



Recreation and Park Commission For the Parish of East Baton Rouge

2015 Annual Budget

Approved on December 17, 2014

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

Introduced November 19, 2014

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



Officers

Mr. Kenneth L. Riche, Jr., Chairman

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

Mr. Carlos Sam, Treasurer

Ms. Carolyn McKnight, Superintendent and Ex-Officio Secretary

Commissioners

Mr. Larry Selders

Mr. Lloyd H. Benson II

Mr. John Taylor

Ms. Laurie Marien

Mr. Davis Rhorer

Ms. Evelyn Ware-Jackson

Introduction

November 19, 2014

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

Ladies and Gentlemen:

Enclosed is the 2015 budget for BREC. The foundation of this budget continues to be built on BREC's guiding principles of ensuring that our resources are used to improve the health, safety, environmental quality, economic development and overall quality of life of our community.

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

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

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

2014 was a pivotal year for BREC. The 10-year strategic planning initiative was completed, as well as re-accreditation of the agency which was recognized at the national conference for park and recreation agencies. This budget will act as a working tool to keep us on a sound fiscal course as, together with the community, as we implement steps recommended by the strategic plan as well as new standards identified by the accreditation organization.

As you review this 2015 budget, please know that we are committed to working closely with the Commission to answer any questions that you may have and to address any issues that may arise. We thank you for your guidance and input.

Budgetary Structure

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

General Fund

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

Capital Improvement Fund

The purpose of this fund is to account for the financial resources to be used for the acquisition or construction of major capital facilities and infrastructure for general government activities. The 2015 funding is supported by a 10-year property tax millage that was recently renewed in April 2014. A summary of expenditures planned for each park appears at the end of this document.

Enhancement Special Revenue Fund

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

Enhancement Construction Fund

The fund was established to account for the activities of the *"Imagine Your Parks"* plan approved by the voters in November 2004. It accounts for all the construction projects funded by the current levy of 1.702 mills of the total 3.158 mills of property tax revenues dedicated to land acquisition and construction of park facilities.

Enhancement Operating Fund

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

Debt Service Fund

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

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

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

Internal Service Funds

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

Budgetary Guidelines

The following guidelines were established to develop the 2015 budget. All departments met the following objectives:

Resolved, That the Commission approve the following:

- **Ad Valorem Tax Revenues were budgeted based on anticipated revenues to be received for the 2014 tax levy. The preliminary assessment numbers were provided by the East Baton Rouge Parish Assessor's Office. The revenue received from 2014 tax rolls will be the operating cash for the 2015 budget. Ad Valorem Tax Revenues will be adjusted based on information provided by the EBRP Assessor's Office in 2015 to accrue for the 2015 December tax levy.**
- **Provide funding for the following: cost of BREC's fleet and equipment replacement capital outlay plan and the implementation of the 10 year strategic plan's implementation.**
- **Continue to evaluate administrative and program operational procedures to ensure the most efficient use of taxpayer dollars. Any changes to operational procedures or recreation programming are to be weighed carefully for any negative impacts to current levels of service provided to the public.**
- **Evaluate the new and improved facilities as envisioned in the *"Imagine Your Parks"* program to be opened and operated in the 2015 budget year to determine funding needs.**

- **Included as a part of the 2015 General Fund operating budget is the implementation of the compensation study which increased all salaries and wages below the market minimum up to the minimum. Merit pay increases for all Full Time and Part Time staff were reinstated in 2014 and are budgeted in 2015 at 3.3%. Longevity increases were also funded and longevity increases will be given to all eligible staff.**
- **Provide funding for existing employee benefits according to information available from benefit providers. All employee and retiree benefits are funded at the contribution rates anticipated. Retirement contributions for full-time employees were increased from 29.7% in 2014 to 31% in 2015. Medical insurance increases as a result of claims history and future anticipated claims were also increased.**
- **Provide funding for increases in worker's compensation, general liability and auto insurances.**

Carolyn McKnight, Superintendent and Ex-Officio Secretary

Methodology & Executive Summary

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

1. Budget Process Improvements

- a. Process Decentralized – the budget process for 2015 was decentralized to fully engage the Program Directors, Managers, and Supervisors, and Administrative Department Directors in the development of revenue and expenditure budgets for all aspects of BREC operations.
- b. New World Functionality – new functionality in the New World system, combined with training and guidance provided by the Finance Department, allowed data entry to be input directly by the departments. The Finance department grouped all costs centers to the appropriate program activity or administrative cost center for summary reporting.
- c. Spread – the budget will be spread over the 12 months of 2015 by month, with consideration given to seasonality of revenues and expenditures, rather than by the straight-line method.

2. Source data used in budget preparation

- a. Current Year Comparative Data - budget preparers were provided with the current 2014 Annual Budget, Fiscal year-to-date activity, and a 2014 Annual Projection for each account, within each cost center, within each program or department.
- b. Historical Data - budget preparers were able to run inquiries on specific budget accounts to assess current year activity, prior fiscal year activity, 5-year trend analyses, and transaction details. Seasonality of the historical data was considered in the development of 2015 budgeted amounts.
- c. 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 2015.

3. Ad Valorem Taxes

- a. Ad Valorem Taxes were budgeted based upon a 2% increase in the property tax base for East Baton Rouge Parish, with roll-back millage rates applied accordingly to derive Tax Revenues for the General Fund [1], Capital Improvement Fund [2], and Enhancement Special Revenue Fund [5].
 - i. Estimated Property tax base for 2015 - **\$3,777,867,657**
 - ii. 2004 (2005-2014; recently renewed) – **3.98 mills** (50% operations; 50% Capital Improvement. Provides 100% of Capital Improvement Program)
 - iii. 2004 (2005-2014; recently renewed) – **2.04 mills** (operations and maintenance)
 - iv. 2007 (2007-2016; up for renewal in 2016) – **3.84 mills** (operations and maintenance)

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

4. Salaries and Wages

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

5. Fringe Benefits

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

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

6. Employee Benefits Fund (Fund 9)

- a. 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, 2015* 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 - **\$2,833,190** (account 9.9010.7423)
 - 2. Pharmacy claims - **\$894,692** (account 9.9010.7430)
 - 3. Total Medical and Pharmacy claims - **\$3,727,882**.
 - ii. Administrative Cost - administrative costs include projected expenses for
 - 1. PPO and TPA fees and well as Stop Loss Premiums - **\$565,607** (account 9.9010.7403)
- b. 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 2015 prepared by Health Plus Consulting Services, Inc. (Dale Ducote).
 - i. Employee Health Premium Contributions - **\$882,519** (account 9.9010.5600); deducted from employee's paychecks based upon Plan Type (HMO, PPO, or QHDHP) and coverage class (Single, Dual, or Family).
 - ii. Employer Health Premium Contributions - **\$3,154,533** (account 9.9010.5601); BREC's portion of premiums based upon Plan Type (HMO, PPO, or QHDHP) and coverage class (Single, Dual, or Family).
 - iii. Total Premium Contributions - **\$4,037,072** (combined)

7. Debt Service Fund (Fund 11)

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

1. Principal - \$510,000 (due May 2015)
 2. Interest - \$634,527 (semi-annual due May and November 2015)
 3. Total - \$1,144,527
- iii. Series 2012-B
1. Principal - \$945,000 (due May 2015)
 2. Interest - \$236,484 (semi-annual due May and November 2015)
 3. Total - \$1,181,483
- iv. Grand Total Debt Service for 2015 - \$4,491,399
- v. Bank Fees - \$15,000
- vi. Total transfer in required - \$4,506,399 - Funds are transferred from Fund 5 (Enhancement Special Revenue Fund) sufficient to cover both bond principal and interest expenses for 2015.

8. Enhancement Special Revenue Fund (Fund 5)

- a. Ad Valorem Taxes associated with the Imagine Your Parks Strategic Plan are initially credited to this special fund:
 - i. Adopted 2004 (2004-2024 Imagine Your Parks) – 3.158 mills (IYP Master Plan)
 - ii. Enhancement Special Revenue Fund - **\$11,751,548** credited to account 5.5000.5302 (net of a 1.5% allowance for uncollectible taxes).
- b. 100% of the IYP funds are subsequently transferred out to the:
 - i. Debt Service Fund for debt service - \$4,506,399 (see above)
 - ii. Enhancement Construction Fund for construction - \$1,826,393
 - iii. Enhancement Operating Fund for operations - \$5,418,756 (remainder of funds after debt service and capital improvements). Fund 5 nets to zero.

9. General Fund Transfers to Internal Service Funds

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

10. Risk Management Fund [Fund 10]

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

11. Capital Improvement Project Fund [Fund 2]

- a. Ad Valorem taxes credited to the CIP fund consist of 50% of the 3.98 mills approved in 2004 and renewed in 2014 – **\$7,405,187** net of 1.5% allowance for uncollectible taxes.
- b. As work is performed by the construction shop (cost center 3950) on capital improvement projects, their time is charged to the 2.CIP Fund in 2.10000.6201(wages).
- c. Fringe benefits (retirement and medical) are calculated on these wages in the exact same manner as is done for all other wages in other funds.
- d. Construction Expense - \$7,300,000 in Fiscal 2015, or 10% of the \$73,000,000 10-year amount per the 2015-2024 capital improvement plan (account 2.10000.6912).

12. Enhancement Construction Fund [Fund 7]

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

13. Enhancement Operating Fund [Fund 6]

- a. This pass through fund receives the remainder (\$5,418,756) of the Enhancement Special Revenue Fund [Fund 5] after transfers out for debt service [Debt Service Fund 11] and construction [Enhancement Construction Fund 7], plus interest income.
- b. Computer Software (additional modules) – \$50,000 (account 6.60001.6910.01)
- c. Remainder is transferred out to the General Fund for operations - \$5,385,099 (account 6.6000.7801).

14. Consolidated Totals [ALL Funds]

- a. Revenues
 - i. Taxes and Grants - \$53,800,407
 - ii. Self-Generated Revenues - \$15,084,913 (including internal charges)
 - iii. Other Revenues - \$468,328
 - iv. Transfers in from other funds - \$20,476,018
 - v. Use of available fund balance \$4,473,129
 - vi. Total Revenues - **\$94,302,795**
- b. Expenditures
 - i. Salaries, Wages, Fringe Benefits - \$36,568,852
 - ii. Non-payroll related expenditures - \$37,257,925
 - iii. Transfers out to other funds - \$20,476,018
 - iv. Total Expenditures - **\$94,302,795**



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 - All Administrative cost centers combined.

- **2015 Annual Budget by Program Activity (2nd column of Summary by Fund)** **Exhibit III**
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 - Aquatics
 - Brooks, Anna T Jordan, & Howell Pools and Liberty Lagoon Water Park
 - Athletics
 - Sports Administration, Adult Sports, Youth Sports, and Sports Academy
 - Golf
 - City Park, Clark Park, Woody Dumas (+ Waterfront Café), Howell Park, Webb Park, Santa Maria (+ Champions Grill), Beaver Creek (+ Beaver Creek Café), First Tee, Golf Administration, and Golf Grounds keeping.
 - Maintenance
 - All Maintenance shops, Construction Shop, Park Operations
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 - All Recreation Centers and Recreation Administration
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 - Bluebonnet Swamp, Baton Rouge Art Gallery, Magnolia Mound Plantation, Horse Activity Center, Highland Observatory, Perkins Extreme Sports, Other Extreme Sports, Concessions Administration, Cohn Arboretum, Independence Café, Knock Knock Museum, Independence Park Theater, Goldsby, Memorial, Olympia Stadiums, Central Sports complex, Oak Villa Ballfield, and Special Use Facility Administration
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Recreation and Park Commission of East Baton Rouge Parish
Budget by Fund Summary

2015 Budget by Fund

REVENUES

Taxes and Grants

	Administrative Cost Centers	Program Activities	1. General Fund (Administrative + Programs)	6. Enhancement Operating Fund	2. Capital Improvement Fund	7. Enhancement Construction Fund	11. Debt Service Reserve Fund	Special Revenue Fund 5. Enhancement Special Revenue Fund (IYP)	9. Employee Benefits Fund	10. Risk Management Fund	12. Print Shop Fund	13. Unemployment Insurance Fund	Consolidated Totals
Ad Valorem Taxes	\$ 33,081,465	\$ -	33,081,465	\$ -	\$ 7,405,187	\$ -	\$ -	\$ 11,751,548	\$ -	\$ -	\$ -	\$ -	52,238,200
State Revenue Sharing	1,260,000	-	1,260,000	-	296,207	-	-	-	-	-	-	-	1,556,207
Federal Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Grants	5,000	1,000	6,000	-	-	-	-	-	-	-	-	-	6,000
Total Taxes and Grants	34,346,465	1,000	34,347,465	-	7,701,394	-	-	11,751,548	-	-	-	-	53,800,407

Self-generated revenues / Internal Charges for Svcs

	18,750	10,216,071	10,234,821	-	-	-	-	-	4,763,592	-	86,500	-	15,084,913
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Other Revenues

Interest Income	150,000	-	150,000	21,343	32,348	-	-	-	-	1,637	-	-	205,328
Miscellaneous Revenues	33,000	35,000	68,000	-	-	-	-	-	95,000	100,000	-	-	263,000
Total Other Revenues	183,000	35,000	218,000	21,343	32,348	-	-	-	95,000	101,637	-	-	468,328

Transfers in from other funds

Transfers from 5.Enhancement Special Revenue Fund	-	-	-	5,418,756	-	1,826,393	4,506,399	-	-	-	-	-	11,751,548
Transfers from 6.Enhancement Operating Fund	5,385,099	-	5,385,099	-	-	-	-	-	-	-	-	-	5,385,099
Transfers from 1.General Fund	-	-	-	-	1,000,000	-	-	-	-	2,102,563	136,808	100,000	3,339,371
Total transfers in from other funds	5,385,099	-	5,385,099	5,418,756	1,000,000	1,826,393	4,506,399	-	-	2,102,563	136,808	100,000	20,476,018

TOTAL REVENUES

	\$ 39,933,314	\$ 10,252,071	\$ 50,185,385	\$ 5,440,099	\$ 8,733,742	\$ 1,826,393	\$ 4,506,399	\$ 11,751,548	\$ 4,858,592	\$ 2,204,200	\$ 223,308	\$ 100,000	\$ 89,829,666
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EXPENDITURES

Salaries, Wages, and Fringe Benefits

Salaries and Wages	3,957,182	20,746,883	24,704,065	-	1,792,000	-	-	-	-	-	99,927	-	26,595,992
Fringe Benefits	9,375,775	-	9,375,775	-	556,704	-	-	-	-	-	40,381	-	9,972,860
Total Salaries, Wages, and Fringe Benefits	13,332,957	20,746,883	34,079,840	-	2,348,704	-	-	-	-	-	140,308	-	36,568,852

Non-payroll related expenditures

Retired Employee Benefits	420,000	-	420,000	-	-	-	-	-	80,000	-	-	-	500,000
Travel and Training	111,250	163,975	275,225	-	3,500	-	-	-	-	-	-	-	278,725
Membership Due & Subscriptions	22,280	40,762	63,042	-	-	-	-	-	-	-	-	-	63,042
Operating Supplies	178,930	2,414,195	2,593,125	-	26,000	-	-	-	-	12,000	30,000	-	2,661,125
Materials & Durable Goods	43,400	2,034,285	2,077,685	-	193,000	-	-	-	-	-	-	-	2,270,685
Capital Outlay and Capital Improvement Projects	522,800	1,159,010	1,681,810	50,000	7,503,500	1,500,000	-	-	-	-	-	-	10,735,310
Direct Costs (Costs of Goods Sold)	-	1,016,300	1,016,300	-	-	-	-	-	-	-	-	-	1,016,300
Utilities	341,180	2,374,221	2,715,401	-	17,000	-	-	-	-	-	-	-	2,732,401
Contract Fees and Services	1,274,174	2,862,325	4,136,499	5,000	10,500	-	15,000	-	2,700	200,000	53,000	-	4,422,699
Other Expenditures (Ad Valorem fees, retire contingency)	1,512,450	29,100	1,541,550	-	-	-	4,491,399	-	4,452,489	1,942,200	-	100,000	12,527,638
Operating Reserve (a/c 7310)	-	-	-	-	-	-	-	-	-	50,000	-	-	50,000
Total Non-payroll related expenditures	4,426,464	12,094,173	16,520,637	55,000	7,753,500	1,500,000	4,506,399	-	4,535,189	2,204,200	83,000	100,000	37,257,925

Transfers out to other funds

Transfers to 1.General Fund	-	-	-	5,385,099	-	-	-	-	-	-	-	-	5,385,099
Transfers to 6.Enhancement Operating Fund	-	-	-	-	-	-	-	5,418,756	-	-	-	-	5,418,756
Transfers to 2.Capital Improvement Fund	1,000,000	-	1,000,000	-	-	-	-	-	-	-	-	-	1,000,000
Transfers to 7.Enhancement Construction Fund	-	-	-	-	-	-	-	1,826,393	-	-	-	-	1,826,393
Transfers to 11.Debt Service Fund	-	-	-	-	-	-	-	4,506,399	-	-	-	-	4,506,399
Transfers to Internal Service Funds (9,10,12,13)	2,339,371	-	2,339,371	-	-	-	-	-	-	-	-	-	2,339,371
Total Transfers out to other Funds	3,339,371	-	3,339,371	5,385,099	-	-	-	11,751,548	-	-	-	-	20,476,018

TOTAL EXPENDITURES

	\$ 21,098,792	\$ 32,841,056	\$ 53,939,848	\$ 5,440,099	\$ 10,102,204	\$ 1,500,000	\$ 4,506,399	\$ 11,751,548	\$ 4,535,189	\$ 2,204,200	\$ 223,308	\$ 100,000	\$ 94,302,795
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EXCESS OF REVENUES OVER (UNDER)

EXPENDITURES	\$18,834,522	(\$22,588,985)	(\$3,754,463)	\$0	(\$1,368,462)	\$326,393	\$0	\$0	\$323,403	\$0	\$0	\$0	(\$4,473,129)
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Recreation and Park Commission of East Baton Rouge Parish
Budget for Administration (General Fund)

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

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

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

Dept	Location	Service/Program/Facility/Equipment	Description of Fee	Unit	Current Fee	New Fee	Reason for change
Miscellaneous							
All	All Locations	Combo - hotdog, drink, chips	Concession Fee	Each	\$1.50	Market Price	Follow market trends
All	All Locations	Hotdog	Concession Fee	Each	\$1.00	Market Price	Follow market trends
All	All Locations	Chips	Concession Fee	Each	\$0.50	Market Price	Follow market trends
All	All Locations	Nachos w/ cheese AND chili	Concession Fee	Each	\$3.00	Market Price	Follow market trends
All	All Locations	Nachos w/ cheese OR chili	Concession Fee	Each	\$2.50	Market Price	Follow market trends
All	All Locations	Cotton Candy	Concession Fee	Each	\$1.00	Market Price	Follow market trends
All	All Locations	Popcorn	Concession Fee	Each	\$0.50	Market Price	Follow market trends
All	All Locations	Drink	Concession Fee	Each	\$0.50	Market Price	Follow market trends
Recreation							
Aquatics	All Locations	Aqua Zumba - Monthly Registration	Monthly Registration fee	Per month	\$45.00	\$60.00	Now offering 2 classes per day
Aquatics	All Locations	Swim Lessons - All levels	8 lesson course registration fee	Per course	\$6.50	\$10.00	Accommodate Program Costs
Aquatics	Liberty Lagoon	Admission - 1 & under	Admission fee	Per visit	n/a	Free	previously 2 & under
Aquatics	Liberty Lagoon	Admission - 48" & Taller	Admission fee	Per visit	\$10.00	\$11.00	Increased expenditures
Aquatics	Liberty Lagoon	Admission - Under 48" Tall	Admission fee	Per visit	\$8.00	\$9.00	Increased expenditures
Aquatics	Liberty Lagoon	Group Fee (125 or more)	Admission fee	Per visit	n/a	\$1 off	New Offering
Aquatics	Liberty Lagoon	Outside Camps Trip Fee (250 or more)	Admission fee	Per visit	n/a	\$8.00	New Offering
Aquatics	Liberty Lagoon	Swim Lessons - All levels	Registration fee	Per course	\$45.00	\$60.00	Comparable Pricing
Athletics	All Locations	Baseball - Youth Baseball Camp/Clinic	Registration Fee	Per clinic	n/a	\$40.00-\$60.00	New Program
Athletics	All Locations	Basketball - Youth 3 on 3 basketball events	Registration Fee	Per Team	n/a	\$40.00-\$60.00	New Program
Athletics	All Locations	Basketball - Youth 3 on 3 Basketball Tournament	Registration Fee	Per Team	n/a	\$75.00	New Program
Athletics	All Locations	Basketball - Youth Basketball	Entry Fee per day	Per person	n/a	\$1.00	New revenue opportunity
Athletics	All Locations	Pickle Ball Fun Tournament	Initiation Fee	Per event	n/a	\$5.00 - \$10.00	New Program
Athletics	All Locations	Athletic Field Use - BREC Teams	Day time rental fee (does not include lights or field prep)	Per hour	n/a	\$5.00	New - cost recovery and ensuring dedicated dates, times, & locations
Athletics	All Locations	Athletic Field Use - Non-BREC Teams	Day time rental fee (does not include lights or field prep)	Per hour	n/a	\$10.00	New - cost recovery and ensuring dedicated dates, times, & locations
Athletics	Plank Road park	Pickle ball	Annual Entry Fee	Per person	n/a	\$50.00	New Program
Athletics	Plank Road park	Pickle Ball - Plank Rd Park	Monthly Entry Fee	Per person	n/a	\$5.00	New Program
Athletics	Sports Academy	Summer Camp - Reduced Fee	Registration fee	Per week	\$45.00	\$50.00	Increase cost recovery
Athletics	Upper Deck Batting Cages	Batting Cages Drop In Use	Rental and facility use fee	Per person	n/a	\$5.00	New Program
Athletics	Upper Deck Batting Cages	Camp/Clinic	Entry fee	Per person	n/a	\$40.00 - \$60.00	New Program
Athletics	Upper Deck Batting Cages	College/HS 2 hr 12PM-3PM Mon-Fri	Rental fee	Per Team	n/a	\$50.00	New Program
Athletics	Upper Deck Batting Cages	College/HS 2 hr 12PM-3PM Mon-Fri	Rental fee	Per Team	n/a	\$200.00	New Program
Athletics	Upper Deck Batting Cages	College/HS 3 hr 8AM-3PM Mon-Fri	Rental fee	Per Team	n/a	\$75.00	New Program
Athletics	Upper Deck Batting Cages	College/HS 3 hr 8AM-3PM Mon-Fri	Rental Fee	Per Team	n/a	\$300.00	New Program
Athletics	Upper Deck Batting Cages	Exercise Room Fitness/Pitching - 1 hour	Area usage fee	Per person	n/a	\$15.00	New Program
Athletics	Upper Deck Batting Cages	Hitting/Fielding/Skills Instruction	Service and rental fee	Per person	n/a	\$15.00	New Program
Athletics	Upper Deck Batting Cages	Homerun Membership	Annual membership fee	Per person	n/a	\$175.00	New Program
Athletics	Upper Deck Batting Cages	Single cage - 30 minutes	Rental fee	Per person	n/a	\$20.00	New Program
Athletics	Upper Deck Batting Cages	Single cage - 60 minutes	Rental fee	Per person	n/a	\$35.00	New Program
Athletics	Upper Deck Batting Cages	Team (3 cages) - 120 minutes	Rental fee	Per rental	n/a	\$150.00	New Program
Athletics	Upper Deck Batting Cages	Team (3 cages) - 60 minutes	Rental fee	Per rental	n/a	\$90.00	New Program
Athletics	Upper Deck Batting Cages	Pitching Machine	Rental Fee	Per hour	n/a	\$10.00	New Program

Dept	Location	Service/Program/Facility/Equipment	Description of Fee	Unit	Current Fee	New Fee	Reason for change
Outdoor Adventure	All Locations	Adventure Race	Family Admission	Per Team	\$10.00	\$10.00 - \$15.00	Allow assessment of fees based on services and/or equipment provided
Outdoor Adventure	All Locations	Adventure Race	Individual Admission	Per person	\$10.00	\$10.00 - \$15.00	Allow assessment of fees based on services and/or equipment provided
Outdoor Adventure	All Locations	Archery - Basic	Fee assessed based on class level, location, and equipment provided	Per person	n/a	\$20.00 - \$30.00	New Program
Outdoor Adventure	All Locations	Archery - Basic	Fee assessed based on class level, location, and equipment provided	Per person	n/a	\$40.00 - \$60.00	New Program
Outdoor Adventure	All Locations	Biking - BREC to BREC ride	Fee assessed based on class level, location, and equipment provided	Per person	\$5.00	\$5.00 - \$10.00	Allow assessment of fees based on services and/or equipment provided
Outdoor Adventure	All Locations	Biking - Mountain Biking	Fee assessed based on class level, location, and equipment provided	Per person	\$5.00	\$5.00 - \$10.00	Allow assessment of fees based on services and/or equipment provided
Outdoor Adventure	All Locations	Biking - Pedal Up Workshop	Fee assessed based on class level, location, and equipment provided	Per person	\$5.00	\$5.00 - \$10.00	Allow assessment of fees based on services and/or equipment provided
Outdoor Adventure	All Locations	Fishing Workshop	Fee assessed based on class level, location, and equipment provided	Per person	\$5.00	\$5.00 - \$15.00	Allow assessment of fees based on services and/or equipment provided
Outdoor Adventure	All Locations	Hiking Program - Advanced	Fee assessed based on class level, location, and equipment provided	Per person	\$10.00	\$10.00 - \$15.00	Allow assessment of fees based on services and/or equipment provided
Outdoor Adventure	All Locations	Hiking Program - Beginner	Fee assessed based on class level, location, and equipment provided	Per person	\$5.00	\$10.00 - \$15.00	Allow assessment of fees based on services and/or equipment provided
Outdoor Adventure	All Locations	Hiking Program - Yoga	Fee assessed based on class level, location, and equipment provided	Per person	\$10.00	\$10.00 - \$15.00	Allow assessment of fees based on services and/or equipment provided
Outdoor Adventure	All Locations	Hunger Games Training Camp	4 day camp registration fee	Per person	n/a	\$120.00	New Program
Outdoor Adventure	All Locations	Kayak Fishing Workshop	Fee assessed based on class level, location, and equipment provided	Per person	\$5.00	\$5.00 - \$15.00	Allow assessment of fees based on services and/or equipment provided
Outdoor Adventure	All Locations	Nature Hike	Fee assessed based on class level, location, and equipment provided	Per person	\$3.00	\$3.00 - \$5.00	Allow assessment of fees based on services and/or equipment provided
Outdoor Adventure	All Locations	Paddle Skate/Landboard Workshop	Fee assessed based on class level, location, and equipment provided	Per person	\$5.00	\$5.00 - \$10.00	Allow assessment of fees based on services and/or equipment provided
Outdoor Adventure	All Locations	Paddle Up 1	Fee assessed based on class level, location, and equipment provided	Per person	\$5.00 - \$25.00	\$5.00 - \$40.00	Allow assessment of fees based on services and/or equipment provided
Outdoor Adventure	All Locations	Paddle Up 2	Fee assessed based on class level, location, and equipment provided	Per person	\$5.00 - \$25.00	\$5.00 - \$40.00	Allow assessment of fees based on services and/or equipment provided
Outdoor Adventure	All Locations	Paddle Up 3	Fee assessed based on class level, location, and equipment provided	Per person	\$5.00 - \$25.00	\$5.00 - \$40.00	Allow assessment of fees based on services and/or equipment provided
Outdoor Adventure	All Locations	Paddle Up 4	Fee assessed based on class level, location, and equipment provided	Per person	\$5.00 - \$25.00	\$5.00 - \$40.00	Allow assessment of fees based on services and/or equipment provided
Outdoor Adventure	All Locations	Pets N Paddling	Fee assessed based on class level, location, and equipment provided	Per person	\$10.00	\$10.00 - \$15.00	Allow assessment of fees based on services and/or equipment provided
Outdoor Adventure	All Locations	Plein Air Paddle/Paint Class	Fee assessed based on class level, location, and equipment provided	Per person	n/a	\$20.00 - \$35.00	Allow assessment of fees based on services and/or equipment provided
Outdoor Adventure	All Locations	Rollerblading	Admission fee	Per person	n/a	\$5.00	New Program
Outdoor Adventure	All Locations	Stand Up Paddle board	Fee assessed based on class level, location, and equipment provided	Per person	\$5.00 - \$25.00	\$5.00 - \$40.00	Allow assessment of fees based on services and/or equipment provided

Dept	Location	Service/Program/Facility/Equipment	Description of Fee	Unit	Current Fee	New Fee	Reason for change
Outdoor Adventure	All Locations	Sunset Paddle	Fee assessed based on class level, location, and equipment provided	Per person	\$5.00 - \$25.00	\$5.00 - \$40.00	Allow assessment of fees based on services and/or equipment provided
Outdoor Adventure	All Locations	Ziplining	Fee assessed based on class level, location, and equipment provided	Per person	\$5.00	\$5.00 - \$10.00	Allow assessment of fees based on services and/or equipment provided
Outdoor Adventure	All Locations	Kayak Rental Offsite	Rental Fee - 3 hour minimum	Per rental	n/a	\$300.00	New Program
Outdoor Adventure	Greenwood Boathouse	Water Bottle	Concession Fee	Each	n/a	\$1.00	Sell bottles of water to user
Outdoor Adventure	Greenwood Boathouse	Kayak/Canoe/SUP	Single rider rental fee	Per hour	n/a	\$5.00	New Program
Outdoor Adventure	Greenwood Boathouse	Kayak/Canoe/SUP	Tandem rental fee	Per hour	n/a	\$7.00	New Program
Outdoor Adventure	Greenwood Boathouse	Kayak/Canoe/SUP - Group (30-50)	Minimum 2 hour rental fee	Per hour	n/a	\$3.00	New Program
Outdoor Adventure	Greenwood Boathouse	Kayak/Canoe/SUP - Group (30-50) w/ water	Minimum 2 hour rental fee	Per hour	n/a	\$4.00	New Program
Outdoor Adventure	Greenwood Boathouse	Kayak/Canoe/SUP - Single rider w/ bottle of water	Single rider rental fee	Per hour	n/a	\$6.50	New Program
Outdoor Adventure	Greenwood Boathouse	Kayak/Canoe/SUP - Single rider w/ water & hot dog	Single rider rental fee	Per hour	n/a	\$8.75	New Program
Outdoor Adventure	Greenwood Boathouse	Kayak/Canoe/SUP - Tandem riders w/bottle of water	Tandem rental fee	Per hour	n/a	\$8.50	New Program
Recreation	14 Locations	Summer Camp	Parish Citizen Discounted fee	Per week	\$85.00	\$90.00	Increase cost recovery
Recreation	14 Locations	Summer Camp	Regular Fee	Per week	\$102.00	\$108.00	Increase cost recovery
Recreation	15 locations	Summer Camp - Reduced Fee	Reduced fee for camps for parish citizens only	Per week	\$45.00	\$50.00	Increase cost recovery
Recreation	All Locations	Holiday Camp	Daily fee for all Holiday camps (Fall, Spring, & Winter)	Per day	n/a	\$14.00	fee previously per camp changed to flat fee per day
Recreation	All Locations	Tiny Steps	Monday-Thursday; 9:00AM - 12:00PM	Per month	\$46.00	\$54.00	Better support program due to cost increases
Recreation	All Locations	Youth 360	Monday-Friday; 3:30PM - 5:30PM	Per month	\$48.00	\$60.00	Better support program due to cost increases
Recreation	All Locations	BREC on the Geaux	Vehicle rental - 2 hour minimum	Per rental	n/a	\$200.00	New program
Recreation	All Locations	BREC on the Geaux	Additional hour rental fee	Per hour	n/a	\$100.00	New program
Recreation	All Locations	BREC on the Geaux	Damage Deposit (refundable)	Per rental	n/a	\$250.00	New program
Recreation	Anna T. Jordan, Forest Park, Howell Park, Independence, Zachary	Small Pavilion - up to 40	Rental fee - 4 hour minimum	Per rental	\$35.00	\$40.00	Increased costs
Recreation	Greenwood	Greenwood Flying Fortress	Rental fee - 4 hour minimum	Per rental	\$65.00	\$80.00	Community demand
Recreation	Greenwood	Greenwood Flying Fortress	Additional hour rental fee	Per hour	\$17.00	\$20.00	Increase cost recovery
Recreation	Greenwood	Outdoor Amphitheater	For profit/individual rental fee	Per hour	\$400.00	\$100.00	Change to hourly fee to serve community demand
Recreation	Greenwood	Outdoor Amphitheater	Non-profit rental fee	Per hour	\$300.00	\$50.00	Change to hourly fee to serve community demand
Recreation	Greenwood	Outdoor Amphitheater	Additional hour rental fee	Per hour	\$75.00	\$100.00	Consistent w/ hourly rate
Recreation	Greenwood	Waterfront Theater	For profit/individual rental fee - 4 hour minimum	Per rental	\$325.00	\$400.00	Cost comparison for community demand

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

Dept	Location	Service/Program/Facility/Equipment	Description of Fee	Unit	Current Fee	New Fee	Reason for change
Special Facilities							
Special Facilities	All Locations	Roving Vendors - Spring/Summer	Vendor Fee	Per Vendor	\$300.00	\$250.00	Attract additional vendors
Special Facilities	Baton Rouge Gallery	Summer Camp	Parish Citizen Discounted Registration Fee	Per Week	\$110.00	\$115.00	Increased costs
Special Facilities	Baton Rouge Gallery	Summer Camp	Regular Registration Fee	Per Week	\$132.00	\$138.00	Increased costs
Special Facilities	Baton Rouge Gallery	Holiday Camp (Fall, Winter, Spring)	Parish Citizen Discounted Registration Fee	Per day	\$22.00	\$23.00	Increased costs
Special Facilities	Baton Rouge Gallery	Holiday Camp (Fall, Winter, Spring)	Regular Registration Fee	Per day	\$26.40	\$27.60	Increased costs
Special Facilities	Baton Rouge Gallery	Building & Lawn Rental	Standard rental fee - 4 hours	Per rental	n/a	\$1,000.00	New rental opportunity
Special Facilities	Baton Rouge Gallery	Building & Lawn Rental	Non-profit rental fee - 4 hours	Per rental	n/a	\$900.00	New rental opportunity
Special Facilities	Bluebonnet Swamp Nature Center	Educational Outreach Program	First hour fee	Per day	n/a	\$60.00	New program
Special Facilities	Bluebonnet Swamp Nature Center	Educational Outreach Program	Additional hour	Each	n/a	\$40.00	New program
Special Facilities	Bluebonnet Swamp Nature Center	Holiday Camp (9:00AM - 4:00PM) (Spring, Fall, & Winter)	Parish Citizen Discounted Fee	Per day	\$22.00	\$23.00	Increased costs
Special Facilities	Bluebonnet Swamp Nature Center	Holiday Camp (9:00AM - 4:00PM) (Spring, Fall, & Winter)	Regular Fee	Per day	\$26.40	\$27.60	Increased costs
Special Facilities	Bluebonnet Swamp Nature Center	Summer Camp - Full Day (8:00AM - 5:00PM)	Parish Citizen Discounted Fee	Per Week	\$110.00	\$115.00	Increased costs
Special Facilities	Bluebonnet Swamp Nature Center	Summer Camp - Full Day (8:00AM - 5:00PM)	Regular Fee	Per Week	\$132.00	\$138.00	Increased costs
Special Facilities	Bluebonnet Swamp Nature Center	Summer Camp - Half Day	Parish Citizen Discounted Fee	Per Week	\$90.00	\$95.00	Increased costs
Special Facilities	Bluebonnet Swamp Nature Center	Summer Camp - Half Day	Regular Fee	Per Week	\$108.00	\$114.00	Increased costs
Special Facilities	Bluebonnet Swamp Nature Center	Exhibit building - after 5:00PM and on Mondays *set up & take down included in rental time	Rental fee per hour	Per hour	\$120.00	\$150.00	Increased costs
Special Facilities	Bluebonnet Swamp Nature Center	Exhibit building - after 5:00PM and on Mondays *set up & take down included in rental time	Non-profit rental fee - minimum of 4 hours	Per rental	\$380.00	\$500.00	Increased costs
Special Facilities	Bluebonnet Swamp Nature Center	Educational Building	Rental fee per hour	Per hour	n/a	\$120.00	New rental opportunity
Special Facilities	Bluebonnet Swamp Nature Center	Trail Pavilion - business hours	Rental fee per hour	Per hour	n/a	\$30.00	New rental opportunity
Special Facilities	Bluebonnet Swamp Nature Center	Duck Conference Room - business hours	Rental fee per hour	Per hour	\$30.00	\$40.00	Incremental Increase
Special Facilities	Bluebonnet Swamp Nature Center	All inclusive site rental	Rental fee - 4 hour minimum	Per rental	n/a	\$1,500.00	New rental opportunity
Special Facilities	Bluebonnet Swamp Nature Center	All inclusive site rental	Additional hour rental fee	Per hour	n/a	\$380.00	New rental opportunity
Special Facilities	Extreme Sports Park	Summer Camp - BMX - Half Day	Parish Citizen Discounted Fee	Per Week	\$90.00	\$95.00	Increased costs
Special Facilities	Extreme Sports Park	Summer Camp - BMX - Half Day	Regular Fee	Per Week	\$108.00	\$114.00	Increased costs
Special Facilities	Extreme Sports Park	Summer Camp - Skate - Half Day	Parish Citizen Discounted Fee	Per Week	\$90.00	\$95.00	Increased costs

Dept	Location	Service/Program/Facility/Equipment	Description of Fee	Unit	Current Fee	New Fee	Reason for change
Special Facilities	Extreme Sports Park	Summer Camp - Skate - Half Day	Regular Fee	Per Week	\$108.00	\$114.00	Increased costs
Special Facilities	Extreme Sports Park	BMX Track Rental - Parties	Track rental fee - 2 hours	Per rental	\$90.00	\$100.00	Increased costs
Special Facilities	Farr Park Equestrian Center	Boarding	Overnight boarding fee per horse	Per month	\$315.00	\$325.00	Increased costs
Special Facilities	Farr Park Equestrian Center	Summer Camp	Parish Citizen Discounted Fee	Per Week	\$125.00	\$130.00	Increased costs
Special Facilities	Farr Park Equestrian Center	Summer Camp	Regular Fee	Per Week	\$150.00	\$156.00	Increased costs
Special Facilities	Farr Park Equestrian Center	Holiday Camp (Spring, Fall, & Winter)	Registration fee per day	Per day	\$25.00	\$26.00	Increased costs
Special Facilities	Farr Park Equestrian Center	Stalls Hotel	Stalls fee	Per night	\$20.00	\$25.00	Increased costs
Special Facilities	Farr Park Equestrian Center	Feed - Strategy	Feed Fee	Per bag	\$15.95	Market Price	Follow current market price trends
Special Facilities	Farr Park Equestrian Center	Feed - Senior	Feed Fee	Per bag	\$19.25	Market Price	Follow current market price trends
Special Facilities	Farr Park Equestrian Center	Feed - All Stock	Feed Fee	Per bag	\$8.95	Market Price	Follow current market price trends
Special Facilities	Farr Park Equestrian Center	Feed - Well Solve	Feed Fee	Per bag	\$27.95	Market Price	Follow current market price trends
Special Facilities	Greenwood Arena	Arena w/o Admission	Full day rental fee	Per day	\$70.00	\$75.00	Increased costs
Special Facilities	Highland Road Observatory	Rocket Camp Full Day	Parish Citizen Discounted Fee	Per Day	\$22.00	\$23.00	Increased costs
Special Facilities	Highland Road Observatory	Rocket Camp Full Day	Regular Registration Fee	Per day	\$26.40	\$27.60	Increased costs
Special Facilities	Highland Road Observatory	Stargazers Camp - Half Day	Parish Citizen Discounted Fee	Per Week	\$90.00	\$95.00	Increased costs
Special Facilities	Highland Road Observatory	Stargazers Camp - Half Day	Regular Fee	Per Week	\$108.00	\$114.00	Increased costs
Special Facilities	Highland Road Observatory	Stargazers Camp - Full Day	Parish Citizen Discounted Fee	Per Week	\$110.00	\$115.00	Increased costs
Special Facilities	Highland Road Observatory	Stargazers Camp - Full Day	Regular Fee	Per Week	\$132.00	\$138.00	Increased costs
Special Facilities	Independence Park Theatre	Summer Camp	Parish Citizen Discounted Fee	Per Week	\$220.00	\$230.00	Increased costs
Special Facilities	Independence Park Theatre	Summer Camp	Regular Fee	Per Week	\$264.00	\$276.00	Increased costs
Special Facilities	Magnolia Mound	Summer Camp	Parish Citizen Discounted Fee	Per Week	\$110.00	\$115.00	Increased costs
Special Facilities	Magnolia Mound	Summer Camp	Regular Fee	Per Week	\$132.00	\$138.00	Increased costs
Special Facilities	Magnolia Mound	Visitor's Center Mini Theatre	Rental Fee - minimum 4 hours	Per rental	n/a	\$150.00	New rental opportunity
Special Facilities	Magnolia Mound	Visitor's Center Mini Theatre	Additional hour rental fee	Per hour	n/a	\$25.00	New rental opportunity
Special Facilities	Magnolia Mound	Visitor's Center Exhibit Area	Rental Fee - minimum 4 hours	Per rental	n/a	\$500.00	New rental opportunity
Special Facilities	Magnolia Mound	Visitor's Center Exhibit Area	Additional hour rental fee	Per hour	n/a	\$100.00	New rental opportunity
Special Facilities	Magnolia Mound	Educational Building	Rental Fee - minimum 4 hours	Per rental	n/a	\$600.00	New rental opportunity
Special Facilities	Magnolia Mound	Educational Building	Additional hour rental fee	Per hour	n/a	\$150.00	New rental opportunity
Zoo							
Zoo	Zoo	Summer Camp	Parish citizen discounted registration fee	Per week	\$110.00	\$120.00	Increased Costs
Zoo	Zoo	Summer Camp	Regular registration fee	Per week	\$132.00	\$142.00	Increased Costs

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

**Recreation and Parks Commission of East Baton Rouge Parish
General Fund Budget for Fiscal Year Ending December 31, 2014**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of 10/31/14	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget (2015)	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
Ad Valorem Taxes	32,100,000	32,100,000	1,579,949	30,520,051	32,100,000	0.0%	33,081,465	3.1%
Self-generating Revenues from program activities	9,547,006	9,547,006	9,064,354	482,652	9,547,006	0.0%	10,234,821	7.2%
Other Revenues	384,406	384,406	293,212	91,194	384,406	0.0%	224,000	-41.7%
Total Revenues from Local Sources	42,031,412	42,031,412	10,937,515	31,093,897	42,031,412	0.0%	43,540,286	3.6%
State sources:								
State Revenue Sharing	1,260,000	1,260,000	-	1,260,000	1,260,000	0.0%	1,260,000	0.0%
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Revenues from State Sources	1,260,000	1,260,000	-	1,260,000	1,260,000	0.0%	1,260,000	0.0%
Federal sources:								
Federal Grants	-	-	-	-	-		-	
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Revenues from Federal Sources	-	-	-	-	-		-	
Total Revenues by Sources (General Fund)	43,291,412	43,291,412	10,937,515	32,353,897	43,291,412	0.0%	44,800,286	3.5%
SUMMARY OF EXPENDITURES - BY AGENCY								
Agency								
BREC General Fund	44,911,412	44,911,412	31,224,626	13,686,786	44,911,412	0.0%	50,600,477	12.7%
Total Expenditures by Agency	44,911,412	44,911,412	31,224,626	13,686,786	44,911,412	0.0%	50,600,477	12.7%
SUMMARY OF EXPENDITURES - BY DEPARTMENTS								
Department								
Administrative Departments (all)	16,295,370	16,295,370	10,345,422	5,949,948	16,295,370	0.0%	17,759,421	9.0%
Program Activities (all)	28,616,042	28,616,042	20,879,204	7,736,838	28,616,042	0.0%	32,841,056	14.8%
	-	-	-	-	-		-	
Total Expenditures by Departments	44,911,412	44,911,412	31,224,626	13,686,786	44,911,412	0.0%	50,600,477	12.7%
SUMMARY OF EXPENDITURES - BY FUNCTIONS								
Function								
General Government	44,911,412	44,911,412	31,224,626	13,686,786	44,911,412	0.0%	50,600,477	12.7%
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Expenditures by Functions	44,911,412	44,911,412	31,224,626	13,686,786	44,911,412	0.0%	50,600,477	12.7%
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
Salaries, Wages, and Fringe Benefits	27,442,104	27,442,104	21,483,106	5,958,998	27,442,104	0.0%	34,079,840	24.2%
Other Operating Expenses	17,469,308	17,469,308	9,741,520	7,727,788	17,469,308	0.0%	16,520,637	-5.4%
	-	-	-	-	-		-	
Total Expenditures by Characters	44,911,412	44,911,412	31,224,626	13,686,786	44,911,412	0.0%	50,600,477	12.7%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
Transfers In - other funds	4,600,000	4,600,000	3,833,330	766,670	4,600,000	0.0%	5,385,099	17.1%
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Other Financing Sources by Sources	4,600,000	4,600,000	3,833,330	766,670	4,600,000	0.0%	5,385,099	17.1%

**Recreation and Parks Commission of East Baton Rouge Parish
General Fund Budget for Fiscal Year Ending December 31, 2014**

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

**Recreation and Parks Commission of East Baton Rouge Parish
Enhancement Operating Fund Budget for Fiscal Year Ending December 31, 2014**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of 10/31/14	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget (2015)	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
Ad Valorem Taxes	-	-	7,781	(7,781)	-		-	
Self-generating Revenues from program activities	-	-	-	-	-		-	
Other Revenues	1,583,206	1,583,206	20,137	1,563,069	1,583,206	0.0%	21,343	-98.7%
Total Revenues from Local Sources	1,583,206	1,583,206	27,918	1,555,288	1,583,206	0.0%	21,343	-98.7%
State sources:								
State Revenue Sharing	-	-	-	-	-		-	
Total Revenues from State Sources	-	-	-	-	-		-	
Federal sources:								
Federal Grants	-	-	-	-	-		-	
Total Revenues from Federal Sources	-	-	-	-	-		-	
Total Revenues by Sources (General Fund)	1,583,206	1,583,206	27,918	1,555,288	1,583,206	0.0%	21,343	-98.7%
SUMMARY OF EXPENDITURES - BY AGENCY								
Agency								
BREC Enhancement Operating Fund	490,206	490,206	189,933	300,273	490,206	0.0%	55,000	-88.8%
Total Expenditures by Agency	490,206	490,206	189,933	300,273	490,206	0.0%	55,000	-88.8%
SUMMARY OF EXPENDITURES - BY DEPARTMENTS								
Department								
Administrative Departments (all)	-	-	-	-	-		-	
Program Activities (all)	17,993	17,993	15,348	2,645	17,993	0.0%	5,000	-72.2%
Capital Outlay	472,213	472,213	174,585	297,628	472,213	0.0%	50,000	-89.4%
Total Expenditures by Departments	490,206	490,206	189,933	300,273	490,206	0.0%	55,000	-88.8%
SUMMARY OF EXPENDITURES - BY FUNCTIONS								
Function								
General Government	490,206	490,206	189,933	300,273	490,206	0.0%	55,000	-88.8%
Total Expenditures by Functions	490,206	490,206	189,933	300,273	490,206	0.0%	55,000	-88.8%
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
Salaries, Wages, and Fringe Benefits	-	-	-	-	-		-	
Other Operating Expenses	490,206	490,206	189,933	300,273	490,206	0.0%	55,000	-88.8%
Total Expenditures by Characters	490,206	490,206	189,933	300,273	490,206	0.0%	55,000	-88.8%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
Transfers In - other funds	5,257,000	5,257,000	162,815	5,094,185	5,257,000	0.0%	5,418,756	3.1%
Total Other Financing Sources by Sources	5,257,000	5,257,000	162,815	5,094,185	5,257,000	0.0%	5,418,756	3.1%

**Recreation and Parks Commission of East Baton Rouge Parish
Enhancement Operating Fund Budget for Fiscal Year Ending December 31, 2014**

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

**Recreation and Parks Commission of East Baton Rouge Parish
Capital Improvement Fund Budget for Fiscal Year Ending December 31, 2014**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of 10/31/14	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget (2015)	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
Ad Valorem Taxes	7,185,000	7,185,000	353,659	6,831,341	7,185,000	0.0%	7,405,187	3.1%
Self-generating Revenues from program activities	344,730	344,730	-	344,730	344,730	0.0%	-	-100.0%
Other Revenues	1,902,101	1,902,101	1,609,740	292,361	1,902,101	0.0%	32,348	-98.3%
Total Revenues from Local Sources	9,431,831	9,431,831	1,963,399	7,468,432	9,431,831	0.0%	7,437,535	-21.1%
State sources:								
State Revenue Sharing	280,000	280,000	-	280,000	280,000	0.0%	296,207	5.8%
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Revenues from State Sources	280,000	280,000	-	280,000	280,000	0.0%	296,207	5.8%
Federal sources:								
Federal Grants	-	-	-	-	-		-	
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Revenues from Federal Sources	-	-	-	-	-		-	
Total Revenues by Sources (General Fund)	9,711,831	9,711,831	1,963,399	7,748,432	9,711,831	0.0%	7,733,742	-20.4%
SUMMARY OF EXPENDITURES - BY AGENCY								
Agency								
BREC Capital Improvement Fund	11,125,356	11,125,356	4,191,352	6,934,004	11,125,356	0.0%	10,102,204	-9.2%
Total Expenditures by Agency	11,125,356	11,125,356	4,191,352	6,934,004	11,125,356	0.0%	10,102,204	-9.2%
SUMMARY OF EXPENDITURES - BY DEPARTMENTS								
Department								
Administrative Departments (all)	2,021,252	2,021,252	1,392,609	628,643	2,021,252	0.0%	10,102,204	399.8%
Program Activities (all)	-	-	-	-	-		-	
Capital Improvement	-	9,104,104	2,798,743	6,305,361	9,104,104	0.0%	-	-100.0%
Total Expenditures by Departments	2,021,252	11,125,356	4,191,352	6,934,004	11,125,356	0.0%	10,102,204	-9.2%
SUMMARY OF EXPENDITURES - BY FUNCTIONS								
Function								
General Government	11,125,356	11,125,356	4,191,352	6,934,004	11,125,356	0.0%	10,102,204	-9.2%
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Expenditures by Functions	11,125,356	11,125,356	4,191,352	6,934,004	11,125,356	0.0%	10,102,204	-9.2%
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
Salaries, Wages, and Fringe Benefits	1,523,637	1,523,637	1,335,314	188,323	1,523,637	0.0%	2,438,704	60.1%
Other Operating Expenses	497,615	497,615	57,295	440,320	497,615	0.0%	160,000	-67.8%
Capital Improvement	9,104,104	9,104,104	2,798,743	6,305,361	9,104,104	0.0%	7,503,500	-17.6%
Total Expenditures by Characters	11,125,356	11,125,356	4,191,352	6,934,004	11,125,356	0.0%	10,102,204	-9.2%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
Transfers In - other funds	-	-	-	-	-		1,000,000	
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Other Financing Sources by Sources	-	-	-	-	-		1,000,000	

**Recreation and Parks Commission of East Baton Rouge Parish
Capital Improvement Fund Budget for Fiscal Year Ending December 31, 2014**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of 10/31/14	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget (2015)	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
SUMMARY OF OTHER FINANCING USES - BY USES								
Other Financing Uses								
Transfers Out - other funds	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total Other Financing Uses by Uses	-	-	-	-	-	-	-	-
SUMMARY OF FUND BALANCE								
Net change in fund balance	(1,413,525)	(1,413,525)	(2,227,953)	814,428	(1,413,525)	0.0%	(1,368,462)	-3.2%
Estimated Beginning Fund Balance	15,339,411	15,339,411	15,339,411	-	15,339,411	0.0%	13,925,886	-9.2%
Estimated Ending Fund Balance	13,925,886	13,925,886	13,111,458	814,428	13,925,886	0.0%	12,557,424	-9.8%

**Recreation and Parks Commission of East Baton Rouge Parish
Enhancement Construction Fund Budget for Fiscal Year Ending December 31, 2014**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of 10/31/14	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget (2015)	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
Ad Valorem Taxes	-	-	9,096	(9,096)	-		-	
Self-generating Revenues from program activities	-	-	-	-	-		-	
Other Revenues	6,792,900	6,792,900	415,288	6,377,612	6,792,900	0.0%	-	-100.0%
Total Revenues from Local Sources	6,792,900	6,792,900	424,384	6,368,516	6,792,900	0.0%	-	-100.0%
State sources:								
State Revenue Sharing	-	-	-	-	-		-	
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Revenues from State Sources	-	-	-	-	-		-	
Federal sources:								
Federal Grants	-	-	-	-	-		-	
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Revenues from Federal Sources	-	-	-	-	-		-	
Total Revenues by Sources (General Fund)	6,792,900	6,792,900	424,384	6,368,516	6,792,900	0.0%	-	-100.0%
SUMMARY OF EXPENDITURES - BY AGENCY								
Agency								
BREC Enhancement Construction Fund	10,628,398	10,628,398	3,966,278	6,662,120	10,628,398	0.0%	1,500,000	-85.9%
Total Expenditures by Agency	10,628,398	10,628,398	3,966,278	6,662,120	10,628,398	0.0%	1,500,000	-85.9%
SUMMARY OF EXPENDITURES - BY DEPARTMENTS								
Department								
Administrative Departments (all)	1,608,688	1,608,688	742,987	865,701	1,608,688	0.0%	-	-100.0%
Program Activities (all)	-	-	-	-	-		-	
Capital Improvement	9,019,710	9,019,710	3,223,291	5,796,419	9,019,710	0.0%	1,500,000	-83.4%
Total Expenditures by Departments	10,628,398	10,628,398	3,966,278	6,662,120	10,628,398	0.0%	1,500,000	-85.9%
SUMMARY OF EXPENDITURES - BY FUNCTIONS								
Function								
General Government	10,628,398	10,628,398	3,966,278	6,662,120	10,628,398	0.0%	1,500,000	-85.9%
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Expenditures by Functions	10,628,398	10,628,398	3,966,278	6,662,120	10,628,398	0.0%	1,500,000	-85.9%
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
Salaries, Wages, and Fringe Benefits	1,156,550	1,156,550	692,250	464,300	1,156,550	0.0%	-	-100.0%
Other Operating Expenses	452,138	452,138	50,737	401,401	452,138	0.0%	-	-100.0%
Capital Improvement	9,019,710	9,019,710	3,223,291	5,796,419	9,019,710	0.0%	1,500,000	-83.4%
Total Expenditures by Characters	10,628,398	10,628,398	3,966,278	6,662,120	10,628,398	0.0%	1,500,000	-85.9%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
Transfers In - other funds	3,403,200	3,403,200	610,395	2,792,805	3,403,200	0.0%	1,826,393	-46.3%
	-	-	-	-	-		-	
	-	-	-	-	-		-	
Total Other Financing Sources by Sources	3,403,200	3,403,200	610,395	2,792,805	3,403,200	0.0%	1,826,393	-46.3%

**Recreation and Parks Commission of East Baton Rouge Parish
Enhancement Construction Fund Budget for Fiscal Year Ending December 31, 2014**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of 10/31/14	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget (2015)	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
SUMMARY OF OTHER FINANCING USES - BY USES								
Other Financing Uses								
Transfers Out - other funds	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total Other Financing Uses by Uses	-	-	-	-	-	-	-	-
SUMMARY OF FUND BALANCE								
Net change in fund balance	(432,298)	(432,298)	(2,931,499)	2,499,201	(432,298)	0.0%	326,393	-175.5%
Estimated Beginning Fund Balance	13,848,110	13,848,110	13,848,110	-	13,848,110	0.0%	13,415,812	-3.1%
Estimated Ending Fund Balance	13,415,812	13,415,812	10,916,611	2,499,201	13,415,812	0.0%	13,742,205	2.4%

**Recreation and Parks Commission of East Baton Rouge Parish
Debt Service Fund Budget for Fiscal Year Ending December 31, 2014**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of 10/31/14	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget (2015)	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
Ad Valorem Taxes	-	-	-	-	-	-	-	-
Self-generating Revenues from program activities	-	-	-	-	-	-	-	-
Other Revenues	15,000	15,000	2,211	12,789	15,000	0.0%	-	-100.0%
Total Revenues from Local Sources	15,000	15,000	2,211	12,789	15,000	0.0%	-	-100.0%
State sources:								
State Revenue Sharing	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total Revenues from State Sources	-	-	-	-	-	-	-	-
Federal sources:								
Federal Grants	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total Revenues from Federal Sources	-	-	-	-	-	-	-	-
Total Revenues by Sources (General Fund)	15,000	15,000	2,211	12,789	15,000	0.0%	-	-100.0%
SUMMARY OF EXPENDITURES - BY AGENCY								
Agency								
BREC Debt Service Fund	4,507,800	4,507,800	4,493,568	14,232	4,507,800	0.0%	4,506,399	0.0%
Total Expenditures by Agency	4,507,800	4,507,800	4,493,568	14,232	4,507,800	0.0%	4,506,399	0.0%
SUMMARY OF EXPENDITURES - BY DEPARTMENTS								
Department								
Administrative Departments (all)	15,000	15,000	6,250	8,750	15,000	0.0%	15,000	0.0%
Program Activities (all)	-	-	-	-	-	-	-	-
Debt Service	4,492,800	4,492,800	4,487,318	5,482	4,492,800	0.0%	4,491,399	0.0%
Total Expenditures by Departments	4,507,800	4,507,800	4,493,568	14,232	4,507,800	0.0%	4,506,399	0.0%
SUMMARY OF EXPENDITURES - BY FUNCTIONS								
Function								
General Government	4,507,800	4,507,800	4,493,568	14,232	4,507,800	0.0%	4,506,399	0.0%
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total Expenditures by Functions	4,507,800	4,507,800	4,493,568	14,232	4,507,800	0.0%	4,506,399	0.0%
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
Salaries, Wages, and Fringe Benefits	-	-	-	-	-	-	-	-
Other Operating Expenses	15,000	15,000	6,250	8,750	15,000	0.0%	15,000	0.0%
Debt Service	4,492,800	4,492,800	4,487,318	5,482	4,492,800	0.0%	4,491,399	0.0%
Total Expenditures by Characters	4,507,800	4,507,800	4,493,568	14,232	4,507,800	0.0%	4,506,399	0.0%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
Transfers In - other funds	4,492,800	4,492,800	-	4,492,800	4,492,800	0.0%	4,506,399	0.3%
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total Other Financing Sources by Sources	4,492,800	4,492,800	-	4,492,800	4,492,800	0.0%	4,506,399	0.3%

**Recreation and Parks Commission of East Baton Rouge Parish
Debt Service Fund Budget for Fiscal Year Ending December 31, 2014**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of 10/31/14	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget (2015)	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
SUMMARY OF OTHER FINANCING USES - BY USES								
Other Financing Uses								
Transfers Out - other funds	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total Other Financing Uses by Uses	-	-	-	-	-	-	-	-
SUMMARY OF FUND BALANCE								
Net change in fund balance	-	-	(4,491,357)	4,491,357	-		-	
Estimated Beginning Fund Balance	5,168,970	5,168,970	5,168,970	-	5,168,970	0.0%	5,168,970	0.0%
Estimated Ending Fund Balance	5,168,970	5,168,970	677,613	4,491,357	5,168,970	0.0%	5,168,970	0.0%

**Recreation and Parks Commission of East Baton Rouge Parish
Enhancement Special Revenue Fund Budget for Fiscal Year Ending December 31, 2014**

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of 10/31/14	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget (2015)	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
Ad Valorem Taxes	11,403,000	11,403,000	599,178	10,803,822	11,403,000	0.0%	11,751,548	3.1%
Self-generating Revenues from program activities	-	-	-	-	-	-	-	-
Other Revenues	-	-	1,068	(1,068)	-	-	-	-
Total Revenues from Local Sources	11,403,000	11,403,000	600,246	10,802,754	11,403,000	0.0%	11,751,548	3.1%
State sources:								
State Revenue Sharing	-	-	-	-	-	-	-	-
Total Revenues from State Sources	-	-	-	-	-	-	-	-
Federal sources:								
Federal Grants	-	-	-	-	-	-	-	-
Total Revenues from Federal Sources	-	-	-	-	-	-	-	-
Total Revenues by Sources (General Fund)	11,403,000	11,403,000	600,246	10,802,754	11,403,000	0.0%	11,751,548	3.1%
SUMMARY OF EXPENDITURES - BY AGENCY								
Agency								
BREC Enhancement Special Revenue Fund	-	-	-	-	-	-	-	-
Total Expenditures by Agency	-	-	-	-	-	-	-	-
SUMMARY OF EXPENDITURES - BY DEPARTMENTS								
Department								
Administrative Departments (all)	-	-	-	-	-	-	-	-
Program Activities (all)	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures by Departments	-	-	-	-	-	-	-	-
SUMMARY OF EXPENDITURES - BY FUNCTIONS								
Function								
General Government	-	-	-	-	-	-	-	-
Total Expenditures by Functions	-	-	-	-	-	-	-	-
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
Salaries, Wages, and Fringe Benefits	-	-	-	-	-	-	-	-
Other Operating Expenses	-	-	6,250	(6,250)	-	-	-	-
Other	-	-	4,487,318	(4,487,318)	-	-	-	-
Total Expenditures by Characters	-	-	4,493,568	(4,493,568)	-	-	-	-
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
Transfers In - other funds	-	-	-	-	-	-	-	-
Total Other Financing Sources by Sources	-	-	-	-	-	-	-	-

**Recreation and Parks Commission of East Baton Rouge Parish
Enhancement Special Revenue Fund Budget for Fiscal Year Ending December 31, 2014**

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