

Cypress Black Bayou Recreation and Water Conservation District
 AMENDED BUDGET FOR YEAR ENDING December 31, 2017

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Original Budget	Last Adopted Budget	Actual Year to Date as 11/30/16	Estimated Remaining	Projected Year End	% Change	Amended 2017
SUMMARY OF REVENUES							
Ad Valorem Taxes	\$ 970,000.00	\$ 970,000.00	\$ 981,320.11	\$ 148,679.89	\$ 1,130,000.00	16.49%	\$ 1,130,000.00
Park Operations	\$ 510,000.00	510,000.00	\$ 519,697.56	\$ 10,302.44	\$ 530,000.00	3.92%	530,000.00
Revenue Sharing	\$ 26,000.00	26,000.00	\$ 19,080.03	\$ 6,919.97	\$ 26,000.00	0.00%	26,000.00
Interest Earned	\$ 100.00	100.00	\$ 188.52	\$ (88.52)	\$ 100.00	0.00%	100.00
Other Income	\$ 20,000.00	20,000.00	\$ 7,875.56	\$ 22,124.44	\$ 30,000.00	50.00%	30,000.00
Total Revenues	\$ 1,526,100.00	\$ 1,526,100.00	\$ 1,528,161.78	\$ 187,938.22	\$ 1,716,100.00	12.45%	\$ 1,716,100.00
SUMMARY OF EXPENDITURES							
Accounting	\$ 33,000.00	\$ 33,000.00	\$ 19,190.00	\$ 5,810.00	\$ 25,000.00	-24.24%	\$ 25,000.00
Advertising & Promotion	\$ 6,000.00	6,000.00	\$ 4,044.70	\$ 955.30	\$ 5,000.00	-16.67%	5,000.00
Automobile Expense	\$ 8,500.00	8,500.00	\$ 5,162.59	\$ 3,837.41	\$ 9,000.00	0.00%	9,000.00
Bank Service Charges	\$ 100.00	100.00	\$ 48.80	\$ 51.20	\$ 100.00	0.00%	100.00
Boating Expense	\$ 1,900.00	1,900.00	\$ 11.74	\$ 1,888.26	\$ 1,900.00	0.00%	1,900.00
Boat Permit Expense	\$ 4,500.00	4,500.00	\$ 909.26	\$ 3,590.74	\$ 4,500.00	0.00%	4,500.00
Commissioners - Per Diem	\$ 3,000.00	3,000.00	\$ 2,320.00	\$ 1,680.00	\$ 4,000.00	33.33%	4,000.00
Computer and Internet Expense	\$ 5,000.00	5,000.00	\$ 9,334.66	\$ (4,334.66)	\$ 5,000.00	0.00%	5,000.00
Contract Labor	\$ 20,000.00	20,000.00	\$ 3,454.08	\$ (1,454.08)	\$ 2,000.00	0.00%	2,000.00
Credit Card Fees	\$ 7,800.00	7,800.00	\$ 8,043.21	\$ 4,956.79	\$ 13,000.00	66.67%	13,000.00
Employee Screening	\$ 100.00	100.00	\$ 116.00	\$ (16.00)	\$ 100.00	0.00%	100.00
Engineering	\$ 15,000.00	15,000.00	\$ 30,924.03	\$ (924.03)	\$ 30,000.00	0.00%	30,000.00
Equipment	\$ 10,000.00	10,000.00	\$ 431.61	\$ 1,568.39	\$ 2,000.00	-80.00%	2,000.00
Equipment Rental	\$ 7,000.00	7,000.00	\$ 276.08	\$ 723.92	\$ 1,000.00	0.00%	1,000.00
Fuel	\$ 30,000.00	30,000.00	\$ 16,451.29	\$ 2,548.71	\$ 19,000.00	0.00%	19,000.00
Grounds Keeping	\$ 75,000.00	75,000.00	\$ 134,037.45	\$ 5,962.55	\$ 140,000.00	86.67%	140,000.00
Housekeeping Supplies	\$ 9,800.00	9,800.00	\$ 585.06	\$ 9,214.94	\$ 9,800.00	0.00%	9,800.00
Insurance & Bonds	\$ 155,000.00	155,000.00	\$ 155,755.68	\$ 12,244.32	\$ 168,000.00	8.39%	168,000.00
Laundry & Linen	\$ 2,500.00	2,500.00	\$ 207.50	\$ 292.50	\$ 500.00	0.00%	500.00
Legal	\$ 75,000.00	75,000.00	\$ 65,065.53	\$ 54,934.47	\$ 120,000.00	60.00%	120,000.00
Marina Expense	\$ 1,800.00	1,800.00	\$ 419.96	\$ 7,580.04	\$ 8,000.00	0.00%	8,000.00
Nature Center	\$ 5,000.00	5,000.00	\$ 7,691.57	\$ 308.43	\$ 8,000.00	60.00%	8,000.00
Office Expense	\$ 8,000.00	8,000.00	\$ 19,139.79	\$ (9,139.79)	\$ 10,000.00	25.00%	10,000.00
Payroll Expense	\$ 505,000.00	505,000.00	\$ 501,005.66	\$ 58,994.34	\$ 560,000.00	10.89%	560,000.00
Payroll Taxes	\$ 45,000.00	45,000.00	\$ 44,857.23	\$ 5,142.77	\$ 50,000.00	11.11%	50,000.00
Repairs & Maintenance	\$ 70,000.00	70,000.00	\$ 65,658.08	\$ (27,658.08)	\$ 38,000.00	-45.71%	38,000.00
Security	\$ 90,000.00	90,000.00	\$ 134,019.50	\$ (14,019.50)	\$ 120,000.00	33.33%	120,000.00
Supplies	\$ 20,000.00	20,000.00	\$ 26,714.98	\$ (15,714.98)	\$ 11,000.00	0.00%	11,000.00
Telephone Expense	\$ 10,000.00	10,000.00	\$ 9,690.51	\$ 2,309.49	\$ 12,000.00	20.00%	12,000.00
Trash Removal	\$ 15,000.00	15,000.00	\$ 14,071.34	\$ (1,071.34)	\$ 13,000.00	0.00%	13,000.00
Uniforms	\$ 7,500.00	7,500.00	\$ 6,435.41	\$ 1,064.59	\$ 7,500.00	0.00%	7,500.00
Utilities	\$ 85,000.00	85,000.00	\$ 58,460.58	\$ 6,539.42	\$ 65,000.00	-23.53%	65,000.00
Vegetation Control	\$ 10,000.00	10,000.00	\$ 29,550.00	\$ (11,550.00)	\$ 18,000.00	0.00%	18,000.00
Water Analysis	\$ 6,500.00	6,500.00	\$ 5,994.00	\$ 2,006.00	\$ 8,000.00	0.00%	8,000.00
Zoo Expense	\$ 8,000.00	8,000.00	\$ 4,164.02	\$ 835.98	\$ 5,000.00	-37.50%	5,000.00
Capital Outlay	\$ 1,928,000.00	1,928,000.00	\$ 796,720.48	\$ 603,279.52	\$ 1,400,000.00	-27.39%	1,400,000.00
Total Expenditures	\$ 3,284,000.00	\$ 3,284,000.00	\$ 2,180,962.38	\$ 712,437.62	\$ 2,893,400.00	-11.89%	\$ 2,893,400.00
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES							
Transfers in	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%	\$ 0.00
Bond Proceeds	0.00	0.00	0.00	3,000,000	0.00	0.00%	0.00
Total Other Financing Sources - By Sources	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,000,000	\$ 0.00	0.00%	\$ 0.00
SUMMARY OF OTHER FINANCING USES - BY USES							
Debt Service	\$ 318,000.00	\$ 318,000.00	\$ 0.00	\$ 318,000.00	\$ 318,000.00	0.00%	\$ 318,000.00
Total Other Financing Uses - By Uses	\$ 318,000.00	\$ 318,000.00	\$ 0.00	\$ 318,000.00	\$ 318,000.00	0.00%	\$ 318,000.00
SUMMARY OF FUND BALANCE							
Net Change In Fund Balance	\$ (2,075,900.00)	\$ (2,075,902.00)	\$ 570,929.20	\$ -	\$ (1,471,300.00)	29.12%	\$ (1,495,300.00)
Estimated Beginning Fund Balance	2,740,471.00	2,740,471.00	\$ 80,000.00	\$ -	\$ 1,471,300.00	-46.31%	\$ 1,495,300.00
Estimated Ending Fund Balance	\$ 664,571.00	\$ 664,571.00	\$ 650,929.20	\$ -	\$ -	\$ -	\$ -

Cypress Black Bayou Recreation and Water Conservation District
PROPOSED BUDGET FOR YEAR ENDING December 31, 2018

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Original Budget	Last Adopted Budget	Actual Year to Date as 10/31/17	Estimated Remaining	Projected Year End	% Change	Proposed 2018
SUMMARY OF REVENUES							
Ad Valorem Taxes	\$ 1,130,000.00	\$ 1,130,000.00	\$ 1,042,973.00	\$ 57,027.00	\$ 1,100,000.00	-2.65%	\$ 1,100,000.00
Park Operations	530,000.00	530,000.00	\$ 343,846.00	\$ 16,154.00	\$ 360,000.00	-32.08%	360,000.00
Revenue Sharing	26,000.00	26,000.00	\$ 20,240.00	\$ 5,760.00	\$ 26,000.00	0.00%	26,000.00
Interest Earned	100.00	100.00	\$ 53.00	\$ 47.00	\$ 100.00	0.00%	100.00
Other Income	30,000.00	30,000.00	\$ 30,002.00	\$ (10,002.00)	\$ 20,000.00	-33.33%	20,000.00
Land Owner Fees			\$ (1,538.00)	\$ 171,538.00	\$ 170,000.00		170,000.00
Total Revenues	\$ 1,716,100.00	\$ 1,716,100.00	\$ 1,435,576.00	\$ 240,524.00	\$ 1,676,100.00	-2.33%	\$ 1,676,100.00
SUMMARY OF EXPENDITURES							
Accounting	\$ 25,000.00	\$ 25,000.00	\$ 16,433.00	\$ 8,567.00	\$ 25,000.00	0.00%	\$ 25,000.00
Advertising & Promotion	5,000.00	5,000.00	\$ 2,181.00	\$ 2,819.00	\$ 5,000.00	0.00%	5,000.00
Automobile Expense	9,000.00	9,000.00	\$ 8,262.00	\$ 738.00	\$ 9,000.00	0.00%	9,000.00
Bank Service Charges	100.00	100.00	\$ 40.00	\$ 60.00	\$ 100.00	0.00%	100.00
Boating Expense	1,900.00	1,900.00	\$ 35.00	\$ 1,865.00	\$ 1,900.00	0.00%	1,900.00
Boat Permit Expense	4,500.00	4,500.00	\$ -	\$ 4,500.00	\$ 4,500.00	0.00%	4,500.00
Commissioners - Per Diem	4,000.00	4,000.00	\$ 3,240.00	\$ 760.00	\$ 4,000.00	0.00%	4,000.00
Computer and Internet Expense	5,000.00	5,000.00	\$ 2,260.00	\$ 2,740.00	\$ 5,000.00	0.00%	5,000.00
Contract Labor	2,000.00	2,000.00		\$ 5,000.00	\$ 5,000.00	0.00%	5,000.00
Credit Card Fees	13,000.00	13,000.00	\$ 11,022.00	\$ 1,978.00	\$ 13,000.00	0.00%	13,000.00
Employee Screening	100.00	100.00		\$ 100.00	\$ 100.00	0.00%	100.00
Engineering	30,000.00	30,000.00	\$ 27,274.00	\$ (2,724.00)	\$ 20,000.00	0.00%	20,000.00
Equipment	2,000.00	2,000.00		\$ 2,000.00	\$ 2,000.00	0.00%	2,000.00
Equipment Rental	1,000.00	1,000.00		\$ 2,000.00	\$ 2,000.00	0.00%	2,000.00
Fuel	19,000.00	19,000.00	\$ 15,789.00	\$ 3,211.00	\$ 19,000.00	0.00%	19,000.00
Grounds Keeping	140,000.00	140,000.00	\$ 123,197.00	\$ (48,197.00)	\$ 75,000.00	-46.43%	75,000.00
Housekeeping Supplies	9,800.00	9,800.00	\$ 8,427.00	\$ 1,373.00	\$ 9,800.00	0.00%	9,800.00
Insurance & Bonds	168,000.00	168,000.00	\$ 163,939.00	\$ 6,061.00	\$ 170,000.00	1.19%	170,000.00
Laundry & Linen	500.00	500.00		\$ 500.00	\$ 500.00	0.00%	500.00
Legal	120,000.00	120,000.00	\$ 95,701.00	\$ (17,001.00)	\$ 78,700.00	-34.42%	78,700.00
Marina Expense	8,000.00	8,000.00	\$ 7,180.00	\$ 820.00	\$ 8,000.00	0.00%	8,000.00
Nature Center	8,000.00	8,000.00	\$ 6,492.00	\$ 1,508.00	\$ 8,000.00	0.00%	8,000.00
Office Expense	10,000.00	10,000.00	\$ 8,725.00	\$ 1,275.00	\$ 10,000.00	0.00%	10,000.00
Payroll Expense	560,000.00	560,000.00	\$ 468,433.00	\$ 91,567.00	\$ 560,000.00	0.00%	560,000.00
Payroll Taxes	50,000.00	50,000.00	\$ 42,610.00	\$ 7,390.00	\$ 50,000.00	0.00%	50,000.00
Repairs & Maintenance	38,000.00	38,000.00	\$ 26,111.00	\$ 13,889.00	\$ 40,000.00	5.26%	40,000.00
Security	120,000.00	120,000.00	\$ 97,722.00	\$ (7,722.00)	\$ 90,000.00	-25.00%	90,000.00
Supplies	11,000.00	11,000.00	\$ 8,137.00	\$ 2,863.00	\$ 11,000.00	0.00%	11,000.00
Telephone Expense	12,000.00	12,000.00	\$ 10,121.00	\$ 1,879.00	\$ 12,000.00	0.00%	12,000.00
Trash Removal	13,000.00	13,000.00	\$ 10,540.00	\$ 4,460.00	\$ 15,000.00	0.00%	15,000.00
Uniforms	7,500.00	7,500.00	\$ 6,305.00	\$ 1,195.00	\$ 7,500.00	0.00%	7,500.00
Utilities	65,000.00	65,000.00	\$ 55,394.00	\$ 9,606.00	\$ 65,000.00	0.00%	65,000.00
Vegetation Control	18,000.00	18,000.00	\$ 17,575.00	\$ 425.00	\$ 18,000.00	0.00%	18,000.00
Water Analysis	8,000.00	8,000.00	\$ 5,259.00	\$ 2,741.00	\$ 8,000.00	0.00%	8,000.00
Zoo Expense	5,000.00	5,000.00	\$ 2,196.00	\$ 3,804.00	\$ 6,000.00	20.00%	6,000.00
Capital Outlay	1,400,000	1,400,000.00	\$ 594,565.00	\$ (94,565.00)	\$ 500,000.00	-64.29%	500,000
Total Expenditures	\$ 2,893,400.00	\$ 2,893,400.00	\$ 1,845,165.00	\$ 12,935.00	\$ 1,858,100.00	-35.78%	\$ 1,858,100.00
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES							
Transfers in	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%	\$ 0.00
Bond Proceeds	0.00	0.00	0.00	3,000,000	0.00	0.00%	0.00
Total Other Financing Sources - By Sources	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,000,000	\$ 0.00	0.00%	\$ 0.00
SUMMARY OF OTHER FINANCING USES - BY USES							
Debt Service	\$ 318,000.00	\$ 318,000.00	\$ 261,000	\$ 57,000.00	\$ 318,000.00	0.00%	\$ 318,000.00
Total Other Financing Uses - By Uses	\$ 318,000.00	\$ 318,000.00	\$ 261,000	\$ 57,000.00	\$ 318,000.00	0.00%	\$ 318,000.00
SUMMARY OF FUND BALANCE							
Net Change In Fund Balance	\$ (1,495,300.00)	\$ (2,075,902.00)	\$ (670,589.00)	\$ -	\$ (1,500,000.00)	27.74%	\$ (500,000.00)
Estimated Beginning Fund Balance	\$ 1,495,300.00	2,740,471.00	\$ 1,697,924.00	\$ -	\$ 500,000.00	-81.75%	\$ 500,000.00
Estimated Ending Fund Balance	\$ -	\$ 664,571.00	\$ 1,027,335.00	\$ -	\$ (1,000,000.00)	\$ (2.50)	\$ -