

# Recreation and Park Commission For the Parish of East Baton Rouge

# 2015 Annual Budget

Approved on December 17, 2014

For the Fiscal Year January 1, 2015 – December 31, 2015

Introduced November 19, 2014

Prepared by
David N. Kline
Director of Finance
And
Department Directors, Managers, and Supervisors



## **Officers**

Mr. Kenneth L. Riche, Jr., Chairman

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

Mr. Carlos Sam, Treasurer

Ms. Carolyn McKnight, Superintendent and Ex-Officio Secretary

#### **Commissioners**

Mr. Larry Selders

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Mr. John Taylor

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#### **Introduction**

November 19, 2014

# 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 2015 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 improve the health, safety, environmental quality, economic development and overall quality of life of our community.

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: Special Facilities, Recreation, Therapeutics, Athletics, Aquatics, Golf and the Zoo.

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

After completing and implementing a compensation study in March 2014 which ensured that all BREC salaries and wages were at least brought up to the minimum range of comparative markets, this 2015 budget now includes the annual totals for those salaries and wages that were increased as a result of the study. Additionally, after a freeze of merit increases for a number of years, merit increases were reinstated in July 2014 and those annual estimates are also included in the 2015 budget.

2014 was a pivotal year for BREC. The 10-year strategic planning initiative was completed, as well as re-accreditation of the agency which was recognized at the national conference for park and recreation agencies. 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 2015 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 2015 funding is supported by a 10-year property tax millage that was recently renewed in April 2014. A summary of expenditures planned for each park appears at the end of 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 all the construction projects funded by the current levy of 1.702 mills of the total 3.158 mills of property tax revenues dedicated to land acquisition and construction of park facilities.

#### **Enhancement Operating Fund**

The fund was established to account for operations and maintenance activities of the "Imagine Your Parks" plan. This fund receives the remaining 1.456 mills of the total 3.158 mills of tax revenues approved for "Imagine Your Parks." The funds are used to improve the current level of park operations and provide the funding for the operation of new facilities constructed from the "Imagine Your Parks" plan.

#### Debt Service Fund

The fund accounts for debt service of \$45,000,000 Revenue Bonds, Series 2005 used to begin construction of the projects in the "Imagine Your Parks" plan.

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, Unemployment Benefit Fund and Print Shop.

#### **Budgetary Guidelines**

The following guidelines were established to develop the 2015 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 2014 tax levy. The preliminary assessment numbers were provided by the East Baton Rouge Parish Assessor's Office. The revenue received from 2014 tax rolls will be the operating cash for the 2015 budget. Ad Valorem Tax Revenues will be adjusted based on information provided by the EBRP Assessor's Office in 2015 to accrue for the 2015 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's implementation.
- 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 2015 budget year to determine funding needs.

- Included as a part of the 2015 General Fund operating budget is the implementation of the
  compensation study which increased all salaries and wages below the market minimum up
  to the minimum. Merit pay increases for all Full Time and Part Time staff were reinstituted
  in 2014 and are budgeted in 2015 at 3.3%. 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 29.7% in 2014 to 31% in 2015. 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.

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Carolyn McKnight, Superintendent and Ex-Officio Secretary

# Methodology & Executive Summary

The following methodology was used in the preparation of the 2015 Annual Budget

#### 1. Budget Process Improvements

- a. <u>Process Decentralized</u> the budget process for 2015 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. <u>Spread</u> the budget will be spread over the 12 months of 2015 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. <u>Current Year Comparative Data</u> budget preparers were provided with the current 2014 Annual Budget, Fiscal year-to-date activity, and a 2014 Annual Projection for each account, within each cost center, within each program or department.
- b. <u>Historical Data</u> budget preparers were able to run inquiries on specific budget accounts to assess current year activity, prior fiscal year activity, 5-year trend analyses, and transaction details. Seasonality of the historical data was considered in the development of 2015 budgeted amounts.
- c. <u>Revenue projections</u> 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 2015.

#### 3. Ad Valorem Taxes

- a. Ad Valorem Taxes were budgeted based upon a 2% increase in the property tax base for East Baton Rouge Parish, with roll-back millage rates 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 2015 \$3,777,867,657
  - ii. 2004 (2005-2014; recently renewed) **3.98 mills** (50% operations; 50% Capital Improvement. Provides 100% of Capital Improvement Program)
  - iii. 2004 (2005-2014; recently renewed) 2.04 mills (operations and maintenance)
  - iv. <u>2007 (2007-2016; up for renewal in 2016)</u> **3.84 mills** (operations and maintenance)

- v. <u>1947 (permanent)</u> **.41 mills** (any purpose)
- vi. <u>1947 (permanent)</u> **.61 mills** (any purpose)
- vii. <u>2004 (2004-2024 Imagine Your Parks)</u> **3.158 mills** (IYP Master Plan)
- viii. Total 14.038 mills or \$53,033,706 gross receivable (all funds)
- ix. A 1.5% (\$795,506) allowance for uncollectible taxes offsets the gross receivable to produce net anticipated revenue of \$52,238,201 across all funds.
  - 1. General Fund \$33,081,465 (account 1.1006.5302)
  - 2. Capital Improvement Fund \$7,405,187 (account 2.10000.5302)
  - 3. Enhancement Special Revenue Fund \$11,751,548 (account 5.5000.5302)
- x. Grand Total \$52,238,201 (net across all funds).

#### 4. Salaries and Wages

- a. The Human Resources department provided budget preparers with personnel position control, salary, and hourly wage data for each budgeted position including:
  - i. Position control number and status, Job Title, Employee Name
  - ii. Employee Type, including
    - 1. Permanent Full-time (2,080 hours)
    - 2. Temporary Part-time (1,508 hours)
    - 3. Temporary Full-time/seasonal (800 hours)
  - iii. Pay rate, merit increase percentage, and longevity pay increase amounts.
  - iv. Each department used this information to budget full-time, part-time and seasonal labor costs for each department or program cost center.
    - 1. Total Salaries \$26,595,992 (FT, PT, Seasonal across all funds)
    - 2. <u>Total Fringe Benefits</u> \$9,972,860 (Retirement, Deferred Comp, FICA, and all Health benefits across all funds). See below for details.
    - 3. <u>Total Salaries, Wages, and Fringe Benefits</u> \$36,568,852; represent 50% of total expenditures (\$73,826,777 (excluding inter-fund transfers).

#### 5. Fringe Benefits

- a. <u>Retirement and FICA [General Fund]</u> employer retirement contributions are budgeted based upon the rates that apply to each type of employment:
  - i. <u>Permanent Full-time (2,080 hours)</u> 31% employer contribution to the CPERS **\$5,538,137** (account 1.1006.6301).
  - ii. <u>Temporary Part-time (1,508 hours)</u> 4% employer contribution to the Deferred Compensation Plan, **\$195,724** (account 1.1006.6309).
  - iii. <u>Temporary Full-time/Seasonal (800 hours)</u> 6.2 % Social Security match **\$120,652** (account 1.1006.6306).
  - iv. <u>FICA: Medicare Health Insurance 1.45% of ALL wages</u> **\$358,209** (account 1.1006.6306)
- b. Employer portion of Health Benefits [General Fund]
  - i. Employer Health Benefit Premium Costs \$3,154,553 (account 1.1006.6302)

- ii. This represents BREC's employer portion of the \$4,037,072 in total premiums collected.
- iii. Employees' Health Benefit Premium portion \$882,519 (this is not a budgeted expenditure as this amount is deducted from employees' bi-weekly paychecks.
- c. Total Fringe Benefits
  - i. Total General Fund Fringe Benefits \$9,367,275 (sum of 5.a and 5.b.i above)

#### 6. Employee Benefits Fund (Fund 9)

- a. <u>Medical Benefit Claims and Administration Costs</u> projected Medical Benefit claims and administrative costs are based upon a document entitled *Self-insurance Accrual Rate Development to be effective January 2, 2015* prepared by Health Plus Consulting Services, Inc. (Dale Ducote).
  - i. <u>Claims</u> claims projections are based upon historical claims trended forward and include additional amounts needed for reserves.
    - 1. Medical claims \$2,833,190 (account 9.9010.7423)
    - 2. Pharmacy claims \$894,692 (account 9.9010.7430)
    - 3. Total Medical and Pharmacy claims \$3,727,882.
  - ii. Administrative Cost administrative costs include projected expenses for
    - 1. PPO and TPA fees and well as Stop Loss Premiums \$565,607 (account 9.9010.7403)
- b. <u>Internal Service Charges</u> 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 2015 prepared by Health Plus Consulting Services, Inc. (Dale Ducote).
  - Employee Health Premium Contributions \$882,519 (account 9.9010.5600); deducted from employee's paychecks based upon Plan Type (HMO, PPO, or QHDHP) and coverage class (Single, Dual, or Family).
  - ii. <u>Employer Health Premium Contributions</u> **\$3,154,533** (account 9.9010.5601); BREC's portion of premiums based upon Plan Type (HMO, PPO, or QHDHP) and coverage class (Single, Dual, or Family).
  - iii. Total Premium Contributions \$4,037,072 (combined)

#### 7. <u>Debt Service Fund (Fund 11)</u>

- a. Debt services requirements are based upon Amortization schedules for the Series 2005, Series 2012-A, and Series 2012-B Bond Payable.
  - i. Series 2005 Bonds
    - 1. Principal \$2,110,000 (due May 2015)
    - 2. Interest \$55,388 (due May 2015)
    - 3. Total \$2,165,388
    - 4. This represents the final payments on the 2005 bonds
  - ii. Series 2012-A (\$31,900,000)

- 1. Principal \$510,000 (due May 2015)
- 2. Interest \$634,527 (semi-annual due May and November 2015)
- 3. Total \$1,144,527

#### iii. Series 2012-B

- 1. Principal \$945,000 (due May 2015)
- 2. Interest \$236,484 (semi-annual due May and November 2015)
- 3. Total \$1,181,483
- iv. Grand Total Debt Service for 2015 \$4,491,399
- v. Bank Fees \$15,000
- vi. <u>Total transfer in required</u> \$4,506,399 Funds are transferred from Fund 5 (Enhancement Special Revenue Fund) sufficient to cover both bond principal and interest expenses for 2015.

#### 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) 3.158 mills (IYP Master Plan)
  - ii. Enhancement Special Revenue Fund **\$11,751,548** credited to account 5.5000.5302 (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 \$4,506,399 (see above)
  - ii. Enhancement Construction Fund for construction \$1,826,393
  - iii. Enhancement Operating Fund for operations \$5,418,756 (remainder of funds after debt service and capital improvements). Fund 5 nets to zero.

#### 9. General Fund Transfers to Internal Service Funds

- a. Transfers out from the General Fund [Fund 1] are required to net the following internal service funds to zero:
  - i. <u>Risk Management Fund [Fund 10]</u> \$2,102,563 (from 1.1006.7810 to 10.9030.5801)
  - ii. Print Shop [Fund 12] \$136,800 (from 1.1006.7812 to 12.9020.5801)
  - iii. <u>Unemployment Insurance Fund [Fund 13]</u> \$100,000 (1.1006.7813 to 13.9030.5801)
  - iv. Total Transfers out from the General Fund to ISF's \$2,339,371.
- b. Additional transfer out to the Capital Improvement Fund \$1,000,000
- c. Total Transfer out from the General Fund \$3,339,371

#### 10. 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.

#### 11. Capital Improvement Project Fund [Fund 2]

- a. Ad Valorem taxes credited to the CIP fund consist of 50% of the 3.98 mills approved in 2004 and renewed in 2014 \$7,405,187 net of 1.5% allowance for uncollectible taxes.
- b. As work is performed by the construction shop (cost center 3950) on capital improvement projects, their time is charged to the 2.CIP Fund in 2.10000.6201(wages).
- 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 \$7,300,000 in Fiscal 2015, or 10% of the \$73,000,000 10-year amount per the 2015-2024 capital improvement plan (account 2.10000.6912).

#### 12. Enhancement Construction Fund [Fund 7]

- a. Transfer in from the Enhancement Special Revenue Fund [Fund 5] for construction \$1,826,393 (account 7.10000.5805)
- b. Construction Expenses \$1,500,000 for Fiscal 2015 (account 7.10000.6912)

#### 13. Enhancement Operating Fund [Fund 6]

- a. This pass through fund receives the remainder (\$5,418,756) 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. Computer Software (additional modules) \$50,000 (account 6.60001.6910.01)
- c. Remainder is transferred out to the General Fund for operations \$5,385,099 (account 6.6000.7801).

#### 14. Consolidated Totals [ALL Funds]

- a. Revenues
  - i. Taxes and Grants \$53,800,407
  - ii. Self-Generated Revenues \$15,084,913 (including internal charges)
  - iii. Other Revenues \$468,328
  - iv. Transfers in from other funds \$20,476,018
  - v. Use of available fund balance \$4,473,129
  - vi. Total Revenues \$94,302,795

#### b. Expenditures

- i. Salaries, Wages, Fringe Benefits \$36,568,852
- ii. Non-payroll related expenditures \$37,257,925
- iii. Transfers out to other funds \$20,476,018
- iv. Total Expenditures \$94,302,795



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- o Capital Project Funds
  - Capital Improvement Fund
  - Enhancement Construction Fund (part of Imagine Your Parks Strategic Plan)
- o Debt Service Fund
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- o Enhancement Special Revenue Fund
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- Consolidated Totals (ALL FUNDS)

### • 2015 Annual Budget - Administrative Cost Centers (1st column of Summary by Fund) Exhibit II

- o 1.1001 Superintendent
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#### • 2015 Annual Budget by Program Activity (2<sup>nd</sup> column of Summary by Fund) Exhibit III

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- Aquatics
  - Brooks, Anna T Jordan, & Howell Pools and Liberty Lagoon Water Park
- o Athletics
  - Sports Administration, Adult Sports, Youth Sports, and Sports Academy
- o Golf
  - City Park, Clark Park, Woody Dumas (+ Waterfront Café), Howell Park, Webb Park, Santa Maria (+ Champions Grill), Beaver Creek (+ Beaver Creek Café), First Tee, Golf Administration, and Golf Grounds keeping.
- Maintenance
  - All Maintenance shops, Construction Shop, Park Operations
- Outdoor Adventures
  - BREC Out Program
- o Recreation Centers
  - All Recreation Centers and Recreation Administration
- Special Use Facilities
  - Bluebonnet Swamp, Baton Rouge Art Gallery, 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
  - Tennis
    - City Park, Forest Park, Greenwood, Highland Road, and Independence Tennis centers and Tennis Administration.
  - <u>Zoo</u>
- Summary of Changes to Fee Schedule

**Exhibit IV** 

• Budget presentation as required by the Local Government Budget Act

**Exhibit V** 

# Recreation and Park Commission of East Baton Rouge Parish

**Budget by Fund Summary** 

,,							Debt Service	Special					Consolidated
		Gener	ral Funds		Capital Pr	roject Funds	Fund	Revenue Fund	Internal Service Funds				Totals
2015 Budget by Fund	Administrative Cost Centers	+ Program + Activities	1. General Fund = (Administrative + Programs)	6. Enhancement Operating Fund	2. Capital Improvement Fund	7. Enhancement Construction Fund	11. Debt Service Reserve Fund	5. Enhancement Special Revenue Fund (IYP)	9. Employee Benefits Fund	10. Risk Management Fund	12. Print Shop Fund	13. Unemployment Insurance Fund	Total all Funds Combined
REVENUES			Fiograms		runu			runu (ITF)		<u> </u>		misurance runu	
Taxes and Grants													
Ad Valorem Taxes	\$ 33,081,465	\$ -	33,081,465	\$ -	\$ 7,405,187	\$ -	\$ -	\$ 11,751,548	\$ -	\$ -	\$ -	\$ -	52,238,200
State Revenue Sharing	1,260,000	-	1,260,000	-	296,207	-	-	-	-	-	-	-	1,556,207
Federal Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Grants	5,000	1,000	6,000	<del>-</del>		<del>-</del>				<del></del>		<del>_</del>	6,000
Total Taxes and Grants	34,346,465	1,000	34,347,465	-	7,701,394	-	-	11,751,548	-	-	-	-	53,800,407
Self-generated revenues / Internal Charges for Svcs	18,750	10,216,071	10,234,821	-	-	-	-	-	4,763,592	-	86,500	-	15,084,913
Other Revenues													
Interest Income	150,000	-	150,000	21,343	32,348	-	-	-	-	1,637	-	-	205,328
Miscellaneous Revenues	33,000	35,000	68,000	<del>-</del>		<del>-</del>			95,000	100,000		<u> </u>	263,000
Total Other Revenues	183,000	35,000	218,000	21,343	32,348	-	-	-	95,000	101,637	-	-	468,328
Transfers in from other funds													
Transfers from 5.Enhancement Special Revenue Fund	- 205 000	-	- 205 000	5,418,756	-	1,826,393	4,506,399	-	-	-	-	-	11,751,548
Transfers from 6.Enhancement Operating Fund Transfers from 1.General Fund	5,385,099		5,385,099		1,000,000	_ \	-	_	-	2,102,563	136,808	100,000	5,385,099 3,339,371
Total transfers in from other funds	5,385,099		5,385,099	5,418,756	1,000,000	1,826,393	4,506,399	-	-	2,102,563	136,808	100,000	20,476,018
TOTAL REVENUES	ć 20.022.21 <i>4</i>	ć 10.353.071	Ć FO 40F 20F	¢ 5.440.000 /	ć 0.722.742	ć 1,03C,303	¢ 4 500 300	Ć 44.754.540	ć 4550 503	ć 2.204.200	ć 222.200	ć 100.000	¢ 00 020 ccc
TOTAL REVENUES	\$ 39,933,314	\$ 10,252,071	\$ 50,185,385	\$ 5,440,099	\$ 8,733,742	\$ 1,826,393	\$ 4,506,399	\$ 11,751,548	\$ 4,858,592	\$ 2,204,200	\$ 223,308	\$ 100,000	\$ 89,829,666
<u>EXPENDITURES</u>													
Salaries, Wages, and Fringe Benefits							\						
Salaries and Wages	3,957,182	20,746,883	24,704,065	-	1,792,000	-	-	-	-	-	99,927	-	26,595,992
Fringe Benefits  Total Salaries, Wages, and Fringe Benefits	9,375,775 13,332,957	20,746,883	9,375,775 34,079,840	<del>-</del>	<u>556,704</u> 2,348,704	-		<del></del>	<del>-</del>	<u>-</u>	40,381 140,308	<del>_</del>	9,972,860 36,568,852
	13,332,337	20,740,883	34,073,840		2,340,704						140,300		30,300,632
Non-payroll related expenditures  Retired Employee Benefits	420,000		420,000		_				80,000				500,000
Travel and Training	111,250	- 163,975	275,225	-	3,500	\	\ -		-	- -	-	- -	278,725
Membership Due & Subscriptions	22,280	40,762	63,042	<u>-</u>	-	-	\ _	_	<u>-</u>	-	-	<u>-</u>	63,042
Operating Supplies	178,930	2,414,195	2,593,125	-	26,000		\ -	_	_	12,000	30,000	-	2,661,125
Materials & Durable Goods	43,400	2,034,285	2,077,685	-	193,000		\_	_	-	,	-	-	2,270,685
Capital Outlay and Capital Improvement Projects	522,800	1,159,010	1,681,810	50,000	7,503,500	1,500,000	\ \ \	-	-	-	-	-	10,735,310
Direct Costs (Costs of Goods Sold)	-	1,016,300	1,016,300	-		-		-	-	-	-	-	1,016,300
Utilities	341,180	2,374,221	2,715,401	-	17,000	-	- \	-	-	-	-	-	2,732,401
Contract Fees and Services	1,274,174	2,862,325	4,136,499	5,000	10,500	-	15,000	-	2,700	200,000	53,000	-	4,422,699
Other Expenditures (Ad Valorem fees, retire contigency)	) 1,512,450	29,100	1,541,550	-	-	-	4,491,399	-	4,452,489	1,942,200	-	100,000	12,527,638
Operating Reserve (a/c 7310)				-		<del>-</del>		\		50,000		<u> </u>	50,000
Total Non-payroll related expenditures	4,426,464	12,094,173	16,520,637	55,000	7,753,500	1,500,000	4,506,399	-	4,535,189	2,204,200	83,000	100,000	37,257,925
Transfers out to other funds				5 225 222									F 20F 200
Transfers to 1.General Fund	-	-	· /	5,385,099	-	-	-	- - 410.750	-	-	-	-	5,385,099
Transfers to 3. Capital Improvement Fund	1,000,000	-	1 000 000	-	-	-	-	5,418,756	-	-	-	-	5,418,756
Transfers to 2. Capital Improvement Fund Transfers to 7. Enhancement Construction Fund	1,000,000		1,000,000	-	-	-	_	1,826,393	-	-	_	-	1,000,000 1,826,393
Transfers to 11.Debt Service Fund			_	-	-		_	4,506,399		<u>-</u>		_	4,506,399
Transfers to 11.Debt Service Funds (9,10,12,13)	2,339,371	<u> </u>	2,339,371	-	-			<del>4</del> ,300,333 -			-	-	2,339,371
Total Transfers out to other Funds	3,339,371	-	3,339,371	5,385,099	-	-	-	11,751,548	-		-	-	20,476,018
TOTAL EXPENDITURES	\$ 21,098,792	\$ 32,841,056	\$ 53,939,848	\$ 5,440,099	\$ 10,102,204	\$ 1,500,000	\$ 4,506,399	\$ 11,751,548	\$ 4,535,189	\$ 2,204,200	\$ 223,308	\$ 100,000	\$ 94,302,795
EXCESS OF REVENUES OVER (UNDER)													7 0 1,002,100
EXPENDITURES	\$18,834,522	(\$22,588,985)	(\$3,754,463)	\$0	(\$1,368,462)	\$326,393	\$0	<u>\$0</u>	\$323,403	<u>\$0</u>	\$0	<u>\$0</u>	(\$4,473,129)

# Recreation and Park Commission of East Baton Rouge Parish

**Budget for Administration (General Fund)** 

2015 Budget - Administration	1.1001 Superintendent	1.1002 Planning & Engineering	1.1003 Finance	1.1004 Human Resources	1.1005 Communication	1.1006 General Office	1.1007 IT Dept.	1.1040 Grant Admn	1.1041 BREC Foundation	1.2030 Conservation Admn	All Admin Cost Centers	All Admn Cost Centers Validation
<u>REVENUES</u>												
Taxes and Grants												
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	φ 33,001,103	\$ -	\$ -	\$ -	\$ -	33,081,465	\$ 33,081,465
State Revenue Sharing	-	-	-	-	-	1,260,000	-	-	-	-	1,260,000	1,260,000
Federal Grants State Grants	-	-	-	-	-	-	-	-	-	-	-	-
Local Grants	-	-	-	-	-	-	-	-	-	5,000	5,000	5,000
Total Taxes and Grants			-			34,341,465				5,000	34,346,465	34,346,465
Self-generated revenues / Internal Charges for Svcs	-	-	-	-	-	-	1,000	-	-	17,750	18,750	18,750
Other Revenues												
Interest Income	-	-	-	-	-	150,000	-	-	-	-	150,000	150,000
Miscellaneous Revenues						33,000					33,000	33,000
Total Other Revenues	-	-	-	-	-	183,000	-	-	-	-	183,000	183,000
Transfers in from other funds												
Transfers from 5.Enhancement Special Revenue Fund	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from 6.Enhancement Operating Fund	-	-	-	-	-	5,385,099	-	-	-	-	5,385,099	5,385,099
Transfers from 1.General Fund												
Total transfers in from other funds	-	-	-	-	-	5,385,099	-	-	-	-	5,385,099	5,385,099
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,909,564	\$ 1,000	\$ -	\$ -	\$ 22,750	\$ 39,933,314	\$ 39,933,314
<u>EXPENDITURES</u>												
Salaries, Wages, and Fringe Benefits												
Salaries and Wages	741,234	521,100	830,646	1,042,840	402,077	-	328,085	-	-	91,200	3,957,182	3,957,182
Fringe Benefits  Total Salaries, Wages, and Fringe Benefits	8,500 749,734	<u>-</u> 521,100	<u>-</u> 830,646	<u>-</u> 1,042,840	402,077	9,367,275 9,367,275	328,085	<del></del>		91,200	9,375,775 13,332,957	9,375,775 13,332,957
	743,734	321,100	650,040	1,042,640	402,077	9,307,273	320,003	-	-	91,200	13,332,337	13,332,937
Non-payroll related expenditures Retired Employee Benefits	_					420,000					420,000	420,000
Travel and Training	2,000	- 1,500	1,150	6,300	1,500	95,000	1,000	- -	1,000	1,800	420,000 111,250	111,250
Membership Due & Subscriptions	1,000	500	550	3,250	-	15,000	1,700	_	-	280	22,280	22,280
Operating Supplies	4,300	5,700	19,200	75,200	20,100	30,400	12,500	-	500	11,030	178,930	178,930
Materials & Durable Goods	-	1,700	-	17,800	3,200	8,000	1,600	-	-	11,100	43,400	43,400
Capital Outlay and Capital Improvement Projects	6,100	2,000	4,000	50,882	1,168	405,350	51,000	-	-	2,300	522,800	522,800
Direct Costs (Costs of Goods Sold) Utilities	- 6,918	- 5,000	1,500	13,000	4,500	- 304,362	5,000	-	200	700	- 341,180	- 341,180
Contract Fees and Services	9,474	10,400	89,100	255,200	640,000	104,400	29,300	-	134,700	1,600	1,274,174	1,274,174
Other Expenditures (Ad Valorem fees, retire contigency)		-	500	500	200	1,507,500	250	-	500	-	1,512,450	1,512,450
Operating Reserve (a/c 7310)	, , , , , , , , , , , , , , , , , , ,	-	-	-	-	-	-	-	-	-	-	-
Total Non-payroll related expenditures	32,792	26,800	116,000	422,132	670,668	2,890,012	102,350		136,900	28,810	4,426,464	4,426,464
Transfers out to other funds												
Transfers to 1.General Fund	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to 6.Enhancement Operating Fund	-	-	-	-	-	-	-	-	-	-	<del>-</del>	-
Transfers to 2.Capital Improvement Fund	-	-	-	-	-	1,000,000	-	-	-	-	1,000,000	1,000,000
Transfers to 7.Enhancement Construction Fund	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to 11.Debt Service Fund Transfers to Internal Service Funds (9,10,12,13)	-	-	_	-	_	2,339,371	_	-	-	-	2,339,371	- 2,339,371
Total Transfers out to other Funds	-				-	3,339,371			-		3,339,371	3,339,371
TOTAL EXPENDITURES	\$ 782,526	\$ 547,900	\$ 946,646	\$ 1,464,972	\$ 1,072,745	\$ 15,596,658	\$ 430,435	\$ -	\$ 136,900	\$ 120,010	\$ 21,098,792	\$ 21,098,792
EXCESS OF REVENUES OVER (UNDER)	- , 35,350	- 347,300	- 3-10,0-10	<u> </u>	<u> </u>					- 120,010		
EXPENDITURES	(\$782,526)	(\$547,900)	(\$946,646)	(\$1,464,972)	(\$1,072,745)	\$24,312,906	(\$429,435)	\$0	(\$136,900)	(\$97,260)	\$18,834,522	\$18,834,522
	dnk	dnk	dnk	dnk	dnk	dnk	dnk	dnk	dnk	dnk	dnk	dnk
Percent of Total Administration	-4.2%	-2.9%	-5.0%	-7.8%	-5.7%	129.1%	-2.3%	0.0%	-0.7%	-0.5%	100.0%	100.0%

# Recreation and Park Commission of East Baton Rouge Parish Budget by Program Summary

2015 Budget by Program	Adult Leisure	Aquatics	Athletics	Golf	Maintenance	Outdoor	Recreation	Special Use	Tennis	Zoo	All Programs	All Programs Validation
REVENUES , S						Activities	Centers	Facilities			Combined	Validation
Taxes and Grants												
Ad Valorem Taxes	¢ _	¢ _	\$ -	\$ -	¢ -	¢ .	\$ -	¢ -	\$ -	¢ _	_	\$ -
State Revenue Sharing	-	- پ	- -	-	· ·	- -	· ·	- -		· ·	_	- -
Federal Grants	_	_	_	_	_	_	_	_	_	_	_	_
State Grants	_	_	_	_	-	<u>-</u>	-	<del>-</del>	-	-	-	-
Local Grants	_	-	-	1,000	-	-	-	-	-	-	1,000	1,000
Total Taxes and Grants				1,000				-			1,000	1,000
				_,000							_,000	_,,
Self-generated revenues / Internal Charges for Svcs	145,020	775,500	260,900	3,486,150	-	50,000	1,617,465	1,192,600	463,000	2,225,436	10,216,071	10,216,071
Other Revenues												
Interest Income	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenues		<u>-</u> _	<u>-</u>	35,000				<u> </u>			35,000	35,000
Total Other Revenues	-	-	-	35,000	-	-	-	-	-	-	35,000	35,000
Transfers in from other funds												
Transfers from 5.Enhancement Special Revenue Fund	-	-	-	-	-	-	-	-	-	-	-	<u>-</u>
Transfers from 6.Enhancement Operating Fund	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from 1.General Fund												
Total transfers in from other funds	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 145,020	\$ 775,500	\$ 260,900	\$ 3,522,150	\$ -	\$ 50,000	\$ 1,617,465	\$ 1,192,600	\$ 463,000	\$ 2,225,436	\$ 10,252,071	\$ 10,252,071
<u>EXPENDITURES</u>												
Salaries, Wages, and Fringe Benefits												
Salaries and Wages	381,597	511,992	245,355	2,874,961	6,738,600	76,152	5,099,614	2,056,100	491,817	2,270,695	20,746,883	20,746,883
Fringe Benefits		<u> </u>					<u> </u>			<u> </u>	<u> </u>	
Total Salaries, Wages, and Fringe Benefits	381,597	511,992	245,355	2,874,961	6,738,600	76,152	5,099,614	2,056,100	491,817	2,270,695	20,746,883	20,746,883
Non-payroll related expenditures												
Retired Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Travel and Training	2,000	1,200	14,600	19,075	1,600	-	109,400	7,600	2,500	6,000	163,975	163,975
Membership Due & Subscriptions	1,000	-	200	7,112	500	-	700	2,800	200	28,250	40,762	40,762
Operating Supplies	29,900	48,700	29,500	367,330	550,450	26,000	706,515	258,300	12,200	385,300	2,414,195	2,414,195
Materials & Durable Goods	30,500	22,600	37,500	432,928	1,076,987	27,750	169,620	86,600	30,800	119,000	2,034,285	2,034,285
Capital Outlay and Capital Improvement Projects	-	3,500	7,000	265,610	651,000	-	46,000	36,500	5,200	144,200	1,159,010	1,159,010
Direct Costs (Costs of Goods Sold)	-	86,000	-	430,200	-	-	2,000	67,800	70,300	360,000	1,016,300	1,016,300
Utilities	38,300	115,000	63,200	275,325	263,900	-	768,696	415,600	57,200	377,000	2,374,221	2,374,221
Contract Fees and Services	61,800	217,100	302,500	183,800	873,600	200	247,325	275,700	186,300	514,000	2,862,325	2,862,325
Other Expenditures (Ad Valorem fees, retire contigency) Operating Reserve (a/c 7310)	100	-	-	10,000	-	-	200	800	-	18,000	29,100	29,100
	162.600	404.100	454.500	1 001 300	2 410 027		2.050.456	1 151 700	264 700	1 051 750	12 004 172	12.004.172
Total Non-payroll related expenditures  Transfers out to other funds	163,600	494,100	454,500	1,991,380	3,418,037	53,950	2,050,456	1,151,700	364,700	1,951,750	12,094,173	12,094,173
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 (9,10,12,13)	_			_		_						
Total Transfers out to other Funds	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 545,197	\$ 1,006,092	\$ 699,855	\$ 4,866,341	\$ 10,156,637	\$ 130,102	\$ 7,150,070	\$ 3,207,800	\$ 856,517	\$ 4,222,445	\$ 32,841,056	\$ 32,841,056
EXCESS OF REVENUES OVER (UNDER)												
EXPENDITURES	(\$400,177)	(\$230,592)	(\$438,955)	(\$1,344,191)	(\$10,156,637)	(\$80,102)	(\$5,532,605)	(\$2,015,200)	(\$393,517)	(\$1,997,009)	(\$22,588,985)	(\$22,588,985)
•	dnk	dnk	dnk	dnk	dnk	dnk	dnk	dnk	dnk	dnk	dnk	dnk
Percent of Total Programs	1.8%	1.0%	1.9%	6.0%	45.0%	0.4%	24.5%	8.9%	1.7%	8.8%	100.0%	100.0%

					Current		
Dept	Location	Service/Program/Facility/Equipment	Description of Fee	Unit	Fee	New Fee	Reason for change
Miscellaneo	ous_						
All	All Locations	Combo - hotdog, drink, chips	Concession Fee	Each	\$1.50	Market Price	Follow market trends
All	All Locations	Hotdog	Concession Fee	Each	\$1.00	Market Price	Follow market trends
All	All Locations	Chips	Concession Fee	Each	\$0.50	Market Price	Follow market trends
All	All Locations	Nachos w/ cheese AND chili	Concession Fee	Each	\$3.00	Market Price	Follow market trends
All	All Locations	Nachos w/ cheese OR chili	Concession Fee	Each	\$2.50	Market Price	Follow market trends
All	All Locations	Cotton Candy	Concession Fee	Each	\$1.00	Market Price	Follow market trends
All	All Locations	Popcorn	Concession Fee	Each	\$0.50	Market Price	Follow market trends
All	All Locations	Drink	Concession Fee	Each	\$0.50	Market Price	Follow market trends
<u>Recreation</u>							
Aquatics	All Locations	Aqua Zumba - Monthly Registration	Monthly Registration fee	Per month	\$45.00	\$60.00	Now offering 2 classes per day
			8 lesson course registration	Per			
Aquatics	All Locations	Swim Lessons - All levels	fee	course	\$6.50	\$10.00	Accommodate Program Costs
Aquatics	Liberty Lagoon	Admission - 1 & under	Admission fee	Per visit	n/a	Free	previously 2 & under
Aquatics	Liberty Lagoon	Admission - 48" & Taller	Admission fee	Per visit	\$10.00	\$11.00	Increased expenditures
Aquatics	Liberty Lagoon	Admission - Under 48" Tall	Admission fee	Per visit	\$8.00	\$9.00	Increased expenditures
Aquatics	Liberty Lagoon	Group Fee (125 or more)	Admission fee	Per visit	n/a	\$1 off	New Offering
Aquatics	Liberty Lagoon	Outside Camps Trip Fee (250 or more)	Admission fee	Per visit	n/a	\$8.00	New Offering
Aguatics	Liberty Lagoon	Swim Lessons - All levels	Pogistration for	Per	\$45.00	\$60.00	Comparable Pricing
Aquatics Athletics	All Locations	Baseball - Youth Baseball Camp/Clinic	Registration fee	course Por clinic		\$40.00-\$60.00	Comparable Pricing
Atmetics	All Locations	Basketball - Youth 3 on 3 basketball	Registration Fee	Per clinic	n/a	\$40.00-\$60.00	New Program
Athletics	All Locations	events  Basketball - Youth 3 on 3 basketball	Registration Fee	Per Team	n/a	\$40.00-\$60.00	New Program
Athletics	All Locations	Tournament	Registration Fee	Per Team Per	n/a	\$75.00	New Program
Athletics	All Locations	Basketball - Youth Basketball	Entry Fee per day	person	n/a	\$1.00	New revenue opportunity
Athletics	All Locations	Pickle Ball Fun Tournament	Initiation Fee	Per event	n/a	\$5.00 - \$10.00	New Program
Attricties	All Locations	Tiene Bail Fail Fournament	Day time rental fee (does	i ci cvene	11/4	\$5.00 \$10.00	New Frogram
ļ			not include lights or field				New - cost recovery and ensuring dedicated
Athletics	All Locations	Athletic Field Use - BREC Teams	prep)	Per hour	n/a	\$5.00	dates, times, & locations
			Day time rental fee (does not include lights or field				New - cost recovery and ensuring dedicated
Athletics	All Locations	Athletic Field Use - Non-BREC Teams	prep)	Per hour	n/a	\$10.00	dates, times, & locations
Athletics	Plank Road park	Pickle ball	Annual Entry Fee	Per person	n/a	\$50.00	New Program
Athletics	Plank Road park	Pickle Ball - Plank Rd Park	Monthly Entry Fee	Per person	n/a	\$5.00	New Program
Athletics	Sports Academy	Summer Camp - Reduced Fee	Registration fee	Per week	\$45.00	\$50.00	Increase cost recovery
	Upper Deck Batting			Per			
Athletics	Cages	Batting Cages Drop In Use	Rental and facility use fee	person	n/a	\$5.00	New Program
Athlete	Upper Deck Batting			Per	. 1-	¢40.00 ¢60.00	No. Books and
Athletics	Cages Upper Deck Batting	Camp/Clinic	Entry fee	person	n/a	\$40.00 - \$60.00	New Program
Athletics	Cages Upper Deck Batting	College/HS 2 hr 12PM-3PM Mon-Fri	Rental fee	Per Team	n/a	\$50.00	New Program
Athletics	Cages	College/HS 2 hr 12PM-3PM Mon-Fri	Rental fee	Per Team	n/a	\$200.00	New Program
Athletics	Upper Deck Batting Cages		Rental fee	Per Team	n/a	\$75.00	New Program
Athletics	Upper Deck Batting Cages	College/HS 3 hr 8AM-3PM Mon-Fri	Rental Fee	Per Team	n/a	\$300.00	New Program
Athletics	Upper Deck Batting Cages		Area usage fee	Per person	n/a	\$15.00	New Program
	Upper Deck Batting			Per			-
Athletics	Cages	Hitting/Fielding/Skills Instruction	Service and rental fee	person	n/a	\$15.00	New Program
Athletics	Upper Deck Batting Cages	Homerun Membership	Annual membership fee	Per person	n/a	\$175.00	New Program
Athletics	Upper Deck Batting Cages	Single cage - 30 minutes	Rental fee	Per person	n/a	\$20.00	New Program
Athletics	Upper Deck Batting Cages	Single cage - 60 minutes	Rental fee	Per person	n/a	\$35.00	New Program
Athletics	Upper Deck Batting Cages	Team (3 cages) - 120 minutes	Rental fee	Per rental	n/a	\$150.00	New Program
Athletics	Upper Deck Batting Cages	Team (3 cages) - 60 minutes	Rental fee	Per rental	n/a	\$90.00	New Program
Athletics	Upper Deck Batting Cages	Pitching Machine	Rental Fee	Per hour	n/a	\$10.00	New Program

					Current		
Dept	Location	Service/Program/Facility/Equipment	Description of Fee	Unit	Fee	New Fee	Reason for change
Outdoor							Allow assessment of fees based on services
	All Locations	Adventure Race	Family Admission	Per Team	\$10.00	\$10.00 - \$15.00	and/or equipment provided
Outdoor				Dor			Allow assessment of fees based on conjugat
Outdoor Adventure	All Locations	Adventure Race	Individual Admission	Per person	\$10.00	\$10.00 - \$15.00	Allow assessment of fees based on services and/or equipment provided
			Fee assessed based on class				
Outdoor Adventure	All Locations	Archery - Basic	level, location, and equipment provided	Per person	n/a	\$20.00 - \$30.00	New Program
Adventure	All Locations	Archery Busic	Fee assessed based on class	person	11/4	720.00 730.00	New Frogram
Outdoor			level, location, and	Per	,		
Adventure	All Locations	Archery - Basic	equipment provided Fee assessed based on class	person	n/a	\$40.00 - \$60.00	New Program
Outdoor			level, location, and	Per			Allow assessment of fees based on services
Adventure	All Locations	Biking - BREC to BREC ride	equipment provided	person	\$5.00	\$5.00 - \$10.00	and/or equipment provided
Outdoor			Fee assessed based on class level, location, and	Per			Allow assessment of fees based on services
	All Locations	Biking - Mountain Biking	equipment provided	person	\$5.00	\$5.00 - \$10.00	and/or equipment provided
			Fee assessed based on class	_			
Outdoor Adventure	All Locations	Biking - Pedal Up Workshop	level, location, and equipment provided	Per person	\$5.00	\$5.00 - \$10.00	Allow assessment of fees based on services and/or equipment provided
Adventure	All Locations	Biking Tead op Workshop	Fee assessed based on class	регзоп	75.00	\$3.00 \$10.00	ana/or equipment provided
Outdoor			level, location, and	Per			Allow assessment of fees based on services
Adventure /	All Locations	Fishing Workshop	equipment provided Fee assessed based on class	person	\$5.00	\$5.00 - \$15.00	and/or equipment provided
Outdoor			level, location, and	Per			Allow assessment of fees based on services
Adventure	All Locations	Hiking Program - Advanced	equipment provided	person	\$10.00	\$10.00 - \$15.00	and/or equipment provided
Outdoor			Fee assessed based on class	Dor			Allow assessment of fees based on conjugat
Outdoor Adventure	All Locations	Hiking Program - Beginner	level, location, and equipment provided	Per person	\$5.00	\$10.00 - \$15.00	Allow assessment of fees based on services and/or equipment provided
		3 40 4	Fee assessed based on class			,	2 - 2/2 - 2/4 b - 2 - 2/4 - 2 - 2/4
Outdoor	All Lacations	Hilian Branca Van	level, location, and	Per	¢10.00	¢10.00 ¢15.00	Allow assessment of fees based on services
Adventure	All Locations	Hiking Program - Yoga	equipment provided	person	\$10.00	\$10.00 - \$15.00	and/or equipment provided
Outdoor				Per			
Adventure	All Locations	Hunger Games Training Camp	4 day camp registration fee	person	n/a	\$120.00	New Program
Outdoor			Fee assessed based on class level, location, and	Per			Allow assessment of fees based on services
	All Locations	Kayak Fishing Workshop	equipment provided	person	\$5.00	\$5.00 - \$15.00	and/or equipment provided
0			Fee assessed based on class	Des			Allow assessment of fees based on services
Outdoor Adventure	All Locations	Nature Hike	level, location, and equipment provided	Per person	\$3.00	\$3.00 - \$5.00	and/or equipment provided
			Fee assessed based on class	,	,	, , , , , , , , , , , , , , , , , , , ,	
Outdoor	All Landing	Badalla Clata (tanadh an al Meidigean	level, location, and	Per	ć= 00	ć= 00   ć40 00	Allow assessment of fees based on services
Adventure	All Locations	Paddle Skate/Landboard Workshop	equipment provided Fee assessed based on class	person	\$5.00	\$5.00 - \$10.00	and/or equipment provided
Outdoor			level, location, and	Per	\$5.00 -		Allow assessment of fees based on services
Adventure	All Locations	Paddle Up 1	equipment provided Fee assessed based on class	person	\$25.00	\$5.00 - \$40.00	and/or equipment provided
Outdoor			level, location, and	Per	\$5.00 -		Allow assessment of fees based on services
	All Locations	Paddle Up 2	equipment provided	person	\$25.00	\$5.00 - \$40.00	and/or equipment provided
0			Fee assessed based on class	Des	ĆE 00		Allania and afficial based on a miles
Outdoor Adventure	All Locations	Paddle Up 3	level, location, and equipment provided	Per person	\$5.00 - \$25.00	\$5.00 - \$40.00	Allow assessment of fees based on services and/or equipment provided
			Fee assessed based on class			,	2 - 2/2 - 2/4 b - 2 - 2/4 - 2 - 2/4
Outdoor	All Locations	Paddle Up 4	level, location, and	Per	\$5.00 -	¢E 00   ¢40 00	Allow assessment of fees based on services
Adventure	All Locations	Paddle Up 4	equipment provided Fee assessed based on class	person	\$25.00	\$5.00 - \$40.00	and/or equipment provided
Outdoor			level, location, and	Per			Allow assessment of fees based on services
Adventure	All Locations	Pets N Paddling	equipment provided	person	\$10.00	\$10.00 - \$15.00	and/or equipment provided
Outdoor			Fee assessed based on class level, location, and	Per			Allow assessment of fees based on services
	All Locations	Plein Air Paddle/Paint Class	equipment provided	person	n/a	\$20.00 - \$35.00	and/or equipment provided
Outdoor				Dor			
Outdoor Adventure	All Locations	Rollerblading	Admission fee	Per person	n/a	\$5.00	New Program
		, , ,	Fee assessed based on class				, , ,
Outdoor			level, location, and	Per	\$5.00 -		Allow assessment of fees based on services
Adventure	All Locations	Stand Up Paddle board	equipment provided	person	\$25.00	\$5.00 - \$40.00	and/or equipment provided

Fee Charges 2015 - Final (2)

					Current		
Dept	Location	Service/Program/Facility/Equipment	Description of Fee	Unit	Fee	New Fee	Reason for change
			Fee assessed based on class				
Outdoor Adventure	All Locations	Sunset Paddle	level, location, and equipment provided	Per person	\$5.00 - \$25.00	\$5.00 - \$40.00	Allow assessment of fees based on services and/or equipment provided
Adventure	All Locations	Junioce i dudic	Fee assessed based on class	рстзоп	\$25.00	\$3.00 \$40.00	anayor equipment provided
Outdoor			level, location, and	Per			Allow assessment of fees based on services
Adventure	All Locations	Ziplining	equipment provided	person	\$5.00	\$5.00 - \$10.00	and/or equipment provided
Outdoor			Rental Fee - 3 hour				
Adventure	All Locations	Kayak Rental Offsite	minimum	Per rental	n/a	\$300.00	New Program
Outdoor	Greenwood						
Adventure	Boathouse	Water Bottle	Concession Fee	Each	n/a	\$1.00	Sell bottles of water to user
Outdoor	Greenwood	Vavak/Canaa/SUD	Single rider rental fee	Dor hour	n/2	ĊE OO	Now Brogram
Adventure	Boathouse	Kayak/Canoe/SUP	Single rider rental fee	Per hour	n/a	\$5.00	New Program
Outdoor	Greenwood						
Adventure	Boathouse	Kayak/Canoe/SUP	Tandem rental fee	Per hour	n/a	\$7.00	New Program
Outdoor	Greenwood						
Adventure	Boathouse	Kayak/Canoe/SUP - Group (30-50)	Minimum 2 hour rental fee	Per hour	n/a	\$3.00	New Program
Outdoor Adventure	Greenwood Boathouse	Kayak/Canoe/SUP - Group (30-50) w/ wat	Minimum 2 hour rental fee	Per hour	n/a	\$4.00	New Program
Auventure	Boathouse	Rayary Carroey 30F - Group (30-30) wy wat	Willimina 11 2 Hour Tentar ree	rei iloui	11/ a	54.00	New Flogram
Outdoor	Greenwood	Kayak/Canoe/SUP - Single rider w/ bottle					
Adventure	Boathouse	of water	Single rider rental fee	Per hour	n/a	\$6.50	New Program
Outdoor	Greenwood	Kayak/Canoe/SUP - Single rider w/ water					
Adventure	Boathouse	& hot dog	Single rider rental fee	Per hour	n/a	\$8.75	New Program
0	C	Kennely/Compani/CUID. Tondom widows					
Outdoor Adventure	Greenwood Boathouse	Kayak/Canoe/SUP - Tandem riders w/bottle of water	Tandem rental fee	Per hour	n/a	\$8.50	New Program
, iaventare	- Douthouse	wy poetric or water	Parish Citizen Discounted	r er mour	.,, a	φοισο	ive w 1 og din
Recreation	14 Locations	Summer Camp	fee	Per week	\$85.00	\$90.00	Increase cost recovery
Recreation	14 Locations	Summer Camp	Regular Fee	Per week	\$102.00	\$108.00	Increase cost recovery
Recreation	14 Educations	Summer camp	Reduced fee for camps for	r er week	Ģ102.00	\$100.00	increase cost recovery
Recreation	15 locations	Summer Camp - Reduced Fee	parish citizens only	Per week	\$45.00	\$50.00	Increase cost recovery
			Daily fee for all Holiday camps (Fall, Spring, &				fee previously per camp changed to flat fee
Recreation	All Locations	Holiday Camp	Winter)	Per day	n/a	\$14.00	per day
		, .	Monday-Thursday; 9:00AM	Per		•	Better support program due to cost
Recreation	All Locations	Tiny Steps	12:00PM	month	\$46.00	\$54.00	increases
Recreation	All Locations	Youth 360	Monday-Friday; 3:30PM - 5:30PM	Per month	\$48.00	\$60.00	Better support program due to cost increases
			Vehicle rental - 2 hour		¥ 10.00	700.00	
Recreation	All Locations	BREC on the Geaux	minimum	Per rental	n/a	\$200.00	New program
Recreation	All Locations	BREC on the Geaux	Additional hour rental fee	Per hour	n/a	\$100.00	New program
			Damage Deposit		.,, =	7=====	The second secon
Recreation	All Locations	BREC on the Geaux	(refundable)	Per rental	n/a	\$250.00	New program
	Anna T. Jordan, Forest Park, Howell						
	Park,						
	Independence,		Rental fee - 4 hour				
Recreation	Zachary	Small Pavilion - up to 40	minimum Rental fee - 4 hour	Per rental	\$35.00	\$40.00	Increased costs
Recreation	Greenwood	Greenwood Flying Fortress	minimum	Per rental	\$65.00	\$80.00	Community demand
Recreation	Greenwood	Greenwood Flying Fortress	Additional hour rental fee	Per hour	\$17.00	\$20.00	Increase cost recovery
Recreation	Greenwood	Outdoor Amphitheater	For profit/individual rental fee	Per hour	\$400.00	\$100.00	Change to hourly fee to serve community demand
ccrcation	5. cc114000	- Catagor / Imprintineater		. c. 17001	γ-100.00	7100.00	Change to hourly fee to serve community
Recreation	Greenwood	Outdoor Amphitheater	Non-profit rental fee	Per hour	\$300.00	\$50.00	demand
Recreation	Greenwood	Outdoor Amphitheater	Additional hour rental fee	Per hour	\$75.00	\$100.00	Consistent w/ hourly rate
Recreation	STEETIWOOU	Outdoor Ampilitileater	Additional flour refital fee	rei noul	00.51پ	00.000	Consistent w/ nouny rate
			For profit/individual rental				
Recreation	Greenwood	Waterfront Theater	fee - 4 hour minimum	Per rental	\$325.00	\$400.00	Cost comparison for community demand

					Current		
Dept	Location	Service/Program/Facility/Equipment	Description of Fee	Unit	Fee	New Fee	Reason for change
Recreation	Greenwood	Waterfront Theater	Additional hour rental fee	Per hour	\$85.00	\$100.00	Increase cost recovery
Recreation	Greenwood	Waterfront Theater	Golf Event Rental - 4 hours	Per rental	n/a	\$150.00	New
	Howell Park, Jefferson Terrace, N. Sherwood,		Rental fee - 4 hour				
Recreation	Perkins Rd	Large Pavilion - 40 or more	minimum	Per rental	\$50.00	\$55.00	Increased Maintenance costs
Tennis	Independence Park	Tennis Indoor Court Rental	Rental Fee	Per hour	\$8.00	\$12.00	help w/ cost of indoor facility
Therapeutics	All Locations	Fitness Center Daily Pass	Regular daily pass fee	Per day	n/a	\$7.20	Compete with market pricing
Therapeutics	All Locations	Fitness Center Weekly Pass	Regular weekly pass fee Parish citizen discounted	Per week Per	n/a	\$14.40	Compete with market pricing
Therapeutics	All Locations	Fitness Center Monthly Pass	monthly pass fee	month Per	\$30.00	\$15.00	Compete with market pricing
Therapeutics	All Locations	Fitness Center Monthly Pass	Regular monthly pass Parish citizen discounted	month	n/a	\$18.00	Compete with market pricing
Therapeutics	All Locations	Fitness Center Monthly Pass - 12 months	monthly pass fee - minimum 12 months	Per month	n/a	\$10.00	Cheaper price for minimum of 12 months paid in advance
Therapeutics	All Locations	Fitness Center Monthly Pass - 12 months		Per month	n/a	\$12.00	Cheaper price for minimum of 12 months paid in advance
Therapeutics	All Locations	Fitness Center Monthly Pass - Additional Family	Parish citizen discounted monthly pass fee for 2 additional members	Per month	n/a	\$10.00	Compete with market pricing
		Fitness Center Monthly Pass - Additional	Regular monthly pass fee for 2 additional members	Per month		\$12.00	
Therapeutics Golf	All Locations	Family	ioi 2 additional members	Inonth	n/a	\$12.00	Compete with market pricing
<u>001j</u>							Reduce the number of uses from unlimited
Golf	All Locations	7 Course Annual Pass	Individual Cart Pass Plan Family/Senior Couple Cart	Each	\$625.00	\$625.00	to 70 annually
Golf	All Locations	7 Course Annual Pass	Pass Plan Annual Cart Plan - Per	Each	\$1,000.00	\$0.00	Eliminate the pass
Golf	All Locations	7 Course Annual Corporate Pass	Person	Each Dor dov	\$575.00	\$0.00 \$17.00	Comparable market pricing
Golf Golf	Beaver Creek Beaver Creek	9 hole rate - Weekday 9 hole rate - Weekend	Entry fee Entry fee	Per day Per day	\$15.00 \$18.00	\$17.00	Comparable market pricing  Comparable market pricing
Golf	Beaver Creek	Cart Fee (per rider) - 9 Holes	Cart Fee	Per day	\$8.00	\$7.00	Comparable market pricing
Golf	City Park, Clark Park	9 hole rate - Weekday	Entry fee	Per day	\$6.00	\$7.00	Comparable market pricing
Golf	City Park, Clark Park	9 hole rate - Weekend	Entry fee	Per day	\$7.00	\$9.00	Comparable market pricing
Golf	City Park, Clark Park	Cart Fee (per rider) - 9 Holes	Cart Fee	Per day	\$8.00	\$7.00	Comparable market pricing
Golf	City Park, Clark Park, Dumas, Howell, & Webb	5 Course Annual Pass	Individual Cart Pass Plan	Each	\$625.00	\$0.00	Eliminate the pass
Golf	City Park, Clark Park, Dumas, Howell, & Webb City Park, Clark	5 Course Annual Pass	Family/Senior Couple Cart Pass Plan	Each	\$1,000.00	\$0.00	Eliminate the pass
Golf	Park, Dumas, Howell, & Webb	5 Course Annual Corporate Pass	Annual Cart Plan - Per Person	Each	\$575.00	\$0.00	Eliminate the pass
Golf	Dumas	9 hole rate - Weekday	Entry fee	Per day	\$7.00	\$8.00	Comparable market pricing
Golf	Dumas	9 hole rate - Weekend	Entry fee	Per day	\$8.00	\$10.00	Comparable market pricing
Golf Golf	Dumas Howell	Cart Fee (per rider) - 9 Holes 9 hole rate - Weekday	Cart Fee Entry fee	Per day Per day	\$8.00 \$6.00	\$7.00 \$7.00	Comparable market pricing Comparable market pricing
Golf	Howell	9 hole rate - Weekend	Entry fee	Per day	\$7.00	\$8.00	Comparable market pricing  Comparable market pricing
Golf	Howell	Cart Fee (per rider) - 9 Holes	Cart Fee	Per day	\$8.00	\$7.00	Comparable market pricing
Golf	Santa Maria	9 hole rate - Weekday	Entry fee	Per day	\$15.00	\$17.00	Comparable market pricing
Golf	Santa Maria	9 hole rate - Weekend	Entry fee	Per day	\$18.00	\$20.00	Comparable market pricing
Golf	Santa Maria	Cart Fee (per rider) - 9 Holes	Cart Fee	Per day	\$8.00	\$7.00	Comparable market pricing
Golf	Webb	9 hole rate - Weekday	Entry fee	Per day	\$8.00	\$10.00	Comparable market pricing
Golf	webb	9 hole rate - Weekend	Entry fee	Per day	\$10.00	\$12.00	Comparable market pricing
Golf	Webb	Cart Fee (per rider) - 9 Holes	Cart Fee	Per day	\$8.00	\$7.00	Comparable market pricing

					Current			
Dept	Location	Service/Program/Facility/Equipment	Description of Fee	Unit	Fee	New Fee	Reason for change	
Special Fac								
Special Special	<u>intres</u>			Per				
Facilities	All Locations	Roving Vendors - Spring/Summer	Vendor Fee	Vendor	\$300.00	\$250.00	Attract additional vendors	
- deliteres	7 111 20 00 110 115	norms remains opinis, summer	Tender rec	rendo	φσσσισσ	Ψ230.00	rice dec dedicional vendors	
Special	Baton Rouge		Parish Citizen Discounted					
Facilities	Gallery	Summer Camp	Registration Fee	Per Week	\$110.00	\$115.00	Increased costs	
Special	Baton Rouge							
Facilities	Gallery	Summer Camp	Regular Registration Fee	Per Week	\$132.00	\$138.00	Increased costs	
Special	Baton Rouge	Holiday Camp (Fall Winter Spring)	Parish Citizen Discounted	Dor dov	¢22.00	¢22.00	Ingressed costs	
Facilities Special	Gallery Baton Rouge	Holiday Camp (Fall, Winter, Spring)	Registration Fee	Per day	\$22.00	\$23.00	Increased costs	
Facilities	Gallery	Holiday Camp (Fall, Winter, Spring)	Regular Registration Fee	Per day	\$26.40	\$27.60	Increased costs	
Special	Baton Rouge	Tionday camp (ran, winter, spring)	Standard rental fee - 4	i ci day	Ç20.40	\$27.00	mercuscu costs	
Facilities	Gallery	Building & Lawn Rental	hours	Per rental	n/a	\$1,000.00	New rental opportunity	
Special	Baton Rouge		Non-profit rental fee - 4		, -	, ,	,	
Facilities	Gallery	Building & Lawn Rental	hours	Per rental	n/a	\$900.00	New rental opportunity	
Special	Bluebonnet Swamp							
Facilities	Nature Center	Educational Outreach Program	First hour fee	Per day	n/a	\$60.00	New program	
Special	Bluebonnet Swamp				,	4.0.00	l	
Facilities	Nature Center	Educational Outreach Program	Additional hour	Each	n/a	\$40.00	New program	
Special	Pluchannat Swamn	Holiday Camp (9:00AM - 4:00PM)	Parish Citizen Discounted					
Facilities	Nature Center	(Spring, Fall, & Winter)	Fee	Per day	\$22.00	\$23.00	Increased costs	
raciitics	ivature center	(Spring, Fail, & Willer)	1 CC	i ci day	<b>722.00</b>	\$25.00	mercuscu costs	
Special	Bluebonnet Swamp	Holiday Camp (9:00AM - 4:00PM)						
Facilities	Nature Center	(Spring, Fall, & Winter)	Regular Fee	Per day	\$26.40	\$27.60	Increased costs	
Special	Bluebonnet Swamp	Summer Camp - Full Day (8:00AM -	Parish Citizen Discounted					
Facilities	Nature Center	5:00PM)	Fee	Per Week	\$110.00	\$115.00	Increased costs	
Special	-	Summer Camp - Full Day (8:00AM -			4400.00	4400.00	l	
Facilities	Nature Center	5:00PM)	Regular Fee	Per Week	\$132.00	\$138.00	Increased costs	
Special	Pluchannat Swamn		Parish Citizen Discounted					
Special Facilities	Bluebonnet Swamp Nature Center	Summer Camp - Half Day	Fee	Per Week	\$90.00	\$95.00	Increased costs	
racinties	Ivature center	Summer camp Tran Bay	rec	T CT VVCCK	Ç30.00	\$55.00	increased costs	
Special	Bluebonnet Swamp							
Facilities	Nature Center	Summer Camp - Half Day	Regular Fee	Per Week	\$108.00	\$114.00	Increased costs	
		Exhibit building - after 5:00PM and on	-					
		Mondays						
Special	Bluebonnet Swamp	*set up & take down included in rental						
Facilities	Nature Center	time	Rental fee per hour	Per hour	\$120.00	\$150.00	Increased costs	
		Exhibit building - after 5:00PM and on						
		Mondays						
Special	Bluebonnet Swamp	· ·	Non-profit rental fee -	Dor ro-t-1	¢200.00	¢500.00	Increased costs	
Facilities	Nature Center	time	minimum of 4 hours	Per rental	\$380.00	\$500.00	Increased costs	
Special	Bluebonnet Swamp							
Facilities	Nature Center	Educational Building	Rental fee per hour	Per hour	n/a	\$120.00	New rental opportunity	
. 30			tar ree per mour		.,, u	γ <u></u> 0.00	Since opportunity	
Special	Bluebonnet Swamp							
Facilities	Nature Center	Trail Pavilion - business hours	Rental fee per hour	Per hour	n/a	\$30.00	New rental opportunity	
Special	Bluebonnet Swamp							
Facilities	Nature Center	Duck Conference Room - business hours	Rental fee per hour	Per hour	\$30.00	\$40.00	Incremental Increase	
Special	Bluebonnet Swamp		Rental fee - 4 hour	Dan street 1	/-	ć1 F00 00	Name and a second of	
Facilities	Nature Center	All inclusive site rental	minimum	Per rental	n/a	\$1,500.00	New rental opportunity	
Special	Bluehonnot Swams							
Special Facilities	Bluebonnet Swamp Nature Center	All inclusive site rental	Additional hour rental fee	Per hour	n/a	\$380.00	New rental opportunity	
Special	Extreme Sports	An inclusive site rental	Parish Citizen Discounted	rei ilour	n/a	ν.υος	New rental opportunity	
Facilities	Park	Summer Camp - BMX - Half Day	Fee	Per Week	\$90.00	\$95.00	Increased costs	
Special	Extreme Sports	January San Hair Day		. C. WCCK	750.00	755.00		
Facilities	Park	Summer Camp - BMX - Half Day	Regular Fee	Per Week	\$108.00	\$114.00	Increased costs	
Special	Extreme Sports	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	Parish Citizen Discounted		, 22.00	,		
Facilities	Park	Summer Camp - Skate - Half Day	Fee	Per Week	\$90.00	\$95.00	Increased costs	
	1		1				1	

Dept	Location	Service/Program/Facility/Equipment	Description of Fee	Unit	Current Fee	New Fee	Reason for change
Special	Extreme Sports	Service/Program/Pacinty/Equipment	Description of Fee	Offic	ree	New ree	Neason for change
Facilities	Park	Summer Camp - Skate - Half Day	Regular Fee	Per Week	\$108.00	\$114.00	Increased costs
Special	Extreme Sports	BMX Track Rental - Parties	Track rental fee - 2 hours	Per rental	\$90.00	\$100.00	Increased costs
Facilities	Park	DIVIA TTACK RETICAL - Parties	Track rental fee - 2 flours	rei ieiitai	\$90.00	\$100.00	Increased costs
Special	Farr Park		Overnight boarding fee per	Per			
Facilities	Equestrian Center	Boarding	horse	month	\$315.00	\$325.00	Increased costs
Special	Farr Park		Parish Citizen Discounted				
Facilities	Equestrian Center	Summer Camp	Fee	Per Week	\$125.00	\$130.00	Increased costs
Special	Farr Park						
Facilities	Equestrian Center	Summer Camp	Regular Fee	Per Week	\$150.00	\$156.00	Increased costs
	_						
Special Facilities	Farr Park Equestrian Center	Holiday Camp (Spring, Fall, & Winter)	Registration fee per day	Per day	\$25.00	\$26.00	Increased costs
racilities	Equestriali Center	Tronday Camp (Spring, Fail, & Winter)	Registration fee per day	reruay	\$25.00	\$20.00	increased costs
Special	Farr Park						
Facilities	Equestrian Center	Stalls Hotel	Stalls fee	Per night	\$20.00	\$25.00	Increased costs
Special	Farr Park						
Facilities	Equestrian Center	Feed - Strategy	Feed Fee	Per bag	\$15.95	Market Price	Follow current market price trends
Constal	Second 1						
Special Facilities	Farr Park Equestrian Center	Feed - Senior	Feed Fee	Per bag	\$19.25	Market Price	Follow current market price trends
rudineres	Equesti an center	reed semon	recurrec	. c. sug	ψ131 <u>2</u> 3	- Market Free	onew current market price tremas
Special	Farr Park				4		
Facilities	Equestrian Center	Feed - All Stock	Feed Fee	Per bag	\$8.95	Market Price	Follow current market price trends
Special	Farr Park						
Facilities	Equestrian Center	Feed - Well Solve	Feed Fee	Per bag	\$27.95	Market Price	Follow current market price trends
Special Facilities	Greenwood Arena	Arena w/o Admission	Full day rental fee	Per day	\$70.00	\$75.00	Increased costs
Special	Highland Road	Arena w/o Aumission	Parish Citizen Discounted	rei uay	\$70.00	\$75.00	increased costs
Facilities	Observatory	Rocket Camp Full Day	Fee	Per Day	\$22.00	\$23.00	Increased costs
Special Facilities	Highland Road Observatory	Rocket Camp Full Day	Pogular Pogistration Foo	Por day	\$26.40	\$27.60	Increased costs
Special	Highland Road	ROCKET CAMP Full Day	Regular Registration Fee Parish Citizen Discounted	Per day	\$20.40	\$27.60	Increased costs
Facilities	Observatory	Stargazers Camp - Half Day	Fee	Per Week	\$90.00	\$95.00	Increased costs
Special	Highland Road	Stargazors Comp. Half Day	Dogular Foo	Dor Wook	\$108.00	¢114.00	Increased costs
Facilities Special	Observatory Highland Road	Stargazers Camp - Half Day	Regular Fee Parish Citizen Discounted	Per Week	\$108.00	\$114.00	Increased costs
Facilities	Observatory	Stargazers Camp - Full Day	Fee	Per Week	\$110.00	\$115.00	Increased costs
Special	Highland Road	Standard Compa Full Day	Danulas Faa	Day Maal	ć122.00	¢120.00	In account as the
Facilities Special	Observatory Independence Park	Stargazers Camp - Full Day	Regular Fee Parish Citizen Discounted	Per Week	\$132.00	\$138.00	Increased costs
Facilities	Theatre	Summer Camp	Fee	Per Week	\$220.00	\$230.00	Increased costs
Special	Independence Park				40.54.00	4070.00	
Facilities Special	Theatre	Summer Camp	Regular Fee Parish Citizen Discounted	Per Week	\$264.00	\$276.00	Increased costs
Facilities	Magnolia Mound	Summer Camp	Fee	Per Week	\$110.00	\$115.00	Increased costs
Special	Manualia Maria	S	Danulas Faa	Den Mirror	6122.00	¢120.00	la second as at
Facilities Special	Magnolia Mound	Summer Camp	Regular Fee Rental Fee - minimum 4	Per Week	\$132.00	\$138.00	Increased costs
Facilities	Magnolia Mound	Visitor's Center Mini Theatre	hours	Per rental	n/a	\$150.00	New rental opportunity
Special	Name of the Name o	Minitagle Contag Mini There	Additional by the 15	Dan II.	!-	¢25.00	Name and a second second
Facilities Special	Magnolia Mound	Visitor's Center Mini Theatre	Additional hour rental fee Rental Fee - minimum 4	Per hour	n/a	\$25.00	New rental opportunity
Facilities	Magnolia Mound	Visitor's Center Exhibit Area	hours	Per rental	n/a	\$500.00	New rental opportunity
Special	Na Ita	Maria da Casa da Estado	Address the second	D I:	. ,	6400.00	No. of the second second
Facilities Special	Magnolia Mound	Visitor's Center Exhibit Area	Additional hour rental fee Rental Fee - minimum 4	Per hour	n/a	\$100.00	New rental opportunity
Facilities	Magnolia Mound	Educational Building	hours	Per rental	n/a	\$600.00	New rental opportunity
Special		Ed agranda 22	Address and the state of the st	D !	,	6450.55	No. and all and a significant
Facilities <b>Zoo</b>	Magnolia Mound	Educational Building	Additional hour rental fee	Per hour	n/a	\$150.00	New rental opportunity
200			Parish citizen discounted				
Zoo	Zoo	Summer Camp	registration fee	Per week	\$110.00	\$120.00	Increased Costs
7	7	Common Comm	Decides as the college	Des	ć122.00	¢4.43.00	la sussessid Contro
Zoo	Zoo	Summer Camp	Regular registration fee	Per week	\$132.00	\$142.00	Increased Costs

Dept	Location	Service/Program/Facility/Equipment	Description of Fee	Unit	Current Fee	New Fee	Reason for change
Zoo	Zoo	Spring Camp	Parish citizen discounted registration fee	Per week	\$110.00	\$120.00	Increased Costs
Zoo	Zoo	Spring Camp	Regular registration fee	Per week	\$132.00	\$142.00	Increased Costs
<b>Special Fac</b>	<u>ilities</u>						
Special Facilities	Independence Park Theatre	Theatre Rental - 4 hours	Government Rate	Per rental	n/a	\$500.00	New rental opportunity
Special Facilities	Independence Park Theatre	Theatre Rental - 8 hours	Government Rate	Per rental	n/a	\$750.00	New rental opportunity

			ks Commission of					
	Ge	пегат ғина Биад	et for Fiscal Year Curren	t Year	31, 2014	I	Upcomin	g Year
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of 10/31/14	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget (2015)	% 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	32,100,000 9,547,006	32,100,000 9,547,006	1,579,949 9,064,354	30,520,051 482,652	32,100,000 9,547,006	0.0% 0.0%	33,081,465 10,234,821	3.1% 7.2%
Other Revenues  Other Revenues	384,406	384,406	293,212	91,194	384,406	0.0%	224,000	-41.7%
Total Revenues from Local Sources	42,031,412	42,031,412	10,937,515	31,093,897	42,031,412	0.0%	43,540,286	3.6%
State sources:								
State Revenue Sharing	1,260,000	1,260,000	-	1,260,000	1,260,000	0.0%	1,260,000	0.0%
	-	-	-	-	-		-	
Total Revenues from State Sources	1,260,000	1,260,000	-	1,260,000	1,260,000	0.0%	1,260,000	0.0%
Federal sources:								
Federal Grants	_	-	_	_	_		_	
Todolar Grands	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Revenues from Federal Sources	-	-	-	-	-		-	
m - 1	42 201 412	42 201 412	10.035.515	22 252 005	42 201 412	0.00/	44 000 200	2.50/
Total Revenues by Sources (General Fund)	43,291,412	43,291,412	10,937,515	32,353,897	43,291,412	0.0%	44,800,286	3.5%
SUMMARY OF EXPENDITURES - BY AGENCY								
Agency								
BREC General Fund	44,911,412	44,911,412	31,224,626	13,686,786	44,911,412	0.0%	50,600,477	12.7%
Total Expenditures by Agency	44,911,412	44,911,412	31,224,626	13,686,786	44,911,412	0.0%	50,600,477	12.7%
SUMMARY OF EXPENDITURES - BY DEPART	MENTS				ı	T I		ı
Department	16,295,370	16 205 270	10 245 422	5 040 049	16 205 270	0.0%	17.750.421	9.0%
Administrative Departments (all) Program Activities (all)	28,616,042	16,295,370 28,616,042	10,345,422 20,879,204	5,949,948 7,736,838	16,295,370 28,616,042	0.0%	17,759,421 32,841,056	14.8%
110grum 11eu (un)	20,010,012	-	-		-	0.070	-	1
Total Expenditures by Departments	44,911,412	44,911,412	31,224,626	13,686,786	44,911,412	0.0%	50,600,477	12.7%
SUMMARY OF EXPENDITURES - BY FUNCTION Function	ONS				<u> </u>		1	ľ
General Government	44,911,412	44,911,412	31,224,626	13,686,786	44,911,412	0.0%	50,600,477	12.7%
General Government	-	-	- 31,224,020	15,000,700	-	0.070	50,000,477	12.770
	-	-	-	-	-		-	
Total Expenditures by Functions	44,911,412	44,911,412	31,224,626	13,686,786	44,911,412	0.0%	50,600,477	12.7%
SUMMARY OF EXPENDITURES - BY CHARAC	CTERS		1		ı	ı	•	T
Character Salaries, Wages, and Fringe Benefits	27,442,104	27,442,104	21,483,106	5,958,998	27,442,104	0.0%	34,079,840	24.2%
Other Operating Expenses	17,469,308	17,469,308	9,741,520	7,727,788	17,469,308	0.0%	16,520,637	-5.4%
	-	-	-	-	-		-	
	11.011.110	44.044.442	21.221.525	42.505.705	44.044.44		<b>5</b> 0 500 <b>155</b>	
Total Expenditures by Characters	44,911,412	44,911,412	31,224,626	13,686,786	44,911,412	0.0%	50,600,477	12.7%
SUMMARY OF OTHER FINANCING SOURCES	- BY SOURCES							
Other Financing Sources								
Transfers In - other funds	4,600,000	4,600,000	3,833,330	766,670	4,600,000	0.0%	5,385,099	17.1%
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Other Financing Sources by Sources	4,600,000	4,600,000	3,833,330	766,670	4,600,000	0.0%	5,385,099	17.1%
		•	·					
								l

			ks Commission of et for Fiscal Year							
			Currer	ıt Year			Upcomir	Upcoming Year		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)		
	Original	Last Adopted	Actual	Estimated	Projected	% Change	Proposed	% Change		
	Budget	Budget	Year-to-Date as	Remaining for	Actual Result at	Last Adopted	Budget (2015)	Projected Actual		
			of 10/31/14	Year	Year End	Budget vs.		Result at Year		
						Projected Actual		End vs. Proposed		
						Result at Year		Budget		
						End				
					[C + D]	[E / B - 1]		[G/E-1]		
SUMMARY OF OTHER FINANCING USES -	BY USES									
Other Financing Uses										
Transfers Out - other funds	2,980,000	2,980,000	2,483,330	496,670	2,980,000	0.0%	3,339,371	12.1%		
	-	-	-	-	-		-			
	-	-	-	-	-		-			
Total Other Financing Uses by Uses	2,980,000	2,980,000	2,483,330	496,670	2,980,000	0.0%	3,339,371	12.1%		
CURACIA DA CE ENDO DA LA NOTE										
SUMMARY OF FUND BALANCE						· •	1			
N. ( 1			(18,937,111)	18,937,111			(2.754.462)			
Net change in fund balance	26.040.702	26.040.702		18,937,111	26.040.702	0.0%	(3,754,463)	0.0%		
Estimated Beginning Fund Balance	36,949,793	36,949,793	36,949,793	-	36,949,793	0.0%	36,949,793	0.0%		
Estimated Ending Fund Balance	36,949,793	36,949,793	18,012,682	18,937,111	36,949,793	0.0%	33,195,330	-10.2%		

		nt Operating Fu	nd Budget for Fisc	East Baton Roug				
	]	nt Operating Ful	Curren		ecember 31, 2014		Upcomin	ıg Year
ļ	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of 10/31/14	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget (2015)	% Change Projected Actual Result at Year End vs. Proposed Budget
ļ					[C + D]	[E / B - 1]		[G/E-1]
SUMMARY OF REVENUES - BY SOURCES								-
Local sources:			7.701	(7.701)				
Ad Valorem Taxes Self-generating Revenues from program activities	-	-	7,781	(7,781)	-		-	
Other Revenues	1,583,206	1,583,206	20,137	1,563,069	1,583,206	0.0%	21,343	-98.7%
Total Revenues from Local Sources	1,583,206	1,583,206	27,918	1,555,288	1,583,206	0.0%	21,343	-98.7%
ļ								
State sources:								
State Revenue Sharing	-	-	-	-	-		-	
ļ		-	_	-				
Total Revenues from State Sources	-	-	-	-	-		-	
Federal sources:								
Federal Grants	-	-	-	-	-	<b> </b>	-	
	-	-	-	-	-		-	
Total Revenues from Federal Sources	-		-	-	-		-	
Total Revenues by Sources (General Fund)	1,583,206	1,583,206	27,918	1,555,288	1,583,206	0.0%	21,343	-98.7%
ļ								
SUMMARY OF EXPENDITURES - BY AGENCY	7							
Agency								I
BREC Enhancement Operating Fund	490,206	490,206	189,933	300,273	490,206	0.0%	55,000	-88.8%
·								
Total Expenditures by Agency	490,206	490,206	189,933	300,273	490,206	0.0%	55,000	-88.8%
SUMMARY OF EXPENDITURES - BY DEPART	MENTS							
Department								
Administrative Departments (all)	-	-	-	-	-		-	
Program Activities (all)	17,993	17,993	15,348	2,645	17,993	0.0%	5,000	-72.2%
Capital Outlay	472,213	472,213	174,585	297,628	472,213	0.0%	50,000	-89.4%
Total Expenditures by Departments	490,206	490,206	189,933	300,273	490,206	0.0%	55,000	-88.8%
Total Experiences by Departments	450,200	470,200	107,733	300,273	450,200	0.070	33,000	-00.070
SUMMARY OF EXPENDITURES - BY FUNCTION	ONS		1					
Function	400 206	400 206	190.022	300,273	400 206	0.00/	55,000	-88.8%
General Government	490,206	490,206	189,933	300,273	490,206	0.0%	55,000	-88.8%
ļ	_	_	_	-	-		_	
Total Expenditures by Functions	490,206	490,206	189,933	300,273	490,206	0.0%	55,000	-88.8%
SUMMARY OF EXPENDITURES - BY CHARAC	CTERS							
Character								
Salaries, Wages, and Fringe Benefits	-	-	-	-	-		-	
Other Operating Expenses	490,206	490,206	189,933	300,273	490,206	0.0%	55,000	-88.8%
ļ	-	-	-	-	-		-	
Total Expenditures by Characters	490,206	490,206	189,933	300,273	490,206	0.0%	55,000	-88.8%
Total Expenditures by Characters	450,200	450,200	105,555	300,273	450,200	0.070	22,000	00.070
	S - BY SOURCES							1
SUMMARY OF OTHER FINANCING SOURCES		5 057 000	162,815	5.004.105	E 057 000	0.00/	E #10.750	2.124
Other Financing Sources	5 257 000		102.815	5,094,185	5,257,000	0.0%	5,418,756	3.1%
	5,257,000	5,257,000		_	_			
Other Financing Sources	5,257,000	5,257,000	-	-			-	
Other Financing Sources	5,257,000	5,257,000	-	-	-		-	
Other Financing Sources	5,257,000 - - 5,257,000	5,257,000	162,815	5,094,185	5,257,000	0.0%	5,418,756	3.1%

			ks Commission of nd Budget for Fisc					
			Currer	ıt Year			Upcomir	ig Year
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original	Last Adopted	Actual	Estimated	Projected	% Change	Proposed	% Change
	Budget	Budget	Year-to-Date as	Remaining for	Actual Result at	Last Adopted	Budget (2015)	Projected Actual
			of 10/31/14	Year	Year End	Budget vs.		Result at Year
						Projected Actual		End vs. Proposed
						Result at Year		Budget
						End		
					[C + D]	[E / B - 1]		[G/E-1]
SUMMARY OF OTHER FINANCING USES - BY	USES							
Other Financing Uses								
Transfers Out - other funds	6,350,000	6,350,000	4,416,662	1,933,338	6,350,000	0.0%	5,385,099	-15.2%
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Other Financing Uses by Uses	6,350,000	6,350,000	4,416,662	1,933,338	6,350,000	0.0%	5,385,099	-15.2%
SUMMARY OF FUND BALANCE	ī				I	ı	1	1
Net change in fund balance		-	(4,415,862)	4,415,862				
Estimated Beginning Fund Balance	8,561,496	8,561,496	8,561,496	-	8,561,496	0.0%	8,561,496	0.0%
Estimated Ending Front Delance	0.5(1.40)	0.5(1.40/	4 145 624	4 415 873	0 5(1 40(	0.00/	0.5(1.40)	0.00/
Estimated Ending Fund Balance	8,561,496	8,561,496	4,145,634	4,415,862	8,561,496	0.0%	8,561,496	0.0%

			ks Commission of Budget for Fisca					
	Сарнаі ІІ	aprovement runt	Currer		CHIDCI 31, 2014	ı	Upcomin	ıg Year
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of 10/31/14	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget (2015)	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G/E-1]
SUMMARY OF REVENUES - BY SOURCES					1	_		1
Local sources: Ad Valorem Taxes	7,185,000	7,185,000	353,659	6,831,341	7,185,000	0.0%	7,405,187	3.1%
Self-generating Revenues from program activities	344,730	344,730	333,037	344,730	344,730	0.0%		-100.0%
Other Revenues	1,902,101	1,902,101	1,609,740	292,361	1,902,101	0.0%	32,348	-98.3%
Total Revenues from Local Sources	9,431,831	9,431,831	1,963,399	7,468,432	9,431,831	0.0%	7,437,535	-21.1%
State sources:								
State Revenue Sharing	280,000	280,000	_	280,000	280,000	0.0%	296,207	5.8%
<i>g</i>	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Revenues from State Sources	280,000	280,000	-	280,000	280,000	0.0%	296,207	5.8%
Federal sources:								
Federal Grants	-	-	-	-	-		-	
	-	-	-	-	-		-	
Train and Confidence	-	-	-	-	-		-	
Total Revenues from Federal Sources	-	-	-	-	-		-	
Total Revenues by Sources (General Fund)	9,711,831	9,711,831	1,963,399	7,748,432	9,711,831	0.0%	7,733,742	-20.4%
• • • • • • • • • • • • • • • • • • • •			, ,				, ,	1
SUMMARY OF EXPENDITURES - BY AGENCY Agency	<u>(</u>				I	<u> </u>	1	I
BREC Capital Improvement Fund	11,125,356	11,125,356	4,191,352	6,934,004	11,125,356	0.0%	10,102,204	-9.2%
r	, ,,,,,	, -,	, , , , , ,	-,,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		., . , .	
Total Expenditures by Agency	11,125,356	11,125,356	4,191,352	6,934,004	11,125,356	0.0%	10,102,204	-9.2%
SUMMARY OF EXPENDITURES - BY DEPART	MENTS					L		
Department								
Administrative Departments (all)	2,021,252	2,021,252	1,392,609	628,643	2,021,252	0.0%	10,102,204	399.8%
Program Activities (all)	-	0.104.104	2 709 742	- 6 205 261	0.104.104	0.00/	-	100.00/
Capital Improvement	-	9,104,104	2,798,743	6,305,361	9,104,104	0.0%	-	-100.0%
Total Expenditures by Departments	2,021,252	11,125,356	4,191,352	6,934,004	11,125,356	0.0%	10,102,204	-9.2%
						1		1
SUMMARY OF EXPENDITURES - BY FUNCTION	ONE							
Function	UNS							I
General Government	11,125,356	11,125,356	4,191,352	6,934,004	11,125,356	0.0%	10,102,204	-9.2%
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Expenditures by Functions	11,125,356	11,125,356	4,191,352	6,934,004	11,125,356	0.0%	10,102,204	-9.2%
Total Experiences by Tunetions	11,120,000	11,120,000	1,131,002	0,50 1,00 1	11,120,000	0.070	10,102,201	7.270
SUMMARY OF EXPENDITURES - BY CHARA C Character	CTERS				ı	T		ı
Salaries, Wages, and Fringe Benefits	1,523,637	1,523,637	1,335,314	188,323	1,523,637	0.0%	2,438,704	60.1%
Other Operating Expenses	497,615	497,615	57,295	440,320	497,615	0.0%	160,000	-67.8%
Capital Improvement	9,104,104	9,104,104	2,798,743	6,305,361	9,104,104	0.0%	7,503,500	-17.6%
Total Former distance has Characters	11 125 256	11 125 256	4 101 252	6 024 004	11 125 256	0.00/	10 102 204	0.20/
Total Expenditures by Characters	11,125,356	11,125,356	4,191,352	6,934,004	11,125,356	0.0%	10,102,204	-9.2%
SUMMARY OF OTHER FINANCING SOURCES	S - BY SOURCES					· · · · · · · ·		·
Other Financing Sources							1,000,000	
Transfers In - other funds	-	-	-	-	-		1,000,000	
	_	-	_	_	_		_	
						j <b>l</b>		]
Total Other Financing Sources by Sources	-	•	-	•	-	<b>                                     </b>	1,000,000	

			ks Commission of Budget for Fisca					
		•	Currer	nt Year	·		Upcomii	ng Year
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original	Last Adopted	Actual	Estimated	Projected	% Change	Proposed	% Change
	Budget	Budget	Year-to-Date as	Remaining for	Actual Result at	Last Adopted	Budget (2015)	Projected Actual
			of 10/31/14	Year	Year End	Budget vs.		Result at Year
						Projected Actual		End vs. Proposed
						Result at Year		Budget
						End		
					[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	(1,413,525)	(1,413,525)	(2,227,953)	814,428	(1,413,525)	0.0%	(1,368,462)	
Estimated Beginning Fund Balance	15,339,411	15,339,411	15,339,411	-	15,339,411	0.0%	13,925,886	-9.2%
Estimated Ending Fund Balance	13,925,886	13,925,886	13,111,458	814,428	13,925,886	0.0%	12,557,424	-9.8%

Biologie				ks Commission of and Budget for Fis	scal Year Ending		4		
Delignat		(4)	(D)			(F)	(F)		
		Original	Last Adopted	Actual Year-to-Date as	Estimated Remaining for	Projected Actual Result at	% Change Last Adopted Budget vs. Projected Actual Result at Year	Proposed	% Change Projected Actual Result at Year End vs. Proposed Budget
Local Sources						[C + D]			[G/E-1]
Ad Valorent Taxes									
State Revenues Sharing	Ad Valorem Taxes Self-generating Revenues from program activities Other Revenues			415,288	6,377,612			- - -	-100.0% -100.0%
Federal Sources:		-	-	-	-	-		-	
Total Revenues from Federal Sources	Total Revenues from State Sources	-	-	-	-	-		-	-
Total Expenditures by Sources (General Fund)   6,792,900   6,792,900   424,384   6,568,516   6,792,900   0.0%		-	-	-	<u>-</u>			-	
Summary OF EXPENDITURES - BY AGENCY	Total Revenues from Federal Sources	-	-	-	-	-		-	1
Agency     10,628,398   10,628,398   10,628,398   3,966,278   6,662,120   10,628,398   0.0%   1,500,000   -1	Total Revenues by Sources (General Fund)	6,792,900	6,792,900	424,384	6,368,516	6,792,900	0.0%	-	-100.0%
BREC Enhancement Construction Fund   10,628,398   10,628,398   3,966,278   6,662,120   10,628,398   0.0%   1,500,000   -1, 1	SUMMARY OF EXPENDITURES - BY AGENCY	<u> </u> 							
SUMMARY OF EXPENDITURES - BY DEPARTMENTS	~ *	10,628,398	10,628,398	3,966,278	6,662,120	10,628,398	0.0%	1,500,000	-85.9%
Department	Total Expenditures by Agency	10,628,398	10,628,398	3,966,278	6,662,120	10,628,398	0.0%	1,500,000	-85.9%
Department   Administrative Departments (all)   1,608,688   1,608,688   1,608,688   742,987   865,701   1,608,688   0.0%   1,500,000   -1,000,000	SUMMARY OF EXPENIENTIFIES BY DEDAR	MENTS							
Program Activities (all)		MENIS						1	
Total Expenditures by Departments	Program Activities (all)	-	-	-	-	-		- 1 500 000	-100.0%
SUMMARY OF EXPENDITURES - BY FUNCTIONS									-83.4%
Function General Government  10,628,398 10,628,398 10,628,398 3,966,278 6,662,120 10,628,398 0.0% 1,500,000 -4  Total Expenditures by Functions  10,628,398 10,628,398 10,628,398 3,966,278 6,662,120 10,628,398 0.0% 1,500,000 -4  SUMMARY OF EXPENDITURES - BY CHARACTERS  Character Salaries, Wages, and Fringe Benefits 1,156,550 0ther Operating Expenses 452,138 452,138 50,737 401,401 452,138 0.0% -10 1,500,000 -3  Total Expenditures by Characters  10,628,398 10,628,398 10,628,398 3,966,278 6,662,120 10,628,398 0.0% 1,500,000 -3  SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES  Transfers In - other funds 3,403,200	Total Expenditures by Departments	10,628,398	10,628,398	3,966,278	6,662,120	10,628,398	0.0%	1,500,000	-85.9%
Capital Improvement	SUMMARY OF EXPENDITURES - BY FUNCTION	ONS							
SUMMARY OF EXPENDITURES - BY CHARACTERS   Character   Salaries, Wages, and Fringe Benefits   1,156,550   1,156,550   692,250   464,300   1,156,550   0,0%  10   -1		10,628,398	10,628,398	3,966,278	6,662,120	10,628,398 - -	0.0%	1,500,000	-85.9%
Character   Salaries, Wages, and Fringe Benefits   1,156,550   1,156,550   1,156,550   692,250   464,300   1,156,550   0.0%	Total Expenditures by Functions	10,628,398	10,628,398	3,966,278	6,662,120	10,628,398	0.0%	1,500,000	-85.9%
Character   Salaries, Wages, and Fringe Benefits   1,156,550   1,156,550   1,156,550   692,250   464,300   1,156,550   0.0%									
Salaries, Wages, and Fringe Benefits Other Operating Expenses Other Operating Expenses A52,138		CTERS							
Capital Improvement 9,019,710 9,019,710 3,223,291 5,796,419 9,019,710 0.0% 1,500,000 -3  Total Expenditures by Characters 10,628,398 10,628,398 3,966,278 6,662,120 10,628,398 0.0% 1,500,000 -3  SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES  Transfers In - other funds 3,403,200 3,403,200 610,395 2,792,805 3,403,200 0.0% 1,826,393 -4	Salaries, Wages, and Fringe Benefits	, ,						-	-100.0%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES   SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								1,500,000	-100.0% -83.4%
Other Financing Sources         3,403,200         3,403,200         610,395         2,792,805         3,403,200         0.0%         1,826,393	Total Expenditures by Characters	10,628,398	10,628,398	3,966,278	6,662,120	10,628,398	0.0%	1,500,000	-85.9%
Other Financing Sources         3,403,200         3,403,200         610,395         2,792,805         3,403,200         0.0%         1,826,393	CHMMADY OF OTHER FINANCING COURGE	DV COLIDORS					<u> </u>		
Transfers In - other funds  3,403,200 3,403,200 610,395 2,792,805 3,403,200 0.0% 1,826,393		5 - DI SOUKCES					T T		
Total Other Financing Sources by Sources 3,403,200 3,403,200 610,395 2,792,805 3,403,200 0.0% 1,826,393	9	3,403,200	3,403,200	610,395	2,792,805	3,403,200	0.0%	1,826,393	-46.3%
	Total Other Financing Sources by Sources	3,403,200	3,403,200	610,395	2,792,805	3,403,200	0.0%	1,826,393	-46.3%

			ks Commission of and Budget for Fis			4		
			Currer	nt Year			Upcomi	ng Year
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original	Last Adopted	Actual	Estimated	Projected	% Change	Proposed	% Change
	Budget	Budget	Year-to-Date as	Remaining for	Actual Result at	Last Adopted	Budget (2015)	Projected Actual
			of 10/31/14	Year	Year End	Budget vs.		Result at Year
						Projected Actual		End vs. Proposed
						Result at Year		Budget
						End		
					[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	(432,298)	(432,298)	(2,931,499)	2,499,201	(432,298)	0.0%	326,393	-175.5%
Estimated Beginning Fund Balance	13,848,110	13,848,110	13,848,110	-	13,848,110	0.0%	13,415,812	-3.1%
Estimated Ending Fund Balance	13,415,812	13,415,812	10,916,611	2,499,201	13,415,812	0.0%	13,742,205	2.4%

Result at Year   Papel   Result at Year   Papel   Result at Year   Resul				ks Commission of					
Call		Debt	Service Fund Bud			ber 31, 2014	Т	Uncomir	o Vear
Control   Darker		(A)	(B)			(E)	(F)		
Advanced Tuces   Adva		Original	Last Adopted	Actual Year-to-Date as	Estimated Remaining for	Projected Actual Result at	% Change Last Adopted Budget vs. Projected Actual Result at Year	Proposed	Projected Actual Result at Year End vs. Proposed
Advisors   Table   Advisors   A						[C + D]	[E/B-1]		[G/E-1]
Ad Valence Traces Subject entrology (Revenues from program activities Chee Revenues (From Foad Sources  15,000  15,000  2,211  12,789  15,000  0,000  16,000  3,1000  3,1000  1,1000  3,1000  3,1000  1,1000  3,1000	SUMMARY OF REVENUES - BY SOURCES								, ,
Self-generated processes from programs activities Other Revenues Tool Revenues from Tools Sources 15,000 15,000 15,000 15,000 12,211 12,789 15,000 0.0%	Local sources:								
15,000		-	-	-	-	-		-	
Total Revenues from State Sources  State sources: State Revenues Sharing  Total Revenues from State Sources  Federal Genate  Total Revenues from State Sources  Federal Genate  Total Revenues from Federal Sources  4.507.800  4		15 000	15 000	2.211	12.789	15 000	0.0%		-100.0%
State Revenues Sharing  Total Revenues from State Sources  Federal Sources: Federal Sources:  Foderal Sources:  Total Revenues from Federal Sources  ### A 507,800								-	-100.0%
State Revenues Sharing  Total Revenues from State Sources  Federal Sources: Federal Sources:  Foderal Sources:  Total Revenues from Federal Sources  ### A 507,800									
Total Revenues from State Sources Federal sources: Federa	State sources:								
Federal Sources: Federal Grants  Total Revenues from Federal Sources  Total Revenues from Federal Sources  Total Revenues by Sources (General Fund)  15,000  15,000  15,000  2,241  12,789  15,000  0,05  3,000  4,507,800  4,507,800  4,507,800  4,507,800  4,403,568  14,232  4,507,800  0,05  4,507,800  0,05  4,506,399  0,00  4,506,399  0,00  15,000  15	State Revenue Sharing	-	-	-	-	-		-	
Federal Sources: Federal Grants  Total Revenues from Federal Sources  Total Revenues from Federal Sources  Total Revenues by Sources (General Fund)  15,000  15,000  15,000  2,241  12,789  15,000  0,05  3,000  4,507,800  4,507,800  4,507,800  4,507,800  4,403,568  14,232  4,507,800  0,05  4,507,800  0,05  4,506,399  0,00  4,506,399  0,00  15,000  15		-	-	-	-	-		-	
Federal Sources: Federal Grants  Total Revenues from Federal Sources  Total Revenues from Federal Sources  Total Revenues by Sources (General Fund)  15,000  15,000  15,000  2,241  12,789  15,000  0,05  3,000  4,507,800  4,507,800  4,507,800  4,507,800  4,403,568  14,232  4,507,800  0,05  4,507,800  0,05  4,506,399  0,00  4,506,399  0,00  15,000  15	Total Payanuas from Stata Sources	-	-	-	-	-		-	
Total Revenues from Federal Sources	Total Revenues from State Sources	-	-	-	-	-		-	
Total Revenues from Federal Sources	Federal sources:								
SUMMARY OF EXPENDITURES - BY AGENCY   A 507,800   A	Federal Grants	-	-	-	-	-		-	
SUMMARY OF EXPENDITURES - BY AGENCY   A 507,800   A		-	-	-	-	-		-	
SUMMARY OF EXPENDITURES - BY AGENCY   A 507,800   A		-	-	-	-	-		-	
SUMMARY OF EXPENDITURES - BY AGENCY	Total Revenues from Federal Sources	-	-	-	-	-		-	
SUMMARY OF EXPENDITURES - BY AGENCY	Total Revenues by Sources (General Fund)	15,000	15 000	2 211	12 789	15 000	0.0%	_	-100.0%
Agency BREC Debt Service Fund  4,507,800  4,	Total Revenues by Sources (General Pund)	13,000	13,000	2,211	12,769	13,000	0.0%	-	-100.0%
Agency BREC Debt Service Fund  4,507,800  4,									
BREC Debt Service Fund  4,507,800  4,491,399  0,00  5UMMARY OF EXPENDITURES - BY CHARACTERS  Character  Salaries, Nages, and Fringe Benefits  0,000  15,000  1	SUMMARY OF EXPENDITURES - BY AGENCY	7							
Total Expenditures by Agency  4,507,800  4,507,800  4,507,800  4,493,568  14,232  4,507,800  0,0%  15,000  15,000  0,0%  15,000  15,000  15,000  15,000  15,000  15,000  15,000  15,000  15,000  15,000  15,000  15,	- ·								
SUMMARY OF EXPENDITURES - BY DEPARTMENTS	BREC Debt Service Fund	4,507,800	4,507,800	4,493,568	14,232	4,507,800	0.0%	4,506,399	0.0%
SUMMARY OF EXPENDITURES - BY DEPARTMENTS	Total Evnanditures by Aganay	4 507 900	4 507 800	4 402 569	14 222	4 507 800	0.00/	4 506 200	0.00/
Department	Total Expenditures by Agency	4,507,600	4,507,600	4,493,300	14,232	4,507,600	0.0%	4,500,599	0.0%
Department									
Administrative Departments (all)   15,000   15,000   6,250   8,750   15,000   0.0%   15,000   0.0   Program Activities (all)   1-   -   -   -   -   -   -   -   Debt Service   4,492,800   4,492,800   4,487,318   5,482   4,492,800   0.0%   4,491,399   0.0  Total Expenditures by Departments   4,507,800   4,507,800   4,493,568   14,232   4,507,800   0.0%   4,506,399   0.0  SUMMARY OF EXPENDITURES - BY FUNCTIONS  Function General Government   4,507,800   4,507,800   4,493,568   14,232   4,507,800   0.0%   4,506,399   0.0  SUMMARY OF EXPENDITURES - BY CHARACTERS  Character Salaries, Wages, and Fringe Benefits   -     -       Dubr Operating Expenses   15,000   15,000   6,250   8,750   15,000   0.0%   4,491,399   0.0  Total Expenditures by Characters   4,507,800   4,492,800   4,487,318   5,482   4,492,800   0.0%   4,491,399   0.0  Total Expenditures by Characters   4,507,800   4,492,800   4,493,568   14,232   4,507,800   0.0%   4,491,399   0.0  Total Expenditures by Characters   4,507,800   4,492,800   4,487,318   5,482   4,492,800   0.0%   4,491,399   0.0  SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES  Under Financing Sources  Transfers In - other funds   4,492,800   4,492,800   -   4,492,800   4,492,800   -   4,492,800   0.0%   4,506,399   0.3	SUMMARY OF EXPENDITURES - BY DEPART	MENTS				II.			
Program Activities (all) Debt Service  4,492,800 4,492,800 4,492,800 4,492,800 4,493,568 14,232 4,507,800 0,0% 4,506,399 0,0  SUMMARY OF EXPENDITURES - BY FUNCTIONS  Function General Government  4,507,800 0,0% 4,506,399 0,0  SUMMARY OF EXPENDITURES - BY CHARACTERS  Character Salaries, Wages, and Fringe Benefits Other Operating Expenses Debt Service 4,492,800 4,492,800 4,492,800 4,492,800 4,493,568 14,232 4,507,800 0,0% 4,506,399 0,0  SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES  Other Financing Sources  Transfers In - other funds 4,492,800 4,492,800 4,492,800 4,492,800 4,492,800 4,492,800 0,0% 4,506,399 0,03	Department								
Debt Service 4,492,800 4,492,800 4,492,800 0.0% 4,487,318 5,482 4,492,800 0.0% 4,491,399 0.0 0.0% Total Expenditures by Departments 4,507,800 4,507,800 4,493,568 14,232 4,507,800 0.0% 4,506,399 0.0 0.0% 4,507,800 4,507,800 4,493,568 14,232 4,507,800 0.0% 4,506,399 0.0 0.0% 4,506,399 0.0 0.0% 4,507,800 4,507,800 4,493,568 14,232 4,507,800 0.0% 4,506,399 0.0 0.0% 4,506,399 0.0 0.0% 4,506,399 0.0 0.0% 4,507,800 4,493,568 14,232 4,507,800 0.0% 4,506,399 0.0 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0		15,000	15,000	6,250	8,750	15,000	0.0%	15,000	0.0%
Total Expenditures by Departments		4 402 800	4 402 800	4 497 219	- - 492	4 402 800	0.00/	4 401 200	0.00/
SUMMARY OF EXPENDITURES - BY FUNCTIONS	Debt Service	4,492,800	4,492,800	4,487,318	3,482	4,492,800	0.0%	4,491,399	0.0%
SUMMARY OF EXPENDITURES - BY FUNCTIONS	Total Expenditures by Departments	4,507,800	4,507,800	4,493,568	14.232	4,507,800	0.0%	4,506,399	0.0%
Function General Government  4,507,800 4,507,800 4,507,800 4,507,800 4,493,568 14,232 4,507,800 0.0% 4,506,399 0.0  Total Expenditures by Functions  4,507,800 4,507,800 4,507,800 4,493,568 14,232 4,507,800 0.0% 4,506,399 0.0  SUMMARY OF EXPENDITURES - BY CHARACTERS  Character Salaries, Wages, and Fringe Benefits	r	, , , , , , ,	, , , , , , , , , , , , , , , , , , , ,	, , , , , , , ,	, -	, , , , , , ,		<i>) </i>	
Function General Government  4,507,800 4,507,800 4,507,800 4,507,800 4,493,568 14,232 4,507,800 0.0% 4,506,399 0.0  Total Expenditures by Functions  4,507,800 4,507,800 4,507,800 4,493,568 14,232 4,507,800 0.0% 4,506,399 0.0  SUMMARY OF EXPENDITURES - BY CHARACTERS  Character Salaries, Wages, and Fringe Benefits									
A,507,800		ONS				I	1		1
Total Expenditures by Functions  4,507,800  4,507,800  4,507,800  4,507,800  4,507,800  4,507,800  4,507,800  4,507,800  4,507,800  4,506,399  0.00  SUMMARY OF EXPENDITURES - BY CHARACTERS  Character Salaries, Wages, and Fringe Benefits  15,000  15,000  15,000  6,250  8,750  15,000  0.0%  15,000  0.0%  15,000  0.0%  4,492,800  4,492,800  4,487,318  5,482  4,492,800  0.0%  4,491,399  0.0  Total Expenditures by Characters  4,507,800  4,507,800  4,507,800  4,493,568  14,232  4,507,800  0.0%  4,506,399  0.0  SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES  Other Financing Sources  Transfers In - other funds  4,492,800  4,492,800  4,492,800  4,492,800  4,492,800  4,492,800  0.0%  4,506,399  0.3		4 507 900	4 507 900	4 402 569	14 222	4 507 900	0.00/	4 506 200	0.00/
SUMMARY OF EXPENDITURES - BY CHARACTERS	General Government	4,307,800	4,307,800	4,493,308	14,232	4,307,800	0.0%	4,300,399	0.0%
SUMMARY OF EXPENDITURES - BY CHARACTERS		_	-	_	_	_		_	
SUMMARY OF EXPENDITURES - BY CHARACTERS									
Character   Salaries, Wages, and Fringe Benefits	Total Expenditures by Functions	4,507,800	4,507,800	4,493,568	14,232	4,507,800	0.0%	4,506,399	0.0%
Character   Salaries, Wages, and Fringe Benefits									
Character   Salaries, Wages, and Fringe Benefits	CHMMADY OF EVDENDITHIDES BY CHARAC	TEDS							
Salaries, Wages, and Fringe Benefits  Other Operating Expenses  15,000 15,000 15,000 6,250 8,750 15,000 0.0% 15,000 0.0% 15,000 0.0% 4,492,800 0.0%  Total Expenditures by Characters  4,507,800 4,507,800 4,493,568 14,232 4,507,800 0.0%  4,506,399 0.0  SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES  Transfers In - other funds  4,492,800 4,492,800 - 4,492,800 - 4,492,800		IERS							I
Other Operating Expenses         15,000         15,000         6,250         8,750         15,000         0.0%         15,000         0.0           Debt Service         4,492,800         4,492,800         4,487,318         5,482         4,492,800         0.0%         4,491,399         0.0           Total Expenditures by Characters         4,507,800         4,507,800         4,493,568         14,232         4,507,800         0.0%         4,506,399         0.0           SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES           Other Financing Sources         4,492,800         -         4,492,800         4,492,800         0.0%         4,506,399         0.3           -		_	-	_	-	_		_	
Total Expenditures by Characters	Other Operating Expenses	15,000	15,000	6,250	8,750	15,000	0.0%	15,000	0.0%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES  Other Financing Sources  Transfers In - other funds  4,492,800  4,492,800  4,492,800  4,492,800  0.0%  4,506,399  0.3	Debt Service	4,492,800	4,492,800	4,487,318	5,482	4,492,800	0.0%	4,491,399	0.0%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES  Other Financing Sources  Transfers In - other funds  4,492,800  4,492,800  4,492,800  4,492,800  0.0%  4,506,399  0.3									
Other Financing Sources         4,492,800         4,492,800         -         4,492,800         4,492,800         0.0%         4,506,399         0.3	Total Expenditures by Characters	4,507,800	4,507,800	4,493,568	14,232	4,507,800	0.0%	4,506,399	0.0%
Other Financing Sources         4,492,800         4,492,800         -         4,492,800         4,492,800         0.0%         4,506,399         0.3									
Other Financing Sources         4,492,800         4,492,800         -         4,492,800         4,492,800         0.0%         4,506,399         0.3	SUMMARY OF OTHER FINANCING SOURCES	S - BY SOURCES							ļ
Transfers In - other funds  4,492,800  4,492,800  - 4,492,800  - 4,492,800  0.0%  4,506,399  0.3									
Total Other Financing Sources by Sources 4,492,800 4,492,800 - 4,492,800 0.0% 4,506,399 0.3		4,492,800	4,492,800	-	4,492,800	4,492,800	0.0%	4,506,399	0.3%
Total Other Financing Sources by Sources 4,492,800 4,492,800 - 4,492,800 0.0% 4,506,399 0.3		-	-	-	-	-		-	
Total Other Financing Sources by Sources 4,492,800 4,492,800 - 4,492,800 4,492,800 0.0% 4,506,399 0.3		-	-	-	-	-		-	
10tal Other Financing Sources by Sources 4,492,800 4,492,800 - 4,492,800 0.0% 4,506,399 0.3	Total Other Fine die General G	4 402 000	4 402 002		4 402 002	4 402 002	0.00:	4 50 6 300	0.00
	10tal Other Financing Sources by Sources	4,492,800	4,492,800	-	4,492,800	4,492,800	0.0%	4,506,399	0.3%

			ks Commission of lget for Fiscal Yea					
			Currer	nt Year			Upcomi	ng Year
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original	Last Adopted	Actual	Estimated	Projected	% Change	Proposed	% Change
	Budget	Budget	Year-to-Date as	Remaining for	Actual Result at	Last Adopted	Budget (2015)	Projected Actual
			of 10/31/14	Year	Year End	Budget vs.		Result at Year
						Projected Actual		End vs. Proposed
						Result at Year		Budget
						End		
					[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	-	-	(4,491,357)	4,491,357	-			
Estimated Beginning Fund Balance	5,168,970	5,168,970	5,168,970	-	5,168,970	0.0%	5,168,970	0.0%
Estimated Ending Fund Balance	5,168,970	5,168,970	677,613	4,491,357	5,168,970	0.0%	5,168,970	0.0%

			ks Commission of					
	Enhancement	Special Revenue	Fund Budget for I		g December 31, 20	)14	T 77 .	**
	(4)	(B)		nt Year	(E)	(F)	Upcomin	_
	(A) Original Budget	(B) Last Adopted Budget	(C) Actual Year-to-Date as of 10/31/14	(D) Estimated Remaining for Year	(E) Projected Actual Result at Year End	(F) % Change Last Adopted Budget vs. Projected Actual Result at Year End	(G) Proposed Budget (2015)	(H) % 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  Total Revenues from Local Sources	11,403,000 - - 11,403,000	11,403,000 - - 11,403,000	599,178 - 1,068 600,246	10,803,822 - (1,068) 10,802,754	11,403,000 - - 11,403,000	0.0%	11,751,548 - - - 11,751,548	3.1%
Total revenues from Escar Sources	11,403,000	11,405,000	000,240	10,002,754	11,405,000	0.070	11,731,340	3.170
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)	11,403,000	11,403,000	600,246	10,802,754	11,403,000	0.0%	11,751,548	3.1%
SUMMARY OF EXPENDITURES - BY AGENCY	7							
Agency BREC Enhancement Special Revenue Fund	-	-	-	-	-		-	
Total Expenditures by Agency	-	-	-	-	-		-	
SUMMARY OF EXPENDITURES - BY DEPART	MENTS							
Department Administrative Departments (all) Program Activities (all) Other	-	- - -		-	- - -		- - -	
Total Expenditures by Departments	-	-	-	-	-		-	
SUMMARY OF EXPENDITURES - BY FUNCTION	ONS							
Function								
General Government	- - -	- - -	- - -				- - -	
Total Expenditures by Functions	-	-	-	-	-		-	
SUMMARY OF EXPENDITURES - BY CHARAC	CTERS							1
Character Salaries, Wages, and Fringe Benefits Other Operating Expenses Other	- - -	- - -	6,250 4,487,318	(6,250) (4,487,318)	-		- - -	
Total Expenditures by Characters	-	-	4,493,568	(4,493,568)	-		-	
SUMMARY OF OTHER FINANCING SOURCES	RV SOUDCES							
Other Financing Sources	DISOURCES					ſ		
Transfers In - other funds	-	-	-	-	-		-	
Total Other Financing Sources by Sources	-	-	-	-			-	

			ks Commission of Fund Budget for F			014		
		•	Currer	nt Year			Upcomi	ng Year
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original	Last Adopted	Actual	Estimated	Projected	% Change	Proposed	% Change
	Budget	Budget	Year-to-Date as	Remaining for	Actual Result at	Last Adopted	Budget (2015)	Projected Actual
			of 10/31/14	Year	Year End	Budget vs.		Result at Year
						Projected Actual		End vs. Proposed
						Result at Year		Budget
						End		
					[C + D]	[E / B - 1]		[G/E-1]
SUMMARY OF OTHER FINANCING USES - B	Y USES							
Other Financing Uses								
Transfers Out - other funds	11,403,000	11,403,000	(102,579)	11,505,579	11,403,000	0.0%	11,751,548	3.1%
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Other Financing Uses by Uses	11,403,000	11,403,000	(102,579)	11,505,579	11,403,000	0.0%	11,751,548	3.1%
SUMMARY OF FUND BALANCE	-		1			1	_	1
N. 1			702.025	(702.025)				
Net change in fund balance	-	-	702,825	(702,825)	-		-	
Estimated Beginning Fund Balance	-	-	•	-	-		-	
Estimated Ending Fund Balance			702.825	(702,825)				
Estimated Ending Fund Datance	-	-	104,825	(704,825)	-		-	