Consolidated

## Fiscal Year 2023

REVENUE & EXPENDITURE CLASSIFICATIONS	(Funded By General Fund 001)				(Funded By General Fund 001)	(Funded By Enhancement Special Revenue Fund 105)				(Funded By 202)	(All Funds)
	INTERNAL SERVICE FUNDS				GENERAL FUNDS		SPECIAL REVENUE FUND	DEBT SERVICE FUND	CAPITAL CONSTRUCTION FUNDS		CONSOLIDATED TOTALS
	609 Employee Benefits Fund	610 Risk Management Fund	613 Unemployment Insurance Fund	TOTAL Internal Service Funds	001 General Fund	006 Enhancement Operating Fund	105 Enhancement Special Revenue Fund	311 Debt Service Reserve Fund	207 Enhancement Construction Fund	202 Capital Improvement Program Fund	All Funds Combined
<b>REVENUES &amp; TRANSFERS IN</b>											
<u>Taxes &amp; grants</u>											
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ 46,265,770	\$ -	\$ 16,428,992	\$ -	\$ -	\$ 10,353,346	\$ 73,048,108
State revenue sharing	-	-	-	-	1,301,484	-	-	-	-	303,421	1,604,905
Federal grants	-	-	-	-	-	-	-	-	-	3,040,000	3,040,000
State grants	-	-	-	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	-	-	-	-
<b>Total taxes &amp; grants</b>	-	-	-	-	47,567,254	-	16,428,992	-	-	13,696,767	77,693,013
<b>Self generated revenues / Internal charges for svcs</b>	7,251,651	-	-	7,251,651	11,658,599	-	-	-	-	-	18,910,250
<u>Other revenues</u>											
Interest income	5,000	1,585	3,086	9,671	173,063	30,539	58,070	5,000	-	25,441	301,784
Miscellaneous revenues	50,000	40,000	-	90,000	64,000	-	-	-	-	-	154,000
<b>Total other revenues</b>	55,000	41,585	3,086	99,671	237,063	30,539	58,070	5,000	-	25,441	455,784
<b>Total Revenues</b>	<b>\$ 7,306,651</b>	<b>\$ 41,585</b>	<b>\$ 3,086</b>	<b>\$ 7,351,322</b>	<b>\$ 59,462,916</b>	<b>\$ 30,539</b>	<b>\$ 16,487,062</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 13,722,208</b>	<b>\$ 97,059,047</b>
<u>Transfers in</u>											
Transfers from 105 - Enhancement Special Revenue Fund	-	-	-	-	-	11,671,364	-	-	-	-	16,128,850
Transfers from 006 - Enhancement Operating Fund	-	-	-	-	-	-	4,457,486	-	-	-	-
Transfers from 007 - Enhancement Construction Fund	-	-	-	-	-	-	-	-	-	-	-
Transfers from 311 - Debt Service Fund	-	-	-	-	-	-	-	-	-	-	-
Transfers from 001 - General Fund	-	3,138,036	46,714	3,184,750	-	-	-	-	-	-	3,184,750
<b>Total transfers in</b>	-	3,138,036	46,714	3,184,750	-	11,671,364	-	4,457,486	-	-	19,313,600
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$7,306,651</b>	<b>\$3,179,621</b>	<b>\$49,800</b>	<b>\$10,536,072</b>	<b>\$59,462,916</b>	<b>\$11,701,903</b>	<b>\$16,487,062</b>	<b>\$4,462,486</b>	<b>\$0</b>	<b>\$13,722,208</b>	<b>\$116,372,647</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>											
<u>Salaries, wages, &amp; fringe benefits</u>											
Salaries & wages	-	-	-	-	27,038,405	-	-	-	-	1,700,265	28,738,670
Fringe benefits	-	-	-	-	12,902,987	-	-	-	-	937,155	13,840,142
<b>Total salaries, wages, &amp; fringe benefits</b>	-	-	-	-	39,941,392	-	-	-	-	2,637,420	42,578,812
<u>Non-payroll related expenses</u>											
Retired employee benefits	48,000	-	-	48,000	762,000	-	-	-	-	-	810,000
Travel & Training	-	-	-	-	429,340	-	-	-	-	13,500	442,840
Membership Dues & Subscriptions	-	-	-	-	136,155	-	-	-	-	-	136,155
Operating supplies	-	-	-	-	3,055,977	-	-	-	-	100,000	3,155,977
Materials & durable goods	-	-	-	-	2,498,263	-	-	-	-	42,000	2,540,263
Capital outlay & capital improvement projects	-	30,000	-	30,000	47,400	2,694,554	-	-	-	31,014,500	33,786,454
Direct costs (Costs of Goods Sold)	-	-	-	-	1,134,200	-	-	-	-	-	1,134,200
Utilities	-	-	-	-	3,589,352	-	-	-	-	-	3,589,352
Contract fees & services	50,000	260,000	-	310,000	8,090,906	2,464,825	-	1,700	-	43,000	10,910,431
Other expenditures (Ad Valorem fees, retire contingency)	7,208,651	2,889,621	49,800	10,148,072	3,101,539	30,000	358,212	4,460,786	-	622,113	18,720,722
<b>Total non-payroll related expenditures</b>	7,306,651	3,179,621	49,800	10,536,072	22,845,132	5,189,379	358,212	4,462,486	-	31,835,113	75,226,394
<b>Total Payroll &amp; Non-Payroll Related Expenditures</b>	<b>7,306,651</b>	<b>3,179,621</b>	<b>49,800</b>	<b>10,536,072</b>	<b>62,786,524</b>	<b>5,189,379</b>	<b>358,212</b>	<b>4,462,486</b>	<b>-</b>	<b>34,472,533</b>	<b>\$ 117,805,206</b>
<u>Transfers out to other funds</u>											
Transfers to 001 - General Fund	-	-	-	-	-	-	-	-	-	-	-
Transfers to 006 - Enhancement Operating Fund	-	-	-	-	-	-	11,671,364	-	-	-	11,671,364
Transfers to 202 - Capital Improvement Fund	-	-	-	-	-	-	-	-	-	-	-
Transfers to 207- Enhancement Construction Fund	-	-	-	-	-	-	-	-	-	-	-
Transfers to 311 - Debt Service Fund	-	-	-	-	-	-	4,457,486	-	-	-	4,457,486
Transfers to Internal Service Funds (609,610, 613)	-	-	-	-	3,184,750	-	-	-	-	-	3,184,750
<b>Total transfers out to other funds</b>	-	-	-	-	3,184,750	-	16,128,850	-	-	-	19,313,600
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>\$7,306,651</b>	<b>\$3,179,621</b>	<b>\$49,800</b>	<b>\$10,536,072</b>	<b>\$65,971,274</b>	<b>\$5,189,379</b>	<b>\$16,487,062</b>	<b>\$4,462,486</b>	<b>\$0</b>	<b>\$34,472,533</b>	<b>\$137,118,806</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$6,508,358)</b>	<b>\$6,512,524</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$20,750,325)</b>	<b>(\$20,746,159)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$6,508,358)</b>	<b>\$6,512,524</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$20,750,325)</b>	<b>(\$20,746,159)</b>
<b>Estimated Beginning Unassigned Fund Balance</b>						<b>\$4,166</b>			<b>\$20,959,810</b>	<b>\$23,362,333</b>	
<b>Estimated Ending Unassigned Fund Balance</b>						<b>\$2,402,523</b>			<b>\$209,485</b>	<b>\$2,616,174</b>	





## Recreation and Park Commission of East Baton Rouge Parish Budget by Fund - 3 Year Comparative View (Cont'd)

**Fiscal Year 2023**

3 YEAR VIEW - FUND	2021	2022	2022	2023
	ACTUAL	APPROVED	PROJECTION	ADOPTED
	Debt Service Fund	Debt Service Fund	Debt Service Fund	Debt Service Fund
<b>FUND 311</b>				
<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>	-	-	-	-
<b>Other revenues</b>				
Interest income	1,672	5,000	2,023	5,000
Miscellaneous revenues	-	-	-	-
Total other revenues	1,672	5,000	2,023	5,000
<b>Total Revenues</b>	<b>\$1,672</b>	<b>\$5,000</b>	<b>\$2,023</b>	<b>\$5,000</b>
<b>Transfers in</b>				
Transfers from 105 - Enhancement Special Revenue Fund	4,826,685	3,984,766	3,994,298	4,457,486
Transfers from 006 - Enhancement Operating Fund	-	-	-	-
Transfers from 207 - Enhancement Construction Fund	-	-	-	-
Transfers from 311 - Debt Service Fund	-	-	-	-
Transfers from 001 - General Fund	-	-	-	-
Total transfers in	4,826,685	3,984,766	3,994,298	4,457,486
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$4,828,357</b>	<b>\$3,989,766</b>	<b>\$3,996,321</b>	<b>\$4,462,486</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>				
<b>Salaries, wages, &amp; fringe benefits</b>				
Salaries & wages	-	-	-	-
Fringe benefits	-	-	-	-
Total salaries, wages, & fringe benefits	-	-	-	-
<b>Non-payroll related expenses</b>				
Retired employee benefits	-	-	-	-
Travel & Training	-	-	-	-
Membership dues & subscriptions	-	-	-	-
Operating supplies	-	-	-	-
Materials & durable goods	-	-	-	-
Capital outlay & capital improvement projects	-	-	-	-
Direct costs (Costs of Goods Sold)	-	-	-	-
Utilities	-	-	-	-
Contract fees & services	2,550	2,000	4,250	1,700
Other expenditures (Ad Valorem fees, retire contingency)	4,462,096	4,454,874	4,454,874	4,460,786
Total non-payroll related expenditures	4,464,646	4,456,874	4,459,124	4,462,486
<b>Total Payroll &amp; Non-Payroll Related Expenditures</b>	<b>4,464,646</b>	<b>4,456,874</b>	<b>4,459,124</b>	<b>4,462,486</b>
<b>Transfers out to other funds</b>				
Transfers to 001 - General Fund	-	-	-	-
Transfers to 006 - Enhancement Operating Fund	-	-	-	-
Transfers to 202 - Capital Improvement Fund	-	-	-	-
Transfers to 207 - Enhancement Construction Fund	-	-	-	-
Transfers to 311 - Debt Service Fund	-	-	-	-
Transfers to Internal Service Funds (609,610,612,613)	-	-	-	-
Total transfers out to other funds	-	-	-	-
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>4,464,646</b>	<b>4,456,874</b>	<b>\$4,459,124</b>	<b>\$4,462,486</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>\$363,711</b>	<b>(\$467,108)</b>	<b>(\$462,803)</b>	<b>\$0</b>

2021	2022	2022	2023
Enhancement Special Revenue Fund	Enhancement Special Revenue Fund	Enhancement Special Revenue Fund	Enhancement Special Revenue Fund
<b>FUND 105</b>			
\$ 15,788,577	\$ 15,708,297	\$ 16,340,691	\$ 16,428,992
-	-	-	\$ -
-	-	-	\$ -
-	-	-	\$ -
15,788,577	15,708,297	16,340,691	16,428,992
-	-	-	-
48,574	58,070	36,340	58,070
-	-	-	-
48,574	58,070	36,340	58,070
<b>\$15,837,151</b>	<b>\$15,766,367</b>	<b>\$16,377,031</b>	<b>\$16,487,062</b>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<b>\$15,837,151</b>	<b>\$15,766,367</b>	<b>\$16,377,031</b>	<b>\$16,487,062</b>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
442,133	358,212	556,395	358,212
442,133	358,212	556,395	358,212
<b>442,133</b>	<b>358,212</b>	<b>556,395</b>	<b>358,212</b>
-	-	-	-
4,648,675	1,427,017	1,427,017	11,671,364
-	-	-	-
4,894,899	9,996,372	9,996,372	-
4,826,685	3,984,766	3,984,766	4,457,486
-	-	-	-
14,370,259	15,408,155	15,408,155	16,128,850
<b>14,812,392</b>	<b>15,766,367</b>	<b>\$15,964,550</b>	<b>\$16,487,062</b>
<b>\$1,024,759</b>	<b>\$0</b>	<b>\$412,481</b>	<b>\$0</b>



## Recreation and Park Commission of East Baton Rouge Parish Budget by Fund - 3 Year Comparative View (Cont'd)

**Fiscal Year 2023**

3 YEAR VIEW - FUND	2021 ACTUAL	2022 APPROVED	2022 PROJECTION	2023 ADOPTED	2021 ACTUAL	2022 APPROVED	2022 PROJECTION	2023 ADOPTED	2021 ACTUAL	2022 APPROVED	2022 PROJECTION	2023 ADOPTED
	Capital Improvement Fund	Capital Improvement Fund	Capital Improvement Fund	Capital Improvement Fund	Enhancement Construction Fund	Enhancement Construction Fund	Enhancement Construction Fund	Enhancement Construction Fund	Capital Improv & Enhance Const Fund	Capital Improv & Enhance Const Fund	Capital Improv & Enhance Const Fund	Capital Improv & Enhance Const Fund
<b>REVENUES &amp; TRANSFERS IN</b>	<b>FUND 202</b>				<b>FUND 207</b>				<b>TOTAL CONSTRUCTION FUNDS (202 &amp; 207)</b>			
<b>Taxes &amp; grants</b>												
Ad Valorem taxes	\$ 9,949,657	\$ 9,899,173	\$ 10,297,511	\$ 10,353,346	\$ -	\$ -	\$ -	\$ -	\$ 9,949,657	\$ 9,899,173	\$ 10,297,511	\$ 10,353,346
State revenue sharing	303,421	303,405	303,430	303,421	-	-	-	-	303,421	303,405	303,430	303,421
Federal grants	-	-	-	3,040,000	-	-	-	-	-	-	-	3,040,000
State grants	76,669	-	220,723	-	46,153	-	138,874	\$ -	122,822	-	359,597	-
Local grants	9,500	-	9,500	-	-	-	-	-	9,500	-	9,500	-
Total taxes & grants	10,339,247	10,202,578	10,831,164	13,696,767	46,153	-	138,874	-	10,385,400	10,202,578	10,970,038	13,696,767
<b>Self generated revenues / Internal charges for svcs</b>	14,720	-	17,720	-	-	-	-	-	14,720	-	17,720	-
<b>Other revenues</b>												
Interest income	51,912	60,000	91,406	25,441	16,541	18,550	33,881	-	68,453	78,550	125,287	25,441
Miscellaneous revenues	155,036	-	13,446	-	651	-	-	-	155,687	-	13,446	-
Total other revenues	206,948	60,000	104,852	25,441	17,192	18,550	33,881	-	224,140	78,550	138,733	25,441
<b>Total Revenues</b>	<b>\$10,560,915</b>	<b>\$10,262,578</b>	<b>\$10,953,736</b>	<b>\$13,722,208</b>	<b>\$63,345</b>	<b>\$18,550</b>	<b>\$172,755</b>	<b>\$0</b>	<b>\$10,624,260</b>	<b>\$10,281,128</b>	<b>\$11,126,491</b>	<b>\$13,722,208</b>
<b>Transfers in</b>												
Transfers from 105 - Enhancement Special Revenue Fund	-	-	-	-	4,894,899	9,996,372	9,996,372	-	4,894,899	9,996,372	9,996,372	-
Transfers from 006 - Enhancement Operating Fund	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from 207 - Enhancement Construction Fund	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from 311 - Debt Service Fund	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from 001 - General Fund	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers in	-	-	-	-	4,894,899	9,996,372	9,996,372	-	4,894,899	9,996,372	9,996,372	-
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$10,560,915</b>	<b>\$10,262,578</b>	<b>\$10,953,736</b>	<b>\$13,722,208</b>	<b>\$4,958,244</b>	<b>\$10,014,922</b>	<b>\$10,169,127</b>	<b>\$0</b>	<b>\$15,519,159</b>	<b>\$20,277,500</b>	<b>\$21,122,863</b>	<b>\$13,722,208</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>												
<b>Salaries, wages, &amp; fringe benefits</b>												
Salaries & wages	1,223,855	2,080,955	1,420,992	1,700,265	208,410	-	81,562	-	1,432,265	2,080,955	1,502,554	1,700,265
Fringe benefits	472,734	936,843	409,807	937,155	83,651	-	27,606	-	556,385	936,843	437,413	937,155
Total salaries, wages, & fringe benefits	1,696,589	3,017,798	1,830,799	2,637,420	292,061	-	109,168	-	1,988,650	3,017,798	1,939,967	2,637,420
<b>Non-payroll related expenses</b>												
Retired employee benefits	-	-	-	-	-	-	-	-	-	-	-	-
Travel & Training	11,986	18,000	11,369	13,500	-	-	-	-	11,986	18,000	11,369	13,500
Membership dues & subscriptions	-	-	-	-	-	-	-	-	-	-	-	-
Operating supplies	79,671	59,500	132,231	100,000	-	-	-	-	79,671	59,500	132,231	100,000
Materials & durable goods	72,792	52,500	70,763	42,000	-	-	-	-	72,792	52,500	70,763	42,000
Capital outlay & capital improvement projects	8,451,484	23,583,812	9,333,922	31,014,500	13,314,020	18,449,370	18,574,713	-	21,765,504	42,033,182	27,908,635	31,014,500
Direct costs (Costs of Goods Sold)	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	9,250	4,000	7,425	-	-	-	-	-	9,250	4,000	7,425	-
Contract fees & services	45,914	17,500	20,492	43,000	-	-	-	-	45,914	17,500	20,492	43,000
Other expenditures (Ad Valorem fees, retire contingency)	301,628	771,100	311,934	622,113	-	-	-	-	301,628	771,100	311,934	622,113
Total non-payroll related expenditures	8,972,725	24,506,412	9,888,136	31,835,113	13,314,020	18,449,370	18,574,713	-	22,286,745	42,955,782	28,462,849	31,835,113
<b>Total Payroll &amp; Non-Payroll Related Expenditures</b>	<b>10,669,314</b>	<b>27,524,210</b>	<b>11,718,935</b>	<b>34,472,533</b>	<b>13,606,081</b>	<b>18,449,370</b>	<b>18,683,881</b>	<b>-</b>	<b>24,275,395</b>	<b>45,973,580</b>	<b>30,402,816</b>	<b>34,472,533</b>
<b>Transfers out to other funds</b>												
Transfers to 001 - General Fund	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to 006 - Enhancement Operating Fund	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to 202 - Capital Improvement Fund	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to 207 - Enhancement Construction Fund	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to 311 - Debt Service Fund	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to Internal Service Funds (609,610,612,613)	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out to other funds	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>10,669,314</b>	<b>27,524,210</b>	<b>11,718,935</b>	<b>\$34,472,533</b>	<b>13,606,081</b>	<b>18,449,370</b>	<b>\$18,683,881</b>	<b>\$0</b>	<b>24,275,395</b>	<b>45,973,580</b>	<b>30,402,816</b>	<b>34,472,533</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>(\$108,399)</b>	<b>(\$17,261,632)</b>	<b>(\$765,199)</b>	<b>(\$20,750,325)</b>	<b>(\$8,647,837)</b>	<b>(\$8,434,448)</b>	<b>(\$8,514,754)</b>	<b>\$0</b>	<b>(\$8,756,236)</b>	<b>(\$25,696,080)</b>	<b>(\$9,279,953)</b>	<b>(\$20,750,325)</b>



## Recreation and Park Commission of East Baton Rouge Parish Budget by Fund - 3 Year Comparative View (Cont'd)

**Fiscal Year 2023**

3 YEAR VIEW - FUND	2021 ACTUAL	2022 APPROVED	2022 PROJECTION	2023 ADOPTED
	Internal Service Fund	Internal Service Fund	Internal Service Fund	Internal Service Fund
<b>TOTAL INTERNAL SERVICE FUNDS (609, 610, &amp; 613)</b>				
<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>	5,459,396	6,822,593	7,728,554	7,251,651
<b>Other revenues</b>				
Interest income	26,684	9,671	18,087	9,671
Miscellaneous revenues	139,172	90,000	147,540	90,000
Total other revenues	165,856	99,671	165,627	99,671
<b>Total Revenues</b>	<b>\$5,625,252</b>	<b>\$6,922,264</b>	<b>\$7,894,181</b>	<b>\$7,351,322</b>
<b>Transfers in</b>				
Transfers from 105 - Enhancement Special Revenue Fund	-	-	-	-
Transfers from 006 - Enhancement Operating Fund	-	-	-	-
Transfers from 207 - Enhancement Construction Fund	-	-	-	-
Transfers from 311 - Debt Service Fund	-	-	-	-
Transfers from 001 - General Fund	2,290,950	3,074,385	3,074,385	3,184,750
Total transfers in	2,290,950	3,074,385	3,074,385	3,184,750
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$7,916,202</b>	<b>\$9,996,649</b>	<b>\$10,968,566</b>	<b>\$10,536,072</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>				
<b>Salaries, wages, &amp; fringe benefits</b>				
Salaries & wages	68,080	-	18,741	-
Fringe benefits	43,772	-	14,140	-
Total salaries, wages, & fringe benefits	111,852	-	32,881	-
<b>Non-payroll related expenses</b>				
Retired employee benefits	32,853	48,000	35,907	48,000
Travel & Training	-	-	-	-
Membership dues & subscriptions	-	-	-	-
Operating supplies	2,311	-	1,541	-
Materials & durable goods	-	-	-	-
Capital outlay & capital improvement projects	500	30,000	-	30,000
Direct costs (Costs of Goods Sold)	-	-	-	-
Utilities	-	-	-	-
Contract fees & services	304,003	290,000	290,047	310,000
Other expenditures (Ad Valorem fees, retire contingency)	7,568,343	9,628,649	7,687,580	10,148,072
Total non-payroll related expenditures	7,908,010	9,996,649	8,015,075	10,536,072
<b>Total Payroll &amp; Non-Payroll Related Expenditures</b>	<b>8,019,862</b>	<b>9,996,649</b>	<b>8,047,956</b>	<b>10,536,072</b>
<b>Transfers out to other funds</b>				
Transfers to 001 - General Fund	-	-	-	-
Transfers to 006 - Enhancement Operating Fund	-	-	-	-
Transfers to 202 - Capital Improvement Fund	-	-	-	-
Transfers to 207 - Enhancement Construction Fund	-	-	-	-
Transfers to 311 - Debt Service Fund	-	-	-	-
Transfers to Internal Service Funds (609,610,612,613)	2,290,950	3,074,385	3,074,385	3,184,750
Total transfers out to other funds	2,290,950	3,074,385	3,074,385	3,184,750
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>8,019,862</b>	<b>9,996,649</b>	<b>8,047,956</b>	<b>\$10,536,072</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>(\$103,660)</b>	<b>\$0</b>	<b>\$2,920,610</b>	<b>\$0</b>

2021 ACTUAL	2022 APPROVED	2022 PROJECTION	2023 ADOPTED
TOTAL ALL FUNDS COMBINED	TOTAL ALL FUNDS COMBINED	TOTAL ALL FUNDS COMBINED	TOTAL ALL FUNDS COMBINED
<b>ALL FUNDS</b>			
\$ 70,196,765	\$ 69,839,871	\$ 72,398,291	\$ 73,048,108
1,604,979	1,604,889	1,605,026	1,604,905
491,617	-	361,000	3,040,000
122,822	-	359,597	-
9,500	-	19,269	-
72,425,683	71,444,760	74,743,183	77,693,013
15,324,069	18,072,076	18,454,147	18,910,250
308,264	336,343	459,271	301,784
451,759	153,100	420,705	154,000
760,023	489,443	879,976	455,784
<b>\$88,509,775</b>	<b>\$90,006,279</b>	<b>\$94,077,306</b>	<b>\$97,059,047</b>
14,370,259	15,408,155	15,417,687	16,128,850
-	-	-	-
-	-	-	-
2,290,950	3,074,385	3,074,385	3,184,750
16,661,209	18,482,540	18,492,072	19,313,600
<b>\$105,170,984</b>	<b>\$108,488,819</b>	<b>\$112,569,378</b>	<b>\$116,372,647</b>
20,705,959	33,414,144	27,329,331	28,738,670
8,854,951	14,660,817	12,754,977	13,840,142
29,560,910	48,074,961	40,084,308	42,578,812
623,088	660,000	682,146	810,000
159,552	324,821	278,977	442,840
84,654	123,749	88,285	136,155
1,928,637	2,860,653	3,213,936	3,155,977
5,698,943	2,369,557	2,510,222	2,540,263
25,049,662	45,708,398	30,841,926	33,786,454
833,737	1,028,830	1,053,063	1,134,200
2,821,788	3,026,440	3,371,217	3,589,352
6,354,698	10,586,693	7,911,345	10,910,431
14,488,211	18,471,590	14,731,220	18,720,722
58,042,970	85,160,731	64,682,337	75,226,394
<b>87,603,880</b>	<b>133,235,692</b>	<b>104,766,645</b>	<b>\$ 117,805,206</b>
-	-	-	-
4,648,675	1,427,017	1,427,017	11,671,364
-	-	-	-
4,894,899	9,996,372	9,996,372	-
4,826,685	3,984,766	3,984,766	4,457,486
2,290,950	3,074,385	2,878,528	3,184,750
16,661,209	18,482,540	18,286,683	19,313,600
<b>104,265,089</b>	<b>151,718,232</b>	<b>123,053,328</b>	<b>137,118,806</b>
<b>\$905,895</b>	<b>(\$43,229,413)</b>	<b>(\$10,483,950)</b>	<b>(\$20,746,159)</b>



## Recreation and Park Commission of East Baton Rouge Parish Recreational Program & Administrative Budget

**Fiscal Year 2023**

REVENUE & EXPENDITURE CLASSIFICATIONS	Golf	Recreation	Zoo	TOTAL RECREATIONAL PROGRAMS	Planning & Engineering	Park Operations	Adminstration	TOTAL ADMINISTRATIVE FUNCTIONS	TOTAL 001 GENERAL FUND
<b>REVENUES &amp; TRANSFERS IN</b>									
<b>Taxes &amp; grants</b>									
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,265,770	\$ 46,265,770	\$ 46,265,770
State revenue sharing	-	-	-	-	-	-	1,301,484	1,301,484	1,301,484
Federal grants	-	-	-	-	-	-	-	-	-
State grants	-	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	-	-
<b>Total taxes &amp; grants</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>47,567,254</b>	<b>47,567,254</b>	<b>47,567,254</b>
<b>Self generated revenues/Internal charges for svcs</b>	<b>4,720,000</b>	<b>4,325,563</b>	<b>2,489,536</b>	<b>11,535,099</b>	<b>-</b>	<b>-</b>	<b>123,500</b>	<b>123,500</b>	<b>11,658,599</b>
<b>Other revenues</b>									
Interest income	-	-	-	-	-	-	173,063	173,063	173,063
Miscellaneous revenues	-	8,000	-	8,000	-	-	56,000	56,000	64,000
<b>Total other revenues</b>	<b>-</b>	<b>8,000</b>	<b>-</b>	<b>8,000</b>	<b>-</b>	<b>-</b>	<b>229,063</b>	<b>229,063</b>	<b>237,063</b>
<b>Transfers in</b>									
Transfers from 105 - Enhancement Special Revenue Fund	-	-	-	-	-	-	-	-	-
Transfers from 006 - Enhancement Operating Fund	-	-	-	-	-	-	-	-	-
Transfers from 207 - Enhancement Construction Fund	-	-	-	-	-	-	-	-	-
Transfers from 311 - Debt Service Fund	-	-	-	-	-	-	-	-	-
Transfers from 001 - General Fund	-	-	-	-	-	-	-	-	-
Total transfers in	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$ 4,720,000</b>	<b>\$ 4,333,563</b>	<b>\$ 2,489,536</b>	<b>\$ 11,543,099</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 47,919,817</b>	<b>\$ 47,919,817</b>	<b>\$ 59,462,916</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>									
<b>Salaries, wages, &amp; fringe benefits</b>									
Salaries & wages	3,752,066	11,204,404	2,997,595	17,954,065	\$ 1,607,414	\$ 6,785,654	\$ 691,272	\$ 9,084,340	\$ 27,038,405
Fringe benefits	1,226,341	2,848,901	1,389,945	5,465,187	802,818	3,589,921	3,045,061	7,437,800	12,902,987
<b>Total salaries, wages, &amp; fringe benefits</b>	<b>4,978,407</b>	<b>14,053,305</b>	<b>4,387,540</b>	<b>23,419,252</b>	<b>2,410,232</b>	<b>10,375,575</b>	<b>3,736,333</b>	<b>16,522,140</b>	<b>39,941,392</b>
<b>Non-payroll related expenses</b>									
Retired employee benefits	-	-	-	-	\$ -	\$ -	\$ 762,000	\$ 762,000	\$ 762,000
Travel & Training	10,300	57,910	51,580	119,790	10,500	26,360	272,690	309,550	429,340
Membership due & subscriptions	8,375	22,560	39,255	70,190	5,000	2,936	58,029	65,965	136,155
Operating supplies	323,300	961,892	551,950	1,837,142	51,535	812,582	354,718	1,218,835	3,055,977
Materials & durable goods	371,800	594,267	168,265	1,134,332	36,900	1,226,104	100,927	1,363,931	2,498,263
Capital outlay & capital improvement projects	5,200	41,200	-	46,400	-	-	1,000	1,000	47,400
Direct costs (Costs of Goods Sold)	498,000	184,200	412,000	1,094,200	-	-	40,000	40,000	1,134,200
Utilities	227,360	2,195,551	299,712	2,722,623	33,900	357,537	475,292	866,729	3,589,352
Contract fees & services	625,555	1,963,576	1,224,176	3,813,307	211,065	1,257,585	2,808,949	4,277,599	8,090,906
Other expenditures	15,500	45,150	35,000	95,650	8,800	161,424	2,835,665	3,005,889	3,101,539
<b>Total non-payroll related expenditures</b>	<b>2,085,390</b>	<b>6,066,306</b>	<b>2,781,938</b>	<b>10,933,634</b>	<b>357,700</b>	<b>3,844,528</b>	<b>7,709,270</b>	<b>11,911,498</b>	<b>22,845,132</b>
<b>Total Payroll &amp; Non-Payroll Related Expenditures</b>	<b>\$ 7,063,797</b>	<b>\$ 20,119,611</b>	<b>\$ 7,169,478</b>	<b>\$ 34,352,886</b>	<b>\$ 2,767,932</b>	<b>\$ 14,220,103</b>	<b>\$ 11,445,603</b>	<b>\$ 28,433,638</b>	<b>\$ 62,786,524</b>
<b>Transfers out to other funds</b>									
Transfers to 001 - General Fund	-	-	-	-	-	-	-	-	-
Transfers to 006 - Enhancement Operating Fund	-	-	-	-	-	-	-	-	-
Transfers to 202 - Capital Improvement Fund	-	-	-	-	-	-	-	-	-
Transfers to 207 - Enhancement Construction Fund	-	-	-	-	-	-	-	-	-
Transfers to 311 - Debt Service Fund	-	-	-	-	-	-	-	-	-
Transfers to Internal Service Funds (609, 610, 613)	-	-	-	-	-	-	3,184,750	3,184,750	3,184,750
Total transfers out to other funds	-	-	-	-	-	-	3,184,750	3,184,750	3,184,750
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>\$7,063,797</b>	<b>\$20,119,611</b>	<b>\$7,169,478</b>	<b>34,352,886</b>	<b>\$2,767,932</b>	<b>\$14,220,103</b>	<b>\$14,630,353</b>	<b>\$31,618,388</b>	<b>\$65,971,274</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>(\$2,343,797)</b>	<b>(\$15,786,048)</b>	<b>(\$4,679,942)</b>	<b>(\$22,809,787)</b>	<b>(\$2,767,932)</b>	<b>(\$14,220,103)</b>	<b>\$33,289,464</b>	<b>\$16,301,429</b>	<b>(\$6,508,358)</b>



# Recreation and Park Commission of East Baton Rouge Parish Administrative Budget - 3 Year Comparative View

## Fiscal Year 2023

### 3 YEAR VIEW - ADMINISTRATIVE

#### REVENUES & TRANSFERS IN

##### Taxes & grants

	2021 ACTUAL	2022 APPROVED	2022 PROJECTION	2023 ADOPTED
Ad Valorem taxes	\$ 44,458,531	\$ 44,232,401	\$ 45,760,089	\$ 46,265,770
State revenue sharing	\$ 1,301,558	\$ 1,301,484	\$ 1,301,596	\$ 1,301,484
Federal grants	\$ 491,617	\$ -	\$ 361,000	\$ -
State grants	\$ -	\$ -	\$ -	\$ -
Local grants	\$ -	\$ -	\$ 7,769	\$ -
<b>Total taxes &amp; grants</b>	<b>\$ 46,251,706</b>	<b>\$ 45,533,885</b>	<b>\$ 47,430,454</b>	<b>\$ 47,567,254</b>

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

	\$ 133,181	\$ 122,500	\$ 112,984	\$ 123,500
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##### Other revenues

Interest income	\$ -	\$ -	\$ -	\$ -
Miscellaneous revenues	\$ 150,675	\$ 173,063	\$ 237,833	\$ 173,063
Total other revenues	\$ 127,211	\$ 56,000	\$ 220,058	\$ 56,000
<b>Total other revenues</b>	<b>\$ 277,886</b>	<b>\$ 229,063</b>	<b>\$ 457,891</b>	<b>\$ 229,063</b>

##### Transfers in

Transfers from 105 - Enhancement Special Revenue Fund	\$ -	\$ -	\$ -	\$ -
Transfers from 006 - Enhancement Operating Fund	\$ -	\$ -	\$ -	\$ -
Transfers from 207 - Enhancement Construction Fund	\$ -	\$ -	\$ -	\$ -
Transfers from 311 - Debt Service Fund	\$ -	\$ -	\$ -	\$ -
Transfers from 001 - General Fund	\$ -	\$ -	\$ -	\$ -
<b>Total transfers in</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

#### TOTAL REVENUES & TRANSFERS IN

	<b>\$ 46,662,773</b>	<b>\$ 45,885,448</b>	<b>\$ 48,001,329</b>	<b>\$ 47,919,817</b>
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#### EXPENSES & TRANSFERS OUT

##### Salaries, wages, & fringe benefits

Salaries & wages	\$ 6,726,898	\$ 15,167,655	\$ 13,231,375	\$ 9,084,340
Fringe benefits	\$ 3,484,073	\$ 8,220,147	\$ 7,507,184	\$ 7,437,800
<b>Total salaries, wages, &amp; fringe benefits</b>	<b>\$ 10,210,971</b>	<b>\$ 23,387,802</b>	<b>\$ 20,738,559</b>	<b>\$ 16,522,140</b>

##### Non-payroll related expenses

Retired employee benefits	\$ 590,235	\$ 612,000	\$ 646,239	\$ 762,000
Travel & Training	\$ 92,553	\$ 195,660	\$ 199,688	\$ 309,550
Membership dues & subscriptions	\$ 50,833	\$ 60,418	\$ 49,851	\$ 65,965
Operating supplies	\$ 279,845	\$ 939,339	\$ 1,329,634	\$ 1,218,835
Materials & durable goods	\$ 4,877,810	\$ 1,132,433	\$ 1,351,756	\$ 1,363,931
Capital outlay & capital improvement projects	\$ 138,399	\$ -	\$ 61,835	\$ 1,000
Direct costs (Costs of Goods Sold)	\$ 17,311	\$ 40,000	\$ 23,472	\$ 40,000
Utilities	\$ 550,928	\$ 863,822	\$ 823,328	\$ 866,729
Contract fees & services	\$ 1,874,873	\$ 3,825,210	\$ 2,571,582	\$ 4,277,599
Other expenditures (Ad Valorem fees, retire contingency)	\$ 1,497,930	\$ 3,010,889	\$ 1,596,537	\$ 3,005,889
<b>Total non-payroll related expenditures</b>	<b>\$ 9,970,717</b>	<b>\$ 10,679,771</b>	<b>\$ 8,653,922</b>	<b>\$ 11,911,498</b>

##### Total Payroll & Non-Payroll Related Expenditures

	20,181,688	34,067,573	29,392,481	28,433,638
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##### Transfers out to other funds

Transfers to 001 - General Fund	\$ -	\$ -	\$ -	\$ -
Transfers to 006 - Enhancement Operating Fund	\$ -	\$ -	\$ -	\$ -
Transfers to 202 - Capital Improvement Fund	\$ -	\$ -	\$ -	\$ -
Transfers to 207 - Enhancement Construction Fund	\$ -	\$ -	\$ -	\$ -
Transfers to 311 - Debt Service Fund	\$ -	\$ -	\$ -	\$ -
Transfers to Internal Service Funds (609, 610, 613)	\$ 2,290,950	\$ 3,074,385	\$ 2,878,528	\$ 3,184,750
<b>Total transfers out to other funds</b>	<b>\$ 2,290,950</b>	<b>\$ 3,074,385</b>	<b>\$ 2,878,528</b>	<b>\$ 3,184,750</b>

#### TOTAL EXPENSES & TRANSFER OUT

	<b>\$ 22,472,638</b>	<b>\$ 37,141,958</b>	<b>\$ 32,271,009</b>	<b>\$ 31,618,388</b>
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#### NET REVENUES OVER (UNDER) EXPENSES

	<b>\$ 24,190,135</b>	<b>\$ 8,743,490</b>	<b>\$ 15,730,320</b>	<b>\$ 16,301,429</b>
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# Recreation and Park Commission of East Baton Rouge Parish Program Budget - 3 Year Comparative View

## Fiscal Year 2023

<b>3 YEAR VIEW - PROGRAM</b>	2021 ACTUAL	2022 APPROVED	2022 PROJECTION	2023 ADOPTED	2021 ACTUAL	2022 APPROVED	2022 PROJECTION	2023 ADOPTED
	Golf	Golf	Golf	Golf	Recreation	Recreation	Recreation	Recreation
<b>REVENUES &amp; TRANSFERS IN</b>								
<b>Taxes &amp; grants</b>								
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State revenue sharing	-	-	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-	-	-
State grants	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	2,000	-
Total taxes & grants	-	-	-	-	-	-	2,000	-
<b>Self generated revenues / Internal charges for svcs</b>	4,217,745	4,028,520	4,807,664	4,720,000	3,279,067	4,368,960	3,848,092	4,325,563
<b>Other revenues</b>								
Interest income	-	-	-	-	-	-	-	-
Miscellaneous revenues	159	-	190	-	33,404	7,100	41,346	8,000
Total other revenues	159	-	190	-	33,404	7,100	41,346	8,000
<b>Transfers in</b>								
Transfers from 105 - Enhancement Special Revenue Fund	-	-	-	-	-	-	-	-
Transfers from 006 - Enhancement Operating Fund	-	-	-	-	-	-	-	-
Transfers from 207 - Enhancement Construction Fund	-	-	-	-	-	-	-	-
Transfers from 311 - Debt Service Fund	-	-	-	-	-	-	-	-
Transfers from 001 - General Fund	-	-	-	-	-	-	-	-
Total transfers in	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$ 4,217,904</b>	<b>\$ 4,028,520</b>	<b>\$ 4,807,854</b>	<b>\$ 4,720,000</b>	<b>\$ 3,312,471</b>	<b>\$ 4,376,060</b>	<b>\$ 3,891,438</b>	<b>\$ 4,333,563</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>								
<b>Salaries, wages, &amp; fringe benefits</b>								
Salaries & wages	2,825,354	3,440,656	2,913,288	3,752,066	6,832,215	9,565,975	6,945,144	11,204,404
Fringe benefits	1,058,418	1,197,915	1,103,627	1,226,341	2,375,938	2,759,915	2,401,484	2,848,901
Total salaries, wages, & fringe benefits	3,883,772	4,638,571	4,016,915	4,978,407	9,208,153	12,325,890	9,346,628	14,053,305
<b>Non-payroll related expenses</b>								
Retired employee benefits	-	-	-	-	-	-	-	-
Travel & Training	8,804	12,760	10,078	10,300	40,853	66,036	46,132	57,910
Membership due & subscriptions	7,465	9,835	9,552	8,375	3,038	21,985	8,839	22,560
Operating supplies	304,012	312,820	386,112	323,300	772,149	1,049,794	811,974	961,892
Materials & durable goods	373,096	367,230	567,526	371,800	275,002	682,544	396,114	594,267
Capital outlay & capital improvement projects	24,268	-	34,926	5,200	39,350	-	(986)	41,200
Direct costs (Costs of Goods Sold)	373,390	412,000	459,361	498,000	104,554	198,200	176,775	184,200
Utilities	221,426	224,013	245,587	227,360	1,753,969	1,603,630	2,011,725	2,195,551
Contract fees & services	512,547	474,610	685,330	625,555	1,561,545	2,032,575	1,482,883	1,963,576
Other expenditures	14,093	16,000	9,611	15,500	20,666	115,250	34,759	45,150
Total non-payroll related expenditures	1,839,101	1,829,268	2,408,083	2,085,390	4,571,126	5,770,014	4,968,215	6,066,306
<b>Total Payroll &amp; Non-Payroll Related Expenditures</b>	<b>5,722,873</b>	<b>6,467,839</b>	<b>6,424,998</b>	<b>7,063,797</b>	<b>13,779,279</b>	<b>18,095,904</b>	<b>14,314,843</b>	<b>20,119,611</b>
<b>Transfers out to other funds</b>								
Transfers to 001 - General Fund	-	-	-	-	-	-	-	-
Transfers to 006 - Enhancement Operating Fund	-	-	-	-	-	-	-	-
Transfers to 202 - Capital Improvement Fund	-	-	-	-	-	-	-	-
Transfers to 207 - Enhancement Construction Fund	-	-	-	-	-	-	-	-
Transfers to 311 - Debt Service Fund	-	-	-	-	-	-	-	-
Transfers to Internal Service Funds (609, 610, 613)	-	-	-	-	-	-	-	-
Total transfers out to other funds	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>\$5,722,873</b>	<b>\$6,467,839</b>	<b>\$6,424,998</b>	<b>\$7,063,797</b>	<b>\$13,779,279</b>	<b>\$18,095,904</b>	<b>\$14,314,843</b>	<b>\$20,119,611</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>(\$1,504,969)</b>	<b>(\$2,439,319)</b>	<b>(\$1,617,144)</b>	<b>(\$2,343,797)</b>	<b>(\$10,466,808)</b>	<b>(\$13,719,844)</b>	<b>(\$10,423,405)</b>	<b>(\$15,786,048)</b>



# Recreation and Park Commission of East Baton Rouge Parish Program Budget - 3 Year Comparative View (Cont'd)

**Fiscal Year 2023**

## 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 105 - Enhancement Special Revenue Fund  
Transfers from 006 - Enhancement Operating Fund  
Transfers from 207 - Enhancement Construction Fund  
Transfers from 311 - Debt Service Fund  
Transfers from 001 - General Fund  
Total transfers in

**TOTAL REVENUES & TRANSFERS IN**

**EXPENSES & TRANSFERS OUT**

**Salaries, wages, & fringe benefits**

Salaries & wages  
Fringe benefits  
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

**Total Payroll & Non-Payroll Related Expenditures**

**Transfers out to other funds**

Transfers to 001 - General Fund  
Transfers to 006 - Enhancement Operating Fund  
Transfers to 202 - Capital Improvement Fund  
Transfers to 207 - Enhancement Construction Fund  
Transfers to 311 - Debt Service Fund  
Transfers to Internal Service Funds (609, 610, 613)  
Total transfers out to other funds

**TOTAL EXPENSES & TRANSFER OUT**

**NET REVENUES OVER (UNDER) EXPENSES**

2021 ACTUAL	2022 APPROVED	2022 PROJECTION	2023 ADOPTED
Zoo	Zoo	Zoo	Zoo

\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
2,219,960	2,729,503	1,939,133	2,489,536
-	-	-	-
(3,874)	-	(1,875)	-
(3,874)	-	(1,875)	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<b>\$ 2,216,086</b>	<b>\$ 2,729,503</b>	<b>\$ 1,937,258</b>	<b>\$ 2,489,536</b>

2,821,147	3,158,903	2,718,229	2,997,595
1,336,365	1,545,997	1,291,129	1,389,945
4,157,512	4,704,900	4,009,358	4,387,540
-	-	-	-
5,356	32,365	11,710	51,580
23,318	31,511	20,043	39,255
490,649	499,200	552,444	551,950
100,243	134,850	124,063	168,265
4,329	-	3,053	-
338,482	378,630	393,455	412,000
286,215	330,975	283,152	299,712
495,447	940,973	702,214	1,224,176
21,947	30,305	21,014	35,000
1,765,986	2,378,809	2,111,148	2,781,938
5,923,498	7,083,709	6,120,506	7,169,478
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<b>\$5,923,498</b>	<b>\$7,083,709</b>	<b>\$6,120,506</b>	<b>\$7,169,478</b>

**(\$3,707,412) (\$4,354,206) (\$4,183,248) (\$4,679,942)**

2021 ACTUAL	2022 APPROVED	2022 PROJECTION	2023 ADOPTED
All Programs Combined	All Programs Combined	All Programs Combined	All Programs Combined

\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	2,000	-
-	-	2,000	-
9,716,772	11,126,983	10,594,889	11,535,099
-	-	-	-
29,689	7,100	39,661	8,000
29,689	7,100	39,661	8,000
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<b>\$ 9,746,461</b>	<b>\$ 11,134,083</b>	<b>\$ 10,636,550</b>	<b>\$ 11,543,099</b>

12,478,716	16,165,534	12,576,661	17,954,065
4,770,721	5,503,827	4,796,240	5,465,187
17,249,437	21,669,361	17,372,901	23,419,252
-	-	-	-
55,013	111,161	67,920	119,790
33,821	63,331	38,434	70,190
1,566,810	1,861,814	1,750,530	1,837,142
748,341	1,184,624	1,087,703	1,134,332
67,947	-	36,993	46,400
816,426	988,830	1,029,591	1,094,200
2,261,610	2,158,618	2,540,464	2,722,623
2,569,539	3,448,158	2,870,427	3,813,307
56,706	161,555	65,384	95,650
8,176,213	9,978,091	9,487,446	10,933,634
25,425,650	31,647,452	26,860,347	34,352,886
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<b>\$25,425,650</b>	<b>\$31,647,452</b>	<b>\$26,860,347</b>	<b>\$34,352,886</b>

**(\$15,679,189) (\$20,513,369) (\$16,223,797) (\$22,809,787)**

# OFFICERS

**Mr. Kenneth Pointer, CHAIR**

**Mrs. Sandra Davis, VICE CHAIR**

**Mrs. Donna Collins Lewis, TREASURER**

**Mr. Corey Wilson, SUPERINTENDENT + EX-OFFICIO SECRETARY**

# COMMISSIONERS

**Mrs. Connie Bernard**

**Ms. Trina Hall**

**Mr. Jason Hughes**

**Mr. William Scheffy**

**Mr. Collis Temple, Jr.**

**Mr. Rossie Washington, Jr.**

# FINANCE COMMITTEE MEMBERS

**Ms. Donna Collins Lewis - Chair**

**Ms. Trina Hall - Vice-Chair**

**Mr. Mark Greggs**

**Mr. John Hough**

**Mr. Cody Jackson**

**Ms. Ashley Lathan**

**Mr. Wayne Messina**

**Mr. Donnie Miller**

**Mr. Linton Naquin**

**Ms. Barbee Pipes**

**Ms. Myra Richardson**

**Mr. Matthew Robinson III**

**Mr. Bruce Walker**