Recreation District #1 of St. Tammany Parish
Board of Commissioners Meeting Agenda
Public Hearing for 2027 Budget
Wednesday, November 18 2026
6:30PM
Castine Center - Conference Room E
63350 Pelican Dr., Mandeville, LA 70448

1. Call to Order & Roll Call

2. Agenda Approval
a. Additions, Deletions, Substitions

3. Public Comments

4. New Business

a. Review of 2027 Operating Budget 2

Sponsor: Scott Goodwill, Chief Financial Officer

Recommendation: n/a

Attachment(s): 2027 Operating Budget Draft

5 Adjourn

In accordance with the Americans with Disabilities Act, individuals requiring reasonable accommodations to participate in this meeting should contact Recreation District No. 1 at (985) 626-7997 at least forty-eight (48) hours prior to the meeting.

PELICAN PARK
RECREATION DISTRICT #1 • ST. TAMMANY PARISH

RECREATION DISTRICT #1
MEETING DATE: NOVEMBER 18, 2026
AGENDA ITEM: 4.A

TO: Board Chairman and Board of Commissioners
FROM: Scott Goodwill, Chief Financial Officer
RE: Review of Proposed 2027 Operating Budget
DATE: November 13, 2026

Attached is the current draft of the proposed 2027 operating budget. Significant notes are listed below.

Revenue Notes:

- Ad valorem receipts will drop slightly in 2027, per guidance from the assessor's office. Based on information provided, future growth can be expected to be lower than was historically the case. Aside from 2027 budget, this obviously has longer-term implications that need to be considered carefully.
- Interest will decline in 2027, due to lower average checking account balances. Staff expect little change in actual interest rates.
- Rentals revenue reflects staff efforts to increase park and gym usage (for Rec) and weekday rentals (Castine).
- Programs revenue reflect modest growth from current, primarily driven by newer programs.
- Sponsorship revenue is expected to pick up in 2027 as the new signage is rolled out throughout the park.
- Going forward, St. Tammany fund revenue will be listed as the amount of the annual appropriation rather than trying to guess how much is actually going to be received throughout the year.

Expenditure Notes:

- A few positions are being held in 2027, which is reflected by the decrease in Salaries and Wages. Additionally, because a number of new Park employees have been hired late in 2026, there will be less of a need for temps in 2027.
- Benefits will increase due to new staff moving onto the insurance plans; however this growth will be limited by benefits options intended to reign in long-term growth.
- Non-benefits insurance will see little overall change, based on initial insurance renewals received by staff.
- Utilities is a new category; it contains Electric & Gas, as well as water and trash utilities, which have historically been classified under maintenance. This new grouping allows for greater transparency into overall utilities costs.
- Technology will show a decrease primarily due to the Sage implementation being completed and reduced overlap of systems.

- Supplies are lower due to some one-time expenses rolling off.
- Capital outlay reflects the purchase of two pieces of machinery for Parks crew.

A vote on the budget will be held at the December 16, 2026 board meeting.

Recreation District #1 of St. Tammany Parish
2027 Proposed Budget Totals (11/18/26 DRAFT)

Revenue

Taxes & Revenue Sharing	5,436,392
Interest & Investment Income	84,000
Facilities Rentals	558,000
Recreation Programs	559,700
Sponsorships & Endorsements	280,656
Grants, Appropriations, & Miscellaneous	312,588
TOTAL BUDGET REVENUE	7,231,336

Expenditures

Salaries & Wages	2,841,438
Benefits & Taxes	1,006,034
Other Personnel Costs	57,751
Professional Fees & Contract Labor	491,612
Insurance	519,500
Utilities	431,120
Fuel	27,600
Marketing & PR	25,700
Board	8,217
Technology	327,985
Maintenance & Repair	241,721
Supplies and Equipment	284,556
Turf & Field Care	212,195
Financial Expenses	7,310
Other Expenses	44,600
Capital Outlay	104,000
Transfers from Other Funds	600,000
TOTAL BUDGET EXPENDITURES	7,231,336

Recreation District #1 of St. Tammany Parish
2026 - 2027 Budget Summary Comparison

	2026 YTD (10/31/26)	2026 Estimate	2026 Budget (Amendment 1)		2027 Budget		2026 - 2027 Change	
			$ Amount	% Share	$ Amount	% Share	$	%
Taxes & Revenue Sharing	5,346,423	5,475,196	5,476,227	75.9%	5,436,392	75.2%	(39,835)	-0.7%
Interest & Investment Income	92,490	99,750	99,750	1.4%	84,000	1.2%	(15,750)	-15.8%
Facilities Rentals	343,985	440,000	525,000	7.3%	558,000	7.7%	33,000	6.3%
Programs	454,059	497,000	532,618	7.4%	559,700	7.7%	27,083	5.1%
Sponsorships & Endorsements	90,745	92,000	195,656	2.7%	280,656	3.9%	85,000	43.4%
Merchandise	-	-	-	0.0%	-	0.0%	-	-
Other Revenue	246,205	246,983	381,420	5.3%	312,588	4.3%	(68,832)	-18.0%
TOTAL BUDGET REVENUE	6,573,907	6,850,929	7,210,671	100.0%	7,231,336	100.0%	20,665	0.3%
Salaries & Wages	2,372,909	2,835,000	2,893,104	34.9%	2,841,438	39.3%	(51,666)	-1.8%
Benefits & Taxes	742,003	865,000	960,481	11.6%	1,006,034	13.9%	45,552	4.7%
Other Personnel Costs	29,827	52,000	53,367	0.6%	57,751	0.8%	4,384	8.2%
Professional Fees & Contract Labor	421,787	540,000	513,382	6.2%	491,612	6.8%	(21,770)	-4.2%
Insurance	513,246	513,246	532,752	6.4%	519,500	7.2%	(13,252)	-2.5%
Utilities	325,315	367,500	367,500	4.4%	431,120	6.0%	63,620	17.3%
Fuel	19,527	24,000	20,861	0.3%	27,600	0.4%	6,739	32.3%
Marketing & PR	38,287	67,000	54,808	0.7%	25,700	0.4%	(29,108)	-53.1%
Board	2,070	4,000	4,000	0.0%	8,217	0.1%	4,217	105.4%
Technology	229,071	375,000	371,387	4.5%	327,985	4.5%	(43,403)	-11.7%
Maintenance & Repair	220,132	260,000	217,884	2.6%	241,721	3.3%	23,837	10.9%
Supplies and Equipment	283,937	350,000	340,496	4.1%	284,556	3.9%	(55,941)	-16.4%
Turf & Field Care	118,919	200,000	196,181	2.4%	212,195	2.9%	16,014	8.2%
Financial Expenses	1,189	1,500	2,005	0.0%	7,310	0.1%	5,305	264.6%
Other Expenses	51,864	65,000	49,200	0.6%	44,600	0.6%	(4,600)	-9.4%
Capital Expenditures	23,407	23,407	23,407	0.3%	104,000	1.4%	80,593	344.3%
Transfers to Other Funds	1,698,810	1,698,810	1,698,810	20.5%	600,000	8.3%	(1,098,810)	-64.7%
TOTAL BUDGET EXPENDITURES	7,092,299	8,241,462	8,299,623	100.0%	7,231,336	100.0%	(1,068,287)	-12.9%
Beginning Fund Balance		6,504,722			5,114,189			
Net Current Year Operations		(1,390,533)			0			
Estimated Ending Fund Balance		5,114,189			5,114,189			

2027 Operating Budget, Draft Summary

Accounts	2026 Budget (Amended)	2027 Budget (Requested)	26 - 27 % Change
4010 - Ad Valorem (Current Taxes)	5,359,181	5,324,347	-0.65%
4020 - Ad Valorem (Back Taxes)	40,000	35,000	-12.50%
4030 - State Revenue Sharing	77,046	77,046	0.00%
4110 - Interest Income	99,750	84,000	-15.79%
4210 - Facilities Rental Revenue	350,000	362,000	3.43%
4320 - Other Rental Fees	175,000	196,000	12.00%
4340 - Non-District Fees	32,000	32,000	0.00%
4410 - Recreation Program Revenue	500,618	527,700	5.41%
4610 - Sponsorships & Endorsements Revenue	195,656	280,656	43.44%
4910 - State Appropriations	310,920	248,588	-20.05%
4920 - Grants	15,500	16,000	3.23%
4930 - Retainer Fees	10,000	10,000	0.00%
4960 - Proceeds from Sales of Assets	6,000	4,000	-33.33%
4980 - Miscellaneous Income	39,000	34,000	-12.82%
Grand Total	**7,210,671**	**7,231,336**	**0.29%**

Accounts	2026 Budget (Amended)	2027 Budget (Requested)	26 - 27 % Change
5100 - Full-Time Staffing	2,733,069	2,550,845	-6.67%
5101 - Part-Time Staffing	0	203,814	0.00%
5102 - Temporary Staffing	160,035	86,779	-45.77%
5104 - Employee Insurance	532,293	572,947	7.64%
5106 - Retirement Benefits	265,954	263,425	-0.95%
5108 - Medicare & Social Security	58,101	58,633	0.92%
5110 - Workers Comp	104,134	111,028	6.62%
5114 - Employee Uniforms	15,491	12,991	-16.14%
5116 - Employee Expenses - Other	11,465	9,465	-17.44%
5118 - Employee Background Checks, Physicals, & Drug Sc	3,525	4,081	15.78%
5124 - Prof. Development & Dues	17,102	17,126	0.14%
5130 - Travel	5,784	14,088	143.57%
5210 - Security Detail	150,000	150,000	0.00%
5212 - Officials	175,813	175,813	0.00%
5214 - Coach/Volunteers Expenses	22,550	25,000	10.86%
5216 - Instructors	50,975	56,500	10.84%
5220 - Professional Fees	114,044	84,299	-26.08%

2027 Operating Budget, Draft Summary

5229 - Insurance (Property / Liability)	532,752	519,500	-2.49%
5240 - Electric & Gas	367,500	408,000	11.02%
5242 - Water & Sewer	0	6,120	0.00%
5244 - Trash	0	17,000	0.00%
5245 - Fuel	20,861	27,600	32.31%
5250 - Advertising, Printing, PR, & Signage	33,808	25,700	-23.98%
5254 - Sponsorship Expenses	21,000	0	-100.00%
5260 - Board Expenses	4,000	5,200	30.00%
5261 - Board Travel	0	3,017	0.00%
5280 - Hardware & Supplies	14,547	17,500	20.30%
5282 - Services & Maintenance	114,738	53,557	-53.32%
5284 - Software & Subscriptions	164,671	170,531	3.56%
5286 - Communication & Security	77,431	86,396	11.58%
5308 - Building Maintenance & Repair	34,722	16,880	-51.39%
5310 - A/C Maintenance & Repair	26,000	57,533	121.28%
5312 - Equipment Maintenance & Repair	42,640	33,148	-22.26%
5314 - Outdoor Amenities Maintenance & Repair	20,225	22,150	9.52%
5316 - Parking Lot & Road Upkeep	6,000	5,020	-16.33%
5318 - Professional Inspections	19,005	14,340	-24.55%
5320 - Tools & Equipment Purchase/Rentals	25,656	72,920	184.23%
5322 - Water, Sewer, & Trash	43,637	19,730	-54.79%
5340 - Office Supplies & Equipment	21,373	23,183	8.47%
5342 - Recreation Supplies & Equipment	218,251	145,215	-33.46%
5344 - Janitorial Supplies & Equipment	24,000	31,000	29.17%
5346 - Park/Facility Supplies	69,372	77,657	11.94%
5350 - Environmental Supplies	7,500	7,500	0.00%
5400 - Turf Materials & Supplies	154,625	145,484	-5.91%
5410 - Reforestation & Landscaping	31,436	58,711	86.76%
5420 - Irrigation & Fencing	10,120	8,000	-20.95%
5800 - Bank Charges & Fees	2,005	7,310	264.59%
5910 - Legal	33,000	35,000	6.06%
5915 - Assesor Reimbursement	13,200	6,600	-50.00%
5920 - Land Rent	0	0	0.00%
5922 - Memorials	2,500	2,500	0.00%
5990 - Miscellaneous Expenses	500	500	-0.06%
6000 - Capital Outlay	23,407	104,000	344.32%
8011 - Transfer to Debt Service Fund	1,698,810	600,000	-64.68%
Grand Total	**8,299,623**	**7,231,336**	**-12.87%**

2027 Operating Budget Summary by Department (DRAFT)

Revenue:

	Admin	Castine	Park	Recreation	Planning & Env. Edu.	Capital	Total
Taxes & Revenue Sharing	5,436,392	-	-	-	-	-	5,436,392
Interest & Investment Income	84,000	-	-	-	-	-	84,000
Facilities Rentals	-	408,000	-	150,000	-	-	558,000
Programs	-	-	-	550,700	9,000	-	559,700
Sponsorships & Endorsements	275,656	-	-	5,000	-	-	280,656
Other Revenue	48,000	248,588	-	-	16,000	-	312,588
Total	**5,844,048**	**656,588**	**-**	**705,700**	**25,000**	**-**	**7,231,336**

Expenditures:

	Admin	Castine	Park	Recreation	Planning & Env. Edu.	Capital	Total
Salaries & Wages	860,355	304,760	970,693	543,538	162,092	-	2,841,438
Benefits & Taxes	234,510	110,656	461,413	171,241	28,213	-	1,006,034
Other Personnel Costs	20,662	3,487	18,475	8,902	6,225	-	57,751
Professional Fees & Contract Labor	33,024	1,100	20,000	430,988	6,500	-	491,612
Insurance	519,500	-	-	-	-	-	519,500
Utilities	431,120	-	-	-	-	-	431,120
Fuel	-	-	27,600	-	-	-	27,600
Marketing & PR	24,500	500	-	-	700	-	25,700
Board	8,217	-	-	-	-	-	8,217
Technology	327,735	250	-	-	-	-	327,985
Maintenance & Repair	10,490	48,611	151,620	31,000	-	-	241,721
Supplies and Equipment	53,657	39,183	47,350	136,865	7,500	-	284,556
Turf & Field Care	-	1,950	155,145	-	55,100	-	212,195
Financial Expenses	7,310	-	-	-	-	-	7,310
Other Expenses	44,600	-	-	-	-	-	44,600
Capital Expenditures	-	-	-	-	-	104,000	104,000
Transfers to Other Funds	600,000	-	-	-	-	-	600,000
Total	**3,175,680**	**510,497**	**1,852,297**	**1,322,534**	**266,329**	**104,000**	**7,231,336**

Revenue - Administration (100000)

40.0	**Taxes & Revenue Sharing**		**5,436,392**
4010	**Ad Valorem (Current Taxes)** *Current property taxes from millages; received monthly. 6.05 mills.*	**5,324,347**	
4020	**Ad Valorem (Back Taxes)** *Back taxes from millages; received with current taxes but reported separately. Fluctuates widely from year to year; budget is based on 5-year average receipts.*	**35,000**	
4030	**State Revenue Sharing** *Portion of state allocation to St. Tammany Parish to offset revenue lost from homestead exemptions in ad valorem (3 payments per yr.)*	**77,046**	
41.0	**Interest & Investment Income**		**84,000**
4110	**Interest Income** *Interest from O&M and Reserve checking accounts. Based on an average monthly balance of $2.40 million at an average 3.5% annual rate. Does not include interest from other funds/checking accounts.*	**84,000**	
46.0	**Sponsorships & Endorsements**		**275,656**
4610	**Sponsorships & Endorsements Revenue** *Revenue from sponsorships paid to the District.*	**275,656**	
49.0	**Grants, Appropriations, & Miscellaneous**		**48,000**
4930	**Retainer Fees** *Retainer fee from CLECO for first right-of-usage of the gym and facilities in the event of a disaster.*	**10,000**	

Revenue - Administration (100000)

4960	**Proceeds from Sales of Assets** *Items declared surplus by the District are sold via Govdeals.com.*	**4,000**
4980	**Miscellaneous Income** *Miscellaneous revenue, primarily from workers comp. dividend, convenience fees for rentals, and any disaster-related payouts*	**34,000**
	TOTAL	**5,844,048**

Expenditures - Administration (100000)

51.1	**Salaries & Wages**		**860,355**
5100	**Full-Time Staffing** *Full-time staff employed by the District.*	**811,843**	
5101	**Part-Time Staffing** *Part-time and seasonal staff employed by the District; includes interns.*	**48,512**	

Description	Cost
Wages for PT staff	29,012.26
Wages for interns	19,500.00

51.2	**Benefits & Taxes**		**234,510**
5104	**Employee Insurance** *Medical, Dental, Vision, STD, & LTD for full-time employees, as well as unemployment insurance.*	**127,322**	
5106	**Retirement Benefits** *Employer share of contributions to PERS. Provided for full-time employees only. 10.75% of gross pay.*	**87,273**	
5108	**Medicare & Social Security** *Employer share of Medicare (1.45%) and Social Security (6.20%) taxes. Social Security is only paid for part-time employees.*	**15,483**	
5110	**Workers Comp** *Workers compensation insurance premium, based on experience modifier of 1.84. Instructors are covered under the WC policy.*	**4,433**	
51.3	**Other Personnel Costs**		**20,662**
5114	**Employee Uniforms** *Uniforms for employees; includes shirts, pants, skirts, jackets, and shoes, when applicable.*	**1,000**	

Expenditures - Administration (100000)

5116 **Employee Expenses - Other** **8,000**

PPE, staff meetings, water for office, tenure awards, miscellaneous supplies/expenditures.

5118 **Employee Background Checks, Physicals, & Drug Screenings** **523**

Pre-hire drug screens, physicals, and background checks; post-accident drug screening

5124 **Prof. Development & Dues** **6,847**

Includes professional memberships and certifications as well as professional development opportunities for staff including conferences and other meetings and/or trainings.

Description	Cost
NRPA Annual	1,200.00
NRPA Conference (2 staff)	1,200.00
St. Tammany Chamber of Commerce	250.00
LRPA Membership	600.00
GFOA Membership	200.00
LA GFOA Membership ($100, 4 members)	100.00
NIGP Membership, 2 members	295.00
GFOA/NIGP Courses	705.00
Government Social Media Association Membership (GSMA)	198.00
Government Social Media Conference	399.00
Other Trainings	1,200.00
LRPA Conference	500.00

5130 **Employee Travel** **4,292**

District-related travel and lodging, including for conferences and other education.

Description	Cost
NRPA Hotels (2 staff)	1,752.00
NRPA Airfare/Mileage (2 staff)	700.00
NRPA Meals/Per Diem (2 staff)	640.00
LRPA Travel - Regional Mtgs & Conference	1,200.00

Expenditures - Administration (100000)

52.1 Professional Fees & Contract Labor — 33,024

5220 Professional Fees — **33,024**

Various fees from professionals for services rendered to the District.

Description	Cost
Pest Control Service	2,760.00
Shredding Service	438.00
Annual Audit	24,800.00
Consulting Fees & Other Professional Services	5,026.00

52.2 Insurance — 519,500

5229 Property / Liability Insurance — **519,500**

Insurance policies covering the District's property and operations. Does not include employee benefits and workers compensation.

Description	Cost
Auto	11,500.00
Boiler & Machinery	3,500.00
D&O	16,000.00
General Liability	182,000.00
Inland Marine	4,500.00
Property (Wind & Hail)	165,000.00
Property (X-Wind)	112,000.00
Secondary Medical Insurance	25,000.00

52.3 Utilities — 431,120

5240 Electric & Gas — **408,000**

Monthly electric and gas bills

Description	Cost
Monthly Electric Utilities for All Facilities	404,000.00
Gas for Castine Center and Brown Gym	4,000.00

5242 Water & Sewer — **6,120**

Water usage at Pretty Acres dog park and maintenance area

5244 Trash **17,000**

Dumpster pickup for facilities and events, and additional disposal services

52.5 Marketing & PR **24,500**

5250 Advertising, Printing, PR, & Signage **24,500**

Description	Cost
Newsletters (5500 each, 2 per year)	20,000.00
Other - Social Media Paid Ads	500.00
Other Marketing Expenses	4,000.00

52.6 Board **8,217**

5260 Board Expenses (exc. Travel) **5,200**

Description	Cost
Board Meals	4,000.00
NRPA Conference (2 board members)	1,200.00

5261 Board Travel **3,017**

Description	Cost
NRPA Airfare (2 board members)	625.00
NRPA Hotel (2 board members)	1,752.00
Per Diem (2 board members)	640.00

52.7 Technology **327,735**

5280 Hardware & Supplies **17,500**

Description	Cost

Peripherals and accessories	2,500.00
Computers	8,000.00
Network supplies and equipment	7,000.00

5282 Services & Maintenance **53,557**

Description	Cost
Internet service	29,798.88
Other consulting	12,000.00
Website Design and Maintenance	7,199.40
Domain renewal	200.00
Maint. bldg. internet @ $51.00 mo. x 12 mo.	612.00
Internet for iPad	1,428.00
Hot Spots	714.00
Technical support for Trimble unit	440.00
Spartan Camera	125.00
Music Licensing	1,040.00

5284 Software & Subscriptions **170,531**

Description	Cost
Legacy Accounting Software	5,000.00
ERP System	47,250.00
HR / Payroll Processing Software	55,314.00
Recreation Management Software	7,500.00
Marketing / PR Software	7,500.00
Annual GIS License Fee	3,000.00
Office Software	10,800.00
Weather Station Subscription	11,167.00
Document & Contract Management Software	6,000.00
Credit Card Platform	9,500.00
Other Software and Subscriptions	7,500.00

5286 Communication & Security **86,146**

Expenditures - Administration (100000)

Description	Cost
Monthly Burglar & Fire Alarm Monitoring for Facilities	9,600.00
iPhones for Staff	6,246.24
Two-way Radios for Staff	1,000.00
Monthly VOIP Services	12,000.00
Bill for hotline, alarm line & gyms	15,000.00
Misc. replacement chargers, cases, repairs, etc.	500.00
Unknown Alarm repairs, smoke detectors, etc. not warrantied	1,800.00
Security Camera Fee	35,000.00
Cameras / DVR	5,000.00

53.1 Maintenance & Repairs **10,490**

5318 Inspections, Licensing, & Permits **10,490**

Description	Cost
Annual Fire pump test for Brown	660.00
Annual Fire panel inspections	2,725.00
(65) Annual Fire extinguisher inspected / tested	550.00
Water & Sewer Permits	475.00
(14) DHH Mandatory Backflow valves annual inspections @ $150 ea.	3,800.00
Curtis Environmental monthly DMR upload	280.00
Curtis environmental required quarterly annual sampling	2,000.00

53.2 Supplies & Equipment **53,657**

5340 Office Supplies & Equipment **23,183**

Misc. office equipment such as laminator, large stapler, calculators, chairs, etc.; office supplies such as copy paper, toner cartridges, pens, etc.

Description	Cost
Postage machine, Postage, overnight/certified mail	2,000.00

Office Copier	3,183.48
Color Copies (Est. 3,000 per month)	4,000.00
Office Supplies, Cartridges, Copy Paper	9,000.00
Office Equipment	5,000.00

5346 Park/Facility Supplies **30,474**

Facility-related supplies and equipment such as first aid

Description	Cost
First Aid Supplies	2,500.00
AED Equipment Lease (19 Units, $120.50 each per month)	27,474.00
Other Supplies	500.00

58.1 Financial Expenses **7,310**

5800 Bank Charges & Fees **7,310**

Description	Cost
Authorize.Net Processing Fees	120.00
Payment Processing Fees	6,000.00
Fees for Series 2020 Debt	900.00
Stop Payment Charges	290.00

59.1 Other Expenses **44,600**

5910 Legal **35,000**

Fees paid for legal consultation as needed by the District.

5915 Assessor Reimbursement **6,600**

Estimated amount for the District's share of the assessor's prior year's furniture/equipment expenses. Payment is by law and required of all taxing bodies.

5922 Memorials **2,500**

	Benches, trees, plaques, and other types of memorials for patrons, employees, and commissioners.		
5990	**Miscellaneous Expenses** *For unexpected items not falling into the above categories. The District typically incurs a small amount of these costs every year.*	**500**	
80.1	**Transfers to other Funds**		**600,000**
8011	**Transfer to Debt Service Fund** *Transfer of Principal and Interest for Series 2026 self-funded debt.*	**600,000**	
	TOTAL		**3,175,680**

Revenue - Castine (400000)

42.0	**Facilities Rentals**		**408,000**
4210	**Facilities Rental Revenue** *Revenue from rental of Castine halls and conference rooms.*	**252,000**	
4320	**Other Rental Fees** *Revenue from fees to rental and CEA groups for cover staffing & setup costs incurred from events, as well as fees for ancillary rental-related services.*	**156,000**	
49.0	**Grants, Appropriations, & Miscellaneous**		**248,588**
4910	**State Appropriations** *St. Tammany Fund CEA, which is provided by the state budget each year through the Tourist Commission.*	**248,588**	
	TOTAL		**656,588**

Expenditures - Castine (400000)

51.1	**Salaries & Wages**		**304,760**
5100	**Full-Time Staffing** *Full-time staff employed by the District.*	**256,244**	
5101	**Part-Time Staffing** *Part-time and seasonal staff employed by the District; includes interns.*	**36,036**	

Description	Cost
Wages for PT staff	36,036.00
Wages for interns	-

5102	**Temporary Staffing** *Staffing provided by temp agencies for temporary/as-needed usage.*	**12,480**	
51.2	**Benefits & Taxes**		**110,656**
5104	**Employee Insurance** *Medical, Dental, Vision, STD, & LTD for full-time employees.*	**63,661**	
5106	**Retirement Benefits** *Employer share of contributions to PERS. Provided for full-time employees only. 10.75% of gross pay.*	**27,546**	
5108	**Medicare & Social Security** *Employer share of Medicare and Social Security taxes. Social Security is only paid for part-time employees.*	**6,472**	
5110	**Workers Comp** *Workers compensation insurance premium, based on experience modifier of 1.84. Instructors are covered under the WC policy.*	**12,977**	
51.3	**Other Personnel Costs**		**3,487**

Expenditures - Castine (400000)

5114 Employee Uniforms **1,100**

District-provided uniforms, including shirts and jackets with logos.

Description	Cost
Full-Time Castine Staff	625.00
Part-Time Castine Staff (includes shirts & jackets)	475.00

5116 Employee Expenses - Other **200**

PPE, tenure awards, and other various supplies relating to employees.

5118 Employee Background Checks, Physicals, & Drug Screenings **987**

Pre-hire drug screens & physicals, and background checks; post accident drug screening

5124 Prof. Development **1,200**

Includes professional memberships and certifications as well as professional development opportunities for staff including conferences and other meetings and/or trainings.

Description	Cost
Misc. Event Training	500.00
International Association of Venue Managers Membership	700.00

52.1 Professional Fees & Contract Labor **1,100**

5220 Professional Fees **1,100**

Professional services offered by external businesses and individuals. Excludes legal fees and IT-related services.

Description	Cost
Restroom cleaning needed after large events & quick turnarounds (4)	1,100.00

Expenditures - Castine (400000)

52.5	**Marketing & PR**		**500**
5250	**Advertising, Printing, PR, & Signage** *Brochures and other promotional materials and activities.*	**500**	
52.7	**Technology**		**250**
5286	**Communication & Security** *Phones, two-way radios, and other supplies, equipment, and services relating to staff communications and security.*	**250**	

Description	Cost
Two-Way Radios (13 in circulation)	250.00

53.1	**Maintenance & Repairs**		**48,611**
5308	**Building Maintenance & Repair** *Repairs to and maintenance for the facility performed by outside vendors.*	**7,880**	

Description	Cost
Weekly door mat cleaning/replacement	3,380.00
Plumbing/electrical repairs	2,000.00
Roll-up door repairs	2,500.00

5310	**A/C Maintenance & Repair** *Repairs to and maintenance for A/C equipment, performed by outside vendors.*	**30,533**	

Description	Cost
A/C repairs	25,000.00
Preventative Maintenance	5,533.00

5312	**Equipment Maintenance & Repair** *Repairs to and maintenance for operational equipment, performed by outside vendors.*	**3,348**	

Description	Cost
Stage skirt & tablecloth cleaning	300.00

Ice machine repair	1,200.00
Miscellaneous repairs	1,200.00
Grease trap cleaning (3)	648.00

5314 Outdoor Amenities Maintenance & Repair **3,000**

Maintenance and upkeep for outdoor amenities such as fountains and benches. Does not include landscaping or fencing.

5318 Inspections, Licensing, & Permits **3,850**

Third-party inspections, as well as any facility licenses, certifications, and permits.

Description	Cost
Scissor lift inspection	450.00
Kitchen hood inspection (2)	600.00
Fire extinguisher & alarm inspection	1,150.00
Fire sprinkler & pump system inspection	700.00
Crack monitoring	400.00
Commercial lessors license	550.00

53.2 Supplies & Equipment 39,183

5344 Janitorial Supplies and Equipment **12,000**

Supplies and equipment needed to maintain the cleanliness of the facility. Includes paper products, cleaning chemicals, and cleaning equipment.

5346 Facility Supplies and Equipment **27,183**

Facility supplies including supplies needed for repairs made by staff. New or replacement equipment.

Description	Amended
Rectangle tables to replace old	10,500.00
Padded chairs to replace worn & torn	7,093.20
Round tables to replace old	4,500.00
Ice Machine Filters	300.00
Narrow Folding Tables	1,000.00
Light bulbs/ballasts	400.00

Bottle filter for drinking fountain	40.00
Round table cart (1)	1,350.00
Tools	2,000.00

54.1	**Turf & Field Care**	**1,950**

5410 **Reforestation & Landscaping** **1,950**

Landscaping-related supplies and services, and any tree additions/replacements

Description	Amended
Pine straw	1,950.00

TOTAL		**510,497**

Expenditures - Parks (300000)

51.1	**Salaries & Wages**		**970,693**
5100	**Full-Time Staffing** *Full-time staff employed by the District.*	**923,394**	
5102	**Temporary Staffing** *Staffing provided by temp agencies for temporary/as-needed usage.*	**47,299**	

Description	Amended
Compensation for staff hired through temp agencies. This budget assumes 2 FTE temp staff will be used throughout the year.	47,299.20

51.2	**Benefits & Taxes**		**461,413**
5104	**Employee Insurance** *Medical, Dental, Vision, STD, & LTD for full-time employees.*	**267,375**	
5106	**Retirement Benefits** *Employer share of contributions to PERS. Provided for full-time employees only. 10.75% of gross pay.*	**99,265**	
5108	**Medicare & Social Security** *Employer share of Medicare and Social Security taxes. Social Security is only paid for part-time employees.*	**13,389**	
5110	**Workers Comp** *Workers compensation insurance premium, based on experience modifier of 1.84. Instructors are covered under the WC policy.*	**81,384**	
51.3	**Other Personnel Costs**		**18,475**
5114	**Employee Uniforms**	**8,841**	

Shirts, pants, caps, sweaters, jackets, steel toe boots, Beanies, etc.

Description	Amended
Steel toe boots/shoes @ $110 per employee x 22 employees	2,420.00
Work pants @ $150 per employee x 22 employees	3,300.00
Tee Shirts @ $8.00 ea. x 5 per Staff = $40 x 22	880.00
Long sleeve shirts @ $10.00 ea. X 2 per Staff = $20.00 x 22	440.00
Sweatshirts @ $17.00 ea. x 2 per employee = $34 x 22	748.00
Safari hats @ $8.00 ea. x 22	176.00
Baseball Caps @ $8.00 ea. X 22	176.00
Winter Beanie caps @ $8.00 ea. X 22	176.00
Bandanas (100 pack) @ $45.00	45.00
(6) new Park winter Jackets @ $80	480.00

5116 Employee Expenses - Other **965**

PPE, staff meetings, water for office, tenure awards, miscellaneous supplies/expenditures.

Description	Amended
Safety Glasses – @ $30 per 22 pair x 2 times year	60.00
Back Braces - @ $25 ea. X 6 employees	150.00
Rainsuits - $25 ea. X 6 employees	150.00
Rubber boots - @ $25 pair x 6 employees	150.00
Gloves @ $40 for 24 pair x 2 times per year	80.00
First Aid Kit Supplies	125.00
Other Employee Expenses	250.00

5118 Employee Background Checks, Physicals, & Drug Screenings **1,412**

Pre-hire drug screens, physicals, and background checks; post-accident drug screening

Description	Amended
Background checks	352.50
Pre-hire physicals/drug screens	696.95
Post-accident alcohol / drug test	362.26

5124 Professional Development & Dues **2,904**

Includes professional memberships and certifications as well as professional development opportunities for staff including conferences and other meetings and/or trainings.

Description	Amended
LRWA Annual Water Recertification - (1 Staff)	250.00
LRWA Annual Sewer Recertification - (2 Staff)	500.00
NRPA Conference Attendance– (2 Staff)	1,000.00
(6) Class 3 turf/ Ornamental annual re certification - @ $100 ea.	600.00
Sports Turf Manager Association Conference	200.00
2 staff to attend water & sewer Certification course in Lake Charles.	353.60

5130 Travel **4,354**

Description	Amended
NRPA Hotels (1 staff)	876.00
NRPA Airfare/Mileage (1 staff)	350.00
NRPA Meals/Per Diem (1 staff)	320.00
Sports Turf Manager Association Conference	1,500.00
Travel/Perdiem LRWA Certification 2 Staff	748.00
LRWA Hotel (2 Staff) $112 per night x 5 nights	560.00

52.2 Professional Fees & Contract Labor **20,000**

5220 Professional Fees **20,000**

Description	Amended
Turf Verticut/Specialized Services	$20,000.00

52.4 Fuel **27,600**

5245 Fuel **27,600**

Gas/diesel for park equipment (tractors, mowers, weed eaters, chainsaws, trucks, & SUVs)

Expenditures - Parks (300000)

53.1	**Maintenance & Repairs**	**151,620**

5308 Building Maintenance & Repair — **9,000**

Repairs to and maintenance for the facility performed by outside vendors.

5310 A/C Maintenance & Repair — **27,000**

Repairs to and maintenance for A/C equipment, performed by outside vendors.

5312 Equipment Maintenance & Repair — **29,800**

Maintain & repair tractors, mowers, excavator, skid loader, golf carts, park vehicles, weed eaters, chainsaws, pressure washers, chuckwagons, Sod cutters, Spray rig.

5314 Outdoor Amenities & Fencing Maintenance & Repair — **19,150**

Description	Cost
Dog park supplies	2,700.00
Exercise equipment repairs	$250
Pickleball courts (nets,straps,paddle markers)	$500
Pond (fish food, pond dye,nets, flotation, etc.)	$200
Disc golf course	5,000.00
Fencing	3,500.00
Field light bulb replacement and repairs	7,000.00

5316 Parking Lot & Road Upkeep — **5,020**

5320 Equipment Rentals — **41,920**

Description	Cost
40' Boom lift for (74) street & (44) Parking lot light repairs /unknown lift needs.	1,800.00
80’ lift for (1,028) field lights	2,800.00
Slab saws, rooters, jackhammers, etc.	3,000.00
Port a Johns	1,320.00
Commercial pressure washers	

Other Rentals	1,000.00
Field Painting Machines	32,000.00

5322 Water, Sewer, & Trash 19,730

Description	Cost
Gas Chlorine for Castine well disinfection $550 tank x 4 -= $1,650 x 4 times annually.	$6,600
Gas Chlorine tank rental (4 tanks) annually	$480
5.25% liquid bleach for Brown well disinfection	$200
Semi annual water well preventative maintenance	$600
Unknown service calls for water well repairs	$4,000
(4) 45# pails chlorine tablets for sewer plant treatment. $400 per pail x 4 annually.	$1,600
Annual sewer sludge removal	$1,500
Semi annual sewer preventative maintenance for (2 package plants).	$750
Unknown service calls for lift station repairs	$4,000

53.2 Supplies & Equipment 47,350

5342 Recreation Supplies & Equipment 8,350

Description	Amended
Replacement soccer nets, flags, etc.	3,000.00
Replacement Volleyball nets, antennae.	500.00
Replacement Lacrosse nets (2 sets)	300.00
Replacement Basketball nets, pads, rims (7) courts.	800.00
Replacement Baseball bases, pitching rubbers, backstop nets, L screens, T ball stands, (10) fields.	2,500.00
Misc. batting cage repairs	500.00
Misc. player bench repairs.	250.00
Misc. Scoreboard repairs.	500.00

5344 Janitorial Supplies & Equipment 19,000

Toilet paper, cleaning products, and other janitorial related supplies

5346 Facility Supplies & Equipment **20,000**

Supplies and equipment needed for maintenance and operations as well as small construction projects performed by staff.

54.1 Turf & Field Care **155,145**

5400 Turf Materials & Supplies **145,484**

Description	Cost
Fertilizer	27,500.00
Pesticides (Fungicides, Insecticides, and herbicides)	39,060.00
Sod	1,000.00
Ryegrass seed	17,680.00
Mason sand for topdressing	21,632.00
Red baseball clay/infield mix	912.00
Field Marking Paint	21,500.00
Baseball Chalk	1,200.00
Root stimulant for fields	5,000.00
Other turf-related supplies	$10,000

5410 Reforestation & Landscaping **1,661**

Description	Amended
Grind 30 stumps in park @ $25.00 ea.	750.00
(100) 2 cubic foot bags of No Float Cedar mulch for field / Sponsor signs@ $3.30 bg.	490.50
(30) bails of clean Pine Straw for flowerbeds (2x/yr)	420.00
Freshen entrance road, gym/Sponsorship sign flowerbeds	

5420 Irrigation **8,000**

Expenditures - Parks (300000)

Description	Amended
Irrigation Heads	3,000.00
Irrigation Control Boxes	800.00
Electric Flow Control Valves	320.00
Other Irrigation Supplies	5,000.00

TOTAL	1,852,297

Revenue - Planning & Environmental Education (700000)

44.0	**Programs**		**9,000**
4410	**Program Revenue**	**9,000**	

Description	Amended
General Env. Programs/Classes	$9,000.00

49.0	**Grants, Appropriations, & Miscellaneous**		**16,000**
4920	**Grants**	**16,000**	

Description	Amended
Keep Louisiana Beautiful	$500.00
Bartram Native Garden	$10,000.00
NRPA/Landscape Restoration	$5,000.00
Arbor Day/Urban Forestry	$500.00

TOTAL		**25,000**

Expenditures - Planning & Environmental Education (700000)

51.1	**Salaries & Wages**	**162,092**
5100	**Full-Time Staffing** *Full-time staff employed by the District.*	**154,925**
5101	**Part-Time Staffing** *Part-time and seasonal staff employed by the District; includes interns.*	**7,166**

Description	Amended
Wages for PT staff	7,166.25
Wages for interns	-

51.2	**Benefits & Taxes**	**28,213**
5104	**Employee Insurance** *Medical, Dental, Vision, STD, & LTD for full-time employees.*	**12,732**
5106	**Retirement Benefits** *Employer share of contributions to PERS. Provided for full-time employees only. 10.75% of gross pay.*	**5,864**
5108	**Medicare & Social Security** *Employer share of Medicare (1.45%) and Social Security (6.20%) taxes. Social Security is only paid for part-time employees.*	**8,849**
5110	**Workers Comp** *Workers compensation insurance premium, based on experience modifier of 1.84. Instructors are covered under the WC policy.*	**768**
51.3	**Other Personnel Costs**	**6,225**
5114	**Employee Uniforms** 125 per FT employee, safety boots	**450**
5116	**Employee Expenses - Other**	**100**

PPE, staff meetings, water for office, tenure awards, miscellaneous supplies/expenditures.

5124 Prof. Development & Dues **3,575**

Includes professional memberships and certifications as well as professional development opportunities for staff including conferences and other meetings and/or trainings.

Description	Amended
Conferences	2,000.00
Memberships	1,000.00
Certifications	575.00

5130 Employee Travel **2,100**

District-related travel and lodging, including for conferences and other education.

Description	Amended
Hotel for Venomous Snake Handling Recertification (Two nights)	250.00
Hotel for ANCA Summit - (Three Nights)	500.00
Instate Travel	750.00
LRPA Conference	350.00
LA-APA state conference	250.00

52.1 Professional Fees & Contract Labor **6,500**

5216 Instructors / Speakers **6,500**

Leisure, Camps, Clinics, Adult and Youth instructor fees.

Description	Amended
Nature-based classes and programs	6,500.00

52.5 Marketing & PR **700**

5250 Advertising, Printing, PR, & Signage **700**

Brochures and other promotional materials and activities.

Description	Amended
Interpretative Signage	700.00

53.2	**Supplies**		**7,500**
5350	**Environmental Supplies & Equipment**	**7,500**	

Description	Amended
Program supplies	5,000.00
Bartram Conference Supplies	2,500.00

54.1	**Turf & Field Care**		**55,100**
5410	**Reforestation & Landscaping**	**55,100**	

Landscaping-related supplies and services, and any tree additions/replacements

Description	Amended
Tree seedlings	500.00
Bartram Native Garden	10,000.00
Bartram Native Garden Maintenance	5,000.00
Landscaping Services for Skatepark Area	10,800.00
Landscaping services for Castine Center parking lot	28,800.00

TOTAL		**266,329**

Revenue - Recreation (200000)

42.0	**Facilities Rentals**		**150,000**
4210	**Facilities Rental Revenue** *Revenue for renting facility spaces.*	**110,000**	
4320	**Other Rental Fees** *Revenue from fees to rental and CEA groups to cover staffing and setup costs incurred from events, as well as field painting, lighting, trash, equipment, etc.*	**40,000**	
44.0	**Programs**		**550,700**
4340	**Non-District Fees** *Fees for non-district patrons over the standard rental/registration fee.*	**32,000**	
4410	**Program Revenue** *Leisure, Camps, Clinics, Adult Sports, and Youth Sports. Classes are used to identity specific categories/seasons. Includes gate fees for select programs. 1/2 year expected revenue for sand volleyball programs.*	**518,700**	

Description	Revenue
Leisure Programs	$1,200.00
Camps & Clinics	$35,000.00
Adult Sports	$37,000.00
Baseball	$125,000.00
Basketball	$135,000.00
Football	$35,000.00
Rugby	$5,000.00
Softball	$45,000.00
Volleyball	$60,000.00
Special Events	$2,000.00
Tournaments	$20,000.00
Sand Volleyball Leagues	$15,000.00
Other Programs	$3,500.00

Revenue - Recreation (200000)

46.0	**Sponsorships & Endorsements**		**5,000**
4610	**Sponsorships & Endorsements Revenue** *Endorsement from recreation photography services, as well as sponsorships*	**5,000**	
	TOTAL		**705,700**

Expenditures - Recreation (200000)

51.1	**Salaries & Wages**	**543,538**

5100 Full-Time Staffing — **404,439**

Full-time staff employed by the District.

5101 Part-Time Staffing — **112,099**

Part-time and seasonal staff employed by the District; includes interns.

Description	Cost
Wages for PT staff	99,099.00
Wages for interns	13,000.00

5102 Temporary Staffing — **27,000**

Staffing provided by temp agencies for temporary/as-needed usage.

Description	Cost
Scorekeepers for youth games	22,000.00
Temporary Staffing	5,000.00

51.2	**Benefits & Taxes**	**171,241**

5104 Employee Insurance — **101,857**

Medical, Dental, Vision, STD, & LTD for full-time employees.

5106 Retirement Benefits — **43,477**

Employer share of contributions to PERS. Provided for full-time employees only. 10.75% of gross pay.

5108 Medicare & Social Security — **14,440**

Employer share of Medicare (1.45%) and Social Security (6.20%) taxes. Social Security is only paid for part-time employees.

5110 Workers Comp — **11,467**

Workers compensation insurance premium, based on experience modifier of 1.84. Instructors are covered under the WC policy.

51.3	**Other Personnel Costs**	**8,902**

5114 Employee Uniforms — **1,600**

Description	Cost
Full-Time Rec Staff: 8 staff @ $125 each	1,000.00
Part-Time Rec Staff	600.00

5116 Employee Expenses - Other — **200**

PPE, staff meetings, water for office, tenure awards, miscellaneous supplies/expenditures.

5118 Employee Background Checks, Physicals, & Drug Screenings — **1,160**

Pre-hire drug screens, physicals, and background checks; post-accident drug screening

5124 Prof. Development & Dues — **2,600**

Includes professional memberships and certifications as well as professional development opportunities for staff including conferences and other meetings and/or trainings.

Description	Cost
LRPA	200.00
CPR & First Aid	1,200.00
CPRP	700.00
CYSA	250.00
Other Certifications/Prof Dev.	250.00

5130 Travel — **3,342**

Job-related travel and lodging, including for conferences and other education.

Description	Cost
NRPA Hotels (2 staff)	1,752.00

NRPA Airfare/Mileage (2 staff)	700.00
NRPA Meals/Per Diem (2 staff)	640.00
LRPA	250.00

52.1 Professional Fees & Contract Labor **430,988**

5210 Security Detail **150,000**

Sheriff Deputies are paid $40/hour and Traffic Deputies are paid $55/hour.

5212 Officials **175,813**

The District pays several officials' associations to provide officials for sports games throughout the year.

Description	Cost
Volleyball	20,108.00
Basketball	75,608.00
Baseball	45,000.00
Softball	16,000.00
Football	5,750.00
Adult Sports	13,347.00

5214 Coach/Volunteers Expenses **25,000**

Description	Cost
Background checks and other expenses related to coaches and volunteers.	8,000.00
Coaches Shirts	14,000.00
Coaches Training/Coaches Events	3,000.00

5216 Instructors **50,000**

Leisure, Camps, Clinics, Adult Sports, and Youth Sports instructor fees.

Description	Cost
Leisure Programs	30,000.00
Camps/Clinics	10,000.00
Other Classes/Programs	10,000.00

Expenditures - Recreation (200000)

5220	**Professional Fees**	**30,175**	

Description	Cost
Biddy Basketball Application	1,675.00
Pickleball Tournament Director (2 events)	4,000.00
Evaluations	2,000.00
Other Event-Related Fees	22,500.00

53.1	**Maintenance & Repairs**		**31,000**
5320	**Tool & Equipment Rentals**	**31,000**	

53.2	**Supplies & Equipment**		**136,865**
5342	**Recreation Supplies & Equipment**	**136,865**	

Description	Cost
Awards for players	
Adult Sports	800.00
Baseball	3,447.60
Basketball	4,365.18
Football	1,200.00
Softball	2,121.60
Volleyball	1,591.28
Balls/Equip for Baseball, Basketball, Football, Softball & Volleyball	
Baseball	10,986.50
Basketball	1,500.00
Softball	4,447.38
Volleyball	6,000.00
Football	1,056.00
Player Uniforms	
Baseball	32,866.54
Basketball	26,278.40

Expenditures - Recreation (200000)

Football	10,435.00
Softball	5,996.25
Volleyball	13,773.11
Leisure Program, Tournaments & Special Events Supplies	5,000.00
Other Supplies and Equipment	5,000.00

TOTAL	**1,322,534**