



2017 APPROVED ANNUAL BUDGET

For the Fiscal Year January 1, 2017 – December 31, 2017

Commission Approved December 21, 2016

Prepared by

Juan C. Martinez, Director of Finance

And

Department Directors, Managers, and Supervisors



Officers

Mr. Lloyd H. Benson II, Chairman

Mr. Verge S. Ausberry, Jr., Vice Chairman

Mr. Larry Selders, Treasurer

Carolyn McKnight, Superintendent and Ex-Officio Secretary

Commissioners

Mr. Davis Rhorer

Mr. Rossie Washington, Jr.

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Mr. Mike Walker

Mr. David Tatman

Mrs. Sandra Davis

Introduction

November 16, 2016

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 2017 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 recreation 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: Aquatics, Golf, and Special Facilities.

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 allocated 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 in elimination of internal transfers. In October, BREC was honored as a finalist for the 2016 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 Capital Improvement Program will continue to have many exciting ribbon cutting and ground breakings this coming year. Renovations are underway on adding air conditioning at many of our recreation centers, Liberty Lagoon will be opening with the much anticipated double flowrider feature, Knock Knock Children's Museum is scheduled to open in Summer of 2017, and the Howell Park Repurposing Improvements is scheduled for late 2017.

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

As you review this 2017 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 2017 funding is supported by a 10-year property tax millage that was renewed in April 2014. A summary of expenditures planned for 2017 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 is a twenty year tax which will expire in 2024.

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 current levy is 3.253 mills with 1.753 mills of this amount being designated within this fund.



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 the remaining 1.500 mills of the total 3.253 mills of tax revenues approved for *"Imagine Your Parks."* 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.

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.

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, Employee Benefit Fund, and Print Shop.

Budgetary Guidelines

The following guidelines were established to develop the 2017 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 2016 tax levy. The preliminary assessment numbers were provided by the East Baton Rouge Parish Assessor's Office. The revenue received from 2016 tax rolls will be the operating cash for the 2017 budget. Ad Valorem Tax Revenues will be adjusted based on information provided by the EBRP Assessor's Office in 2017 to accrue for the 2017 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 2017 budget year to determine funding needs.**
- **Included as a part of the 2017 General Fund operating budget are the 3.3% merit pay increases for all eligible employees. Longevity increases were also funded and longevity increases will be given to all eligible staff.**
- **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 increased from 31.40% in 2016 to 32.82% in 2017. Medical insurance increases as a result of claims history and future anticipated claims were also increased.**
- **Provide funding for increases in worker's compensation, general liability and auto insurances.**

Carolyn McKnight, Superintendent and Ex-Officio Secretary



Methodology & Executive Summary

The following methodology was used in the preparation of the 2017 Annual Budget

1. Budget Process Improvements

- a. Process Decentralized – the budget process for 2017 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 2017 by month, with consideration given to seasonality of revenues and expenditures, rather than by the straight-line method.

2. Source data used in budget preparation

- a. Current Year Comparative Data - budget preparers were provided with the current 2016 Annual Budget, Fiscal year-to-date activity, and a 2016 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 2017 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 2017.

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 2016 - \$3,980,784,208
 - 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 \$57,574,082 gross receivable (all funds)
- ix. A 1.5% (\$863,611) allowance for uncollectible taxes offsets the gross receivable to produce net anticipated revenue of \$56,710,472 across all funds.
 - 1. General Fund - \$35,917,024
 - 2. Capital Improvement Fund - \$8,038,199
 - 3. Enhancement Special Revenue Fund - \$12,755,249
 - Grand Total - \$56,710,472 (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 - \$23,883,467 (FT, PT, Seasonal across all funds)
 - 2. Total Fringe Benefits - \$9,100,580 (Retirement, Deferred Comp, FICA, and all Health benefits across all funds). See below for details.
 - 3. Total Salaries, Wages, and Fringe Benefits - \$32,984,047; represent 40.3% of total expenditures (\$81,893,503 (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) – 32.82% employer contribution to the CPERS - \$5,543,864.
 - ii. Temporary Part-time (1,508 hours) – 4% employer contribution to the Deferred Compensation Plan, \$264,209.
 - iii. Temporary Full-time/Seasonal (800 hours) – 6.2% Social Security match - \$126,650.
 - iv. FICA: Medicare Health Insurance – 1.45% of ALL wages - \$346,310.
- b. Employer portion of Health Benefits
 - i. Employer Health Benefit Premium Costs - \$2,891,418
 - ii. This represents BREC's employer portion of the \$4,032,513 in total premiums collected.
 - iii. Employees' Health Benefit Premium portion - \$799,858 (this is not a budgeted expenditure as this amount is deducted from employees' bi-weekly paychecks).
- c. Total Fringe Benefits
 - i. Total Fringe Benefits - \$9,100,580

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 2, 2017* prepared by Health Plus Consulting Services, Inc. (Dale Ducote).
 - i. Claims - claims projections are based upon historical claims trended forward and include additional amounts needed for reserves.
 1. Medical claims - \$2,739,358
 2. Pharmacy claims - \$1,214,793
 3. Total Medical and Pharmacy claims - \$3,954,151.
 - ii. Administrative Cost - administrative costs include projected expenses for PPO and TPA fees, Stop Loss Premiums, and CERF - \$705,037
- b. 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 2017 prepared by Health Plus Consulting Services, Inc. (Dale Ducote).
 - i. Employee Health Premium Contributions - \$799,858; deducted from employee's paychecks based upon Plan Type (HMO, PPO, or QHDHP) and coverage class (Single, Dual, or Family).
 - ii. Employer Health Premium Contributions - \$2,891,418; BREC's portion of premiums based upon Plan Type (HMO, PPO, or QHDHP) and coverage class (Single, Dual, or Family).



iii. Total Premium Contributions - \$4,032,513 (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 (\$31,900,000)
 1. Principal - \$2,740,000 (due May 2017)
 2. Interest - \$542,831 (semi-annual due May and November 2017)
 3. Total - \$3,282,831
 - ii. Series 2012-B
 1. Principal - \$985,000 (due May 2017)
 2. Interest - \$195,374 (semi-annual due May and November 2017)
 3. Total - \$1,180,374
 - iii. Grand Total Debt Service for 2017 - \$4,463,205
 - iv. Bank Fees - \$15,000
 - v. Total transfer in required - \$4,463,205 - Funds are transferred from Fund 5 (Enhancement Special Revenue Fund) sufficient to cover both bond principal and interest expenses for 2017.

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 - \$12,755,249 (net of a 1.5% allowance for uncollectible taxes).
- b. 100% of the IYP funds are subsequently transferred out to the:
 - i. Debt Service Fund for debt service - \$4,463,205 (see above)
 - ii. Enhancement Construction Fund for construction - \$2,345,819
 - iii. Enhancement Operating Fund for operations - \$5,946,225.
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 – \$8,038,199 net of 1.5% 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 - \$8,436,086 in Fiscal 2017.

11. Enhancement Construction Fund [Fund 7]

- a. Transfer in from the Enhancement Special Revenue Fund [Fund 5] for construction - \$2,345,819.
- b. Construction Expenses - \$2,407,819 for Fiscal 2017.

12. Enhancement Operating Fund [Fund 6]

- a. This pass through fund receives the remainder (\$5,946,225) 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 \$5,975,725 in Fiscal 2017.

13. Consolidated Totals [ALL Funds]

- a. Revenues
 - i. Taxes and Grants - \$60,177,472
 - ii. Self-Generated Revenues - \$15,780,071 (including internal charges)
 - iii. Other Revenues - \$733,000
 - iv. Transfers in from other funds - \$12,755,249
 - v. Use of available fund balance \$5,202,960
 - vi. Total Revenues - \$94,648,752
- b. Expenditures
 - i. Salaries, Wages, Fringe Benefits - \$32,984,047
 - ii. Non-payroll related expenditures - \$48,909,456
 - iii. Transfers out to other funds - \$12,755,249
 - iv. Total Expenditures - \$94,648,752



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 - Athletics
 - Sports Administration, Adult Sports, Youth Sports, and Sports Academy
 - Golf
 - 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 Grounds keeping.
 - Maintenance
 - All Maintenance shops and Park Operations
 - Outdoor Adventures
 - All Outdoor programs
 - Recreation Centers
 - All Recreation programs and facilities, senior programs and fitness centers and programs plus Recreation Administration
 - Special Use Facilities
 - 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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Recreation and Park Commission of East Baton Rouge Parish
Budget for Administration (General Fund)

2017 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
REVENUES & TRANSFERS IN												
Taxes & grants												
Ad Valorem taxes	\$ 35,917,024	\$ -	\$ 35,917,024	\$ -	\$ 8,038,199	\$ -	\$ -	\$ 12,755,249	\$ -	\$ -	\$ -	\$ 56,710,472
State revenue sharing	1,200,000	-	1,200,000	-	285,000	280,000	-	-	-	-	-	1,765,000
Federal grants	-	61,000	61,000	-	-	45,000	-	-	-	-	-	106,000
State grants	-	-	-	-	1,445,000	-	-	-	-	-	-	1,445,000
Local grants	-	1,000	1,000	-	150,000	-	-	-	-	-	-	151,000
Total taxes & grants	37,117,024	62,000	37,179,024	-	9,963,199	280,000	-	12,755,249	-	-	-	60,177,472
Self generated revenues / Internal charges for svcs	36,000	10,781,700	10,817,700	-	-	-	-	-	4,832,371	-	130,000	15,780,071
Other revenues												
Interest income	138,000	-	138,000	29,500	138,000	67,000	15,000	-	-	18,000	-	405,500
Miscellaneous revenues	79,500	-	79,500	-	77,000	-	-	-	21,000	150,000	-	327,500
Total other revenues	217,500	-	217,500	29,500	215,000	67,000	15,000	-	21,000	168,000	-	733,000
Transfers in												
Transfers from 5. Enhancement Special Revenue Fund	-	-	-	5,946,225	-	2,345,819	4,463,205	-	-	-	-	12,755,249
Transfers from 6. Enhancement Operating Fund	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from 1. General Fund	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers in	-	-	-	5,946,225	-	2,345,819	4,463,205	-	-	-	-	12,755,249
Utilization of Fund Balance Amount (as of 12/31/15) *note 1*												
	-	-	3,040,725	-	-	-	-	-	-	2,002,235	160,000	5,202,960
TOTAL REVENUES & TRANSFERS IN	\$37,370,524	\$10,843,700	\$51,254,949	\$5,975,725	\$10,178,199	\$2,692,819	\$4,478,205	\$12,755,249	\$4,853,371	\$2,170,235	\$290,000	\$94,648,752
EXPENSES & TRANSFERS OUT												
Salaries, wages, & fringe benefits												
Salaries & wages	4,471,235	18,087,343	22,558,578	-	1,053,106	185,000	-	-	-	-	86,783	23,883,467
Fringe benefits *note 2*	1,720,589	6,727,701	8,448,290	-	524,007	90,000	-	-	-	-	38,283	9,100,580
Total salaries, wages, & fringe benefits	6,191,824	24,815,044	31,006,868	-	1,577,113	275,000	-	-	-	-	125,066	32,984,047
Non-payroll related expenses												
Retired employee benefits	430,000	-	430,000	-	-	-	-	-	65,000	-	-	495,000
Travel & Training	125,200	143,950	269,150	-	2,500	-	-	-	-	-	2,000	273,650
Membership due & subscriptions	36,050	48,150	84,200	-	-	-	-	-	-	-	-	84,200
Operating supplies	144,433	1,825,465	1,969,898	-	46,000	-	-	-	-	-	41,534	2,057,432
Materials & durable goods	36,800	2,485,343	2,522,143	-	94,500	-	-	-	-	-	-	2,616,643
Capital outlay & capital improvement projects	481,451	3,480,313	3,961,764	5,975,725	8,436,086	2,407,819	-	-	-	-	42,900	20,824,294
Direct costs (Costs of Goods Sold)	-	936,497	936,497	-	-	-	-	-	-	-	-	936,497
Utilities	304,072	2,244,824	2,548,896	-	5,500	-	-	-	-	-	-	2,554,396
Contract fees & services	1,716,202	4,468,084	6,184,286	-	12,000	-	15,000	-	-	165,000	76,500	6,452,786
Other expenditures (Ad Valorem fees, retire contingency)	1,256,100	85,147	1,341,247	-	4,500	-	4,463,205	-	4,788,371	2,005,235	2,000	12,604,558
Operating reserve	-	-	-	-	-	10,000	-	-	-	-	-	10,000
Total non-payroll related expenditures	4,530,308	15,717,773	20,248,081	5,975,725	8,601,086	2,417,819	4,478,205	-	4,853,371	2,170,235	164,934	48,909,456
Transfers out to other funds												
Transfers to 1. General Fund	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to 6. Enhancement Operating Fund	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to 2. Capital Improvement Fund	-	-	-	-	-	-	-	5,946,225	-	-	-	5,946,225
Transfers to 7. Enhancement Construction Fund	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to 11. Debt Service Fund	-	-	-	-	-	-	-	2,345,819	-	-	-	2,345,819
Transfers to Internal Service Funds	-	-	-	-	-	-	-	4,463,205	-	-	-	4,463,205
Total transfers out to other funds	-	-	-	-	-	-	-	12,755,249	-	-	-	12,755,249
TOTAL EXPENSES & TRANSFER OUT	\$10,722,132	\$40,532,817	\$51,254,949	\$5,975,725	\$10,178,199	\$2,692,819	\$4,478,205	\$12,755,249	\$4,853,371	\$2,170,235	\$290,000	\$94,648,752
NET REVENUES OVER (UNDER) EXPENSES	\$26,648,392	(\$29,689,117)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

note 1 - Utilization of Fund Balance Amount, 12/31/15 level & appropriate spendable category
note 2 - 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 - FUND

	2015 ACTUAL General Fund	2016 APPROVED General Fund	2017 PROPOSED General Fund	2015 ACTUAL Enhancement Operating Fund	2016 APPROVED Enhancement Operating Fund	2017 PROPOSED Enhancement Operating Fund	2015 ACTUAL Capital Improvement Fund	2016 APPROVED Capital Improvement Fund	2017 PROPOSED Capital Improvement Fund	2015 ACTUAL Enhancement Construction Fund	2016 APPROVED Enhancement Construction Fund	2017 PROPOSED Enhancement Construction Fund
REVENUES & TRANSFERS IN												
Taxes & grants												
Ad Valorem taxes	\$ 35,506,944	\$ 35,191,755	\$ 35,917,024	\$ -	\$ -	\$ -	\$ 7,946,415	\$ 7,875,889	\$ 8,038,199	\$ -	\$ -	\$ -
State revenue sharing	1,246,012	1,260,000	1,200,000	-	-	-	301,947	296,000	285,000	144,378	-	280,000
Federal grants	3,300	-	61,000	-	-	-	92,677	-	45,000	-	-	-
State grants	26,780	-	-	-	-	-	475,936	1,997,000	1,445,000	-	-	-
Local grants	4,925	231,000	1,000	-	-	-	398,160	225,000	150,000	165,234	-	-
Total taxes & grants	36,787,961	36,682,775	37,179,024	-	-	-	9,215,135	10,393,889	9,963,199	309,612	-	280,000
Self generated revenues / Internal charges for svcs	10,277,383	10,342,790	10,817,700	-	-	-	2,348,225	-	-	-	-	-
Other revenues												
Interest income	111,115	135,000	138,000	8,655	19,500	29,500	75,449	53,000	138,000	37,324	37,000	67,000
Miscellaneous revenues	42,661	139,000	79,500	-	-	-	23,917	225,000	77,000	1,230	-	-
Total other revenues	153,776	274,000	217,500	8,655	19,500	29,500	99,366	278,000	215,000	38,554	37,000	67,000
Transfers in												
Transfers from 5. Enhancement Special Revenue Fund	-	-	-	5,375,340	5,762,685	5,946,225	-	-	-	1,776,630	2,273,310	2,345,819
Transfers from 6. Enhancement Operating Fund	5,385,099	-	-	-	-	-	-	-	-	-	-	-
Transfers from 1. General Fund	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers in	5,385,099	-	-	5,375,340	5,762,685	5,946,225	-	-	-	1,776,630	2,273,310	2,345,819
Utilization of Fund Balance Amount (as of 12/31/15) *note 1*	-	1,111,735	3,040,725	-	-	-	-	200,111	-	-	2,255,690	-
TOTAL REVENUES & TRANSFERS IN	\$52,604,219	\$48,411,300	\$51,254,949	\$5,383,995	\$5,782,185	\$5,975,725	\$11,662,726	\$10,872,000	\$10,178,199	\$2,124,796	\$4,566,000	\$2,692,819
EXPENSES & TRANSFERS OUT												
Salaries, wages, & fringe benefits												
Salaries & wages	20,832,031	21,282,650	22,558,578	-	-	-	951,539	1,189,933	1,053,106	237,346	-	185,000
Fringe benefits *note 2*	8,288,851	9,048,497	8,448,290	-	-	-	137,922	774,396	524,007	59,253	-	90,000
Total salaries, wages, & fringe benefits	29,120,882	30,331,147	31,006,868	-	-	-	1,089,461	1,964,329	1,577,113	296,599	-	275,000
Non-payroll related expenses												
Retired employee benefits	527,116	420,000	430,000	-	-	-	-	-	-	-	-	-
Travel & Training	171,324	272,950	269,150	-	-	-	1,331	5,500	2,500	-	-	-
Membership due & subscriptions	45,117	89,821	84,200	-	-	-	-	-	-	-	-	-
Operating supplies	1,742,246	2,169,283	1,969,898	-	955,250	-	8,371	43,473	46,000	1,346	-	-
Materials & durable goods	2,514,289	2,341,031	2,522,143	-	1,351,682	-	33,830	428,205	94,500	15,647	-	-
Capital outlay & capital improvement projects	2,046,449	1,638,838	3,961,764	68,640	3,000,253	5,975,725	6,021,011	8,224,450	8,436,086	2,258,713	4,416,000	2,407,819
Direct costs (Costs of Goods Sold)	898,350	978,900	936,497	-	-	-	-	-	-	-	-	-
Utilities	2,469,933	2,871,968	2,548,896	-	-	-	4,327	36,363	5,500	514	-	-
Contract fees & services	4,311,798	5,581,315	6,184,286	174,453	-	-	969	199,680	12,000	934	-	-
Other expenditures (Ad Valorem fees, retire contingency)	1,219,358	1,716,047	1,341,247	-	-	-	226,051	-	4,500	437	-	-
Operating reserve	-	-	-	-	-	-	-	150,000	-	-	150,000	10,000
Total non-payroll related expenditures	15,945,980	18,080,153	20,248,081	243,093	5,782,185	5,975,725	6,295,890	8,907,671	8,601,086	2,277,591	4,566,000	2,417,819
Transfers out to other funds												
Transfers to 1. General Fund	-	-	-	5,385,099	-	-	-	-	-	-	-	-
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	2,339,371	-	-	-	-	-	-	-	-	-	-	-
Total transfers out to other funds	2,339,371	-	-	5,385,099	-	-	-	-	-	-	-	-
TOTAL EXPENSES & TRANSFER OUT	47,406,233	48,411,300	51,254,949	5,628,192	\$5,782,185	\$5,975,725	7,385,351	10,872,000	\$10,178,199	2,574,190	\$4,566,000	\$2,692,819
NET REVENUES OVER (UNDER) EXPENSES	\$5,197,986	\$0	\$0	(\$244,197)	\$0	\$0	\$4,277,375	\$0	\$0	(\$449,394)	\$0	\$0

note 1 - Utilization of Fund Balance Amount, 12/31/15 level & appropriate spendable category
note 2 - Fringe Benefit costs wholly allocated to corresponding program/department

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

2017 BUDGET - ADMINISTRATION	Superintendent	Planning & Engineering	Finance	Human Resources	Communications	General Office	IT Department	BREC Foundation	All Admin Costs Centers
REVENUES & TRANSFERS IN									
Taxes & grants									
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,917,024	\$ -	\$ -	\$ 35,917,024
State revenue sharing	-	-	-	-	-	1,200,000	-	-	1,200,000
Federal grants	-	-	-	-	-	-	-	-	-
State grants	-	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	-	-
Total taxes & grants	-	-	-	-	-	37,117,024	-	-	37,117,024
Self generated revenues / Internal charges for svcs	-	-	-	-	-	35,000	1,000	-	36,000
Other revenues									
Interest income	-	-	-	-	-	138,000	-	-	138,000
Miscellaneous revenues	-	-	-	-	-	79,500	-	-	79,500
Total other revenues	-	-	-	-	-	217,500	-	-	217,500
Transfers in									
Transfers from 5. Enhancement Special Revenue Fund	-	-	-	-	-	-	-	-	-
Transfers from 1. General Fund	-	-	-	-	-	-	-	-	-
Total transfers in	-	-	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,369,524	\$ 1,000	\$ -	\$ 37,370,524
EXPENSES & TRANSFERS OUT									
Salaries, wages, & fringe benefits									
Salaries & wages	838,151	652,378	956,232	1,043,826	539,633	-	441,015	-	4,471,235
Fringe benefits *note 1*	346,272	236,644	412,863	331,319	232,701	-	160,790	-	1,720,589
Total salaries, wages, & fringe benefits	1,184,423	889,022	1,369,095	1,375,145	772,334	-	601,805	-	6,191,824
Non-payroll related expenses									
Retired employee benefits	-	-	-	-	-	430,000	-	-	430,000
Travel & Training	4,000	4,000	2,650	10,800	8,250	94,000	1,500	-	125,200
Membership due & subscriptions	1,750	1,000	800	4,500	2,000	7,000	19,000	-	36,050
Operating supplies	7,000	5,000	20,000	57,283	25,150	17,000	12,500	500	144,433
Materials & durable goods	-	1,650	-	17,650	3,200	8,000	6,300	-	36,800
Capital outlay & capital improvement projects	11,100	24,000	27,500	141,882	15,969	27,000	234,000	-	481,451
Direct costs (Costs of Goods Sold)	-	-	-	-	-	-	-	-	-
Utilities	7,910	7,610	6,500	22,990	4,162	236,200	18,500	200	304,072
Contract fees & services	362,610	16,500	218,700	218,943	96,549	603,100	64,600	135,200	1,716,202
Other expenditures (Ad Valorem fees, retire contingency)	3,000	-	500	900	200	1,251,000	500	-	1,256,100
Operating reserve	-	-	-	-	-	-	-	-	-
Total non-payroll related expenditures	397,370	59,760	276,650	474,948	155,480	2,673,300	356,900	135,900	4,530,308
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	\$1,581,793	\$948,782	\$1,645,745	\$1,850,093	\$927,814	\$2,673,300	\$958,705	\$135,900	\$10,722,132
NET REVENUES OVER (UNDER) EXPENSES	(\$1,581,793)	(\$948,782)	(\$1,645,745)	(\$1,850,093)	(\$927,814)	\$34,696,224	(\$957,705)	(\$135,900)	\$26,648,392

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 - ADMINISTRATION

	2015 ACTUAL	2016 APPROVED	2017 PROPOSED	2015 ACTUAL	2016 APPROVED	2017 PROPOSED	2015 ACTUAL	2016 APPROVED	2017 PROPOSED	2015 ACTUAL	2016 APPROVED	2017 PROPOSED	2015 ACTUAL	2016 APPROVED	2017 PROPOSED	
	Superintendent	Superintendent	Superintendent	Planning & Engineering	Planning & Engineering	Planning & Engineering	Finance	Finance	Finance	Human Resources	Human Resources	Human Resources	Communications	Communications	Communications	
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	730,255	770,735	838,151	454,177	658,737	652,378	801,249	1,016,341	956,232	956,841	1,047,092	1,043,826	460,098	535,203	539,633	
Fringe benefits *note 1*	44,319	313,149	346,272	25,751	276,689	236,644	44,464	484,529	412,863	39,701	370,803	331,319	24,705	217,324	232,701	
Total salaries, wages, & fringe benefits	774,574	1,083,884	1,184,423	479,928	935,426	889,022	845,713	1,500,870	1,369,095	996,542	1,417,895	1,375,145	484,803	752,527	772,334	
Non-payroll related expenses																
Retired employee benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Travel & Training	3,705	2,000	4,000	3,211	1,500	4,000	1,018	3,650	2,650	1,799	10,800	10,800	2,469	8,250	8,250	
Membership due & subscriptions	255	1,000	1,750	894	1,000	1,000	365	740	800	2,207	4,500	4,500	285	2,000	2,000	
Operating supplies	5,474	4,300	7,000	6,014	5,450	5,000	27,881	20,510	20,000	51,970	56,300	57,283	21,724	25,150	25,150	
Materials & durable goods	223	500	-	237	1,650	1,650	1,822	-	-	7,227	22,650	17,650	3,050	3,200	3,200	
Capital outlay & capital improvement projects	4,484	6,100	11,100	4,911	22,500	24,000	75,856	27,500	27,500	33,294	38,082	141,882	8,825	15,969	15,969	
Direct costs (Costs of Goods Sold)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Utilities	6,561	6,918	7,910	7,091	7,000	7,610	1,657	12,500	6,500	15,499	16,800	22,990	4,136	4,162	4,162	
Contract fees & services	13,275	273,177	362,610	13,513	16,200	16,500	223,852	190,100	218,700	188,220	352,300	218,943	596,316	88,600	96,549	
Other expenditures (Ad Valorem fees, retire contingency)	1,920	3,000	3,000	678	-	-	678	500	500	581	900	900	150	200	200	
Operating reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total non-payroll related expenditures	35,897	296,995	397,370	35,871	55,300	59,760	333,129	255,500	276,650	300,797	502,332	474,948	636,955	147,531	155,480	
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	\$810,471	\$1,380,879	\$1,581,793	\$515,799	\$990,726	\$948,782	\$1,178,842	\$1,756,370	\$1,645,745	\$1,297,339	\$1,920,227	\$1,850,093	\$1,121,758	\$900,058	\$927,814	
NET REVENUES OVER (UNDER) EXPENSES	(\$810,471)	(\$1,380,879)	(\$1,581,793)	(\$515,799)	(\$990,726)	(\$948,782)	(\$1,178,842)	(\$1,756,370)	(\$1,645,745)	(\$1,297,339)	(\$1,920,227)	(\$1,850,093)	(\$1,121,758)	(\$900,058)	(\$927,814)	

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 - ADMINISTRATION

REVENUES & TRANSFERS IN

Taxes & grants

	2015 ACTUAL	2016 APPROVED	2017 PROPOSED
	General Office	General Office	General Office
Ad Valorem taxes	\$ 35,506,944	\$ 35,191,775	\$ 35,917,024
State revenue sharing	1,246,012	1,260,000	1,200,000
Federal grants	1,500	-	-
State grants	-	-	-
Local grants	-	-	-
Total taxes & grants	36,754,456	36,451,775	37,117,024

Self generated revenues / Internal charges for svcs

	-	10,800	35,000
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Other revenues

Interest income	111,115	135,000	138,000
Miscellaneous revenues	38,508	139,000	79,500
Total other revenues	149,623	274,000	217,500

Transfers in

Transfers from 5. Enhancement Special Revenue Fund	5,385,099	-	-
Transfers from 1. General Fund	-	-	-
Total transfers in	-	-	-

TOTAL REVENUES & TRANSFERS IN

	\$ 42,289,178	\$ 36,736,575	\$ 37,369,524
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EXPENSES & TRANSFERS OUT

Salaries, wages, & fringe benefits

Salaries & wages	11,039	-	-
Fringe benefits *note 1*	7,240,340	-	-
Total salaries, wages, & fringe benefits	7,251,379	-	-

Non-payroll related expenses

Retired employee benefits	527,116	420,000	430,000
Travel & Training	65,625	96,400	94,000
Membership due & subscriptions	7,109	15,000	7,000
Operating supplies	24,052	31,800	17,000
Materials & durable goods	4,625	8,000	8,000
Capital outlay & capital improvement projects	43,428	317,587	27,000
Direct costs (Costs of Goods Sold)	-	-	-
Utilities	261,912	320,550	236,200
Contract fees & services	207,312	274,500	603,100
Other expenditures (Ad Valorem fees, retire contingency)	1,151,014	1,366,550	1,251,000
Operating reserve	-	-	-
Total non-payroll related expenditures	2,292,193	2,850,387	2,673,300

Transfers out to other funds

Transfers to 1. General Fund	-	-	-
Transfers to 6. Enhancement Operating Fund	-	-	-
Transfers to 2. Capital Improvement Fund	2,102,563	-	-
Transfers to 7. Enhancement Construction Fund	-	-	-
Transfers to 11. Debt Service Fund	-	-	-
Transfers to Internal Service Funds	236,808	-	-
Total transfers out to other funds	2,339,371	-	-

TOTAL EXPENSES & TRANSFER OUT

	\$11,882,943	\$2,850,387	\$2,673,300
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NET REVENUES OVER (UNDER) EXPENSES

	\$30,406,235	\$33,886,188	\$34,696,224
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2015 ACTUAL	2016 APPROVED	2017 PROPOSED
IT Department	IT Department	IT Department

\$ -	\$ -	\$ -
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

299	1,000	1,000
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-	-	-
-	-	-
-	-	-

-	-	-
-	-	-
-	-	-

TOTAL REVENUES & TRANSFERS IN

\$ 299	\$ 1,000	\$ 1,000
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EXPENSES & TRANSFERS OUT

315,338	351,577	441,015
17,017	145,296	160,790
332,355	496,873	601,805

-	-	-
255	1,000	1,500
376	19,551	19,000
12,598	12,500	12,500
274	2,200	6,300
72,103	299,535	234,000
-	-	-
11,391	13,600	18,500
50,516	62,300	64,600
224	250	500
-	-	-
147,737	410,936	356,900

-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
2,339,371	-	-

TOTAL EXPENSES & TRANSFER OUT

\$480,092	\$907,809	\$958,705
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NET REVENUES OVER (UNDER) EXPENSES

(\$479,793)	(\$906,809)	(\$957,705)
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2015 ACTUAL	2016 APPROVED	2017 PROPOSED
BREC Foundation	BREC Foundation	BREC Foundation

\$ -	\$ -	\$ -
-	-	-
-	-	-
-	225,000	-
-	225,000	-

-	-	-
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-	-	-
-	-	-
-	-	-

-	-	-
-	-	-
-	-	-

TOTAL REVENUES & TRANSFERS IN

\$ -	\$ 225,000	\$ -
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EXPENSES & TRANSFERS OUT

-	-	-
-	-	-
-	-	-

-	-	-
-	1,000	-
-	-	-
-	500	500
-	-	-
299	-	-
-	-	-
-	200	200
135,701	135,200	135,200
-	500	-
-	-	-
136,000	137,400	135,900

-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

TOTAL EXPENSES & TRANSFER OUT

\$136,000	\$137,400	\$135,900
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NET REVENUES OVER (UNDER) EXPENSES

(\$136,000)	\$87,600	(\$135,900)
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2015 ACTUAL	2016 APPROVED	2017 PROPOSED
All Admin Cost Centers	All Admin Cost Centers	All Admin Cost Centers

\$ 35,506,944	\$ 35,191,775	\$ 35,917,024
1,246,012	1,260,000	1,200,000
1,500	-	-
-	-	-
-	225,000	-
36,754,456	36,676,775	37,117,024

299	11,800	36,000
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111,115	135,000	138,000
38,508	139,000	79,500
149,623	274,000	217,500

5,385,099	-	-
-	-	-
-	-	-

TOTAL REVENUES & TRANSFERS IN

\$ 42,289,477	\$ 36,962,575	\$ 37,370,524
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EXPENSES & TRANSFERS OUT

3,728,997	4,379,685	4,471,235
7,436,297	1,807,790	1,720,589
11,165,294	6,187,475	6,191,824

527,116	420,000	430,000
78,082	124,600	125,200
11,491	43,791	36,050
149,713	156,510	144,433
17,458	38,200	36,800
243,200	727,273	481,451
-	-	-
308,247	381,730	304,072
1,428,705	1,392,377	1,716,202
1,154,567	1,371,900	1,256,100
-	-	-
3,918,579	4,656,381	4,530,308

-	-	-
-	-	-
2,102,563	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
236,808	-	-
2,339,371	-	-

TOTAL EXPENSES & TRANSFER OUT

\$17,423,244	\$10,843,856	\$10,722,132
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NET REVENUES OVER (UNDER) EXPENSES

\$24,866,233	\$26,118,719	\$26,648,392
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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)

2017 BUDGET BY PROGRAM

	<u>Aquatics</u>	<u>Athletics</u>	<u>Golf</u>	<u>Maintenance</u>	<u>Outdoor Adventure</u>	<u>Recreation</u>	<u>Special Use Facilities</u>	<u>Tennis</u>	<u>Zoo</u>	<u>All Programs Combined</u>
REVENUES & TRANSFERS IN										
<u>Taxes & grants</u>										
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State revenue sharing	-	-	-	-	-	-	-	-	-	-
Federal grants	-	-	-	-	-	61,000	-	-	-	61,000
State grants	-	-	-	-	-	-	-	-	-	-
Local grants	-	-	1,000	-	-	-	-	-	-	1,000
Total taxes & grants	-	-	1,000	-	-	61,000	-	-	-	62,000
<u>Self generated revenues / Internal charges for svcs</u>	1,137,000	231,900	3,572,800	-	54,050	1,612,550	1,386,700	543,700	2,243,000	10,781,700
<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	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS IN	\$ 1,137,000	\$ 231,900	\$ 3,573,800	\$ -	\$ 54,050	\$ 1,673,550	\$ 1,386,700	\$ 543,700	\$ 2,243,000	\$ 10,843,700
EXPENSES & TRANSFERS OUT										
<u>Salaries, wages, & fringe benefits</u>										
Salaries & wages	499,943	115,770	3,024,206	5,600,866	62,394	3,870,569	2,075,024	464,543	2,374,028	18,087,343
Fringe benefits *note 1*	71,058	27,301	953,654	2,740,555	4,275	1,111,527	689,725	142,876	986,730	6,727,701
Total salaries, wages, & fringe benefits	571,001	143,071	3,977,860	8,341,421	66,669	4,982,096	2,764,749	607,419	3,360,758	24,815,044
<u>Non-payroll related expenses</u>										
Retired employee benefits	-	-	-	-	-	-	-	-	-	-
Travel & Training	1,000	19,800	16,700	17,350	-	68,750	10,500	2,850	7,000	143,950
Membership due & subscriptions	-	200	7,250	1,600	-	2,900	2,350	350	33,500	48,150
Operating supplies	80,200	17,000	330,645	512,600	200	219,320	262,000	10,500	393,000	1,825,465
Materials & durable goods	48,600	49,250	404,125	1,282,000	27,750	376,118	135,900	16,600	145,000	2,485,343
Capital outlay & capital improvement projects	6,900	4,204	402,156	2,354,282	-	582,864	60,812	20,995	48,100	3,480,313
Direct costs (Costs of Goods Sold)	157,000	-	325,697	-	-	2,000	46,500	55,300	350,000	936,497
Utilities	110,870	51,000	250,854	211,280	-	792,580	360,050	49,440	418,750	2,244,824
Contract fees & services	323,180	287,500	401,889	1,481,850	25,600	600,165	470,600	262,300	615,000	4,468,084
Other expenditures	600	-	10,000	-	-	49,947	3,600	3,000	18,000	85,147
Operating reserve	-	-	-	-	-	-	-	-	-	-
Total non-payroll related expenditures	728,350	428,954	2,149,316	5,860,962	53,550	2,694,644	1,352,312	421,335	2,028,350	15,717,773
<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	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES & TRANSFER OUT	\$1,299,351	\$572,025	\$6,127,176	\$14,202,383	\$120,219	\$7,676,740	\$4,117,061	\$1,028,754	\$5,389,108	\$40,532,817
NET REVENUES OVER (UNDER) EXPENSES	<u>(\$162,351)</u>	<u>(\$340,125)</u>	<u>(\$2,553,376)</u>	<u>(\$14,202,383)</u>	<u>(\$66,169)</u>	<u>(\$6,003,190)</u>	<u>(\$2,730,361)</u>	<u>(\$485,054)</u>	<u>(\$3,146,108)</u>	<u>(\$29,689,117)</u>

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

	2015 ACTUAL	2016 APPROVED	2017 PROPOSED
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

	\$ 935,514	\$ 932,000	\$ 1,137,000
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EXPENSES & TRANSFERS OUT

Salaries, wages, & fringe benefits

Salaries & wages	419,460	507,412	499,943
Fringe benefits *note 1*	15,942	100,093	71,058
Total salaries, wages, & fringe benefits	435,402	607,505	571,001

Non-payroll related expenses

Retired employee benefits	-	-	-
Travel & Training	488	1,200	1,000
Membership due & subscriptions	-	-	-
Operating supplies	44,936	116,888	80,200
Materials & durable goods	113,616	70,025	48,600
Capital outlay & capital improvement projects	7,281	23,500	6,900
Direct costs (Costs of Goods Sold)	77,398	120,000	157,000
Utilities	89,409	135,998	110,870
Contract fees & services	210,038	182,499	323,180
Other expenditures	135	600	600
Operating reserve	-	-	-
Total non-payroll related expenditures	543,301	650,710	728,350

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

	\$978,703	\$1,258,215	\$1,299,351
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NET REVENUES OVER (UNDER) EXPENSES

	(\$43,189)	(\$326,215)	(\$162,351)
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2015 ACTUAL	2016 APPROVED	2017 PROPOSED
Athletics	Athletics	Athletics

\$ -	\$ -	\$ -
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

185,656	251,400	231,900
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-	-	-
-	-	-

-	-	-
-	-	-
-	-	-

\$ 185,656	\$ 251,400	\$ 231,900
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2015 ACTUAL	2016 APPROVED	2017 PROPOSED
Golf	Golf	Golf

\$ -	\$ -	\$ -
-	-	-
-	-	-
-	-	-
-	1,000	1,000
-	1,000	1,000

3,516,795	3,585,550	3,572,800
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-	-	-
-	-	-
-	-	-

-	-	-
-	-	-
-	-	-

\$ 3,516,795	\$ 3,586,550	\$ 3,573,800
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2015 ACTUAL	2016 APPROVED	2017 PROPOSED
Maintenance	Maintenance	Maintenance

\$ -	\$ -	\$ -
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

-	-	-
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-	-	-
-	-	-
-	-	-

-	-	-
-	-	-
-	-	-

-	-	-
-	-	-
-	-	-

\$ -	\$ -	\$ -
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2015 ACTUAL	2016 APPROVED	2017 PROPOSED
Outdoor Adventure	Outdoor Adventure	Outdoor Adventure

\$ -	\$ -	\$ -
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

38,767	60,000	54,050
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-	-	-
-	-	-
-	-	-

-	-	-
-	-	-
-	-	-

\$ 38,767	\$ 60,000	\$ 54,050
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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

	2015 ACTUAL	2016 APPROVED	2017 PROPOSED	2015 ACTUAL	2016 APPROVED	2017 PROPOSED	2015 ACTUAL	2016 APPROVED	2017 PROPOSED	2015 ACTUAL	2016 APPROVED	2017 PROPOSED	2015 ACTUAL	2016 APPROVED	2017 PROPOSED	
	Recreation	Recreation	Recreation	Special Use Facilities	Special Use Facilities	Special Use Facilities	Tennis	Tennis	Tennis	Zoo	Zoo	Zoo	All Programs Combined	All Programs Combined	All Programs Combined	
REVENUES & TRANSFERS IN																
Taxes & grants																
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal grants	26,780	-	61,000	-	-	-	-	-	-	-	-	-	26,780	-	61,000	
State grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Local grants	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	1,000	
Total taxes & grants	26,780	-	61,000	-	-	-	-	-	-	-	-	-	26,780	1,000	62,000	
Self generated revenues / Internal charges for svcs	1,398,134	1,349,990	1,612,550	1,457,040	1,338,000	1,386,700	547,565	489,200	543,700	2,076,467	2,310,500	2,243,000	10,155,938	10,316,640	10,781,700	
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	\$ 1,424,914	\$ 1,349,990	\$ 1,673,550	\$ 1,457,040	\$ 1,338,000	\$ 1,386,700	\$ 547,565	\$ 489,200	\$ 543,700	\$ 2,076,467	\$ 2,310,500	\$ 2,243,000	\$ 10,182,718	\$ 10,317,640	\$ 10,843,700	
EXPENSES & TRANSFERS OUT																
Salaries, wages, & fringe benefits																
Salaries & wages	3,350,906	2,985,656	3,870,569	2,036,045	2,073,328	2,075,024	411,918	423,204	464,543	2,167,558	2,354,976	2,374,028	16,857,839	17,376,745	18,087,343	
Fringe benefits *note 1*	126,583	939,093	1,111,527	84,327	753,985	689,725	15,553	112,444	142,876	116,806	1,007,313	986,730	849,894	8,091,933	6,727,701	
Total salaries, wages, & fringe benefits	3,477,489	3,924,749	4,982,096	2,120,372	2,827,313	2,764,749	427,471	535,648	607,419	2,284,364	3,362,289	3,360,758	17,707,733	25,468,678	24,815,044	
Non-payroll related expenses																
Retired employee benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Travel & Training	56,751	93,350	68,750	6,899	7,900	10,500	1,142	3,900	2,850	3,448	6,000	7,000	93,147	146,050	143,950	
Membership due & subscriptions	576	2,000	2,900	511	2,900	2,350	270	300	350	28,309	33,500	33,500	33,469	45,750	48,150	
Operating supplies	106,100	265,220	219,320	252,524	253,800	262,000	8,848	12,100	10,500	397,307	394,000	393,000	1,589,632	1,999,844	1,825,465	
Materials & durable goods	390,714	264,980	376,118	154,025	109,200	135,900	11,393	18,700	16,600	109,678	144,000	145,000	2,471,049	2,291,130	2,485,343	
Capital outlay & capital improvement projects	216,062	101,011	582,864	64,108	50,264	60,812	61,354	25,148	20,995	169,836	44,500	48,100	1,803,248	909,265	3,480,313	
Direct costs (Costs of Goods Sold)	-	2,000	-	85,032	71,200	46,500	63,107	66,300	55,300	347,690	350,000	350,000	898,350	978,900	936,497	
Utilities	785,180	798,104	792,580	352,729	447,280	360,050	52,626	71,040	49,440	336,058	409,500	418,750	2,151,087	2,479,438	2,244,824	
Contract fees & services	615,317	407,458	600,165	273,282	417,000	470,600	200,649	232,200	262,300	454,224	593,000	615,000	2,851,180	4,178,241	4,468,084	
Other expenditures	4,317	315,147	49,947	10,394	400	3,600	1,213	-	3,000	16,937	18,000	18,000	64,423	344,147	85,147	
Operating reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total non-payroll related expenditures	2,175,017	2,249,270	2,694,644	1,199,504	1,359,944	1,352,312	400,602	429,688	421,335	1,863,487	1,992,500	2,028,350	11,955,585	13,372,765	15,717,773	
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	\$5,652,506	\$6,174,019	\$7,676,740	\$3,319,876	\$4,187,257	\$4,117,061	\$828,073	\$965,336	\$1,028,754	\$4,147,851	\$5,354,789	\$5,389,108	\$29,663,318	\$38,841,443	\$40,532,817	
NET REVENUES OVER (UNDER) EXPENSES	(\$4,227,592)	(\$4,824,029)	(\$6,003,190)	(\$1,862,836)	(\$2,849,257)	(\$2,730,361)	(\$280,508)	(\$476,136)	(\$485,054)	(\$2,071,384)	(\$3,044,289)	(\$3,146,108)	(\$19,480,600)	(\$28,523,803)	(\$29,689,117)	

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

BREC CIP and IYP Estimated Expenditures for 2017		
Develop Trail Facilities		\$ 1,459,562
Wards Creek Bridge	\$ 601,500	
Pecue	\$ 20,000	
Greenwood Trail	\$ 760,000	
Others	\$ 78,062	
Community Parks		\$ 5,540,734
Independence	\$ 1,047,680	
Jackson	\$ 700,000	
City-Brooks	\$ 631,280	
Others	\$ 3,161,774	
Major Special Use Parks/Facilities		\$ 154,736
NSF / SE Area - Fields	\$ 75,000	
Central Sports Park	\$ 22,400	
Burbank	\$ 25,536	
Others	\$ 31,800	
Conservation/Outdoor Rec Special Use		\$ 2,074,073
Bluebonnet Swamp	\$ 475,185	
BREC Zoo	\$ 300,750	
Webb Golf	\$ 224,000	
Others	\$ 1,074,138	
Large Neighborhood Parks		\$ 2,583,725
Lovett Road Park	\$ 1,120,000	
Airline Hwy Park	\$ 270,600	
Milton Womack Park	\$ 769,920	
Others	\$ 423,205	
Small Neighborhod Parks		\$ 3,614,590
Church Street	\$ 938,200	
Hooper Road	\$ 224,000	
Scotlandville	\$ 224,000	
Others	\$ 2,228,390	
Land Acquisition		\$ 1,300,000
Contingency		\$ 2,119,323
Total Estimated Capital Investment for 2017		\$ 18,846,743

*Note: These projects are a portion of a ten year program and may not contain all projects that will be worked on in 2017. Weather, additional requirements, unforeseen conditions, bidding issues, positive opportunities, safety concerns, consultant availability and other considerations often influence project timelines.

Fee Schedule Changes by Department FY 2017

Department or Location	Description of Fee	Proposed Fee		
		Current Fee	Change	Reason Needed
Aquatics				
Liberty Lagoon	Admissions fee - Under 48" tall	9.00	10.00	Offset State tax rate increase
Liberty Lagoon	Admissions fee - 48" and Taller	11.00	12.00	Offset State tax rate increase
Golf				
All Courses	Driving Range Passes (Lg Buckets) 20-Buckets	N/A	120.00	Per bucket Pass replaces unlimited Pass
All Courses	Driving Range Passes (Lg Buckets) 40-Buckets	N/A	220.00	Per bucket Pass replaces unlimited Pass
All Courses	Driving Range Passes (Lg Buckets) 60-Buckets	N/A	300.00	Per bucket Pass replaces unlimited Pass
All Courses	Driving Range Passes (Lg Buckets) 80-Buckets	N/A	360.00	Per bucket Pass replaces unlimited Pass
All Courses	Driving Range Passes (Lg Buckets) 100-Buckets	N/A	400.00	Per bucket Pass replaces unlimited Pass
4 Course Passes - City Park, Clark Park, Dumas, and Webb				
	<u>Annual</u>	<u>6 Months</u>	<u>3 Months</u>	
7 Day Sr/Jr Annual Pass	500.00	300.00	175.00	3 Month and 6 Month plans added
Weekday Sr. Annual Pass	400.00	225.00	150.00	3 Month and 6 Month plans added
7 Day Sr. Couple Annual Pass	600.00	350.00	200.00	3 Month and 6 Month plans added
Weekday Sr. Couple Annual Pass	500.00	300.00	175.00	3 Month and 6 Month plans added
7 Day Individual Annual Pass	600.00	350.00	200.00	3 Month and 6 Month plans added
Weekday Individual Annual Pass	500.00	300.00	175.00	3 Month and 6 Month plans added
7 Day Family Annual Pass	750.00	425.00	250.00	3 Month and 6 Month plans added
Weekday Family Annual Pass	650.00	375.00	225.00	3 Month and 6 Month plans added
5 Course Annual Passes - All BREC Courses Except Santa Maria				
	<u>Annual</u>	<u>6 Months</u>	<u>3 Months</u>	
7 Day Sr/Jr Annual Pass	950.00	525.00	325.00	New Pass offering
Weekday Sr/Jr Annual Pass	700.00	400.00	250.00	New Pass offering
7 Day Sr. Couple Annual Pass	1350.00	775.00	450.00	New Pass offering
Weekday Sr. Couple Annual Pass	950.00	525.00	325.00	New Pass offering
7 Day Individual Annual Pass	1200.00	700.00	400.00	New Pass offering
Weekday Individual Annual Pass	950.00	525.00	325.00	New Pass offering
7 Day Family Annual Pass	1800.00	1,000.00	600.00	New Pass offering
Weekday Family Annual Pass	1400.00	775.00	475.00	New Pass offering
6 Course Annual Passes - All BREC Courses				
	<u>Annual</u>	<u>6 Months</u>	<u>3 Months</u>	
7 Day Sr/Jr Annual Pass	1350.00	750.00	450.00	3 Month and 6 Month plans added
Weekday Sr/Jr Annual Pass	1000.00	550.00	325.00	3 Month and 6 Month plans added
7 Day Sr. Couple Annual Pass	2025.00	1,125.00	650.00	3 Month and 6 Month plans added
Weekday Sr. Couple Annual Pass	1500.00	850.00	500.00	3 Month and 6 Month plans added
7 Day Individual Annual Pass	1700.00	950.00	550.00	3 Month and 6 Month plans added
Weekday Individual Annual Pass	1450.00	800.00	475.00	3 Month and 6 Month plans added
7 Day Family Annual Pass	2550.00	1,400.00	850.00	3 Month and 6 Month plans added
Weekday Family Annual Pass	2175.00	1,200.00	725.00	3 Month and 6 Month plans added
Golf-Beaver Creek	Outing Pavilion rental (non-golf event)	n/a	100.00/hr	New fee for new pavilion
Special Facilities				
Bluebonnet Swamp	Summer Camp	115.00/wk	120.00/wk	Program staff and materials
Highland Road Observatory	Summer Camp	115.00/wk	120.00/wk	Program staff and materials
Independence Theatre	Summer Camp	230.00/2wks	240.00/2wks	Program staff and materials
Baton Rouge Gallery	Summer Camp	115.00/wk	120.00/wk	Program staff and materials
Farr Park Equestrian Center	Summer Camp	130.00/wk	135.00/wk	Program staff and materials
Magnolia Mound Plantation	Summer Camp	115.00/wk	120.00/wk	Program staff and materials
Extreme Sports	Summer Camp	95.00/wk	100.00/wk	Program staff and materials
Extreme Sports	BMX Birthday Party Rentals	100.00/2hrs; Bikes & Helmets not included	125.00/2hrs; Bikes & Helmets included	Program staff and materials,
Extreme Sports	Climbing Wall Group Rate	N/A	60.00/hr; Up to 10 climbers	Program staff and materials
Extreme Sports	Extreme Facility Event Rate	300.00/day	300.00/day - nonprofits 500.00/day - for profits	Program staff and materials
Baton Rouge Gallery	Facility Rental Rate	550.00/4hrs	600.00/4hrs	Program staff and materials

**Recreation and Parks Commission of East Baton Rouge Parish
General Fund Budget for Fiscal Year Ending December 31, 2016**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of 10/31/16	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget (2017)	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
Ad Valorem Taxes	35,191,775	35,191,775	29,013,050	6,178,725	35,191,775	0.0%	35,917,024	2.1%
Self-generating Revenues from program activities	10,342,790	10,342,790	8,689,765	1,653,025	10,342,790	0.0%	10,817,700	4.6%
Local Grants	231,000	231,000	14,415	216,585	231,000	0.0%	62,000	-73.2%
Other Revenues	274,000	274,000	179,999	94,001	274,000	0.0%	217,500	-20.6%
Total Revenues from Local Sources	46,039,565	46,039,565	37,897,229	8,142,336	46,039,565	0.0%	47,014,224	2.1%
State sources:								
State Revenue Sharing	1,260,000	1,260,000	-	1,260,000	1,260,000	0.0%	1,200,000	-4.8%
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Revenues from State Sources	1,260,000	1,260,000	-	1,260,000	1,260,000	0.0%	1,200,000	-4.8%
Federal sources:								
Federal Grants	-	-	-	-	-		-	
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Revenues from Federal Sources	-	-	-	-	-		-	
Total Revenues by Sources (General Fund)	47,299,565	47,299,565	37,897,229	9,402,336	47,299,565	0.0%	48,214,224	1.9%
SUMMARY OF EXPENDITURES - BY AGENCY								
Agency								
BREC General Fund	48,411,300	48,411,300	36,282,939	12,128,361	48,411,300	0.0%	51,254,949	5.9%
Total Expenditures by Agency	48,411,300	48,411,300	36,282,939	12,128,361	48,411,300	0.0%	51,254,949	5.9%
SUMMARY OF EXPENDITURES - BY DEPARTMENTS								
Department								
Administrative Departments (all)	10,964,859	10,964,859	7,302,541	3,662,318	10,964,859	0.0%	10,722,132	-2.2%
Program Activities (all)	37,446,441	37,446,441	28,980,398	8,466,043	37,446,441	0.0%	40,532,817	8.2%
	-	-	-	-	-		-	
Total Expenditures by Departments	48,411,300	48,411,300	36,282,939	12,128,361	48,411,300	0.0%	51,254,949	5.9%
SUMMARY OF EXPENDITURES - BY FUNCTIONS								
Function								
General Government	48,411,300	48,411,300	36,282,939	12,128,361	48,411,300	0.0%	51,254,949	5.9%
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Expenditures by Functions	48,411,300	48,411,300	36,282,939	12,128,361	48,411,300	0.0%	51,254,949	5.9%
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
Salaries, Wages, and Fringe Benefits	30,331,147	30,331,147	24,504,996	5,826,151	30,331,147	0.0%	31,006,868	2.2%
Other Operating Expenses	18,080,153	18,080,153	11,777,943	6,302,210	18,080,153	0.0%	20,248,081	12.0%
	-	-	-	-	-		-	
Total Expenditures by Characters	48,411,300	48,411,300	36,282,939	12,128,361	48,411,300	0.0%	51,254,949	5.9%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
Transfers In - other funds	-	-	-	-	-		-	
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Other Financing Sources by Sources	-	-	-	-	-		-	

**Recreation and Parks Commission of East Baton Rouge Parish
General Fund Budget for Fiscal Year Ending December 31, 2016**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of 10/31/16	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget (2017)	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
SUMMARY OF OTHER FINANCING USES - BY USES								
Other Financing Uses								
Transfers Out - other funds	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total Other Financing Uses by Uses	-	-	-	-	-	-	-	-
SUMMARY OF FUND BALANCE								
Net change in fund balance	(1,111,735)	(1,111,735)	1,614,290	(2,726,025)	(1,111,735)	0.0%	(3,040,725)	173.5%
Estimated Beginning Fund Balance	55,933,480	55,933,480	55,933,480	-	55,933,480	0.0%	54,821,745	-2.0%
Estimated Ending Fund Balance	54,821,745	54,821,745	57,547,770	(2,726,025)	54,821,745	0.0%	51,781,020	-5.5%

**Recreation and Parks Commission of East Baton Rouge Parish
Enhancement Operating Fund Budget for Fiscal Year Ending December 31, 2016**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of 10/31/16	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget (2017)	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
Ad Valorem Taxes	-	-	3,762	(3,762)	-		-	
Self-generating Revenues from program activities	-	-	-	-	-		-	
Other Revenues	19,500	19,500	39,297	(19,797)	19,500	0.0%	29,500	51.3%
Total Revenues from Local Sources	19,500	19,500	43,059	(23,559)	19,500	0.0%	29,500	51.3%
State sources:								
State Revenue Sharing	-	-	-	-	-		-	
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Revenues from State Sources	-	-	-	-	-		-	
Federal sources:								
Federal Grants	-	-	-	-	-		-	
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Revenues from Federal Sources	-	-	-	-	-		-	
Total Revenues by Sources (General Fund)	19,500	19,500	43,059	(23,559)	19,500	0.0%	29,500	51.3%
SUMMARY OF EXPENDITURES - BY AGENCY								
Agency								
BREC Enhancement Operating Fund	5,782,185	5,782,185	1,307,412	4,474,773	5,782,185	0.0%	5,975,725	3.3%
Total Expenditures by Agency	5,782,185	5,782,185	1,307,412	4,474,773	5,782,185	0.0%	5,975,725	3.3%
SUMMARY OF EXPENDITURES - BY DEPARTMENTS								
Department								
Administrative Departments (all)	-	-	-	-	-		-	
Program Activities (all)	2,781,932	2,781,932	85,810	2,696,122	2,781,932	0.0%	2,975,472	7.0%
Capital Outlay	3,000,253	3,000,253	1,221,602	1,778,651	3,000,253	0.0%	3,000,253	0.0%
Total Expenditures by Departments	5,782,185	5,782,185	1,307,412	4,474,773	5,782,185	0.0%	5,975,725	3.3%
SUMMARY OF EXPENDITURES - BY FUNCTIONS								
Function								
General Government	5,782,185	5,782,185	1,307,412	4,474,773	5,782,185	0.0%	5,975,725	3.3%
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Expenditures by Functions	5,782,185	5,782,185	1,307,412	4,474,773	5,782,185	0.0%	5,975,725	3.3%
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
Salaries, Wages, and Fringe Benefits	-	-	-	-	-		-	
Other Operating Expenses	5,782,185	5,782,185	1,307,412	4,474,773	5,782,185	0.0%	5,975,725	3.3%
	-	-	-	-	-		-	
Total Expenditures by Characters	5,782,185	5,782,185	1,307,412	4,474,773	5,782,185	0.0%	5,975,725	3.3%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
Transfers In - other funds	5,762,685	5,762,685	5,802,484	(39,799)	5,762,685	0.0%	5,946,225	3.2%
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Other Financing Sources by Sources	5,762,685	5,762,685	5,802,484	(39,799)	5,762,685	0.0%	5,946,225	3.2%

**Recreation and Parks Commission of East Baton Rouge Parish
Enhancement Operating Fund Budget for Fiscal Year Ending December 31, 2016**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of 10/31/16	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget (2017)	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
SUMMARY OF OTHER FINANCING USES - BY USES								
Other Financing Uses								
Transfers Out - other funds	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total Other Financing Uses by Uses	-	-	-	-	-	-	-	-
SUMMARY OF FUND BALANCE								
Net change in fund balance	-	-	4,538,131	(4,538,131)	-		-	
Estimated Beginning Fund Balance	55,933,480	55,933,480	55,933,480	-	55,933,480	0.0%	55,933,480	0.0%
Estimated Ending Fund Balance	55,933,480	55,933,480	60,471,611	(4,538,131)	55,933,480	0.0%	55,933,480	0.0%

**Recreation and Parks Commission of East Baton Rouge Parish
Enhancement Construction Fund Budget for Fiscal Year Ending December 31, 2016**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of 10/31/16	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget (2017)	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
Ad Valorem Taxes	-	-	4,397	(4,397)	-		-	
Self-generating Revenues from program activities	-	-	-	-	-		-	
Other Revenues	37,000	37,000	80,388	(43,388)	37,000		67,000	81.1%
Total Revenues from Local Sources	37,000	37,000	84,785	(47,785)	37,000		67,000	81.1%
State sources:								
State Grant	-	-	583,235	(583,235)	-		280,000	
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Revenues from State Sources	-	-	583,235	(583,235)	-		280,000	
Federal sources:								
Federal Grants	-	-	-	-	-		-	
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Revenues from Federal Sources	-	-	-	-	-		-	
Total Revenues by Sources (General Fund)	37,000	37,000	668,020	(631,020)	37,000		347,000	837.8%
SUMMARY OF EXPENDITURES - BY AGENCY								
Agency								
BREC Enhancement Construction Fund	4,566,000	4,566,000	2,211,218	2,354,782	4,566,000	0.0%	2,692,819	-41.0%
Total Expenditures by Agency	4,566,000	4,566,000	2,211,218	2,354,782	4,566,000	0.0%	2,692,819	-41.0%
SUMMARY OF EXPENDITURES - BY DEPARTMENTS								
Department								
Administrative Departments (all)	150,000	150,000	250,963	(100,963)	150,000		285,000	90.0%
Program Activities (all)	-	-	-	-	-		-	
Capital Improvement	4,416,000	4,416,000	1,960,255	2,455,745	4,416,000	0.0%	2,407,819	-45.5%
Total Expenditures by Departments	4,566,000	4,566,000	2,211,218	2,354,782	4,566,000	0.0%	2,692,819	-41.0%
SUMMARY OF EXPENDITURES - BY FUNCTIONS								
Function								
General Government	4,566,000	4,566,000	2,211,218	2,354,782	4,566,000	0.0%	2,692,819	-41.0%
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Expenditures by Functions	4,566,000	4,566,000	2,211,218	2,354,782	4,566,000	0.0%	2,692,819	-41.0%
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
Salaries, Wages, and Fringe Benefits	-	-	249,264	(249,264)	-		275,000	
Other Operating Expenses	150,000	150,000	1,699	148,301	150,000		10,000	-93.3%
Capital Improvement	4,416,000	4,416,000	1,960,255	2,455,745	4,416,000	0.0%	2,407,819	-45.5%
Total Expenditures by Characters	4,566,000	4,566,000	2,211,218	2,354,782	4,566,000	0.0%	2,692,819	-41.0%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
Transfers In - other funds	2,273,310	2,273,310	2,319,550	(46,240)	2,273,310	0.0%	2,345,819	3.2%
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Other Financing Sources by Sources	2,273,310	2,273,310	2,319,550	(46,240)	2,273,310	0.0%	2,345,819	3.2%

**Recreation and Parks Commission of East Baton Rouge Parish
Enhancement Construction Fund Budget for Fiscal Year Ending December 31, 2016**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of 10/31/16	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget (2017)	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		
SUMMARY OF OTHER FINANCING USES - BY USES								
Other Financing Uses								
Transfers Out - other funds	-	-	-	-	-		-	
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Other Financing Uses by Uses	-	-	-	-	-		-	
SUMMARY OF FUND BALANCE								
Net change in fund balance	(2,255,690)	(2,255,690)	776,352	(3,032,042)	(2,255,690)	0.0%	-	-100.0%
Estimated Beginning Fund Balance	12,244,442	12,244,442	12,244,442	-	12,244,442	0.0%	9,988,752	-18.4%
Estimated Ending Fund Balance	9,988,752	9,988,752	13,020,794	(3,032,042)	9,988,752	0.0%	9,988,752	0.0%

**Recreation and Parks Commission of East Baton Rouge Parish
Debt Service Fund Budget for Fiscal Year Ending December 31, 2016**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of 10/31/16	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget (2017)	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
Ad Valorem Taxes	-	-	-	-	-	-	-	-
Self-generating Revenues from program activities	-	-	-	-	-	-	-	-
Other Revenues	14,400	14,400	11,062	3,338	14,400		15,000	4.2%
Total Revenues from Local Sources	14,400	14,400	11,062	3,338	14,400		15,000	4.2%
State sources:								
State Revenue Sharing	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total Revenues from State Sources	-	-	-	-	-	-	-	-
Federal sources:								
Federal Grants	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total Revenues from Federal Sources	-	-	-	-	-	-	-	-
Total Revenues by Sources (General Fund)	14,400	14,400	11,062	3,338	14,400		15,000	4.2%
SUMMARY OF EXPENDITURES - BY AGENCY								
Agency								
BREC Debt Service Fund	4,476,095	4,476,095	4,073,607	402,488	4,476,095	0.0%	4,478,205	0.0%
Total Expenditures by Agency	4,476,095	4,476,095	4,073,607	402,488	4,476,095	0.0%	4,478,205	0.0%
SUMMARY OF EXPENDITURES - BY DEPARTMENTS								
Department								
Administrative Departments (all)	14,400	14,400	850	13,550	14,400	0.0%	15,000	4.2%
Program Activities (all)	-	-	-	-	-	-	-	-
Debt Service	4,461,695	4,461,695	4,072,757	388,938	4,461,695	0.0%	4,463,205	0.0%
Total Expenditures by Departments	4,476,095	4,476,095	4,073,607	402,488	4,476,095	0.0%	4,478,205	0.0%
SUMMARY OF EXPENDITURES - BY FUNCTIONS								
Function								
General Government	4,476,095	4,476,095	4,073,607	402,488	4,476,095	0.0%	4,478,205	0.0%
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total Expenditures by Functions	4,476,095	4,476,095	4,073,607	402,488	4,476,095	0.0%	4,478,205	0.0%
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
Salaries, Wages, and Fringe Benefits	-	-	-	-	-	-	-	-
Other Operating Expenses	14,400	14,400	850	13,550	14,400	0.0%	15,000	4.2%
Debt Service	4,461,695	4,461,695	4,072,757	388,938	4,461,695	0.0%	4,463,205	0.0%
Total Expenditures by Characters	4,476,095	4,476,095	4,073,607	402,488	4,476,095	0.0%	4,478,205	0.0%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
Transfers In - other funds	4,461,695	4,461,695	4,461,697	(2)	4,461,695	0.0%	4,463,205	0.0%
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total Other Financing Sources by Sources	4,461,695	4,461,695	4,461,697	(2)	4,461,695	0.0%	4,463,205	0.0%

**Recreation and Parks Commission of East Baton Rouge Parish
Enhancement Special Revenue Fund Budget for Fiscal Year Ending December 31, 2016**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of 10/31/16	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget (2017)	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
Ad Valorem Taxes	12,497,690	12,497,690	10,295,275	2,202,415	12,497,690	0.0%	12,755,249	2.1%
Self-generating Revenues from program activities	-	-	-	-	-		-	
Other Revenues	-	-	30,708	(30,708)	-		-	
Total Revenues from Local Sources	12,497,690	12,497,690	10,325,983	2,171,707	12,497,690	0.0%	12,755,249	2.1%
State sources:								
State Revenue Sharing	-	-	-	-	-		-	
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Revenues from State Sources	-	-	-	-	-		-	
Federal sources:								
Federal Grants	-	-	-	-	-		-	
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Revenues from Federal Sources	-	-	-	-	-		-	
Total Revenues by Sources (General Fund)	12,497,690	12,497,690	10,325,983	2,171,707	12,497,690	0.0%	12,755,249	2.1%
SUMMARY OF EXPENDITURES - BY AGENCY								
Agency								
BREC Enhancement Special Revenue Fund	-	-	-	-	-		-	
Total Expenditures by Agency	-	-	-	-	-		-	
SUMMARY OF EXPENDITURES - BY DEPARTMENTS								
Department								
Administrative Departments (all)	-	-	-	-	-		-	
Program Activities (all)	-	-	-	-	-		-	
Other	-	-	-	-	-		-	
Total Expenditures by Departments	-	-	-	-	-		-	
SUMMARY OF EXPENDITURES - BY FUNCTIONS								
Function								
General Government	-	-	-	-	-		-	
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Expenditures by Functions	-	-	-	-	-		-	
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
Salaries, Wages, and Fringe Benefits	-	-	-	-	-		-	
Other Operating Expenses	-	-	-	-	-		-	
Other	-	-	-	-	-		-	
Total Expenditures by Characters	-	-	-	-	-		-	
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
Transfers In - other funds	-	-	-	-	-		-	
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Other Financing Sources by Sources	-	-	-	-	-		-	

**Recreation and Parks Commission of East Baton Rouge Parish
Enhancement Special Revenue Fund Budget for Fiscal Year Ending December 31, 2016**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of 10/31/16	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget (2017)	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
SUMMARY OF OTHER FINANCING USES - BY USES								
Other Financing Uses								
Transfers Out - other funds	12,497,690	12,497,690	12,257,582	240,108	12,497,690	0.0%	12,755,249	2.1%
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Other Financing Uses by Uses	12,497,690	12,497,690	12,257,582	240,108	12,497,690	0.0%	12,755,249	2.1%
SUMMARY OF FUND BALANCE								
Net change in fund balance	-	-	(1,931,599)	1,931,599	-		-	
Estimated Beginning Fund Balance	-	-	-	-	-		-	
Estimated Ending Fund Balance	-	-	(1,931,599)	1,931,599	-		-	