



# 2018 APPROVED ANNUAL BUDGET

For the Fiscal Year January 1, 2018 – December 31, 2018

Commission Approved December 20, 2017

Prepared by

Michael Hutchison, Director of Finance

And

Department Directors, Managers, and Supervisors



**Officers**

*Mr. Lloyd H. Benson II, Chairman*

*Mr. Shelton C. Dixon, Vice Chairman*

*Mr. Larry Selders, Treasurer*

*Carolyn McKnight, Superintendent and Ex-Officio Secretary*

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*Mr. David Tatman*

*Mrs. Sandra Davis*

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## **Introduction**

November 15, 2017

### **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 2018 budget for BREC. The foundation of this budget continues to be built on BREC's guiding principles of ensuring that our resources are used to contribute to a healthier, more vibrant community by providing exceptional parks, open spaces and recreation experiences for all of East Baton Rouge Parish.

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

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

In an effort to better capture total costs of operating programs, activities, and departments, we will continue to fully allocate fringe benefit expenses, respective advertising costs, and data/computer costs to the corresponding program/department. Additionally, to create more transparency and a better understanding of our financial statements, we have continued in elimination of internal transfers. In October, BREC was honored as a finalist for the 2017 National Gold Medal Award by the National Recreation and Park Association (NRPA). The Gold Medal Awards program honors communities in the U.S. that demonstrates excellence in parks and recreation through long-range planning, resource management, volunteerism, environmental stewardship, program development, professional development, and agency recognition.



The Planning and Engineering Department's Capital Improvement Program will continue to have many signature planning, design, and construction projects that will greatly benefit the citizens of East Baton Rouge Parish, including the grand openings in the spring of 2018 for the 72-acre Howell Community Park Expansion; North Sherwood Forest Community Park Improvements; the Forest Park Recreation Center; and the Independence Botanical Garden Expansion. Other major construction projects will include the delayed improvements to the Church Street and Lovett Road Recreation Centers, Major improvements to Jackson Community Park, which will include a new recreation Center; improvements to Longfellow Neighborhood Park; Scotlandville Trails; Manchac Park, and dozens of other neighborhood park improvement projects throughout the Parish. Many Park and facility projects as well as system-wide master plans will be in developed in 2018: Masterplans for Frenchtown Road Conservation Area; the Reimagined Greenwood Park; the new BREC sign design guidelines and standards, the system-wide ADA transition plan, the multi-use trails and greenway masterplan, BREC's Historical and Cultural Resource Management Plan, and the Southeast Community Park Master Plan.

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 2018 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 2018 funding is supported by a 10-year property tax millage that was renewed in April 2014. A summary of expenditures planned for 2018 is enclosed within this document.

### Enhancement Special Revenue Fund

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

### Enhancement Construction Fund

The fund was established to account for the activities of the *"Imagine Your Parks"* plan approved by the voters in November 2004. It accounts for the purchasing, acquiring, constructing, developing, improving, operating and maintaining public parks, playgrounds and recreational properties and facilities of BREC. The current levy is 3.253 mills with the designation amount being variable depending on BREC's construction needs. This variability is a change from prior years where 1.753 mills were designated to this fund. For 2018, BREC is allocating approximately 1.13 mills to construction.



### Enhancement Operating Fund

The fund was established pursuant to the General Bond Resolution for the purpose of depositing proceeds of the tax and to account for operations and maintenance activities of the *"Imagine Your Parks"* plan. This fund receives a variable amount of the total 3.253 mills of tax revenues approved for *"Imagine Your Parks."* once the Debt Service and construction needs are fulfilled. The funds may be used to construct, improve or renovate projects enumerated in the *"Imagine Your Parks"* plan, and may also be used to operate and maintain any projects within BREC's inventory. For the 2018 Budget year, BREC is allocating approximately .94 mills to this fund.

### Debt Service Fund

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

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

For 2018, BREC is allocating approximately 1.09 mills of the IYP millage to the Bond payments as described above.

### Internal Service Funds

The purpose of these funds is to account for the financing of goods or services provided by one department or function to other departments or functions. Revenues are recognized in the accounting periods in which they are earned and become measurable; expenses are recognized in the account period in which they are incurred, if measurable. The Internal Service Funds contained in this section are the Risk Management Fund and Employee Benefit Fund. BREC has closed two of the former Internal Service Funds for 2018. The Print Shop was formerly managed within a separate fund and will be closed and converted to a department within Fund 1 in 2018. The Unemployment fund was not being used and so has been closed in 2018 as well.

### **Budgetary Guidelines**

The following guidelines were established to develop the 2018 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 2017 tax levy. The preliminary assessment numbers were provided by the East Baton Rouge Parish Assessor's Office. The revenue received from 2017 tax rolls will be the operating cash for the 2018 budget. Ad Valorem Tax Revenues will be adjusted based on information provided by the EBRP Assessor's Office in 2018 to accrue for the 2018 December tax levy.**
- **Provide funding for the following: cost of BREC's fleet and equipment replacement capital outlay plan and the implementation of the 10 year strategic plan.**
- **Continue to evaluate administrative and program operational procedures to ensure the most efficient use of taxpayer dollars. Any changes to operational procedures or recreation programming are to be weighed carefully for any negative impacts to current levels of service provided to the public.**
- **Evaluate the new and improved facilities as envisioned in the "*Imagine Your Parks*" program to be opened and operated in the 2018 budget year to determine funding needs.**
- **Included as a part of the 2018 General Fund operating budget are the 3.3% merit pay increases for all eligible employees. Longevity increases were also funded and longevity increases will be given to all eligible staff.**
- **Provide funding for existing employee benefits according to information available from benefit providers. All employee and retiree benefits are funded at the contribution rates anticipated. Retirement contributions for full-time employees were increased from 32.82% in 2017 to 35.49% in 2018. 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 2018 Annual Budget

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

- a. Process Decentralized – the budget process for 2018 was decentralized to fully engage the Program Directors, Managers, and Supervisors, and Administrative Department Directors in the development of revenue and expenditure budgets for all aspects of BREC operations.
- b. New World Functionality – new functionality in the New World system, combined with training and guidance provided by the Finance Department, allowed data entry to be input directly by the departments. The Finance department grouped all costs centers to the appropriate program activity or administrative cost center for summary reporting.
- c. Spread – the budget will be spread over the 12 months of 2018 by month, with consideration given to seasonality of revenues and expenditures, rather than by the straight-line method.

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

- a. Current Year Comparative Data - budget preparers were provided with the 2016 Actual Expenditures, current 2017 Annual Budget, Fiscal year-to-date activity, and a 2017 Annual Projection for each account, within each cost center, within each program or department.
- b. Historical Data - budget preparers were able to run inquiries on specific budget accounts to assess current year activity, prior fiscal year activity, a 3-year and 5-year trend analyses, and transaction details. Seasonality of the historical data was considered in the development of 2018 budgeted amounts.
- c. Revenue projections – using the current year comparative and historical data, combined with RecTrac, other statistical reports, and the current fee schedule, each department budgeted projected revenues for 2018.

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

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





- i. Estimated Property tax base for 2016 - \$4,179,322,425
- ii. 2014 (2015-2024; recently renewed) – 4.10 mills (50% operations; 50% Capital Improvement. Provides 100% of Capital Improvement Program)
- iii. 2014 (2015-2024; recently renewed) – 2.10 mills (operations and maintenance)
- iv. 2017 (2017-2026; recently renewed-2016) – 3.96 mills (operations and maintenance)
- v. 1947 (permanent) - .42 mills (any purpose)
- vi. 1947 (permanent) - .63 mills (any purpose)
- vii. 2004 (2004-2024 Imagine Your Parks) – 3.253 mills (IYP Master Plan)
- viii. Total 14.463 mills or \$60,445,540 gross receivable (all funds)
- ix. A 2.5% (\$1,511,139) allowance for uncollectible taxes offsets the gross receivable to produce net anticipated revenue of \$58,934,402 across all funds.
  1. General Fund - \$37,325,329
  2. Capital Improvement Fund - \$8,353,421
  3. Enhancement Special Revenue Fund - \$13,255,452
  - Grand Total - \$58,934,202 (net across all funds)

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

- a. The Human Resources department provided budget preparers with a position budget report which included position control numbers, salary, and hourly wage data, and position specific fringe benefits for each budgeted position including:
  - i. Position control number and status, Job Title, Employee Name
  - ii. Employee Type, including
    1. Permanent Full-time (2,080 hours)
    2. Temporary Part-time (1,508 hours)
    3. Temporary Full-time/seasonal (800 hours)
  - iii. Pay rate, merit increase percentage, and longevity pay increase amounts.
  - iv. Each department used this information to budget full-time, part-time and seasonal labor costs for each department or program cost center.
    1. Total Salaries - \$24,626,753 (FT, PT, Seasonal across all funds)
    2. Total Fringe Benefits - \$11,115,031 (Retirement, Deferred Comp, FICA, and all Health benefits across all funds). See below for details.
    3. Total Salaries, Wages, and Fringe Benefits - \$35,741,783; represent 44.1% of total expenditures (\$80,970,783 (excluding inter-fund transfers)).



## 5. Fringe Benefits

- a. Retirement and FICA - employer retirement contributions are budgeted based upon the rates that apply to each type of employment:
  - i. Permanent Full-time (2,080 hours) – 35.49% employer contribution to the CPERS - \$6,441,770.
  - ii. Temporary Part-time (1,508 hours) – 4% employer contribution to the Deferred Compensation Plan, \$184,925.
  - iii. Temporary Full-time/Seasonal (800 hours) – 6.2% Social Security match - \$143,001.
  - iv. FICA: Medicare Health Insurance – 1.45% of ALL wages - \$356,830.
- b. Employer portion of Health Benefits
  - i. Employer Health Benefit Premium Costs - \$3,178,000
  - ii. This represents BREC's employer portion of the \$4,125,800 in total premiums collected.
  - iii. Employees' Health Benefit Premium portion - \$947,800 (this is not a budgeted expenditure as this amount is deducted from employees' bi-weekly paychecks).
- c. Total Fringe Benefits
  - i. Total Fringe Benefits - \$10,304,526

## 6. Employee Benefits Fund (Fund 9)

- a. Medical Benefit Claims and Administration Costs - projected Medical Benefit claims and administrative costs are based upon a document entitled *Self-insurance Accrual Rate Development to be effective January 2, 2017* prepared by Health Plus Consulting Services, Inc. (Dale Ducote).
  - i. Claims - claims projections are based upon historical claims trended forward and include additional amounts needed for reserves.
    1. Medical claims - \$2,900,000
    2. Pharmacy claims - \$1,100,000
    3. Total Medical and Pharmacy claims - \$4,000,000.
  - ii. Administrative Cost - administrative costs include projected expenses for PPO and TPA fees, Stop Loss Premiums, and CERF - \$875,000
- b. Internal Service Charges - internal service charges credited to Fund 9 (Employee Benefit Fund) are calculated based upon the recently approved employer and employee contribution rates (premiums) for new Plan Year 2017 prepared by Health Plus Consulting Services, Inc. (Dale Ducote).



- i. Employee Health Premium Contributions - \$947,800; deducted from employee's paychecks based upon Plan Type (HMO, PPO, or QHDHP) and coverage class (Single, Dual, or Family).
- ii. Employer Health Premium Contributions - \$3,178,000; BREC's portion of premiums based upon Plan Type (HMO, PPO, or QHDHP) and coverage class (Single, Dual, or Family).
- iii. Total Premium Contributions - \$4,125,800 (combined)

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

- a. Debt services requirements are based upon Amortization schedules for the Series 2012-A and Series 2012-B Bond Payable.
  - i. Series 2012-A (\$31,900,000)
    - 1. Principal - \$2,795,000 (due May 2018)
    - 2. Interest - \$483,883 (semi-annual due May and November 2018)
    - 3. Total - \$3,278,883
  - ii. Series 2012-B
    - 1. Principal - \$1,005,000 (due May 2018)
    - 2. Interest - \$174,181 (semi-annual due May and November 2018)
    - 3. Total - \$1,179,181
  - iii. Grand Total Debt Service for 2017 - \$4,458,205
  - iv. Bank Fees - \$15,000
  - v. Total transfer in required - \$4,458,064 - Funds are transferred from Fund 5 (Enhancement Special Revenue Fund) sufficient to cover both bond principal and interest expenses for 2018.

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

- a. Ad Valorem Taxes associated with the Imagine Your Parks Strategic Plan are initially credited to this special fund:
  - i. Adopted 2004 (2004-2024 Imagine Your Parks) – 3.253 mills (IYP Master Plan)
  - ii. Enhancement Special Revenue Fund - \$13,255,452 (net of a 2.5% allowance for uncollectible taxes).
- b. 100% of the IYP funds are subsequently transferred out to the:
  - i. Debt Service Fund for debt service - \$4,458,064 (see above)
  - ii. Enhancement Construction Fund for construction - \$4,609,720
  - iii. Enhancement Operating Fund for operations - \$3,836,060.  
Fund 5 nets to zero.

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

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



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

- a. Ad Valorem taxes credited to the CIP fund consist of 50% of the 4.10 mills approved in 2004 and renewed in 2014 – \$8,353,421 net of 2.5% allowance for uncollectible taxes.
- b. As work is performed by the construction shop on capital improvement projects, their time is charged to the CIP Fund.
- c. Fringe benefits (retirement and medical) are calculated on these wages in the exact same manner as is done for all other wages in other funds.
- d. Construction Expense - \$8,906,421 in Fiscal 2018.

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

- a. Transfer in from the Enhancement Special Revenue Fund [Fund 5] for construction - \$4,609,720.
- b. Construction Expenses - \$4,704,720 for Fiscal 2018.

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

- a. This pass through fund receives the remainder (\$3,836,060) of the Enhancement Special Revenue Fund [Fund 5] after transfers out for debt service [Debt Service Fund 11] and construction [Enhancement Construction Fund 7], plus interest income.
- b. Operating costs from capital improvements/enhancements such as: furniture and fixtures, computers/software, maintenance, etc. are budgeted for \$3,906,060 in Fiscal 2018.

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

- a. Revenues
  - i. Taxes and Grants - \$60,329,102
  - ii. Self-Generated Revenues - \$15,864,355 (including internal charges)
  - iii. Other Revenues - \$894,100
  - iv. Transfers in from other funds - \$14,992,110
  - v. Use of available fund balance \$3,072,721
  - vi. Total Revenues - \$95,152,388
- b. Expenditures
  - i. Salaries, Wages, Fringe Benefits - \$34,931,278
  - ii. Non-payroll related expenditures - \$45,229,001
  - iii. Transfers out to other funds - \$14,992,110
  - iv. Total Expenditures - \$95,152,388



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

2018 BUDGET BY FUND	GENERAL FUNDS				CAPITAL PROJECT FUNDS		DEBT SERVICE FUND	SPECIAL REVENUE FUND	INTERNAL SERVICE FUNDS			CONSOLIDATED TOTALS
	Administrative Cost Centers	Program Activities	1. General Fund	6. Enhancement Operating Fund	2. Capital Improvement Fund	7. Enhancement Construction Fund	11. Debt Service Reserve Fund	5. Enhancement Special Revenue Fund	9. Employee Benefits Fund	10. Risk Management Fund	Other Internal Service Funds	Total All Funds Combined
<b>REVENUES &amp; TRANSFERS IN</b>												
<b>Taxes &amp; grants</b>												
Ad Valorem taxes	\$ 37,325,329	\$ -	\$ 37,325,329	\$ -	\$ 8,353,421	\$ -	\$ -	\$ 13,255,452	\$ -	\$ -	\$ -	\$ 58,934,202
State revenue sharing	972,000	-	972,000	-	228,000	-	-	-	-	-	-	1,200,000
Federal grants	-	-	-	-	-	-	-	-	-	-	-	-
State grants	-	-	-	-	-	-	-	-	-	-	-	-
Local grants	-	44,900	44,900	-	150,000	-	-	-	-	-	-	194,900
Total taxes & grants	38,297,329	44,900	38,342,229	-	8,731,421	-	-	13,255,452	-	-	-	60,329,102
<b>Self generated revenues / Internal charges for svcs</b>	177,000	10,727,194	10,904,194	-	-	-	-	-	4,960,161	-	-	15,864,355
<b>Other revenues</b>												
Interest income	180,000	-	180,000	70,000	175,000	95,000	15,000	42,000	-	7,000	-	584,000
Miscellaneous revenues	83,100	-	83,100	-	-	-	-	-	47,000	180,000	-	310,100
Total other revenues	263,100	-	263,100	70,000	175,000	95,000	15,000	42,000	47,000	187,000	-	894,100
<b>Transfers in</b>												
Transfers from 5. Enhancement Special Revenue Fund	-	-	-	3,836,060	-	4,609,720	4,458,064	-	-	-	-	12,903,844
Transfers from 6. Enhancement Operating Fund	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from 1. General Fund	-	-	-	-	-	-	-	-	-	2,088,266	-	2,088,266
Total transfers in	-	-	-	3,836,060	-	4,609,720	4,458,064	-	-	2,088,266	-	14,992,110
<b>Utilization of Fund Balance Amount (as of 12/31/15)</b> *note 1*	3,072,721	-	3,072,721	-	-	-	-	-	-	-	-	3,072,721
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$38,737,429</b>	<b>\$10,772,094</b>	<b>\$52,582,244</b>	<b>\$3,906,060</b>	<b>\$8,906,421</b>	<b>\$4,704,720</b>	<b>\$4,473,064</b>	<b>\$13,297,452</b>	<b>\$5,007,161</b>	<b>\$2,275,266</b>	<b>\$0</b>	<b>\$95,152,388</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>												
<b>Salaries, wages, &amp; fringe benefits</b>												
Salaries & wages	4,739,992	18,375,371	23,115,363	-	1,511,388	-	-	-	-	-	-	24,626,751
Fringe benefits *note 2*	2,006,234	7,449,026	9,455,260	-	754,735	-	-	-	-	94,531	-	10,304,526
Total salaries, wages, & fringe benefits	6,746,226	25,824,398	32,570,624	-	2,266,123	-	-	-	-	94,531	-	34,931,278
<b>Non-payroll related expenses</b>												
Retired employee benefits	430,000	-	430,000	-	-	-	-	-	43,000	-	-	473,000
Travel & Training	133,117	160,400	293,517	-	-	11,500	-	-	-	-	-	305,017
Membership due & subscriptions	34,600	50,400	85,000	-	-	-	-	-	-	-	-	85,000
Operating supplies	208,291	1,873,247	2,081,538	-	-	67,500	-	-	-	-	-	2,149,038
Materials & durable goods	47,680	2,274,169	2,321,849	-	-	90,500	-	-	-	-	-	2,412,349
Capital outlay & capital improvement projects	484,402	960,782	1,445,184	2,124,722	5,924,838	4,704,720	-	-	-	-	-	14,199,464
Direct costs (Costs of Goods Sold)	40,000	923,560	963,560	-	-	-	-	-	-	-	-	963,560
Utilities	311,885	2,458,976	2,770,861	-	5,000	-	-	-	-	-	-	2,775,861
Contract fees & services	1,749,722	4,545,964	6,295,686	1,720,000	28,900	-	15,000	-	-	185,000	-	8,244,586
Other expenditures (Ad Valorem fees, retire contingency)	1,149,460	86,700	1,236,160	61,338	255,047	-	4,458,064	393,608	4,964,161	1,995,735	-	13,364,113
Operating reserve	-	-	-	-	257,013	-	-	-	-	-	-	257,013
Total non-payroll related expenditures	4,589,157	13,334,198	17,923,355	3,906,060	6,640,298	4,704,720	4,473,064	393,608	5,007,161	2,180,735	-	45,229,001
<b>Transfers out to other funds</b>												
Transfers to 1. General Fund	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to 6. Enhancement Operating Fund	-	-	-	-	-	-	-	3,836,060	-	-	-	3,836,060
Transfers to 2. Capital Improvement Fund	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to 7. Enhancement Construction Fund	-	-	-	-	-	-	-	4,609,720	-	-	-	4,609,720
Transfers to 11. Debt Service Fund	-	-	-	-	-	-	-	4,458,064	-	-	-	4,458,064
Transfers to Internal Service Funds	2,088,266	-	2,088,266	-	-	-	-	-	-	-	-	2,088,266
Total transfers out to other funds	2,088,266	-	2,088,266	-	-	-	-	12,903,844	-	-	-	14,992,110
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>\$13,423,648</b>	<b>\$39,158,596</b>	<b>\$52,582,244</b>	<b>\$3,906,060</b>	<b>\$8,906,421</b>	<b>\$4,704,720</b>	<b>\$4,473,064</b>	<b>\$13,297,452</b>	<b>\$5,007,161</b>	<b>\$2,275,266</b>	<b>\$0</b>	<b>\$95,152,388</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>\$25,313,781</b>	<b>(\$28,386,502)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

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

**3 YEAR VIEW - FUND**

	2016 ACTUAL General Fund	2017 APPROVED General Fund	2017 Projection (9+3) General Fund	2018 PROPOSED General Fund	2016 ACTUAL Enhancement Operating Fund	2017 APPROVED Enhancement Operating Fund	2017 Projection (9+3) Enhancement Operating Fund	2018 PROPOSED Enhancement Operating Fund
<b>REVENUES &amp; TRANSFERS IN</b>								
<b>Taxes &amp; grants</b>								
Ad Valorem taxes	35,082,335	35,917,024	36,005,566	37,325,329	\$ -	\$ 3,762	\$ -	\$ -
State revenue sharing	1,213,101	1,200,000	1,200,000	972,000	-	-	-	-
Federal grants	22,500	-	62,833	-	-	-	-	-
State grants	25,000	58,500	12,945	-	-	-	-	-
Local grants	30,249	4,000	37,248	44,900	-	-	-	-
Total taxes & grants	36,373,185	37,179,524	37,318,592	38,342,229	-	3,762	-	-
<b>Self generated revenues / Internal charges for svcs</b>								
	9,953,650	10,815,088	10,229,643	10,904,194	-	-	-	-
<b>Other revenues</b>								
Interest income	160,097	138,000	325,898	180,000	29,500	46,440	78,271	70,000
Miscellaneous revenues	52,344	81,800	109,893	83,100	-	-	-	-
Total other revenues	212,441	219,800	435,791	263,100	29,500	46,440	78,271	70,000
<b>Transfers in</b>								
Transfers from 5. Enhancement Special Revenue Fund	-	-	-	-	5,946,225	5,811,234	5,988,540	3,836,060
Transfers from 6. Enhancement Operating Fund	-	-	-	-	-	-	-	-
Transfers from 1. General Fund	-	3,040,725	3,040,725	-	-	-	-	-
Total transfers in	-	3,040,725	3,040,725	-	5,946,225	5,811,234	5,988,540	3,836,060
<b>Utilization of Fund Balance Amount (as of 12/31/15) *note 1*</b>								
	-	-	-	3,072,721	-	-	-	-
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$46,539,277</b>	<b>\$51,255,137</b>	<b>\$51,024,751</b>	<b>\$52,582,244</b>	<b>\$5,975,725</b>	<b>\$5,861,437</b>	<b>\$6,066,811</b>	<b>\$3,906,060</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>								
<b>Salaries, wages, &amp; fringe benefits</b>								
Salaries & wages	21,660,870	22,569,200	22,364,619	23,115,364	-	-	8,253	-
Fringe benefits *note 2*	8,217,662	8,449,663	8,546,030	9,455,260	-	-	3,709	-
Total salaries, wages, & fringe benefits	29,878,533	31,018,863	30,910,649	32,570,624	-	-	11,962	-
<b>Non-payroll related expenses</b>								
Retired employee benefits	533,456	430,000	492,300	430,000	-	-	-	-
Travel & Training	235,621	269,149	221,180	293,517	-	-	-	-
Membership due & subscriptions	62,229	84,200	86,538	85,000	-	-	-	-
Operating supplies	1,730,460	1,969,819	1,907,328	2,081,538	-	-	-	-
Materials & durable goods	2,659,298	2,522,129	2,300,033	2,321,849	-	-	-	-
Capital outlay & capital improvement projects	3,653,243	3,961,764	4,488,074	1,445,184	5,975,725	5,909,460	5,057,403	2,124,722
Direct costs (Costs of Goods Sold)	720,020	936,497	888,730	963,560	-	-	-	-
Utilities	2,548,348	2,548,854	2,786,608	2,770,860	-	-	-	-
Contract fees & services	6,596,665	6,184,348	6,860,164	6,295,686	-	85,810	53	1,720,000
Other expenditures (Ad Valorem fees, retire contingency)	1,290,801	1,341,243	1,329,183	1,236,160	-	-	-	61,338
Operating reserve	-	-	-	-	-	-	-	-
Total non-payroll related expenditures	20,030,140	20,248,003	21,360,138	17,923,354	5,975,725	5,995,270	5,057,456	3,906,060
<b>Transfers out to other funds</b>								
Transfers to 1. General Fund	-	-	-	-	-	-	-	-
Transfers to 6. Enhancement Operating Fund	-	-	-	-	-	-	-	-
Transfers to 2. Capital Improvement Fund	-	-	-	-	-	-	-	-
Transfers to 7. Enhancement Construction Fund	-	-	-	-	-	-	-	-
Transfers to 11. Debt Service Fund	-	-	-	-	-	-	-	-
Transfers to Internal Service Funds	-	-	-	2,088,266	-	-	-	-
Total transfers out to other funds	-	-	-	2,088,266	-	-	-	-
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>49,908,672</b>	<b>51,266,866</b>	<b>52,270,787</b>	<b>52,582,244</b>	<b>5,975,725</b>	<b>\$5,995,270</b>	<b>\$5,069,418</b>	<b>\$3,906,060</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>(\$3,369,395)</b>	<b>(\$11,729)</b>	<b>(\$1,246,036)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$133,833)</b>	<b>\$997,393</b>	<b>\$0</b>

note 1 - Utilization of Fund Balance Amount, 12/31/16 level & appropriate spendable category  
note 2 - Fringe Benefit costs wholly allocated to corresponding program/department



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

**3 YEAR VIEW - FUND**

	2016 ACTUAL Capital Improvement Fund	2017 APPROVED Capital Improvement Fund	2017 Projection (9+3) Capital Improvement Fund	2018 PROPOSED Capital Improvement Fund	2016 ACTUAL Enhancement Construction Fund	2017 APPROVED Enhancement Construction Fund	2017 Projection (9+3) Enhancement Construction Fund	2018 PROPOSED Enhancement Construction Fund
<b>REVENUES &amp; TRANSFERS IN</b>								
<b>Taxes &amp; grants</b>								
Ad Valorem taxes	\$ 7,854,048	\$ 8,038,199	\$ 8,058,012	\$ 8,353,421	\$ 4,397	\$ -	\$ -	\$ -
State revenue sharing	282,800	285,000	285,000	228,000	-	280,000	140,000	-
Federal grants	92,677	45,000	105,049	-	-	-	-	-
State grants	1,445,000	1,454,176	312,802	-	654,488	-	15,603	-
Local grants	150,000	100,000	319,941	150,000	-	-	24,300	-
Total taxes & grants	9,824,525	9,922,375	9,080,804	8,731,421	658,885	280,000	179,903	-
<b>Self generated revenues / Internal charges for svcs</b>	-	-	10,563	-	-	-	27,000	-
<b>Other revenues</b>								
Interest income	155,400	138,000	176,336	175,000	90,813	67,000	103,544	95,000
Miscellaneous revenues	420,994	77,000	31,464	-	1,350	-	360	-
Total other revenues	576,395	215,000	207,800	175,000	92,163	67,000	103,904	95,000
<b>Transfers in</b>								
Transfers from 5. Enhancement Special Revenue Fund	-	-	-	-	2,329,776	2,345,819	2,019,594	4,609,720
Transfers from 6. Enhancement Operating Fund	-	-	-	-	-	-	-	-
Transfers from 1. General Fund	-	-	-	-	-	-	1,200,000	-
Total transfers in	-	-	-	-	2,329,776	2,345,819	3,219,594	4,609,720
<b>Utilization of Fund Balance Amount (as of 12/31/15) *note 1*</b>								
	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$10,400,920</b>	<b>\$10,137,375</b>	<b>\$9,299,167</b>	<b>\$8,906,421</b>	<b>\$3,080,824</b>	<b>\$2,692,819</b>	<b>\$3,530,401</b>	<b>\$4,704,720</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>								
<b>Salaries, wages, &amp; fringe benefits</b>								
Salaries & wages	1,010,182	1,053,106	1,030,942	1,511,388	219,582	185,000	212,639	-
Fringe benefits *note 2*	503,907	524,007	516,780	754,735	110,462	90,000	107,740	-
Total salaries, wages, & fringe benefits	1,514,089	1,577,113	1,547,722	2,266,123	330,045	275,000	320,379	-
<b>Non-payroll related expenses</b>								
Retired employee benefits	-	-	-	-	-	-	-	-
Travel & Training	3,656	2,500	10,806	11,500	-	-	-	-
Membership due & subscriptions	-	-	-	-	-	-	-	-
Operating supplies	61,079	46,000	76,000	67,500	35	-	32	-
Materials & durable goods	121,445	94,500	80,409	90,500	9,815	-	2,918	-
Capital outlay & capital improvement projects	19,253,169	8,436,086	6,842,337	5,924,838	4,635,878	2,407,819	1,788,111	4,704,720
Direct costs (Costs of Goods Sold)	-	-	-	-	-	-	-	-
Utilities	6,675	5,500	4,408	5,000	-	-	-	-
Contract fees & services	22,134	12,000	22,141	28,900	238	-	-	-
Other expenditures (Ad Valorem fees, retire contingency)	238,463	4,500	8,178	255,047	58	-	2,500	-
Operating reserve	-	-	-	257,013	-	10,000	-	-
Total non-payroll related expenditures	19,706,622	8,601,086	7,044,279	6,640,298	4,646,023	2,417,819	1,793,561	4,704,720
<b>Transfers out to other funds</b>								
Transfers to 1. General Fund	-	-	-	-	-	-	-	-
Transfers to 6. Enhancement Operating Fund	-	-	-	-	-	-	-	-
Transfers to 2. Capital Improvement Fund	-	-	-	-	-	-	-	-
Transfers to 7. Enhancement Construction Fund	-	-	-	-	-	-	-	-
Transfers to 11. Debt Service Fund	-	-	-	-	-	-	-	-
Transfers to Internal Service Funds	-	-	-	-	-	-	-	-
Total transfers out to other funds	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>21,220,711</b>	<b>10,178,199</b>	<b>8,592,001</b>	<b>\$8,906,421</b>	<b>4,976,068</b>	<b>\$2,692,819</b>	<b>\$2,113,940</b>	<b>\$4,704,720</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>(\$10,819,792)</b>	<b>(\$40,824)</b>	<b>\$707,166</b>	<b>\$0</b>	<b>(\$1,895,244)</b>	<b>\$0</b>	<b>\$1,416,461</b>	<b>\$0</b>

note 1 - Utilization of Fund Balance Amount, 12/31/16 level & appropriate  
note 2 - Fringe Benefit costs wholly allocated to corresponding program.

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

**3 YEAR VIEW - FUND**

**REVENUES & TRANSFERS IN**

	2016 ACTUAL Debt Service Reserve Fund	2017 APPROVED Debt Service Reserve Fund	2017 Projection (9+3) Debt Service Reserve Fund	2018 PROPOSED Debt Service Reserve Fund	2016 ACTUAL Enhancement Special Revenue Fund	2017 APPROVED Enhancement Special Revenue Fund	2017 Projection (9+3) Enhancement Special Revenue Fund	2018 PROPOSED Enhancement Special Revenue Fund
<b>Taxes &amp; grants</b>								
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ 12,130,031	\$ 12,755,249	\$ 12,786,693	\$ 13,255,452
State revenue sharing	-	-	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-	-	-
State grants	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	-
Total taxes & grants	-	-	-	-	12,130,031	12,755,249	12,786,693	13,255,452
<b>Self generated revenues / Internal charges for svcs</b>	-	-	-	-	-	-	-	-
<b>Other revenues</b>								
Interest income	12,281	15,000	21,993	15,000	34,207	-	48,369	42,000
Miscellaneous revenues	-	-	-	-	-	-	-	-
Total other revenues	12,281	15,000	21,993	15,000	34,207	-	48,369	42,000
<b>Transfers in</b>								
Transfers from 5. Enhancement Special Revenue Fund	4,461,697	4,463,205	4,463,205	4,458,064	-	-	-	-
Transfers from 6. Enhancement Operating Fund	-	-	-	-	-	-	-	-
Transfers from 1. General Fund	-	-	-	-	-	-	-	-
Total transfers in	4,461,697	4,463,205	4,463,205	4,458,064	-	-	-	-
<b>Utilization of Fund Balance Amount (as of 12/31/15)</b> *note 1*	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$4,473,978</b>	<b>\$4,478,205</b>	<b>\$4,485,198</b>	<b>\$4,473,064</b>	<b>\$12,164,238</b>	<b>\$12,755,249</b>	<b>\$12,835,062</b>	<b>\$13,297,452</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>								
<b>Salaries, wages, &amp; fringe benefits</b>								
Salaries & wages	-	-	-	-	-	-	-	-
Fringe benefits *note 2*	-	-	-	-	-	-	-	-
Total salaries, wages, & fringe benefits	-	-	-	-	-	-	-	-
<b>Non-payroll related expenses</b>								
Retired employee benefits	-	-	-	-	-	-	-	-
Travel & Training	-	-	-	-	-	-	-	-
Membership due & subscriptions	-	-	-	-	-	-	-	-
Operating supplies	-	-	-	-	-	-	-	-
Materials & durable goods	-	-	-	-	-	-	-	-
Capital outlay & capital improvement projects	-	-	-	-	-	-	-	-
Direct costs (Costs of Goods Sold)	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-
Contract fees & services	850	15,000	2,874	15,000	-	-	-	-
Other expenditures (Ad Valorem fees, retire contingency)	4,461,695	4,463,205	4,438,656	4,458,064	358,751	-	-	393,608
Operating reserve	-	-	-	-	-	-	-	-
Total non-payroll related expenditures	4,462,545	4,478,205	4,441,530	4,473,064	358,751	-	-	393,608
<b>Transfers out to other funds</b>								
Transfers to 1. General Fund	-	-	-	-	-	-	-	-
Transfers to 6. Enhancement Operating Fund	-	-	-	-	5,660,844	5,946,225	5,988,540	3,836,060
Transfers to 2. Capital Improvement Fund	-	-	-	-	-	-	-	-
Transfers to 7. Enhancement Construction Fund	-	-	1,200,000	-	2,154,017	2,345,819	2,019,594	4,609,720
Transfers to 11. Debt Service Fund	-	-	-	-	4,461,697	4,463,205	4,463,205	4,458,064
Transfers to Internal Service Funds	-	-	-	-	-	-	-	-
Total transfers out to other funds	-	-	1,200,000	-	12,276,558	12,755,249	12,471,339	12,903,844
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>4,462,545</b>	<b>\$4,478,205</b>	<b>\$5,641,530</b>	<b>\$4,473,064</b>	<b>12,635,309</b>	<b>\$12,755,249</b>	<b>\$12,471,339</b>	<b>\$13,297,452</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>\$11,433</b>	<b>\$0</b>	<b>(\$1,156,332)</b>	<b>\$0</b>	<b>(\$471,071)</b>	<b>\$0</b>	<b>\$363,723</b>	<b>\$0</b>

note 1 - Utilization of Fund Balance Amount, 12/31/16 level & appropriate  
note 2 - Fringe Benefit costs wholly allocated to corresponding program.

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

**3 YEAR VIEW - FUND**

**REVENUES & TRANSFERS IN**

**Taxes & grants**

	2016 ACTUAL Internal Service Funds	2017 APPROVED Internal Service Funds	2017 Projection (9+3) Internal Service Funds	2018 PROPOSED Internal Service Funds
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -
State revenue sharing	-	-	-	-
Federal grants	-	-	-	-
State grants	-	-	-	-
Local grants	-	-	-	-
Total taxes & grants	-	-	-	-

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

**Other revenues**

Interest income	34,220	39,000	27,514	28,000
Miscellaneous revenues	233,462	150,000	268,110	206,000
Total other revenues	267,682	189,000	295,624	234,000

**Transfers in**

Transfers from 5. Enhancement Special Revenue Fund	-	-	-	-
Transfers from 6. Enhancement Operating Fund	-	-	-	-
Transfers from 1. General Fund	-	2,002,235	551,701	2,088,266
Total transfers in	-	2,002,235	551,701	2,088,266

**Utilization of Fund Balance Amount (as of 12/31/15) \*note 1\***

	-	-	-	-
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**TOTAL REVENUES & TRANSFERS IN**

	<b>\$4,782,568</b>	<b>\$7,023,606</b>	<b>\$5,668,830</b>	<b>\$7,282,427</b>
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**EXPENSES & TRANSFERS OUT**

**Salaries, wages, & fringe benefits**

Salaries & wages	-	-	88,679	-
Fringe benefits *note 2*	-	-	37,291	94,531
Total salaries, wages, & fringe benefits	-	-	125,970	94,531

**Non-payroll related expenses**

Retired employee benefits	61,558	65,000	41,732	43,000
Travel & Training	-	-	758	-
Membership due & subscriptions	-	-	945	-
Operating supplies	-	-	36,012	-
Materials & durable goods	-	-	-	-
Capital outlay & capital improvement projects	-	-	12,975	-
Direct costs (Costs of Goods Sold)	-	-	-	-
Utilities	-	-	-	-
Contract fees & services	151,007	165,000	117,917	185,000
Other expenditures (Ad Valorem fees, retire contingency)	7,272,915	6,793,606	6,016,117	6,959,896
Operating reserve	-	-	-	-
Total non-payroll related expenditures	7,485,479	7,023,606	6,226,456	7,187,896

**Transfers out to other funds**

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

**TOTAL EXPENSES & TRANSFER OUT**

	<b>7,485,479</b>	<b>\$7,023,606</b>	<b>\$6,352,426</b>	<b>\$7,282,427</b>
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**NET REVENUES OVER (UNDER) EXPENSES**

	<b>(\$2,702,912)</b>	<b>\$0</b>	<b>(\$683,596)</b>	<b>\$0</b>
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2016 ACTUAL Total All Funds Combined	2017 APPROVED Total All Funds Combined	2017 Projection (9+3) Total All Funds Combined	2018 PROPOSED Total All Funds Combined
\$ 55,070,811	\$ 56,714,234	\$ 56,850,271	\$ 58,934,202
1,495,902	1,765,000	1,625,000	1,200,000
115,177	45,000	167,882	-
2,124,488	1,512,676	341,350	-
180,249	104,000	381,489	194,900
58,986,626	60,140,910	59,365,992	60,329,102
14,468,536	15,647,459	15,088,711	15,864,355
516,518	443,440	781,925	605,000
708,151	308,800	409,827	289,100
1,224,669	752,240	1,191,752	894,100
12,737,698	12,620,258	12,471,339	12,903,844
-	-	-	-
-	5,042,960	4,792,426	2,088,266
12,737,698	17,663,218	17,263,765	14,992,110
-	-	-	3,072,721
<b>\$87,417,529</b>	<b>\$94,203,828</b>	<b>\$92,910,220</b>	<b>\$95,152,388</b>
22,890,635	23,807,306	23,705,132	24,626,752
8,832,032	9,063,670	9,211,550	10,304,526
31,722,666	32,870,976	32,916,682	34,931,278
595,013	495,000	534,032	473,000
239,277	271,649	232,744	305,017
62,229	84,200	87,483	85,000
1,791,573	2,015,819	2,019,372	2,149,038
2,790,559	2,616,629	2,383,360	2,412,349
33,518,015	20,715,129	18,188,900	14,199,464
720,020	936,497	888,730	963,560
2,555,023	2,554,354	2,791,016	2,775,860
6,770,895	6,462,158	7,003,149	8,244,586
13,622,683	12,602,554	11,794,634	13,364,113
-	10,000	-	257,013
62,665,286	48,763,989	45,923,420	45,229,000
-	-	-	-
5,660,844	5,946,225	5,988,540	3,836,060
-	-	-	-
2,154,017	2,345,819	3,219,594	4,609,720
4,461,697	4,463,205	4,463,205	4,458,064
-	-	-	2,088,266
12,276,558	12,755,249	13,671,339	14,992,110
<b>\$106,664,510</b>	<b>94,390,214</b>	<b>92,511,441</b>	<b>95,152,388</b>
<b>(\$19,246,981)</b>	<b>(\$186,386)</b>	<b>\$398,779</b>	<b>\$0</b>

note 1 - Utilization of Fund Balance Amount, 12/31/16 level & appropriate  
note 2 - Fringe Benefit costs wholly allocated to corresponding program,

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

**2018 BUDGET - ADMINISTRATION**

	Superintendent	Planning & Engineering	Finance	Human Resources	Communications	General Office	IT Department	Internal Process Review	Print Shop	BREC Foundation	All Admin Costs Centers
<b>REVENUES &amp; TRANSFERS IN</b>											
<b>Taxes &amp; grants</b>											
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,325,329	\$ -	\$ -	\$ -	\$ -	\$ 37,325,329
State revenue sharing	-	-	-	-	-	972,000	-	-	-	-	972,000
Federal grants	-	-	-	-	-	-	-	-	-	-	-
State grants	-	-	-	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	-	-	-	-
Total taxes & grants	-	-	-	-	-	38,297,329	-	-	-	-	38,297,329
<b>Self generated revenues / Internal charges for svcs</b>	-	-	-	-	-	35,000	1,000	-	141,000	-	177,000
<b>Other revenues</b>											
Interest income	-	-	-	-	-	180,000	-	-	-	-	180,000
Miscellaneous revenues	-	-	-	-	-	83,100	-	-	-	-	83,100
Total other revenues	-	-	-	-	-	263,100	-	-	-	-	263,100
<b>Transfers in</b>											
Transfers from 5. Enhancement Special Revenue Fund	-	-	-	-	-	-	-	-	-	-	-
Transfers from 1. General Fund	-	-	-	-	-	-	-	-	-	-	-
Total transfers in	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 38,595,429</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ 141,000</b>	<b>\$ -</b>	<b>\$ 38,737,429</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>											
<b>Salaries, wages, &amp; fringe benefits</b>											
Salaries & wages	861,051	730,326	1,042,229	1,158,192	547,653	-	400,541	-	-	-	4,739,992
Fringe benefits *note 1*	382,102	313,031	508,746	375,416	245,982	-	180,956	-	-	-	2,006,234
Total salaries, wages, & fringe benefits	1,243,153	1,043,357	1,550,975	1,533,608	793,636	-	581,497	-	-	-	6,746,226
<b>Non-payroll related expenses</b>											
Retired employee benefits	-	-	-	-	-	430,000	-	-	-	-	430,000
Travel & Training	2,409	4,000	4,050	10,800	7,250	100,108	1,500	1,000	2,000	-	133,117
Membership due & subscriptions	1,500	1,000	900	4,500	2,450	7,000	15,500	250	1,500	-	34,600
Operating supplies	6,500	6,000	26,650	83,301	27,190	17,000	37,500	500	3,150	500	208,291
Materials & durable goods	-	1,944	-	22,942	3,700	8,000	11,094	-	-	-	47,680
Capital outlay & capital improvement projects	11,316	118,500	18,250	63,382	14,209	55,245	164,000	-	39,500	-	484,402
Direct costs (Costs of Goods Sold)	-	-	-	-	-	-	-	-	40,000	-	40,000
Utilities	10,486	23,001	4,508	37,306	2,637	215,832	18,115	-	-	-	311,885
Contract fees & services	311,041	43,750	125,589	307,325	95,400	507,217	68,000	76,000	80,200	135,200	1,749,722
Other expenditures (Ad Valorem fees, retire contingency)	3,000	-	500	17,103	200	1,123,007	4,000	-	1,650	-	1,149,460
Operating reserve	-	-	-	-	-	-	-	-	-	-	-
Total non-payroll related expenditures	346,252	198,195	180,447	546,659	153,036	2,463,409	319,709	77,750	168,000	135,700	4,589,157
<b>Transfers out to other funds</b>											
Transfers to 1. General Fund	-	-	-	-	-	-	-	-	-	-	-
Transfers to 6. Enhancement Operating Fund	-	-	-	-	-	-	-	-	-	-	-
Transfers to 2. Capital Improvement Fund	-	-	-	-	-	-	-	-	-	-	-
Transfers to 7. Enhancement Construction Fund	-	-	-	-	-	-	-	-	-	-	-
Transfers to 11. Debt Service Fund	-	-	-	-	-	-	-	-	-	-	-
Transfers to Internal Service Funds	-	-	-	-	-	2,088,266	-	-	-	-	2,088,266
Total transfers out to other funds	-	-	-	-	-	2,088,266	-	-	-	-	2,088,266
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>\$1,589,405</b>	<b>\$1,241,552</b>	<b>\$1,731,422</b>	<b>\$2,080,267</b>	<b>\$946,672</b>	<b>\$4,551,675</b>	<b>\$901,206</b>	<b>\$77,750</b>	<b>\$168,000</b>	<b>\$135,700</b>	<b>\$13,423,648</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>(\$1,589,405)</b>	<b>(\$1,241,552)</b>	<b>(\$1,731,422)</b>	<b>(\$2,080,267)</b>	<b>(\$946,672)</b>	<b>\$34,043,754</b>	<b>(\$900,206)</b>	<b>(\$77,750)</b>	<b>(\$27,000)</b>	<b>(\$135,700)</b>	<b>\$25,313,781</b>

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

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

**3 YEAR VIEW - ADMINISTRATION**

**REVENUES & TRANSFERS IN**

**Taxes & grants**

	2016 ACTUAL	2017 APPROVED	2017 Projection (9+3)	2018 PROPOSED
	Superintendent	Superintendent	Superintendent	Superintendent
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -
State revenue sharing	-	-	-	-
Federal grants	-	-	-	-
State grants	-	-	-	-
Local grants	-	-	-	-
Total taxes & grants	-	-	-	-

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

**Other revenues**

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

**Transfers in**

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

**TOTAL REVENUES & TRANSFERS IN**

<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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**EXPENSES & TRANSFERS OUT**

**Salaries, wages, & fringe benefits**

Salaries & wages	851,472	838,151	820,668	861,051
Fringe benefits *note 1*	319,821	346,272	342,806	382,102
Total salaries, wages, & fringe benefits	1,171,293	1,184,423	1,163,474	1,243,153

**Non-payroll related expenses**

Retired employee benefits	-	-	-	-
Travel & Training	7,096	2,000	3,273	2,409
Membership due & subscriptions	1,819	1,500	4,860	1,500
Operating supplies	8,616	6,500	7,065	6,500
Materials & durable goods	297	-	(36)	-
Capital outlay & capital improvement projects	8,535	9,600	11,932	11,316
Direct costs (Costs of Goods Sold)	-	-	-	-
Utilities	7,761	7,910	9,797	10,486
Contract fees & services	322,953	275,610	296,508	311,041
Other expenditures (Ad Valorem fees, retire contingency)	4,178	3,000	6,141	3,000
Operating reserve	-	-	-	-
Total non-payroll related expenditures	361,254	306,120	339,540	346,252

**Transfers out to other funds**

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

**TOTAL EXPENSES & TRANSFER OUT**

<b>\$1,532,547</b>	<b>\$1,490,543</b>	<b>\$1,503,014</b>	<b>\$1,589,405</b>
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**NET REVENUES OVER (UNDER) EXPENSES**

<b>(\$1,532,547)</b>	<b>(\$1,490,543)</b>	<b>(\$1,503,014)</b>	<b>(\$1,589,405)</b>
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2016 ACTUAL	2017 APPROVED	2017 Projection (9+3)	2018 PROPOSED
Planning & Engineering	Planning & Engineering	Planning & Engineering	Planning & Engineering

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

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

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

<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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566,042	652,378	620,068	730,326
231,631	236,644	249,999	313,031
797,673	889,022	870,067	1,043,357

-	-	-	-
4,920	4,000	3,621	4,000
980	1,000	937	1,000
5,365	5,000	6,838	6,000
427	1,650	774	1,944
4,832	24,000	16,376	118,500
7,191	7,610	19,153	23,001
10,997	16,500	21,195	43,750
-	-	37	-
-	-	-	-
34,713	59,760	68,931	198,195

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

<b>\$832,386</b>	<b>\$948,782</b>	<b>\$938,998</b>	<b>\$1,241,552</b>
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<b>(\$832,386)</b>	<b>(\$948,782)</b>	<b>(\$938,998)</b>	<b>(\$1,241,552)</b>
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2016 ACTUAL	2017 APPROVED	2017 Projection (9+3)	2018 PROPOSED
Finance	Finance	Finance	Finance

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

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

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

<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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881,474	956,232	951,672	1,042,229
392,270	412,863	423,828	508,746
1,273,744	1,369,095	1,375,500	1,550,975

-	-	-	-
1,655	2,650	9,329	4,050
739	800	526	900
29,917	20,000	28,469	26,650
506	-	279	-
57,178	27,500	13,726	18,250
-	-	-	-
2,710	6,500	6,484	4,508
253,943	218,700	156,482	125,589
7,218	500	1,022	500
-	-	-	-
353,866	276,650	216,317	180,447

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

<b>\$1,627,609</b>	<b>\$1,645,745</b>	<b>\$1,591,817</b>	<b>\$1,731,422</b>
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<b>(\$1,627,609)</b>	<b>(\$1,645,745)</b>	<b>(\$1,591,817)</b>	<b>(\$1,731,422)</b>
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note 1 - Fringe Benefit costs wholly allocated to corresponding program/department

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

**3 YEAR VIEW - ADMINISTRATION**

**REVENUES & TRANSFERS IN**

**Taxes & grants**

	2016 ACTUAL	2017 APPROVED	2017 Projection (9+3)	2018 PROPOSED
	Human Resources	Human Resources	Human Resources	Human Resources
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -
State revenue sharing	-	-	-	-
Federal grants	-	-	-	-
State grants	-	-	-	-
Local grants	-	-	-	-
Total taxes & grants	-	-	-	-

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

	-	-	-	-
<b>Other revenues</b>				
Interest income	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total other revenues	-	-	-	-

**Transfers in**

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

**TOTAL REVENUES & TRANSFERS IN**

	\$ -	\$ -	\$ -	\$ -
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**EXPENSES & TRANSFERS OUT**

**Salaries, wages, & fringe benefits**

Salaries & wages	1,040,096	1,043,826	1,089,667	1,158,192
Fringe benefits *note 1*	331,339	331,319	334,332	375,416
Total salaries, wages, & fringe benefits	1,371,436	1,375,145	1,423,999	1,533,608

**Non-payroll related expenses**

Retired employee benefits	-	-	-	-
Travel & Training	618	10,800	3,732	10,800
Membership due & subscriptions	2,878	4,500	3,066	4,500
Operating supplies	21,905	57,283	51,182	83,301
Materials & durable goods	18,247	17,650	18,891	22,942
Capital outlay & capital improvement projects	69,449	141,882	82,965	63,382
Direct costs (Costs of Goods Sold)	-	-	-	-
Utilities	15,439	22,990	26,434	37,306
Contract fees & services	207,806	218,943	257,309	307,325
Other expenditures (Ad Valorem fees, retire contingency)	3,143	900	8,898	17,103
Operating reserve	-	-	-	-
Total non-payroll related expenditures	339,485	474,948	452,477	546,659

**Transfers out to other funds**

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

**TOTAL EXPENSES & TRANSFER OUT**

	\$1,710,921	\$1,850,093	\$1,876,476	\$2,080,267
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**NET REVENUES OVER (UNDER) EXPENSES**

	(\$1,710,921)	(\$1,850,093)	(\$1,876,476)	(\$2,080,267)
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note 1 - Fringe Benefit costs wholly allocated to corresponding program/d

	2016 ACTUAL	2017 APPROVED	2017 Projection (9+3)	2018 PROPOSED	2016 ACTUAL	2017 APPROVED	2017 Projection (9+3)	2018 PROPOSED	2016 ACTUAL	2017 APPROVED	2017 Projection (9+3)	2018 PROPOSED
	Communications	Communications	Communications	Communications	General Office	General Office	General Office	General Office	General Office	General Office	General Office	General Office
	\$ -	\$ -	\$ -	\$ -	\$ 35,082,335	\$ 35,917,024	\$ 36,005,566	\$ 37,325,329	1,213,101	1,200,000	1,200,000	972,000
	-	-	-	-	-	-	62,833	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	36,295,436	37,117,024	37,268,399	38,297,329	-	-	-	-
	-	-	-	-	-	-	-	35,000	-	-	-	-
	-	-	-	-	160,097	138,000	325,897	180,000	85,095	114,500	155,692	83,100
	-	-	-	-	245,193	252,500	481,589	263,100	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	3,040,725	3,040,725	-	-	-	-	-
	-	-	-	-	-	3,040,725	3,040,725	-	-	-	-	-
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	\$ -	\$ -	\$ -	\$ -	\$ 36,540,629	\$ 40,410,249	\$ 40,790,713	\$ 38,595,429	-	-	-	-
<b>Salaries, wages, &amp; fringe benefits</b>												
Salaries & wages	515,980	539,633	534,523	547,653	5,557	-	3,456	-	2,855	-	1,709	-
Fringe benefits *note 1*	212,405	232,701	226,812	245,982	8,412	-	5,165	-	-	-	-	-
Total salaries, wages, & fringe benefits	728,385	772,334	761,335	793,636	-	-	-	-	-	-	-	-
<b>Non-payroll related expenses</b>												
Retired employee benefits	-	-	-	-	533,394	430,000	492,300	430,000	-	-	-	-
Travel & Training	2,629	8,250	3,687	7,250	124,774	94,000	99,951	100,108	-	-	-	-
Membership due & subscriptions	1,265	2,000	2,081	2,450	7,804	7,000	8,135	7,000	-	-	-	-
Operating supplies	25,273	25,150	21,027	27,190	22,001	17,000	18,188	17,000	-	-	-	-
Materials & durable goods	4,189	3,200	3,961	3,700	4,578	8,000	6,954	8,000	-	-	-	-
Capital outlay & capital improvement projects	77,812	15,969	39,646	14,209	60,193	27,000	68,311	55,245	-	-	-	-
Direct costs (Costs of Goods Sold)	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	4,673	4,162	4,276	2,637	279,392	236,200	328,573	215,832	-	-	-	-
Contract fees & services	114,807	96,549	82,324	95,400	383,124	603,100	465,379	507,217	-	-	-	-
Other expenditures (Ad Valorem fees, retire contingency)	985	200	1,174	200	1,166,988	1,251,000	1,135,523	1,123,007	-	-	-	-
Operating reserve	-	-	-	-	-	-	-	-	-	-	-	-
Total non-payroll related expenditures	231,634	155,480	158,176	153,036	2,582,246	2,673,300	2,623,314	2,463,409	-	-	-	-
<b>Transfers out to other funds</b>												
Transfers to 1. General Fund	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to 6. Enhancement Operating Fund	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to 2. Capital Improvement Fund	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to 7. Enhancement Construction Fund	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to 11. Debt Service Fund	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to Internal Service Funds	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out to other funds	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	\$960,019	\$927,814	\$919,511	\$946,672	\$2,590,658	\$2,673,300	\$2,628,479	\$2,463,409	-	-	-	-
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	(\$960,019)	(\$927,814)	(\$919,511)	(\$946,672)	\$33,949,971	\$37,736,949	\$38,162,234	\$36,132,020	-	-	-	-

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

**3 YEAR VIEW - ADMINISTRATION**

**REVENUES & TRANSFERS IN**

**Taxes & grants**

	2016 ACTUAL	2017 APPROVED	2017 Projection (9+3)	2018 PROPOSED
	IT Department	IT Department	IT Department	IT Department
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -
State revenue sharing	-	-	-	-
Federal grants	-	-	-	-
State grants	-	-	-	-
Local grants	-	-	-	-
Total taxes & grants	-	-	-	-

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

**Other revenues**

Interest income	-	-	-	-
Miscellaneous revenues	-	1,000	-	1,000
Total other revenues	-	-	-	-

**Transfers in**

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

**TOTAL REVENUES & TRANSFERS IN**

**EXPENSES & TRANSFERS OUT**

**Salaries, wages, & fringe benefits**

Salaries & wages	383,695	441,015	384,786	400,541
Fringe benefits *note 1*	145,139	160,790	158,495	180,956
Total salaries, wages, & fringe benefits	528,834	601,805	543,281	581,497

**Non-payroll related expenses**

Retired employee benefits	-	-	-	-
Travel & Training	737	1,500	741	1,500
Membership due & subscriptions	4,271	19,000	21,106	15,500
Operating supplies	6,869	12,500	11,579	37,500
Materials & durable goods	1,881	6,300	3,171	11,094
Capital outlay & capital improvement projects	304,152	234,000	280,804	164,000
Direct costs (Costs of Goods Sold)	-	-	-	-
Utilities	79,151	18,500	21,706	18,115
Contract fees & services	44,075	64,600	51,175	68,000
Other expenditures (Ad Valorem fees, retire contingency)	775	500	2,897	4,000
Operating reserve	-	-	-	-
Total non-payroll related expenditures	441,909	356,900	393,179	319,709

**Transfers out to other funds**

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

**TOTAL EXPENSES & TRANSFER OUT**

**NET REVENUES OVER (UNDER) EXPENSES**

	2016 ACTUAL	2017 APPROVED	2017 Projection (9+3)	2018 PROPOSED
	IT Department	IT Department	IT Department	IT Department
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$ 299</b>	<b>\$ 1,000</b>	<b>\$ 250</b>	<b>\$ 1,000</b>
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>\$970,743</b>	<b>\$958,705</b>	<b>\$936,460</b>	<b>\$901,206</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>(\$970,444)</b>	<b>(\$957,705)</b>	<b>(\$936,210)</b>	<b>(\$900,206)</b>

	2016 ACTUAL	2017 APPROVED	2017 Projection (9+3)	2018 PROPOSED
	Internal Process Review	Internal Process Review	Internal Process Review	Internal Process Review
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>\$0</b>	<b>\$91,250</b>	<b>\$26,403</b>	<b>\$77,750</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>\$0</b>	<b>(\$91,250)</b>	<b>(\$26,403)</b>	<b>(\$77,750)</b>

	2016 ACTUAL	2017 APPROVED	2017 Projection (9+3)	2018 PROPOSED
	Print Shop	Print Shop	Print Shop	Print Shop
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 141,000</b>	<b>\$ 141,000</b>
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$168,000</b>	<b>\$168,000</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$27,000)</b>	<b>(\$27,000)</b>

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

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

**3 YEAR VIEW - ADMINISTRATION**

**REVENUES & TRANSFERS IN**

**Taxes & grants**

	2016 ACTUAL BREC Foundation	2017 APPROVED BREC Foundation	2017 Projection (9+3) BREC Foundation	2018 PROPOSED BREC Foundation
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -
State revenue sharing	-	-	-	-
Federal grants	-	-	-	-
State grants	-	-	-	-
Local grants	-	-	-	-
Total taxes & grants	-	-	-	-

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

**Other revenues**

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

**Transfers in**

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

**TOTAL REVENUES & TRANSFERS IN**

**EXPENSES & TRANSFERS OUT**

**Salaries, wages, & fringe benefits**

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

**Non-payroll related expenses**

Retired employee benefits	-	-	-	-
Travel & Training	-	-	-	-
Membership due & subscriptions	-	-	-	-
Operating supplies	62	500	175	500
Materials & durable goods	-	-	-	-
Capital outlay & capital improvement projects	-	-	-	-
Direct costs (Costs of Goods Sold)	-	-	-	-
Utilities	(58)	200	165	-
Contract fees & services	135,811	135,200	123,329	135,200
Other expenditures (Ad Valorem fees, retire contingency)	-	-	-	-
Operating reserve	-	-	-	-
Total non-payroll related expenditures	135,815	135,900	123,669	135,700

**Transfers out to other funds**

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

**TOTAL EXPENSES & TRANSFER OUT**

**NET REVENUES OVER (UNDER) EXPENSES**

	<b>(\$135,815)</b>	<b>(\$135,900)</b>	<b>(\$123,669)</b>	<b>(\$135,700)</b>
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note 1 - Fringe Benefit costs wholly allocated to corresponding program/d

2016 ACTUAL All Admin Cost Centers	2017 APPROVED All Admin Cost Centers	2017 Projection (9+3) All Admin Cost Centers	2018 PROPOSED All Admin Cost Centers
\$ 35,082,335	\$ 35,917,024	\$ 36,005,566	\$ 37,325,329
1,213,101	1,200,000	1,200,000	972,000
-	-	62,833	-
-	-	-	-
-	-	-	-
36,295,436	37,117,024	37,268,399	38,297,329
299	1,000	250	177,000
160,097	138,000	325,897	180,000
85,095	115,500	296,692	84,100
245,193	252,500	622,589	263,100
-	-	-	-
-	3,040,725	3,040,725	-
-	3,040,725	3,040,725	-
<b>\$ 36,540,928</b>	<b>\$ 40,411,249</b>	<b>\$ 40,931,963</b>	<b>\$ 38,737,429</b>
4,244,315	4,471,235	4,404,840	4,739,992
1,635,460	1,720,589	1,737,981	2,006,234
5,879,775	6,191,824	6,142,821	6,746,226
533,394	430,000	492,300	430,000
142,428	125,200	126,935	133,117
19,757	36,050	42,425	34,600
120,009	144,433	147,847	208,291
30,126	36,800	33,994	47,680
582,150	481,451	554,271	484,402
-	-	40,000	40,000
396,259	304,072	416,588	311,885
1,473,516	1,716,202	1,558,304	1,749,722
1,183,286	1,256,100	1,157,342	1,149,460
-	-	-	-
4,480,924	4,530,308	4,570,006	4,589,157
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<b>\$10,360,698</b>	<b>\$10,722,132</b>	<b>\$10,712,827</b>	<b>\$11,335,382</b>
<b>\$26,180,229</b>	<b>\$29,689,117</b>	<b>\$30,219,136</b>	<b>\$27,402,047</b>



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

**2018 BUDGET BY PROGRAM**

	Aquatics	Athletics	Golf	Maintenance	Outdoor Adventure	Recreation	Special Use Facilities	Tennis	Zoo	All Programs Combined
<b>REVENUES &amp; TRANSFERS IN</b>										
<b>Taxes &amp; grants</b>										
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State revenue sharing	-	-	-	-	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-	-	-	-	-
State grants	-	-	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	39,400	5,500	-	-	44,900
Total taxes & grants	-	-	-	-	-	39,400	5,500	-	-	44,900
<b>Self generated revenues / Internal charges for svcs</b>	1,119,500	206,300	3,613,000	-	-	1,596,294	1,369,400	582,700	2,240,000	10,727,194
<b>Other revenues</b>										
Interest income	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-	-	-	-	-
Total other revenues	-	-	-	-	-	-	-	-	-	-
<b>Transfers in</b>										
Transfers from 5. Enhancement Special Revenue Fund	-	-	-	-	-	-	-	-	-	-
Transfers from 1. General Fund	-	-	-	-	-	-	-	-	-	-
Total transfers in	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$ 1,119,500</b>	<b>\$ 206,300</b>	<b>\$ 3,613,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,635,694</b>	<b>\$ 1,374,900</b>	<b>\$ 582,700</b>	<b>\$ 2,240,000</b>	<b>\$ 10,772,094</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>										
<b>Salaries, wages, &amp; fringe benefits</b>										
Salaries & wages	554,169	116,551	2,811,099	5,487,551	-	4,285,314	2,364,885	473,089	2,282,713	18,375,371
Fringe benefits *note 1*	71,867	33,917	1,033,532	3,082,862	-	1,164,044	846,061	153,038	1,063,706	7,449,026
Total salaries, wages, & fringe benefits	626,036	150,468	3,844,631	8,570,413	-	5,449,358	3,210,946	626,127	3,346,419	25,824,398
<b>Non-payroll related expenses</b>										
Retired employee benefits	-	-	-	-	-	-	-	-	-	-
Travel & Training	1,000	19,800	17,600	15,800	-	77,100	10,250	2,850	16,000	160,400
Membership due & subscriptions	-	200	6,750	1,700	-	2,900	4,500	350	34,000	50,400
Operating supplies	81,500	16,400	354,157	476,040	-	252,650	282,000	10,500	400,000	1,873,247
Materials & durable goods	48,600	50,600	426,466	1,074,163	-	344,040	153,600	16,600	160,100	2,274,169
Capital outlay & capital improvement projects	15,900	5,681	148,405	420,083	-	208,718	65,500	20,495	76,000	960,782
Direct costs (Costs of Goods Sold)	127,000	-	337,910	-	-	2,000	46,350	55,300	355,000	923,560
Utilities	115,626	53,562	225,765	358,585	-	820,541	401,313	54,484	429,100	2,458,976
Contract fees & services	336,964	397,038	498,528	977,002	-	950,932	483,150	270,350	632,000	4,545,964
Other expenditures	600	-	10,000	-	-	48,000	3,600	3,000	21,500	86,700
Operating reserve	-	-	-	-	-	-	-	-	-	-
Total non-payroll related expenditures	727,190	543,281	2,025,581	3,323,373	-	2,706,881	1,450,263	433,929	2,123,700	13,334,198
<b>Transfers out to other funds</b>										
Transfers to 1. General Fund	-	-	-	-	-	-	-	-	-	-
Transfers to 6. Enhancement Operating Fund	-	-	-	-	-	-	-	-	-	-
Transfers to 2. Capital Improvement Fund	-	-	-	-	-	-	-	-	-	-
Transfers to 7. Enhancement Construction Fund	-	-	-	-	-	-	-	-	-	-
Transfers to 11. Debt Service Fund	-	-	-	-	-	-	-	-	-	-
Transfers to Internal Service Funds	-	-	-	-	-	-	-	-	-	-
Total transfers out to other funds	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES &amp; TRANSFER OUT</b>	<b>\$1,353,226</b>	<b>\$693,749</b>	<b>\$5,870,212</b>	<b>\$11,893,786</b>	<b>\$0</b>	<b>\$8,156,239</b>	<b>\$4,661,209</b>	<b>\$1,060,056</b>	<b>\$5,470,119</b>	<b>\$39,158,596</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>(\$233,726)</b>	<b>(\$487,449)</b>	<b>(\$2,257,212)</b>	<b>(\$11,893,786)</b>	<b>\$0</b>	<b>(\$6,520,545)</b>	<b>(\$3,286,309)</b>	<b>(\$477,356)</b>	<b>(\$3,230,119)</b>	<b>(\$28,386,502)</b>

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

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

**3 YEAR VIEW - PROGRAM**

**REVENUES & TRANSFERS IN**

**Taxes & grants**

	2016 ACTUAL	2017 APPROVED	2017 Projection (9+3)	2018 PROPOSED
	Aquatics	Aquatics	Aquatics	Aquatics
Ad Valorem taxes	\$ -	\$ -		\$ -
State revenue sharing	-	-	-	-
Federal grants	-	-	-	-
State grants	-	-	-	-
Local grants	-	-	-	-
Total taxes & grants	-	-	-	-

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

**Other revenues**

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

**Transfers in**

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

**TOTAL REVENUES & TRANSFERS IN**

**EXPENSES & TRANSFERS OUT**

**Salaries, wages, & fringe benefits**

Salaries & wages	412,311	499,943	540,843	554,169
Fringe benefits *note 1*	66,533	71,058	64,490	71,867
Total salaries, wages, & fringe benefits	478,844	571,001	605,333	626,036

**Non-payroll related expenses**

Retired employee benefits	-	-	-	-
Travel & Training	252	1,000	1,148	1,000
Membership due & subscriptions	-	-	84	-
Operating supplies	56,638	80,200	64,020	81,500
Materials & durable goods	129,604	48,600	37,827	48,600
Capital outlay & capital improvement projects	27,141	6,900	21,235	15,900
Direct costs (Costs of Goods Sold)	64,414	157,000	74,435	127,000
Utilities	72,208	110,870	108,552	115,626
Contract fees & services	289,773	323,180	331,514	336,964
Other expenditures	627	600	139	600
Operating reserve	-	-	-	-
Total non-payroll related expenditures	640,657	728,350	638,954	727,190

**Transfers out to other funds**

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

**TOTAL EXPENSES & TRANSFER OUT**

**NET REVENUES OVER (UNDER) EXPENSES**

	<b>(\$367,163)</b>	<b>(\$162,351)</b>	<b>(\$385,161)</b>	<b>(\$233,726)</b>
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2016 ACTUAL	2017 APPROVED	2017 Projection (9+3)	2018 PROPOSED
Athletics	Athletics	Athletics	Athletics
\$ -	\$ -		\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
193,904	231,900	183,913	206,300
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ 193,904	\$ 231,900	\$ 183,913	\$ 206,300
98,002	115,770	104,553	116,551
26,416	27,301	26,357	33,917
124,417	143,071	130,910	150,468
-	-	-	-
12,470	19,800	11,209	19,800
-	200	43	200
14,594	17,000	7,310	16,400
24,965	49,250	18,596	50,600
4,395	4,204	6,369	5,681
63,277	51,000	64,095	53,562
276,796	287,500	292,775	397,038
2,880	-	1,819	-
-	-	-	-
399,378	428,954	402,216	543,281
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$523,795	\$572,025	\$533,126	\$693,749
(\$329,891)	(\$340,125)	(\$349,213)	(\$487,449)

2016 ACTUAL	2017 APPROVED	2017 Projection (9+3)	2018 PROPOSED
Golf	Golf	Golf	Golf
\$ -	\$ -		\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	1,000	1,000	-
-	1,000	1,000	-
3,274,453	3,572,800	3,411,660	3,613,000
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ 3,274,453	\$ 3,573,800	\$ 3,412,660	\$ 3,613,000
2,724,249	3,024,207	2,764,631	2,811,099
963,999	953,653	975,942	1,033,532
3,688,248	3,977,860	3,740,573	3,844,631
-	-	-	-
11,291	16,700	13,042	17,600
4,522	7,250	7,533	6,750
252,326	330,645	348,863	354,157
571,419	404,125	458,655	426,466
514,342	402,156	304,418	148,405
268,501	325,697	386,650	337,910
241,159	250,854	219,493	225,765
503,069	401,889	563,095	498,528
21,532	10,000	28,203	10,000
-	-	-	-
2,388,162	2,149,316	2,329,952	2,025,581
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$6,076,410	\$6,127,176	\$6,070,525	\$5,870,212
(\$2,801,957)	(\$2,553,376)	(\$2,657,865)	(\$2,257,212)

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

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

**3 YEAR VIEW - PROGRAM**

**REVENUES & TRANSFERS IN**

**Taxes & grants**

	2016 ACTUAL	2017 APPROVED	2017 Projection (9+3)	2018 PROPOSED
	Maintenance	Maintenance	Maintenance	Maintenance
Ad Valorem taxes	\$ -	\$ -		\$ -
State revenue sharing	-	-	-	-
Federal grants	-	-	-	-
State grants	-	-	-	-
Local grants	-	-	-	-
Total taxes & grants	-	-	-	-

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

**Other revenues**

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

**Transfers in**

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

**TOTAL REVENUES & TRANSFERS IN**

	\$ -	\$ -	\$ -	\$ -
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**EXPENSES & TRANSFERS OUT**

**Salaries, wages, & fringe benefits**

Salaries & wages	5,426,436	5,600,866	5,535,640	5,487,551
Fringe benefits *note 1*	2,712,782	2,740,555	2,830,357	3,082,862
Total salaries, wages, & fringe benefits	8,139,218	8,341,421	8,365,997	8,570,413

**Non-payroll related expenses**

Retired employee benefits	-	-	-	-
Travel & Training	933	17,350	5,462	15,800
Membership due & subscriptions	438	1,600	722	1,700
Operating supplies	480,622	512,600	485,133	476,040
Materials & durable goods	1,277,107	1,282,000	1,172,800	1,074,163
Capital outlay & capital improvement projects	1,764,556	2,354,282	2,656,673	420,083
Direct costs (Costs of Goods Sold)	-	-	-	-
Utilities	229,278	211,280	264,997	358,585
Contract fees & services	1,558,847	1,481,850	1,321,624	977,002
Other expenditures	33,660	-	53,727	-
Operating reserve	-	-	-	-
Total non-payroll related expenditures	5,345,440	5,860,962	5,961,138	3,323,373

**Transfers out to other funds**

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

**TOTAL EXPENSES & TRANSFER OUT**

	\$13,484,658	\$14,202,383	\$14,327,135	\$11,893,786
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**NET REVENUES OVER (UNDER) EXPENSES**

	(\$13,484,658)	(\$14,202,383)	(\$14,327,135)	(\$11,893,786)
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note 1 - Fringe Benefit costs wholly allocated to corresponding program/d

	2016 ACTUAL	2017 APPROVED	2017 Projection (9+3)	2018 PROPOSED	2016 ACTUAL	2017 APPROVED	2017 Projection (9+3)	2018 PROPOSED	2016 ACTUAL	2017 APPROVED	2017 Projection (9+3)	2018 PROPOSED
	Outdoor Adventure	Outdoor Adventure	Outdoor Adventure	Outdoor Adventure	Recreation	Recreation	Recreation	Recreation	Recreation	Recreation	Recreation	Recreation
	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -
	-	-	-	-	-	-	-	-	22,500	-	-	-
	-	-	-	-	25,000	58,500	45,617	-	27,500	2,500	-	39,400
	-	-	-	-	75,000	61,000	45,617	-	1,515,810	1,666,600	1,552,501	1,596,294
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	2,065	-	-	-	2,065	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ -	\$ 1,592,875	\$ 1,727,600	\$ 1,598,118	\$ 1,635,694				
					3,808,752	3,932,962	3,955,329	4,285,314	938,011	1,115,803	1,006,783	1,164,044
					4,746,762	5,048,765	4,962,112	5,449,358				
					54,257	68,750	52,911	77,100	1,456	2,900	774	2,900
					140,186	219,520	173,326	252,650	251,019	403,868	261,999	344,040
					324,920	582,864	561,096	208,718	48	2,000	506	2,000
					800,285	792,580	830,415	820,541	871,908	625,765	932,701	950,932
					5,855	49,947	42,286	48,000				
					2,449,933	2,748,194	2,856,014	2,706,881				
					\$0	\$0	\$0	\$0	\$7,196,696	\$7,796,959	\$7,818,126	\$8,156,239
					\$0	\$0	\$0	\$0	(\$5,603,821)	(\$6,069,359)	(\$6,220,008)	(\$6,520,545)



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

**3 YEAR VIEW - PROGRAM**

**REVENUES & TRANSFERS IN**

**Taxes & grants**

	2016 ACTUAL All Programs Combined	2017 APPROVED All Programs Combined	2017 Projection (9+3) All Programs Combined	2018 PROPOSED All Programs Combined
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -
State revenue sharing	-	-	-	-
Federal grants	-	-	-	-
State grants	25,000	58,500	45,617	-
Local grants	30,249	3,500	4,478	44,900
Total taxes & grants	77,749	62,000	50,095	44,900

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

**Other revenues**

Interest income	-	-	-	-
Miscellaneous revenues	2,065	-	-	-
Total other revenues	2,065	-	-	-

**Transfers in**

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

**TOTAL REVENUES & TRANSFERS IN**

**EXPENSES & TRANSFERS OUT**

**Salaries, wages, & fringe benefits**

Salaries & wages	17,173,627	17,996,395	17,781,284	18,375,372
Fringe benefits *note 1*	6,473,213	6,686,309	6,746,666	7,449,026
Total salaries, wages, & fringe benefits	23,646,839	24,682,703	24,527,950	25,824,398

**Non-payroll related expenses**

Retired employee benefits	-	-	-	-
Travel & Training	91,575	141,849	94,503	160,400
Membership due & subscriptions	42,352	47,550	44,949	50,400
Operating supplies	1,604,653	1,818,686	1,753,675	1,873,247
Materials & durable goods	2,502,760	2,468,129	2,215,022	2,274,169
Capital outlay & capital improvement projects	2,933,467	3,478,013	3,716,725	960,782
Direct costs (Costs of Goods Sold)	720,020	936,197	888,729	923,560
Utilities	2,150,592	2,241,882	2,365,294	2,458,976
Contract fees & services	4,771,030	4,444,846	4,741,598	4,545,964
Other expenditures	107,368	85,143	168,743	86,700
Operating reserve	-	-	-	-
Total non-payroll related expenditures	14,923,818	15,662,295	15,989,238	13,334,198

**Transfers out to other funds**

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

**TOTAL EXPENSES & TRANSFER OUT**

**NET REVENUES OVER (UNDER) EXPENSES**

	<b>\$38,570,657</b>	<b>\$40,344,998</b>	<b>\$40,517,188</b>	<b>\$39,158,596</b>
	<b>(\$28,604,866)</b>	<b>(\$29,533,811)</b>	<b>(\$30,357,233)</b>	<b>(\$28,386,502)</b>

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

<b>BREC CIP and IYP Estimated Expenditures for 2018</b>		
<b>Develop Trail Facilities</b>		<b>\$ 640,000</b>
Greenwood	\$ 250,000	
Bluebonnet to Essen	\$ 300,000	
Scotlandville (CMAQ)	\$ 50,000	
Others	\$ 40,000	
<b>Community Parks</b>		<b>\$ 3,587,000</b>
Howell	\$ 780,000	
Jackson	\$ 2,100,000	
Greenwood	\$ 511,000	
Others	\$ 196,000	
<b>Major Special Use Parks/Facilities</b>		<b>\$ 823,000</b>
Memorial/Goldsy	\$ 100,000	
Central Sports Park	\$ 260,000	
Burbank	\$ 26,000	
Others	\$ 437,000	
<b>Conservation/Outdoor Rec Special Use</b>		<b>\$ 1,893,100</b>
Cohn Arboretum	\$ 227,500	
BREC Zoo	\$ 550,000	
Farr Horse Activity	\$ 325,000	
Others	\$ 790,600	
<b>Large Neighborhood Parks</b>		<b>\$ 890,550</b>
Church Street	\$ 104,000	
Lovett	\$ 130,000	
Milton Womack Park	\$ 227,000	
Others	\$ 429,550	
<b>Small Neighorhood Parks</b>		<b>\$ 2,448,000</b>
N. 14th Street	\$ 130,000	
Baker Park	\$ 135,000	
Hartley/Vey	\$ 142,000	
Others	\$ 2,041,000	
<b>Land Acquisition</b>		<b>\$ 679,900</b>
<b>Contingency</b>		<b>\$ 1,040,000</b>
<b>Total Estimated Capital Investment for 2017</b>		<b>\$ 12,001,550</b>

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

### Fee Schedule Changes by Department FY 2018

Dept or Location	Description of Fee	Unit	Current Fee	New Fee	Reason for change
<b><u>Aquatics</u></b>					
Liberty Lagoon	Season Pass	Each	\$ 49.99	\$ 59.99	Adds use of Phase II
<b><u>Athletics</u></b>					
All Locations	Basketball - Youth Basketball	Per Team	\$ 175.00	\$ 200.00	Increased Camp costs for staff and bus transportation
All Locations	Basketball - Youth Basketball MLK Kickoff	Per Team	\$ 70.00	\$ 100.00	Increased Camp costs for staff and bus transportation
All Locations	Coaches Pitch	Per Team	\$ 175.00	\$ 200.00	Increased Camp costs for staff and bus transportation
All Locations	Flag football	Per Team	\$ 175.00	\$ 200.00	Increased Camp costs for staff and bus transportation
All Locations	Softball - Youth Softball	Per Team	\$ 175.00	\$ 200.00	Increased Camp costs for staff and bus transportation
All Locations	T-Ball - Youth T-Ball	Per Team	\$ 175.00	\$ 200.00	Increased Camp costs for staff and bus transportation
All Locations	Volleyball	Per Team	\$ 175.00	\$ 200.00	Increased Camp costs for staff and bus transportation
All Locations	Youth League	Per Team	\$ 175.00	\$ 200.00	Increased Camp costs for staff and bus transportation
All Locations	Capture The Flag	Per Person	\$ 25.00	\$ 25.00	Increased Camp costs for staff and bus transportation
All Locations	Genesis/Exodus	Per Session	\$ 26.00	\$ 26.00	Increased Camp costs for staff and bus transportation
<b><u>Outdoor Adventure</u></b>					
Aquatics	Fall Camp (3 days)	Per participant	\$ 72.00	\$ 75.00	Increased Camp costs for staff and bus transportation
Aquatics	Winter Camp (4 days)	Per participant	\$ 96.00	\$ 100.00	Increased Camp costs for staff and bus transportation
Aquatics	Spring Camp (5 days)	Per participant	\$ 120.00	\$ 125.00	Increased Camp costs for staff and bus transportation
Aquatics	Specaily Summer Camp (5 days/6 - 8 weeks)	Per participant	\$ 120.00	\$ 125.00	Increased Camp costs for staff and bus transportation
Aquatics	Silver Spokes	Class	\$1 - 10	\$1 - 10	Price still in process of being set dependent on class/location/day/use
<b><u>Recreation</u></b>					
All Locations	Summer Camp	Per week	\$ 90.00	\$ 100.00	Increased costs for Camp staff and Bus Services
All Locations	Summer Camp - Reduced Fee	Per week	\$ 50.00	\$ 60.00	Increased costs for Camp staff and Bus Services
All Locations	Medium Pavilion	Per rental		\$ 60.00	New Pavilion Rental
All Locations	Medium Pavilion	Per rental		\$ 75.00	New Pavilion Rental
<b><u>Tennis</u></b>					
All Locations	Open House Jr Summer Camp	Per Team	\$ 25.00	\$ 50.00	to help offset with program costs
All Locations	Open House Jr. Round Robin Tourn.	Per Team	\$ 12.00	\$ 15.00	increased program costs to help offset with staff salary requested increase
All Locations	Racquet Stringing	Per Racquet	\$ 14.00	\$ 16.00	market prices are higher for racquet stringing
<b><u>Golf</u></b>					
Golf - City Park	Weekday Green Fee		\$ 10.00	\$ 11.00	Adjust fees to market rates
Golf - City Park	WD Sr. Green Fee		\$ 8.00	\$ 9.00	Adjust fees to market rates

### Fee Schedule Changes by Department FY 2018

Dept or Location	Description of Fee	Unit	Current Fee	New Fee	Reason for change
Golf - City Park	WD Jr Green Fee		\$ 8.00	\$ 5.00	Adjust fees to market rates
Golf - City Park	WD Twilight Green Fee		\$ 8.00	\$ 9.00	Adjust fees to market rates
Golf - City Park	WD Super Twilight Green Fee		\$ 6.00	\$ 7.00	Adjust fees to market rates
Golf - City Park	Weekday 9 Hole Rate		\$ 7.00	\$ 8.00	Adjust fees to market rates
Golf - City Park	Weekend 9 Hole Rate		\$ 9.00	\$ 10.00	Adjust fees to market rates
Golf - City Park	Weekend Green Fee		\$ 12.00	\$ 13.00	Adjust fees to market rates
Golf - City Park	WE Sr. Green Fee		\$ 10.00	\$ 11.00	Adjust fees to market rates
Golf - City Park	WE Jr. Green Fee		\$ 10.00	\$ 5.00	Adjust fees to market rates
Golf - City Park	WE Twilight Green Fee		\$ 10.00	\$ 11.00	Adjust fees to market rates
Golf - City Park	WE Super Twilight Green Fee		\$ 7.00	\$ 8.00	Adjust fees to market rates
Golf - City Park	WD Footgolf Green Fee		\$ 10.00	\$ 11.00	Adjust fees to market rates
Golf - City Park	WD Sr/Jr Footgolf Green Fee		\$ 8.00	\$ 9.00	Adjust fees to market rates
Golf - City Park	WE Footgolf Green Fee		\$ 12.00	\$ 13.00	Adjust fees to market rates
Golf-Clark Park	Weekday Green Fee		\$ 10.00	\$ 11.00	Adjust fees to market rates
Golf-Clark Park	WD Sr. Green Fee		\$ 8.00	\$ 9.00	Adjust fees to market rates
Golf-Clark Park	WD Jr Green Fee		\$ 8.00	\$ 5.00	Adjust fees to market rates
Golf-Clark Park	WD Twilight Green Fee		\$ 8.00	\$ 9.00	Adjust fees to market rates
Golf-Clark Park	WD Super Twilight Green Fee		\$ 6.00	\$ 7.00	Adjust fees to market rates
Golf-Clark Park	Weekday 9 Hole Rate		\$ 7.00	\$ 8.00	Adjust fees to market rates
Golf-Clark Park	Weekend 9 Hole Rate		\$ 9.00	\$ 10.00	Adjust fees to market rates
Golf-Clark Park	Weekend Green Fee		\$ 12.00	\$ 13.00	Adjust fees to market rates
Golf-Clark Park	WE Sr. Green Fee		\$ 10.00	\$ 11.00	Adjust fees to market rates
Golf-Clark Park	WE Jr. Green Fee		\$ 10.00	\$ 5.00	Adjust fees to market rates
Golf-Clark Park	WE Twilight Green Fee		\$ 10.00	\$ 11.00	Adjust fees to market rates
Golf-Clark Park	WE Super Twilight Green Fee		\$ 7.00	\$ 8.00	Adjust fees to market rates
Golf-Clark Park	WD Footgolf Green Fee		\$ 10.00	\$ 11.00	Adjust fees to market rates
Golf-Clark Park	WD Sr/Jr Footgolf Green Fee		\$ 8.00	\$ 9.00	Adjust fees to market rates
Golf-Clark Park	WE Footgolf Green Fee		\$ 12.00	\$ 13.00	Adjust fees to market rates
Golf-Dumas	Weekday Green Fee		\$ 12.00	\$ 13.00	Adjust fees to market rates
Golf-Dumas	WD Sr. Green Fee		\$ 9.00	\$ 10.00	Adjust fees to market rates
Golf-Dumas	WD Jr. Green Fee		\$ 9.00	\$ 5.00	Adjust fees to market rates
Golf-Dumas	WD Twilight Green Fee		\$ 9.00	\$ 10.00	Adjust fees to market rates
Golf-Dumas	WD Super Twilight Green Fee		\$ 8.00	\$ 9.00	Adjust fees to market rates
Golf-Dumas	Weekday 9 Hole Rate		\$ 8.00	\$ 9.00	Adjust fees to market rates
Golf-Dumas	Weekend 9 Hole Rate		\$ 10.00	\$ 11.00	Adjust fees to market rates
Golf-Dumas	Weekend Green Fee		\$ 14.00	\$ 16.00	Adjust fees to market rates
Golf-Dumas	WE Sr. Green Fee		\$ 12.00	\$ 13.00	Adjust fees to market rates
Golf-Dumas	WE Jr. Green Fee		\$ 12.00	\$ 5.00	Adjust fees to market rates
Golf-Dumas	WE Twilight Green Fee		\$ 12.00	\$ 13.00	Adjust fees to market rates
Golf-Dumas	WE Super Twilight Green Fee		\$ 10.00	\$ 11.00	Adjust fees to market rates
Golf-Webb	Weekday Green Fee		\$ 15.00	\$ 16.00	Adjust fees to market rates
Golf-Webb	WD Sr. Green Fee		\$ 13.00	\$ 14.00	Adjust fees to market rates
Golf-Webb	WD Jr. Green Fee		\$ 12.00	\$ 7.00	Adjust fees to market rates
Golf-Webb	WD Twilight Green Fee		\$ 13.00	\$ 14.00	Adjust fees to market rates
Golf-Webb	WD Super Twilight Green Fee		\$ 10.00	\$ 11.00	Adjust fees to market rates
Golf-Webb	Weekday 9 Hole Rate		\$ 10.00	\$ 11.00	Adjust fees to market rates
Golf-Webb	Weekend 9 Hole Rate		\$ 12.00	\$ 13.00	Adjust fees to market rates
Golf-Webb	Weekend Green Fee		\$ 18.00	\$ 20.00	Adjust fees to market rates
Golf-Webb	WE Sr. Green Fee		\$ 16.00	\$ 17.00	Adjust fees to market rates



### Fee Schedule Changes by Department FY 2018

Dept or Location	Description of Fee	Unit	Current Fee	New Fee	Reason for change
Golf-Webb	WE Jr. Green Fee		\$ 16.00	\$ 7.00	Adjust fees to market rates
Golf-Webb	WE Twilight Green Fee		\$ 16.00	\$ 17.00	Adjust fees to market rates
Golf-Webb	WE Super Twilight Green Fee		\$ 12.00	\$ 13.00	Adjust fees to market rates
Golf-Santa Maria	Weekday Green Fee		\$ 28.00	\$ 30.00	Adjust fees to market rates
Golf-Santa Maria	WD Sr. Green Fee		\$ 22.00	\$ 23.00	Adjust fees to market rates
Golf-Santa Maria	WD Junior Green Fee		\$ 16.00	\$ 16.00	Adjust fees to market rates
Golf-Santa Maria	WD Twilight Green Fee		\$ 22.00	\$ 23.00	Adjust fees to market rates
Golf-Santa Maria	WD Super Twilight Green Fee		\$ 16.00	\$ 17.00	Adjust fees to market rates
Golf-Santa Maria	Weekday 9 Hole Rate		\$ 17.00	\$ 18.00	Adjust fees to market rates
Golf-Santa Maria	Weekend 9 Hole Rate		\$ 20.00	\$ 21.00	Adjust fees to market rates
Golf-Santa Maria	Weekend Green Fee		\$ 38.00	\$ 40.00	Adjust fees to market rates
Golf-Santa Maria	WE Sr./Jr. Green Fee		\$ 30.00	\$ 31.00	Adjust fees to market rates
Golf-Santa Maria	WE Twilight Green Fee		\$ 30.00	\$ 31.00	Adjust fees to market rates
Golf-Santa Maria	WE Super Twilight Green Fee		\$ 22.00	\$ 23.00	Adjust fees to market rates
Golf-Beaver Creek	Weekday Green Fee		\$ 28.00	\$ 30.00	Adjust fees to market rates
Golf-Beaver Creek	rate		\$ 35.00	\$ 38.00	Adjust fees to market rates
Golf-Beaver Creek	WD Sr. Green Fee		\$ 16.00	\$ 18.00	Adjust fees to market rates
Golf-Beaver Creek	WD Junior Green Fee		\$ 16.00		Adjust fees to market rates
Golf-Beaver Creek	WD Twilight Green Fee		\$ 22.00	\$ 24.00	Adjust fees to market rates
Golf-Beaver Creek	WD Super Twilight Green Fee		\$ 14.00	\$ 16.00	Adjust fees to market rates
Golf-Beaver Creek	Weekday 9 Hole Rate		\$ 17.00	\$ 18.00	Adjust fees to market rates
Golf-Beaver Creek	Players		\$ 35.00	\$ 40.00	Adjust fees to market rates
Golf-Beaver Creek	All Players		\$ 35.00	\$ 30.00	Adjust fees to market rates
Golf-Beaver Creek	Weekend 9 Hole Rate		\$ 20.00	\$ 21.00	Adjust fees to market rates
Golf-Beaver Creek	Weekend Green Fee		\$ 38.00	\$ 40.00	Adjust fees to market rates
Golf-Beaver Creek	WE Sr./Jr. Green Fee		\$ 30.00	\$ 31.00	Adjust fees to market rates
Golf-Beaver Creek	WE Twilight Green Fee		\$ 30.00	\$ 31.00	Adjust fees to market rates
Golf-Beaver Creek	WE Super Twilight Green Fee		\$ 20.00	\$ 19.00	Adjust fees to market rates
			<b>Annual</b>	<b>New Annual price Only</b>	Adjust fees to market rates
4 Course Passes - City Park, Clark Park, Dumas, and Webb	7 Day Sr/Jr Annual Pass		\$ 500.00	\$ 525.00	Adjust fees to market rates
4 Course Passes - City Park, Clark Park, Dumas, and Webb	Weekday Sr. Annual Pass		\$ 400.00	\$ 425.00	Adjust fees to market rates
4 Course Passes - City Park, Clark Park, Dumas, and Webb	7 Day Sr. Couple Annual Pass		\$ 600.00	\$ 625.00	Adjust fees to market rates
4 Course Passes - City Park, Clark Park, Dumas, and Webb	Weekday Sr. Couple Annual Pass		\$ 500.00	\$ 525.00	Adjust fees to market rates
4 Course Passes - City Park, Clark Park, Dumas, and Webb	7 Day Individual Annual Pass		\$ 600.00	\$ 625.00	Adjust fees to market rates
4 Course Passes - City Park, Clark Park, Dumas, and Webb	Weekday Individual Annual Pass		\$ 500.00	\$ 525.00	Adjust fees to market rates
4 Course Passes - City Park, Clark Park, Dumas, and Webb	7 Day Family Annual Pass		\$ 750.00	\$ 775.00	Adjust fees to market rates

### Fee Schedule Changes by Department FY 2018

Dept or Location	Description of Fee	Unit	Current Fee	New Fee	Reason for change
4 Course Passes - City Park, Clark Park, Dumas, and Webb	Weekday Family Annual Pass		\$ 650.00	\$ 675.00	Adjust fees to market rates
4 Course Passes - City Park, Clark Park, Dumas, and Webb	Individual Cart Pass Plan - 70 uses		\$ 625.00	\$ 650.00	Adjust fees to market rates
4 Course Corporate Passes - City, Clark, Dumas, Howell and Webb	7 Days Per Week Pass - Per Person		\$ 500.00	\$ 550.00	Adjust fees to market rates
4 Course Corporate Passes - City, Clark, Dumas, Howell and Webb	Weekday (M-TH) - Per Person		\$ 400.00	\$ 450.00	Adjust fees to market rates
<b>Zoo</b>					
Zoo	Group Admission - Regular (Ages 13 & up)	Per person		\$ 8.75	NO Change, just to confirm current pricing
Zoo	Group Admission - Senior Citizen (Ages 65 & up)	Per person		\$ 7.75	NO Change, just to confirm current pricing
Zoo	Group Admission - Ages 2-12	Per person		\$ 5.75	NO Change, just to confirm current pricing
Zoo	Group Admission - Ages 1 & under	Per person		Free	NO Change, just to confirm current pricing
Zoo	Wednesday 3-5 pm	Per person		\$ 1.50	NO Change, just to confirm current pricing
Zoo	School Rates-Student	Per person		\$ 2.50	NO Change, just to confirm current pricing
Zoo	School Rates-Chaperone	Per Person		\$ 3.00	NO Change, just to confirm current pricing
Zoo	Group Rates - Adults/Teens	Per Person		\$ 7.75	NO Change, just to confirm current pricing
Zoo	Group Rates - Seniors	Per Person		\$ 6.75	NO Change, just to confirm current pricing
Zoo	Group Rates - 2-12 years	per person		\$ 5.75	NO Change, just to confirm current pricing
Zoo	Ages 1 and under	per person		Free	NO Change, just to confirm current pricing
Zoo	Summer Camp per week - in parish	per person		\$ 130.00	NO Change, just to confirm current pricing
Zoo	Summer Camp per week - out-of-parish	per person		\$ 152.00	NO Change, just to confirm current pricing
Zoo	Spring Camp per week - in parish	per person		\$ 130.00	NO Change, just to confirm current pricing
Zoo	Spring Camp per week - out-of-parish	per person		\$ 152.00	NO Change, just to confirm current pricing
Zoo	Deposit (applied to final payment)	per person	\$ 50.00	\$ 60.00	Restructure of party admission & Rentals
Zoo	Party of 12 (any combo of adults and kids)	per person		\$ 225.00	Restructure of party admission & Rentals
Zoo	Party of 20 (any combo of adults and kids)	Party		\$ 320.00	Restructure of party admission & Rentals
Zoo	Add per each additional person (adult or child)			\$ 13.00	Restructure of party admission & Rentals

**Recreation and Parks Commission of East Baton Rouge**  
**General FUND - BUDGET FOR YEAR ENDING December 31, 2017**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: 9/30/2016	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
<b>SUMMARY OF REVENUES - BY SOURCES</b>								
<b>Local sources:</b>								
Ad Valorem Taxes	\$ 35,917,024.00	\$ 35,917,024.00	\$ 27,026,310.00	\$ 8,979,256.00	\$ 36,005,566.00	0.2%	\$ 37,325,329.00	3.7%
Self-Generated Revenues from Programs	10,815,088.00	10,815,088.00	8,197,316.00	2,032,327.00	10,229,643.00	-5.4%	10,904,194.00	6.6%
Local Grants	62,500.00	62,500.00	35,597.00	14,596.00	50,193.00		44,900.00	
Other Revenues	219,800.00	219,800.00	405,666.00	30,126.00	435,792.00	98.3%	263,100.00	-39.6%
Total Revenues from Local Sources	47,014,412.00	47,014,412.00	35,664,889.00	11,056,305.00	46,721,194.00	-0.6%	48,537,523.00	3.9%
<b>State sources:</b>								
State Revenue Sharing	1,200,000.00	1,200,000.00	-	1,200,000.00	1,200,000.00	0.0%	972,000.00	-19.0%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Revenues from State Sources	1,200,000.00	1,200,000.00	-	1,200,000.00	1,200,000.00	0.0%	972,000.00	-19.0%
<b>Federal sources:</b>								
Federal Grants	-	-	62,833.00	-	62,833.00	0.0%	-	-100.0%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Revenues from Federal Sources	-	-	62,833.00	-	62,833.00	0.0%	-	-100.0%
Total Revenues by Sources	48,214,412.00	48,214,412.00	35,727,722.00	12,256,305.00	47,984,027.00	-0.5%	49,509,523.00	3.2%

**Recreation and Parks Commission of East Baton Rouge  
General FUND - BUDGET FOR YEAR ENDING December 31, 2017**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original	Last Adopted	Actual	Estimated	Projected	% Change	Proposed	% Change
<b>SUMMARY OF EXPENDITURES - BY AGENCY</b>								
<b>Agency</b>								
BREC General Fund	51,254,949.00	51,254,949.00	37,065,622.00	15,205,166.00	52,270,788.00	2.0%	50,493,979.00	-3.4%
Total Expenditures by Agency	51,254,949.00	51,254,949.00	37,065,622.00	15,205,166.00	52,270,788.00	2.0%	50,493,979.00	-3.4%
<b>SUMMARY OF EXPENDITURES - BY DEPARTMENTS</b>								
<b>Department</b>								
Administration	10,722,132.00	10,722,132.00	6,932,164.00	3,612,662.00	10,544,826.00	-1.7%	10,547,378.00	0.0%
Program Activities (All)	40,532,817.00	40,532,817.00	28,995,111.00	11,508,126.00	40,503,237.00	-0.1%	39,946,601.00	-1.4%
	-	-	-	-	-	0.0%	-	0.0%
Total Expenditures by Departments	51,254,949.00	51,254,949.00	35,927,275.00	15,120,788.00	51,048,063.00	-0.4%	50,493,979.00	-1.1%
<b>SUMMARY OF EXPENDITURES - BY FUNCTIONS</b>								
<b>Function</b>								
General Government	51,254,949.00	51,254,949.00	35,927,275.00	15,120,788.00	51,048,063.00	-0.4%	50,493,979.00	-1.1%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Expenditures by Functions	51,254,949.00	51,254,949.00	35,927,275.00	15,120,788.00	51,048,063.00	-0.4%	50,493,979.00	-1.1%
<b>SUMMARY OF EXPENDITURES - BY CHARACTERS</b>								
<b>Character</b>								
Salaries & Fringe Benefits	31,006,868.00	31,006,868.00	23,440,066.00	8,224,347.00	31,664,413.00	2.1%	32,570,624.00	2.9%
Other Operating Expenses	20,248,081.00	20,248,081.00	12,487,209.00	6,896,441.00	19,383,650.00	-4.3%	17,923,355.00	-7.5%
	-	-	-	-	-	0.0%	-	0.0%
Total Expenditures by Characters	51,254,949.00	51,254,949.00	35,927,275.00	15,120,788.00	51,048,063.00	-0.4%	50,493,979.00	-1.1%

**Recreation and Parks Commission of East Baton Rouge**  
**General FUND - BUDGET FOR YEAR ENDING December 31, 2017**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original	Last Adopted	Actual	Estimated	Projected	% Change	Proposed	% Change
<b>SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES</b>								
<b>Other Financing Sources</b>								
Transfers In - Other Funds	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Other Financing Sources by Sources	-	-	-	-	-	0.0%	-	0.0%
<b>SUMMARY OF OTHER FINANCING USES - BY USES</b>								
<b>Other Financing Uses</b>								
Transfers Out - Risk Management Fund	-	-	-	-	-	0.0%	2,088,266.00	0.0%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Other Financing Uses by Uses	-	-	-	-	-	0.0%	2,088,266.00	0.0%
<b>SUMMARY OF FUND BALANCE</b>								
Net change in fund balance	(3,040,537.00)	(3,040,537.00)	(1,337,900.00)	(2,948,861.00)	(4,286,761.00)	41.0%	(3,072,722.00)	-28.3%
Estimated Beginning Fund Balance	54,821,745.00	54,821,745.00	54,821,745.00	-	54,821,745.00	0.0%	50,534,984.00	-7.8%
Estimated Ending Fund Balance	\$ 51,781,208.00	\$ 51,781,208.00	\$ 53,483,845.00	\$ (2,948,861.00)	\$ 50,534,984.00	-2.4%	\$ 47,462,262.00	-6.1%

**Recreation and Parks Commission of East Baton Rouge  
Enhancement Operating FUND - BUDGET FOR YEAR ENDING December 31, 2017**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: (Insert Date)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
<b>SUMMARY OF REVENUES - BY SOURCES</b>								
<b>Local sources:</b>								
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Self-Generated Revenues from Programs	-	-	-	-	-	0.0%	-	0.0%
Local Grants								
Other Revenues	29,500.00	29,500.00	70,662.00	7,609.00	78,271.00	165.3%	70,000.00	-10.6%
Total Revenues from Local Sources	29,500.00	29,500.00	70,662.00	7,609.00	78,271.00	165.3%	70,000.00	-10.6%
<b>State sources:</b>								
State Revenue Sharing	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Revenues from State Sources	-	-	-	-	-	0.0%	-	0.0%
<b>Federal sources:</b>								
Federal Grants	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Revenues from Federal Sources	-	-	-	-	-	0.0%	-	0.0%
Total Revenues by Sources	29,500.00	29,500.00	70,662.00	7,609.00	78,271.00	165.3%	70,000.00	-10.6%

**Recreation and Parks Commission of East Baton Rouge  
Enhancement Operating FUND - BUDGET FOR YEAR ENDING December 31, 2017**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original	Last Adopted	Actual	Estimated	Projected	% Change	Proposed	% Change
<b>SUMMARY OF EXPENDITURES - BY AGENCY</b>								
<b>Agency</b>								
BREC Enhancement Operating Fund	5,975,725.00	5,975,725.00	3,633,085.00	1,436,334.00	5,069,419.00	-15.2%	3,906,060.00	-22.9%
Total Expenditures by Agency	5,975,725.00	5,975,725.00	3,633,085.00	1,436,334.00	5,069,419.00	-15.2%	3,906,060.00	-22.9%
<b>SUMMARY OF EXPENDITURES - BY DEPARTMENTS</b>								
<b>Department</b>								
Administration	-	-	-	-	-	0.0%	-	0.0%
Program Activities (All)	2,975,472.00	2,975,472.00	12,015.00	-	12,015.00	-99.6%	1,781,338.00	14726.0%
Capital Outlay	3,000,253.00	3,000,253.00	3,621,070.00	1,436,334.00	5,057,404.00	68.6%	2,124,722.00	-58.0%
Total Expenditures by Departments	5,975,725.00	5,975,725.00	3,633,085.00	1,436,334.00	5,069,419.00	-15.2%	3,906,060.00	-22.9%
<b>SUMMARY OF EXPENDITURES - BY FUNCTIONS</b>								
<b>Function</b>								
General Government	5,975,725.00	5,975,725.00	3,633,085.00	1,436,334.00	5,069,419.00	-15.2%	3,906,060.00	-22.9%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Expenditures by Functions	5,975,725.00	5,975,725.00	3,633,085.00	1,436,334.00	5,069,419.00	-15.2%	3,906,060.00	-22.9%
<b>SUMMARY OF EXPENDITURES - BY CHARACTERS</b>								
<b>Character</b>								
Salaries & Fringe Benefits	-	-	-	-	-	0.0%	-	0.0%
Other Operating Expenses	5,975,725.00	5,972,725.00	3,633,085.00	1,436,334.00	5,069,419.00	-15.1%	3,906,060.00	-22.9%
	-	-	-	-	-	0.0%	-	0.0%
Total Expenditures by Characters	5,975,725.00	5,972,725.00	3,633,085.00	1,436,334.00	5,069,419.00	-15.1%	3,906,060.00	-22.9%

**Recreation and Parks Commission of East Baton Rouge  
Enhancement Operating FUND - BUDGET FOR YEAR ENDING December 31, 2017**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original	Last Adopted	Actual	Estimated	Projected	% Change	Proposed	% Change
<b>SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES</b>								
<b>Other Financing Sources</b>								
Transfers In - Special Revenue Fund	5,946,225.00	5,946,225.00	5,960,989.00	27,551.00	5,988,540.00	0.7%	3,836,060.00	-35.9%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Other Financing Sources by Sources	5,946,225.00	5,946,225.00	5,960,989.00	27,551.00	5,988,540.00	0.7%	3,836,060.00	-35.9%
<b>SUMMARY OF OTHER FINANCING USES - BY USES</b>								
<b>Other Financing Uses</b>								
Transfers Out - Other Funds	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Other Financing Uses by Uses	-	-	-	-	-	0.0%	-	0.0%
<b>SUMMARY OF FUND BALANCE</b>								
Net change in fund balance	-	-	2,398,566.00	(1,401,174.00)	997,392.00	0.0%	-	-100.0%
Estimated Beginning Fund Balance	55,933,480.00	55,933,480.00	55,933,480.00	-	55,933,480.00	0.0%	56,930,872.00	1.8%
Estimated Ending Fund Balance	\$ 55,933,480.00	\$ 55,933,480.00	\$ 58,332,046.00	\$ (1,401,174.00)	\$ 56,930,872.00	1.8%	\$ 56,930,872.00	0.0%



**Recreation and Parks Commission of East Baton Rouge**  
**Capital Improvement FUND - BUDGET FOR YEAR ENDING December 31, 2017**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: (Insert Date)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
<b>SUMMARY OF REVENUES - BY SOURCES</b>								
<b>Local sources:</b>								
Ad Valorem Taxes	\$ 8,038,199.00	\$ 8,038,199.00	\$ 6,048,463.00	\$ 2,009,550.00	\$ 8,058,013.00	0.2%	\$ 8,353,421.00	3.7%
Self-Generated Revenues from Programs	-	-	-	-	-	0.0%	-	0.0%
Local Grants	150,000.00	150,000.00	301,941.00	18,000.00	319,941.00		150,000.00	-53.1%
Other Revenues	215,000.00	215,000.00	162,303.00	56,060.00	218,363.00	1.6%	175,000.00	-19.9%
Total Revenues from Local Sources	8,403,199.00	8,403,199.00	6,512,707.00	2,083,610.00	8,596,317.00	2.3%	8,678,421.00	1.0%
<b>State sources:</b>								
State Revenue Sharing	285,000.00	285,000.00	-	285,000.00	285,000.00	0.0%	228,000.00	-20.0%
State Grant	1,445,000.00	1,445,000.00	81,835.00	230,967.00	312,802.00	-78.4%	-	-100.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Revenues from State Sources	1,730,000.00	1,730,000.00	81,835.00	515,967.00	597,802.00	-65.4%	228,000.00	-61.9%
<b>Federal sources:</b>								
Federal Grants	45,000.00	45,000.00	71,299.00	33,750.00	105,049.00	133.4%	-	-100.0%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Revenues from Federal Sources	45,000.00	45,000.00	71,299.00	33,750.00	105,049.00	133.4%	-	-100.0%
Total Revenues by Sources	10,178,199.00	10,178,199.00	6,665,841.00	2,633,327.00	9,299,168.00	-8.6%	8,906,421.00	-4.2%

**Recreation and Parks Commission of East Baton Rouge**  
**Capital Improvement FUND - BUDGET FOR YEAR ENDING December 31, 2017**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original	Last Adopted	Actual	Estimated	Projected	% Change	Proposed	% Change
<b>SUMMARY OF EXPENDITURES - BY AGENCY</b>								
<b>Agency</b>								
BREC Capital Improvements Fund	10,178,199.00	10,178,199.00	6,141,182.00	2,450,819.00	8,592,001.00	-15.6%	8,906,421.00	3.7%
Total Expenditures by Agency	10,178,199.00	10,178,199.00	6,141,182.00	2,450,819.00	8,592,001.00	-15.6%	8,906,421.00	3.7%
<b>SUMMARY OF EXPENDITURES - BY DEPARTMENTS</b>								
<b>Department</b>								
Administration	1,742,113.00	1,742,113.00	1,155,358.00	392,364.00	1,547,722.00	-11.2%	2,266,123.00	46.4%
Program Activities (All)	-	-	148,704.00	53,238.00	201,942.00	0.0%	458,447.00	127.0%
Capital Improvement	8,436,086.00	8,436,086.00	4,837,120.00	2,005,217.00	6,842,337.00	-18.9%	6,181,851.00	-9.7%
Total Expenditures by Departments	10,178,199.00	10,178,199.00	6,141,182.00	2,450,819.00	8,592,001.00	-15.6%	8,906,421.00	3.7%
<b>SUMMARY OF EXPENDITURES - BY FUNCTIONS</b>								
<b>Function</b>								
General Government	10,178,199.00	10,178,199.00	6,141,182.00	2,450,819.00	8,592,001.00	-15.6%	8,906,421.00	3.7%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Expenditures by Functions	10,178,199.00	10,178,199.00	6,141,182.00	2,450,819.00	8,592,001.00	-15.6%	8,906,421.00	3.7%
<b>SUMMARY OF EXPENDITURES - BY CHARACTERS</b>								
<b>Character</b>								
Salaries & Fringe Benefits	1,577,113.00	1,577,113.00	1,155,358.00	392,364.00	1,547,722.00	-1.9%	2,266,123.00	46.4%
Other Operating Expenses	165,000.00	165,000.00	148,704.00	53,238.00	201,942.00	22.4%	458,447.00	127.0%
Capital Improvement	8,436,086.00	8,436,086.00	4,837,120.00	2,005,217.00	6,842,337.00	-18.9%	6,181,851.00	-9.7%
Total Expenditures by Characters	10,178,199.00	10,178,199.00	6,141,182.00	2,450,819.00	8,592,001.00	-15.6%	8,906,421.00	3.7%

**Recreation and Parks Commission of East Baton Rouge**  
**Capital Improvement FUND - BUDGET FOR YEAR ENDING December 31, 2017**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original	Last Adopted	Actual	Estimated	Projected	% Change	Proposed	% Change
<b>SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES</b>								
<b>Other Financing Sources</b>								
Transfers In - Other Funds	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Other Financing Sources by Sources	-	-	-	-	-	0.0%	-	0.0%
<b>SUMMARY OF OTHER FINANCING USES - BY USES</b>								
<b>Other Financing Uses</b>								
Transfers Out - ____ Fund	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Other Financing Uses by Uses	-	-	-	-	-	0.0%	-	0.0%
<b>SUMMARY OF FUND BALANCE</b>								
Net change in fund balance	-	-	524,659.00	182,508.00	707,167.00	0.0%	-	-100.0%
Estimated Beginning Fund Balance	23,644,078.00	23,644,078.00	23,644,078.00	-	23,644,078.00	0.0%	24,351,245.00	3.0%
Estimated Ending Fund Balance	<u>\$ 23,644,078.00</u>	<u>\$ 23,644,078.00</u>	<u>\$ 24,168,737.00</u>	<u>\$ 182,508.00</u>	<u>\$ 24,351,245.00</u>	3.0%	<u>\$ 24,351,245.00</u>	0.0%

**Recreation and Parks Commission of East Baton Rouge**  
**Enhancement Construction FUND - BUDGET FOR YEAR ENDING December 31, 2017**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: (Insert Date)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
<b>SUMMARY OF REVENUES - BY SOURCES</b>								
<b>Local sources:</b>								
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Self-Generated Revenues from Programs	-	-	-	-	-	0.0%	-	0.0%
Local Grants	-	-	66,903.00	140,000.00	206,903.00	0.0%	-	-
Other Revenues	67,000.00	67,000.00	87,154.00	16,750.00	103,904.00	55.1%	95,000.00	-8.6%
Total Revenues from Local Sources	67,000.00	67,000.00	154,057.00	156,750.00	310,807.00	363.9%	95,000.00	-69.4%
<b>State sources:</b>								
State Revenue Sharing	-	-	-	-	-	0.0%	-	0.0%
State Grant	280,000.00	280,000.00	-	-	-	-100.0%	-	0.0%
Total Revenues from State Sources	280,000.00	280,000.00	-	-	-	-100.0%	-	0.0%
<b>Federal sources:</b>								
Federal Grants	-	-	-	-	-	0.0%	-	0.0%
Total Revenues from Federal Sources	-	-	-	-	-	0.0%	-	0.0%
Total Revenues by Sources	347,000.00	347,000.00	154,057.00	156,750.00	310,807.00	-10.4%	95,000.00	-69.4%

**Recreation and Parks Commission of East Baton Rouge**  
**Enhancement Construction FUND - BUDGET FOR YEAR ENDING December 31, 2017**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original	Last Adopted	Actual	Estimated	Projected	% Change	Proposed	% Change
<b>SUMMARY OF EXPENDITURES - BY AGENCY</b>								
<b>Agency</b>								
BREC Enhancement Construction Fund	2,692,819.00	2,692,819.00	1,493,220.00	620,719.00	2,113,939.00	-21.5%	4,704,720.00	122.6%
Total Expenditures by Agency	2,692,819.00	2,692,819.00	1,493,220.00	620,719.00	2,113,939.00	-21.5%	4,704,720.00	122.6%
<b>SUMMARY OF EXPENDITURES - BY DEPARTMENTS</b>								
<b>Department</b>								
Administration	285,000.00	285,000.00	257,009.00	63,370.00	320,379.00	12.4%	-	-100.0%
Program Activities (All)	-	-	-	-	-	0.0%	-	0.0%
Capital Improvement	2,407,819.00	2,407,819.00	1,236,212.00	557,349.00	1,793,561.00	-25.5%	4,704,720.00	162.3%
Total Expenditures by Departments	2,692,819.00	2,692,819.00	1,493,221.00	620,719.00	2,113,940.00	-21.5%	4,704,720.00	122.6%
<b>SUMMARY OF EXPENDITURES - BY FUNCTIONS</b>								
<b>Function</b>								
General Government	2,692,819.00	2,692,819.00	1,493,221.00	620,719.00	2,113,940.00	-21.5%	4,704,720.00	122.6%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Expenditures by Functions	2,692,819.00	2,692,819.00	1,493,221.00	620,719.00	2,113,940.00	-21.5%	4,704,720.00	122.6%
<b>SUMMARY OF EXPENDITURES - BY CHARACTERS</b>								
<b>Character</b>								
Salaries & Fringe Benefits	275,000.00	275,000.00	257,009.00	63,370.00	320,379.00	16.5%	-	-100.0%
Other Operating Expenses	10,000.00	10,000.00	2,950.00	2,500.00	5,450.00	-45.5%	-	-100.0%
Capital Improvement	2,407,819.00	2,407,819.00	1,233,262.00	554,849.00	1,788,111.00	-25.7%	4,704,720.00	163.1%
Total Expenditures by Characters	2,692,819.00	2,692,819.00	1,493,221.00	620,719.00	2,113,940.00	-21.5%	4,704,720.00	122.6%

**Recreation and Parks Commission of East Baton Rouge**  
**Enhancement Construction FUND - BUDGET FOR YEAR ENDING December 31, 2017**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original	Last Adopted	Actual	Estimated	Projected	% Change	Proposed	% Change
<b>SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES</b>								
<b>Other Financing Sources</b>								
Transfers In - Special Revenue Fund	2,345,819.00	2,345,819.00	1,990,001.00	29,594.00	2,019,595.00	-13.9%	4,609,720.00	128.2%
Transfers In - Debt Service Fund	-	-	1,200,000.00	-	1,200,000.00	0.0%	-	-100.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Other Financing Sources by Sources	2,345,819.00	2,345,819.00	3,190,001.00	29,594.00	3,219,595.00	37.2%	4,609,720.00	43.2%
<b>SUMMARY OF OTHER FINANCING USES - BY USES</b>								
<b>Other Financing Uses</b>								
Transfers Out - Other Funds	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Other Financing Uses by Uses	-	-	-	-	-	0.0%	-	0.0%
<b>SUMMARY OF FUND BALANCE</b>								
Net change in fund balance	-	-	1,850,838.00	(434,375.00)	1,416,463.00	0.0%	-	-100.0%
Estimated Beginning Fund Balance	9,988,752.00	9,988,752.00	9,988,752.00	-	9,988,752.00	0.0%	11,405,215.00	14.2%
Estimated Ending Fund Balance	\$ 9,988,752.00	\$ 9,988,752.00	\$ 11,839,590.00	\$ (434,375.00)	\$ 11,405,215.00	14.2%	\$ 11,405,215.00	0.0%

**Recreation and Parks Commission of East Baton Rouge**  
**Debt Service FUND - BUDGET FOR YEAR ENDING December 31, 2017**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: (Insert Date)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
<b>SUMMARY OF REVENUES - BY SOURCES</b>								
<b>Local sources:</b>								
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Self-Generated Revenues from Programs	-	-	-	-	-	0.0%	-	0.0%
Local Grants								
Other Revenues	15,000.00	15,000.00	18,243.00	3,750.00	21,993.00	46.6%	15,000.00	-31.8%
Total Revenues from Local Sources	15,000.00	15,000.00	18,243.00	3,750.00	21,993.00	46.6%	15,000.00	-31.8%
<b>State sources:</b>								
State Revenue Sharing	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Revenues from State Sources	-	-	-	-	-	0.0%	-	0.0%
<b>Federal sources:</b>								
Federal Grants	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Revenues from Federal Sources	-	-	-	-	-	0.0%	-	0.0%
Total Revenues by Sources	15,000.00	15,000.00	18,243.00	3,750.00	21,993.00	46.6%	15,000.00	-31.8%

**Recreation and Parks Commission of East Baton Rouge**  
**Debt Service FUND - BUDGET FOR YEAR ENDING December 31, 2017**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original	Last Adopted	Actual	Estimated	Projected	% Change	Proposed	% Change
<b>SUMMARY OF EXPENDITURES - BY AGENCY</b>								
<b>Agency</b>								
BREC Debt Service Fund	4,478,205.00	4,478,205.00	4,115,638.00	325,893.00	4,441,531.00	-0.8%	4,473,064.00	0.7%
Total Expenditures by Agency	4,478,205.00	4,478,205.00	4,115,638.00	325,893.00	4,441,531.00	-0.8%	4,473,064.00	0.7%
<b>SUMMARY OF EXPENDITURES - BY DEPARTMENTS</b>								
<b>Department</b>								
Administration	15,000.00	15,000.00	1,700.00	1,174.00	2,874.00	-80.8%	15,000.00	421.9%
Program Activities (All)	-	-	-	-	-	0.0%	-	0.0%
Debt Service	4,463,205.00	4,463,205.00	4,113,938.00	324,718.00	4,438,656.00	-0.6%	4,458,064.00	0.4%
Total Expenditures by Departments	4,478,205.00	4,478,205.00	4,115,638.00	325,892.00	4,441,530.00	-0.8%	4,473,064.00	0.7%
<b>SUMMARY OF EXPENDITURES - BY FUNCTIONS</b>								
<b>Function</b>								
General Government	4,478,205.00	4,478,205.00	5,315,638.00	325,893.00	5,641,531.00	26.0%	4,473,064.00	-20.7%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Expenditures by Functions	4,478,205.00	4,478,205.00	5,315,638.00	325,893.00	5,641,531.00	26.0%	4,473,064.00	-20.7%
<b>SUMMARY OF EXPENDITURES - BY CHARACTERS</b>								
<b>Character</b>								
Salaries & Fringe Benefits	-	-	-	-	-	0.0%	-	0.0%
Other Operating Expenses	15,000.00	15,000.00	1,700.00	1,174.00	2,874.00	-80.8%	15,000.00	421.9%
Debt Service	4,463,205.00	4,463,205.00	4,113,938.00	324,718.00	4,438,656.00	-0.6%	4,458,064.00	0.4%
Total Expenditures by Characters	4,478,205.00	4,478,205.00	4,115,638.00	325,892.00	4,441,530.00	-0.8%	4,473,064.00	0.7%



**Recreation and Parks Commission of East Baton Rouge**  
**Debt Service FUND - BUDGET FOR YEAR ENDING December 31, 2017**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original	Last Adopted	Actual	Estimated	Projected	% Change	Proposed	% Change
<b>SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES</b>								
<b>Other Financing Sources</b>								
Transfers In - Special Revenue Fund	4,463,205.00	4,463,205.00	4,463,205.00	-	4,463,205.00	0.0%	4,458,064.00	-0.1%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Other Financing Sources by Sources	4,463,205.00	4,463,205.00	4,463,205.00	-	4,463,205.00	0.0%	4,458,064.00	-0.1%
<b>SUMMARY OF OTHER FINANCING USES - BY USES</b>								
<b>Other Financing Uses</b>								
Transfers Out - Enhancement Construction Fund	-	-	1,200,000.00	-	1,200,000.00	0.0%	-	-100.0%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Other Financing Uses by Uses	-	-	1,200,000.00	-	1,200,000.00	0.0%	-	-100.0%
<b>SUMMARY OF FUND BALANCE</b>								
Net change in fund balance	-	-	(834,190.00)	(322,143.00)	(1,156,333.00)	0.0%	-	-100.0%
Estimated Beginning Fund Balance	5,377,021.00	5,377,021.00	5,377,021.00	-	5,377,021.00	0.0%	4,220,688.00	-21.5%
Estimated Ending Fund Balance	\$ 5,377,021.00	\$ 5,377,021.00	\$ 4,542,831.00	\$ (322,143.00)	\$ 4,220,688.00	-21.5%	\$ 4,220,688.00	0.0%

**Recreation and Parks Commission of East Baton Rouge**  
**Enhancement Special Revenue FUND - BUDGET FOR YEAR ENDING December 31, 2017**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: (Insert Date)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
<b>SUMMARY OF REVENUES - BY SOURCES</b>								
<b>Local sources:</b>								
Ad Valorem Taxes	\$ 12,755,249.00	\$ 12,755,249.00	\$ 9,597,881.00	\$ 3,188,812.00	\$ 12,786,693.00	0.2%	\$ 13,255,452.00	3.7%
Self-Generated Revenues from Programs	-	-	-	-	-	0.0%	-	0.0%
Local Grants	-	-	-	-	-	-	-	-
Other Revenues	-	-	48,369.00	-	48,369.00	0.0%	42,000.00	-13.2%
Total Revenues from Local Sources	12,755,249.00	12,755,249.00	9,646,250.00	3,188,812.00	12,835,062.00	0.6%	13,297,452.00	3.6%
<b>State sources:</b>								
State Revenue Sharing	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Revenues from State Sources	-	-	-	-	-	0.0%	-	0.0%
<b>Federal sources:</b>								
Federal Grants	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Revenues from Federal Sources	-	-	-	-	-	0.0%	-	0.0%
Total Revenues by Sources	12,755,249.00	12,755,249.00	9,646,250.00	3,188,812.00	12,835,062.00	0.6%	13,297,452.00	3.6%

**Recreation and Parks Commission of East Baton Rouge**  
**Enhancement Special Revenue FUND - BUDGET FOR YEAR ENDING December 31, 2017**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original	Last Adopted	Actual	Estimated	Projected	% Change	Proposed	% Change
<b>SUMMARY OF EXPENDITURES - BY AGENCY</b>								
<b>Agency</b>								
BREC General Fund	-	-	-	-	-	0.0%	13,297,452.00	0.0%
Total Expenditures by Agency	-	-	-	-	-	0.0%	13,297,452.00	0.0%
<b>SUMMARY OF EXPENDITURES - BY DEPARTMENTS</b>								
<b>Department</b>								
Administration	-	-	-	-	-	0.0%	393,608.00	0.0%
Program Activities (All)	-	-	-	-	-	0.0%	-	0.0%
Debt Payments	-	-	-	-	-	0.0%	12,903,844.00	0.0%
Total Expenditures by Departments	-	-	-	-	-	0.0%	13,297,452.00	0.0%
<b>SUMMARY OF EXPENDITURES - BY FUNCTIONS</b>								
<b>Function</b>								
General Government	-	-	-	-	-	0.0%	13,297,452.00	0.0%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Expenditures by Functions	-	-	-	-	-	0.0%	13,297,452.00	0.0%
<b>SUMMARY OF EXPENDITURES - BY CHARACTERS</b>								
<b>Character</b>								
Salaries & Fringe Benefits	-	-	-	-	-	0.0%	-	0.0%
Other Operating Expenses	-	-	-	-	-	0.0%	393,608.00	0.0%
Debt Payments	-	-	-	-	-	0.0%	12,903,844.00	0.0%
Total Expenditures by Characters	-	-	-	-	-	0.0%	13,297,452.00	0.0%

**Recreation and Parks Commission of East Baton Rouge**  
**Enhancement Special Revenue FUND - BUDGET FOR YEAR ENDING December 31, 2017**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original	Last Adopted	Actual	Estimated	Projected	% Change	Proposed	% Change
<b>SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES</b>								
<b>Other Financing Sources</b>								
Transfers In - Other Fund	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Other Financing Sources by Sources	-	-	-	-	-	0.0%	-	0.0%
<b>SUMMARY OF OTHER FINANCING USES - BY USES</b>								
<b>Other Financing Uses</b>								
Transfers Out - Other Funds	12,755,249.00	12,755,249.00	9,646,250.00	3,188,812.00	12,835,062.00	0.6%	-	-100.0%
	-	-	-	-	-	0.0%	-	0.0%
	-	-	-	-	-	0.0%	-	0.0%
Total Other Financing Uses by Uses	12,755,249.00	12,755,249.00	9,646,250.00	3,188,812.00	12,835,062.00	0.6%	-	-100.0%
<b>SUMMARY OF FUND BALANCE</b>								
Net change in fund balance	-	-	-	-	-	0.0%	-	0.0%
Estimated Beginning Fund Balance	-	-	-	-	-	0.0%	-	0.0%
Estimated Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%