



Recreation District #1 of St. Tammany Parish

2025 Operating Budget

Preliminary Draft

Revised September 26, 2024

*****2025 Budget Draft*****
Recreation District #1 of St. Tammany Parish
2024-2025 Adjusted Budget Summary Comparison

	2024 YTD	2024 Year-End	2024 Budget*		2025 Budget		2024 - 2025 % Δ
	(8/31/24)	Estimate	\$ Amount	% Share	\$ Amount	% Share	(Budget)
Taxes & Revenue Sharing	4,392,388	4,502,000	4,411,255	75.7%	5,252,892	79.1%	19.1%
Interest & Investment Income	120,798	142,000	150,000	2.6%	81,250	1.2%	-45.8%
Facilities Rentals	310,150	445,000	442,400	7.6%	431,700	6.5%	-2.4%
Programs	335,190	440,000	475,000	8.2%	533,275	8.0%	12.3%
Concessions Revenue	8,400	8,400	41,500	0.7%	-	0.0%	-100.0%
Sponsorships & Endorsements	12,518	67,500	69,000	1.2%	102,000	1.5%	47.8%
Merchandise	883	900	2,000	0.0%	500	0.0%	-75.0%
Grants, Appropriations, & Miscellaneous	309,306	491,000	236,694	4.1%	236,382	3.6%	-0.1%
TOTAL BUDGET REVENUE	5,489,633	6,096,800	5,827,849	100.0%	6,637,999	100.0%	13.9%
Salaries & Wages	1,427,098	2,130,000	2,401,705	41.2%	2,743,188	41.3%	14.2%
Benefits & Taxes	534,403	775,000	858,192	14.7%	1,017,930	15.3%	18.6%
Other Personnel Costs	37,052	50,000	60,455	1.0%	68,417	1.0%	13.2%
Professional Fees & Contract Labor	221,032	290,000	330,624	5.7%	369,428	5.6%	11.7%
Insurance	501,099	501,099	460,000	7.9%	536,000	8.1%	16.5%
Electric & Gas	180,751	275,000	325,000	5.6%	300,000	4.5%	-7.7%
Fuel	14,370	23,000	25,000	0.4%	24,696	0.4%	-1.2%
Marketing & PR	69,703	90,000	113,000	1.9%	107,550	1.6%	-4.8%
Board	7,793	10,500	5,900	0.1%	11,828	0.2%	100.5%
Technology	125,970	160,000	132,225	2.3%	214,820	3.2%	62.5%
Maintenance & Repair	135,447	225,000	134,815	2.3%	185,910	2.8%	37.9%
Supplies and Equipment	182,014	270,000	294,017	5.0%	276,935	4.2%	-5.8%
Turf & Field Care	47,458	150,000	156,980	2.7%	198,031	3.0%	26.2%
Financial Expenses	1,164	1,700	95	0.0%	2,855	0.0%	2905.3%
Other Expenses	17,732	35,000	23,261	0.4%	44,500	0.7%	91.3%
Capital Expenditures	-	-	-	0.0%	26,350	0.4%	-
Transfers to Other Funds	506,580	506,580	506,580	8.7%	509,195	7.7%	0.5%
TOTAL BUDGET EXPENDITURES	4,009,667	5,492,879	5,827,849	100.0%	6,637,633	100.0%	13.9%
Estimated Beginning Fund Balance		4,414,956			4,227,269		
Transfer Previous Year Surplus		(791,608)			(603,921)		
Net Current Year Operations		603,921			367		
Estimated Ending Fund Balance		4,227,269			3,623,715		

*2024 budget numbers have been adjust (recoded) to facilitate comparison with 2025

**Recreation District #1 of St. Tammany Parish
2025 Budget Totals**

Revenue

Taxes & Revenue Sharing	5,252,892
Interest & Investment Income	81,250
Facilities Rentals	431,700
Recreation Programs	533,275
Sponsorships & Endorsements	102,000
Merchandise	500
Grants, Appropriations, & Miscellaneous	236,382
TOTAL BUDGET REVENUE	6,637,999

Expenditures

Salaries & Wages	2,743,188
Benefits & Taxes	1,017,930
Other Personnel Costs	68,417
Professional Fees & Contract Labor	369,428
Insurance	536,000
Electric & Gas	300,000
Fuel	24,696
Marketing & PR	107,550
Board	11,828
Technology	214,820
Maintenance & Repair	185,910
Supplies and Equipment	276,935
Turf & Field Care	198,031
Financial Expenses	2,855
Other Expenses	44,500
Capital Outlay	26,350
Transfers from Other Funds	509,195
TOTAL BUDGET EXPENDITURES	6,637,633

2025 Budget Summary by Department

Revenue:

	Admin	Castine	Env.	Park	Recreation	Total
Taxes & Revenue Sharing	5,252,892	-	-	-	-	5,252,892
Interest & Investment Income	81,250	-	-	-	-	81,250
Facilities Rentals	-	294,700	-	-	137,000	431,700
Programs	29,700	-	14,700	-	488,875	533,275
Sponsorships & Endorsements	98,000	-	-	-	4,000	102,000
Merchandise	-	-	-	-	500	500
Grants, Appropriations, & Miscellaneous	27,500	192,882	16,000	-	-	236,382
Total	5,489,342	487,582	30,700	-	630,375	6,637,999

Expenditures:

	Admin	Castine	Env.	Park	Recreation	Total
Salaries & Wages	784,796	241,660	106,976	1,104,366	505,391	2,743,188
Benefits & Taxes	241,409	92,648	16,696	511,572	155,606	1,017,930
Other Personnel Costs	27,565	2,378	5,446	22,076	10,952	68,417
Professional Fees & Contract Labor	82,780	1,800	9,520	-	275,328	369,428
Insurance	299,000	215,000	-	7,000	15,000	536,000
Electric & Gas	15,000	135,000	-	15,000	135,000	300,000
Fuel	-	-	-	24,696	-	24,696
Marketing & PR	95,900	5,000	1,650	-	5,000	107,550
Board	11,828	-	-	-	-	11,828
Technology	182,095	3,850	-	8,434	20,441	214,820
Maintenance & Repair	5,870	41,675	100	138,265	-	185,910
Supplies and Equipment	26,760	12,500	8,250	51,025	178,400	276,935
Turf & Field Care	-	200	500	197,331	-	198,031
Financial Expenses	2,855	-	-	-	-	2,855
Other Expenses	44,500	-	-	-	-	44,500
Capital Expenditures	-	15,950	5,000	5,400	-	26,350
Transfers to Other Funds	509,195	-	-	-	-	509,195
Total	2,329,553	767,660	154,138	2,085,164	1,301,118	6,637,633

Revenue Summary

	Admin	Castine	Env.	Park	Recreation	Total
Taxes & Revenue Sharing	5,252,892	-	-	-	-	5,252,892
4010 - Ad Valorem (Current Taxes)	5,162,892	-	-	-	-	5,162,892
4020 - Ad Valorem (Back Taxes)	25,000	-	-	-	-	25,000
4030 - State Revenue Sharing	65,000	-	-	-	-	65,000
Interest & Investment Income	81,250	-	-	-	-	81,250
4110 - Interest Income	81,250	-	-	-	-	81,250
Facilities Rentals	-	294,700	-	-	137,000	431,700
4210 - Facilities Rental Revenue	-	185,000	-	-	110,000	295,000
4310 - Staffing Fees & Service Charges	-	4,700	-	-	2,000	6,700
4320 - Other Rental Fees	-	105,000	-	-	25,000	130,000
Programs	29,700	-	14,700	-	488,875	533,275
4340 - Non-District Fees	500	-	500	-	28,875	29,875
4410 - Recreation Program Revenue	29,200	-	14,200	-	460,000	503,400
Sponsorships & Endorsements	98,000	-	-	-	4,000	102,000
4610 - Sponsorships & End. Revenue	98,000	-	-	-	4,000	102,000
Merchandise	-	-	-	-	500	500
4710 - Merchandise Sales	-	-	-	-	500	500
Grants, Appropriations, & Misc.	27,500	192,882	16,000	-	-	236,382
4910 - State Appropriations	-	192,882	-	-	-	192,882
4920 - Grants	-	-	16,000	-	-	16,000
4922 - Memorial Contributions	-	-	-	-	-	-
4930 - Retainer Fees	20,000	-	-	-	-	20,000
4960 - Proceeds from Sales of Assets	7,500	-	-	-	-	7,500
4980 - Miscellaneous Income	-	-	-	-	-	-
Total	5,489,342	487,582	30,700	-	630,375	6,637,999

Expense Summary

	Admin	Castine	Env.	Park	Recreation	Total
Salaries & Wages	784,796	241,660	106,976	1,104,366	505,391	2,743,188
5100 - Full-Time / Part-Time Staffing	784,796	238,660	102,976	1,005,233	473,591	2,605,255
5102 - Temporary/Seasonal Staffing	-	3,000	4,000	99,133	31,800	137,933
Benefits & Taxes	241,409	92,648	16,696	511,572	155,606	1,017,930
5104 - Employee Insurance	140,221	50,990	3,937	280,442	89,232	564,821
5106 - Retirement Benefits	83,925	21,067	9,826	110,576	39,211	264,604
5108 - Medicare & Social Security	12,734	6,223	2,339	14,576	14,129	50,001
5110 - Workers Comp	4,529	14,368	594	105,978	13,034	138,504
Other Personnel Costs	27,565	2,378	5,446	22,076	10,952	68,417
5114 - Employee Uniforms	1,650	1,400	450	10,923	1,350	15,773
5116 - Employee Expenses - Other	13,500	200	100	2,002	200	16,002
5118 - Employee Background Checks, Physical	500	278	100	1,775	250	2,903
5124 - Prof. Development & Dues	7,275	500	2,100	5,500	5,450	20,825
5130 - Travel	4,640	-	2,696	1,876	3,702	12,914
Professional Fees & Contract Labor	82,780	1,800	9,520	-	275,328	369,428
5210 - Security Detail	-	-	-	-	60,000	60,000
5212 - Officials	-	-	-	-	157,020	157,020
5214 - Coach/Volunteers Expenses	-	-	-	-	12,800	12,800
5216 - Instructors	-	-	5,520	-	35,000	40,520
5220 - Professional Fees	82,780	1,800	4,000	-	10,508	99,088
Insurance	299,000	215,000	-	7,000	15,000	536,000
5229 - Insurance (Property / Liability)	299,000	215,000	-	7,000	15,000	536,000
Electric & Gas	15,000	135,000	-	15,000	135,000	300,000
5240 - Electric & Gas	15,000	135,000	-	15,000	135,000	300,000
Fuel	-	-	-	24,696	-	24,696
5245 - Fuel	-	-	-	24,696	-	24,696
Marketing & PR	95,900	5,000	1,650	-	5,000	107,550
5250 - Advertising, Printing, PR, & Signage	66,500	5,000	1,650	-	5,000	78,150
5254 - Sponsorship Expenses	29,400	-	-	-	-	29,400
Board	11,828	-	-	-	-	11,828
5260 - Board Expenses	6,500	-	-	-	-	6,500
5261 - Board Travel	5,328	-	-	-	-	5,328
Technology	182,095	3,850	-	8,434	20,441	214,820
5280 - Hardware & Supplies	3,300	-	-	-	1,500	4,800
5282 - Services & Maintenance	76,276	-	-	-	-	76,276
5284 - Software & Subscriptions	54,301	1,600	-	-	18,941	74,842
5286 - Communication & Security	48,218	2,250	-	8,434	-	58,902
Maintenance & Repair	5,870	41,675	100	138,265	-	185,910
5308 - Building Maintenance & Repair	-	400	-	12,000	-	12,400

5310 - A/C Maintenance & Repair	-	15,200	-	10,000	-	25,200
5312 - Equipment Maintenance & Repair	-	8,950	-	35,000	-	43,950
5314 - Outdoor Amenities Maint. & Repair	1,000	3,700	-	20,600	-	25,300
5316 - Parking Lot & Road Upkeep	-	-	-	10,650	-	10,650
5318 - Professional Inspections	4,870	4,400	100	-	-	9,370
5320 - Tools & Equipment Purchase/Rentals	-	4,185	-	6,000	-	10,185
5322 - Water, Sewer, & Trash	-	4,840	-	44,015	-	48,855
Supplies and Equipment	26,760	12,500	8,250	51,025	178,400	276,935
5340 - Office Supplies & Equipment	25,760	-	-	-	-	25,760
5342 - Recreation Supplies & Equipment	-	-	-	13,275	178,400	191,675
5344 - Janitorial Supplies & Equipment	-	10,000	-	19,500	-	29,500
5346 - Building Supplies & Equipment	-	-	-	18,250	-	18,250
5348 - Facility Supplies	-	2,500	-	-	-	2,500
5350 - Environmental Supplies	-	-	5,750	-	-	5,750
5354 - Special Events Supplies & Equipment	1,000	-	2,500	-	-	3,500
Turf & Field Care	-	200	500	197,331	-	198,031
5400 - Turf Materials & Supplies	-	-	-	189,251	-	189,251
5410 - Reforestation & Landscaping	-	200	500	2,910	-	3,610
5420 - Irrigation & Fencing	-	-	-	5,170	-	5,170
Financial Expenses	2,855	-	-	-	-	2,855
5800 - Bank Charges & Fees	2,855	-	-	-	-	2,855
Other Expenses	44,500	-	-	-	-	44,500
5910 - Legal	20,000	-	-	-	-	20,000
5915 - Assesor Reimbursement	8,000	-	-	-	-	8,000
5920 - Land Rent	9,500	-	-	-	-	9,500
5922 - Memorials	2,000	-	-	-	-	2,000
5990 - Miscellaneous Expenses	5,000	-	-	-	-	5,000
Capital Expenditures	-	15,950	5,000	5,400	-	26,350
6000 - Capital Outlay	-	15,950	5,000	5,400	-	26,350
Transfers to Other Funds	509,195	-	-	-	-	509,195
8011 - Transfer to Debt Service Fund	509,195	-	-	-	-	509,195
Total	2,329,553	767,660	154,138	2,085,164	1,301,118	6,637,633

Admin Revenue

40.0	Taxes & Revenue Sharing	5,252,892
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4010	Ad Valorem (Current Taxes) Current property taxes from millages; received monthly. 6.05 mills, based on Grand Recap. Current est. has Grand Recap increasing 20% over previous year. Now includes all funds from operating millage (including for self-funded debt).	5,162,892
4020	Ad Valorem (Back Taxes) Back taxes from millages; received with current taxes but reported separately. Fluctuates from year to year.	25,000
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.)	65,000

41.0	Interest & Investment Income	81,250
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4110	Interest Income Interest from O&M checking account. Based on an average monthly balance of \$2.5 million at avg. 3.5% annual rate. Does not include interest from other funds/checking accounts.	81,250
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44.0	Programs	29,700
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4340	Non-District Fees Fees for non-district patrons over the standard rental/registration fee.	500
4410	Program Revenue	29,200

Description	Amount
Special Event Vendor Fees	\$4,200.00
Special Event Participant Fees	\$25,000.00

Admin Revenue

46.0	Sponsorships & Endorsements	98,000
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4610	Sponsorships & Endorsements Revenue	98,000
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Description	Amount
Ochsner - Youth Leagues	\$40,000.00
Pickleball/Groves	\$13,000.00
CGB / Zen-Noh-Grain	\$10,000.00
Other/Special Events	\$35,000.00

49.0	Grants, Appropriations, & Miscellaneous	27,500
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4922	Memorial Contributions The District's patrons may make contributions to purchase memorials on park property.	0
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4930	Retainer Fees Retainer fee from CLECO for first right-of-usage of the gym and facilities in the event of a disaster.	20,000
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4960	Proceeds from Sales of Assets Items declared surplus by the District are sold via Govdeals.com.	7,500
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4980	Miscellaneous Income	0
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TOTAL		5,489,342
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Admin Expenses

51.1	Salaries & Wages	784,796
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5100	Full-Time / Part-Time Staffing	784,796
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Description	Cost
Salaries & wages for 11 FT staff	762,456.00
Wages for PT staff	21,840.00
Overtime / Overnight	500.00
Manager-on-Call stipend	-

51.2	Benefits & Taxes	241,409
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5104	Employee Insurance Medical, Dental, Vision, STD, & LTD for full-time employees.	140,221
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5106	Retirement Benefits Employer share of contributions to PERS. Provided for full-time employees only. 11.0% of gross pay.	83,925
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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.	12,734
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5110	Workers Comp Workers Comp insurance premium, based on experience modifier of 1.93. Instructors are covered under our Workers Comp policy.	4,529
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51.3	Other Personnel Costs	27,565
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5114	Employee Uniforms Average \$150 per employee	1,650
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5116	Employee Expenses - Other PPE, staff meetings, water for office, tenure awards, miscellaneous supplies/expenditures.	13,500
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Admin Expenses

5118 Employee Background Checks, Physicals, & Drug Screenings **500**
 Pre-hire drug screens & physicals, background checks, post accident drug screening

5124 Prof. Development & Dues **7,275**
 Includes professional memberships (Chamber, NRPA, LRPA, GFOA, LAGFOA, APA, etc.) as well as professional development opportunities for Admin. staff including conference (NRPA-2, LRPA, NAYS, etc.). Also includes Chamber, SHRM, and other meetings or trainings. Several staff have indicated interest in webinars, online passports, and other opportunities to earn certification/CEUs on existing certifications.

Description	Cost
NRPA Annual	1,200.00
NRPA Conference	1,390.00
LRPA Membership	325.00
GFOA Membership (\$160 base, plus \$150 for additional member)	310.00
LA GFOA Membership (\$100, 4 members)	100.00
GFOA National/LA Conference	1,050.00
SHRM Conference & Membership	1,700.00
NRPA Event Mgt School	1,200.00

5130 Employee Travel **4,640**
 District-related travel and lodging, including for conferences and other education.

Description	Cost
NRPA Hotels (5 staff)	2,232.00
NRPA Airfare/Mileage (5 staff)	500.00
NRPA Meals/Per Diem (5 staff)	720.00
NRPA Event Mgt School	1,188.00

52.1	Professional Fees & Contract Labor	82,780
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5220 Professional Fees **82,780**

Admin Expenses

Description	Cost
Orkin contract for CC & maintenance Facility, rodent control @ \$230 mo. X 12 mo. - \$2,760	2,760.00
Secure Shredding	120.00
Annual Audit and AUP	29,100.00
Payroll processing services	22,800.00
HR Recruitment Expenses	8,000.00
Consulting Fees	20,000.00
Other professional services	

52.2	Insurance	299,000
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5229	Property / Liability Insurance	299,000
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Description	Cost
Auto	11,000.00
General Liability	145,000.00
D&O	14,000.00
Cyber	4,000.00
Property	125,000.00

52.3	Electric & Gas	15,000
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5240	Electric & Gas	15,000
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Total electric & gas estimated @ \$300k; Admin is 5% of total (approx. 10% of Castine).

52.5	Marketing & PR	95,900
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5250	Advertising, Printing, PR, & Signage	66,500
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Description	Cost
Newsletters (2)	60,000.00
Signage for Registration and Events	3,500.00
Other - Social Media Paid Ads	3,000.00

5254	Sponsorship Expenses	29,400
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Admin Expenses

Contracted payment to Ripple Resources for sign sponsors (30% of related sponsorship revenue).

52.6	Board	11,828
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5260	Board Expenses (exc. Travel)	6,500
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Description	Cost
Board Meals	3,000.00
Conferences & Events	3,000.00
Misc.	500.00

5261	Board Travel	5,328
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Description	Cost
NRPA Airfare (3 board members)	900.00
NRPA Hotel (3 board members)	3,348.00
Per Diem (3 board members)	1,080.00

52.7	Technology	182,095
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5280	Hardware & Supplies	3,300
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Description	Cost
Cables, peripherals	1,500.00
Computers	1,800.00

5282	Services & Maintenance	76,276
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Description	Cost
Bill for hotline, alarm line & gyms	2,136.00
Internet Service (12 mo. x \$2,000)	24,000.00
PCI Compliance	300.00
Domain Renewal	200.00
IT Monthly Managed Services	43,639.52

Admin Expenses

Weather Station (12-months)	6,000.00

5284 Software & Subscriptions 54,301

Description	Cost
DocuSign, 10 users	4,212.00
Accounting Software	36,000.00
Twilio SendGrid (Marketing Software)	440.00
Adobe Creative Cloud (Creative/Marketing Software)	1,080.00
Curator Software (Adds Social Media to Website)	300.00
Canva (4 @ \$100/ea.)	400.00
SurveyMonkey, Premier Annual Plan, 3 users	2,700.00
Go Daddy	25.00
Annual GIS License Fee	3,000.00
MS Subscription Services (Exchange, Azure Active Directory, 365 Business Premium Annual NCE	6,144.00

5286 Communication & Security 48,218

Description	Cost
Monthly Burglar & Fire alarm monitoring for CC, gyms, Maint., Offices @ 420 mo. X 12 mo. - \$5,040	5,040.00
(11) iPhones @ \$42.00 ea. per mo. x 12 mo.	5,544.00
Monthly Voice Services from In-Telecom	7,134.36
Misc. replacement chargers, cases, repairs, etc.	200.00
Unknown Alarm repairs, smoke detectors, etc. not warrantied	1,800.00
Night Owl cameras / DVR at all Bldgs. & Pavilions	1,000.00
Flock Safety Security Camera Fee	27,500.00

53.1 Maintenance & Repairs 5,870

5314 Outdoor Amenities 1,000

Admin Expenses

Description	Cost
Picnic table w/umbrella for employees	1,000.00

5318 Professional Inspections 4,870

Description	Cost
Annual Fire pump test for Brown	660.00
Annual Fire pump test for Castine Center	660.00
Annual Fire panel inspection for Brown gym	500.00
Annual Fire panel inspection (2) White gyms	1,500.00
Annual Fire panel inspection for Castine Center	1,000.00
(65) Annual Fire extinguisher inspected / tested	550.00

53.2	Supplies & Equipment	26,760
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5340 Office Supplies & Equipment 25,760

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	3,500.00
Kyocera - Copy Machine	660.00
Color Copies	1,600.00
Office Supplies, Cartridges, Copy Paper	15,000.00
Office Equipment	5,000.00

5354 Special Events Supplies 1,000

Description	Cost
Misc. event supplies - table decorations, arts & crafts supplies, etc.	1,000.00

Admin Expenses



58.1	Financial Expenses	2,855
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5800	Bank Charges & Fees	2,855
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Description	Cost
Annual Credit Card Fee	95.00
QuickBooks Payments Processing Fees	2,250.00
Authorize.Net Processing Fees	60.00
Stop Payment Charges (\$30 each)	450.00

59.1	Other Expenses	44,500
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5910	Legal	20,000
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Fees paid for legal consultation as needed by the District.

5915	Assessor Reimbursement	8,000
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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.

5920	Land Rent	9,500
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The District pays the State of Louisiana for leasing the Park's 230 acres. The amount varies as the formula is based upon the cost of timber.

5922	Memorials	2,000
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Benches, trees, plaques, and other types of memorials for patrons, employees, and commissioners.

5990	Miscellaneous Expenses	5,000
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For unexpected items not falling into the above categories. The District typically incurs a small amount of these costs every year.

Admin Expenses

80.1	Transfers to other Funds	509,195
8011	Transfer to Debt Service Fund	509,195
	Transfer of Principal and Interest for Series 2015 Series 2020 self-funded debt.	
	TOTAL	2,329,553

Castine Revenue

42.0	Facilities Rentals	294,700
4210	Facilities Rental Revenue Revenue from Castine facilities rentals.	185,000
4310	Staffing Fees & Service Charges Revenue from fees to rental and CEA groups to cover staffing costs incurred from events.	4,700
4320	Other Rental Fees Revenue from fees to rental and CEA groups for tables and chairs, stage, alcohol, kitchen, subleasing, electricity, trash, equipment, etc.	105,000
49.0	Grants, Appropriations, & Miscellaneous	192,882
4910	State Appropriations St. Tammany Fund CEA, which is provided by the state budget each year through the Tourist Commission. 2025 does not include four full quarters due to early depletion of previous year's funding.	192,882
TOTAL		487,582

Castine Expenses

51.1	Salaries & Wages	241,660
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5100	Full-Time / Part-Time Staffing	238,660
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Description	Cost
Salaries & wages for 4 FT Castine staff	191,514.96
Wages for PT staff (2600 hours)	45,045.00
Potential overtime / overnight	500.00
Manager On Call stipend	1,600.00

5102	Temporary/Seasonal Staffing	3,000
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Compensation for staff hired through temp agencies, as well as seasonal staffing.

51.2	Benefits & Taxes	92,648
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5104	Employee Insurance	50,990
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Medical, Dental, Vision, STD, & LTD for full-time employees.

5106	Retirement Benefits	21,067
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Employer share of contributions to PERS. Provided for full-time employees only. 11.0% of gross pay.

5108	Medicare & Social Security	6,223
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Employer share of Medicare and Social Security taxes. Social Security is only paid for part-time employees.

5110	Workers Comp	14,368
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Workers Comp insurance premium, based on experience modifier of 1.93.

51.3	Other Personnel Costs	2,378
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5114	Employee Uniforms	1,400
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Description	Cost
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Castine Expenses

Full-Time Castine Staff	600.00
Part-Time Castine Staff (includes shirts & jackets)	800.00

5116 Employee Expenses - Other **200**
PPE, staff meetings, water for office, tenure awards, miscellaneous supplies/expenditures.

5118 Employee Background Checks, Physicals, & Drug Screenings **278**
Pre-hire drug screens & physicals, background checks, post accident drug screening

5124 Prof. Development **500**
Interest indicated in supervisory training.

Description	Cost
Misc. Event Training	500.00

5130 Travel **0**
Job-related travel and lodging, including for conferences and other education.

Description	Cost

52.1	Professional Fees & Contract Labor	1,800
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5220 Professional Fees **1,800**

Description	Cost
Restroom cleaning needed after large events & quick turnarounds (6)	1,800.00

Castine Expenses

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52.2	Insurance	215,000
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5229	Property / Liability Insurance Wind & hail, and other property insurance covering the Castine Center	215,000
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52.3	Electric & Gas	135,000
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5240	Electric & Gas Total electric & gas estimated @ \$300k; Castine is 45% of total.	135,000
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52.5	Marketing & PR	5,000
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5250	Advertising, Printing, PR, & Signage Brochures and other promotional materials and activities.	5,000
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52.7	Technology	3,850
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5284	Software & Subscriptions Mtg. Layout software (Cvent)	1,600
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5286	Communication & Security	2,250
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Description	Cost
Two-Way Radios	250.00
Door/Participant Counter/Digital Capacity Monitor	2,000.00

53.1	Maintenance & Repairs	41,675
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Castine Expenses

5308 Building Maintenance & Repair 400

Description	Cost
Paint and other small supplies	400.00

5310 A/C Maintenance & Repair 15,200

Description	Cost
A/C repairs	10,000.00
Filter replacement (12)	1,200.00
Preventative Maintenance	4,000.00

5312 Equipment Maintenance & Repair 8,950

Description	Cost
Plumbing/electrical repairs	2,000.00
Roll-up door repairs	2,500.00
Safety supplies (First Aid, AED, Eyewash)	250.00
Ice machine filters & repair	1,200.00
Miscellaneous repairs	400.00
Light bulbs/ballasts	400.00
Stage skirt & tablecloth cleaning	200.00
Bottle filter for drinking fountain	2,000.00

5314 Outdoor Amenities Maintenance & Repair 3,700

Description	Cost
Courtyard landscape upkeep	500.00
Outdoor water fountain weekly upkeep	3,000.00
Hoses/sprinklers, other outdoor equipment	200.00

5318 Professional Inspections 4,400

Castine Expenses

Description	Cost
Grease trap cleaning (3)	600.00
Scissor lift inspection	400.00
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

5320 Tools & Equipment Purchase/Rentals 4,185

Description	Cost
Rectangle table carts (2)	950.00
Chair cart (1)	635.00
Round table cart (1)	1,350.00
Locks for Courtyard double doors & outside doors	500.00
Miscellaneous tools & equipment (new vacuum)	750.00

5322 Water, Sewer, & Trash 4,840

Description	Cost
Dumpsters: Jan-Mar-4; Apr-5; May-4; Jun-3; Jul-4; Aug-1; Sep-4; Oct-3; Nov-Dec-4 (total 44)	4,840.00

53.2 Supplies & Equipment 12,500

5344 Janitorial Supplies 10,000

Description	Cost
Janitorial supplies (cleaners, toilet paper, etc.)	10,000.00

5348 Facility Supplies & Equipment 2,500
Supplies needed to maintain the Castine Center

Castine Expenses

Description	Cost
Garbage cans/dollies, floor mats, tools, etc.	2,500.00

54.1	Turf & Field Care	200
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5410	Reforestation & Landscaping	200
	Pine straw; replacement shrubs	

Description	Cost
Pine straw	200.00

60.1	Capital Expenditures	15,950
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6000	Capital Outlay (General Fund)	15,950
	Capital outlays anticipated during the fiscal year. May include both replacements of existing assets as well as new items.	

Description	Cost
Rectangle tables to replace old (15)	5,400.00
Padded chairs to replace worn & torn (30)	5,850.00
Round tables to replace old (5)	2,200.00
Freezer	2,500.00

TOTAL	767,660
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Environmental Revenue

44.0	Programs	14,700
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4340	Non-District Fees	500
	Fees for non-district patrons over the standard rental/registration fee.	

4410	Program Revenue	14,200
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Description	Amount
General Env. Programs	\$2,500.00
Nature/Science Summer Camp	\$7,200.00
Classes	\$4,500.00

49.0	Grants, Appropriations, & Miscellaneous	16,000
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4920	Grants	16,000
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Description	Amount
Keep Louisiana Beautiful	\$500.00
NRPA/Landscape Restoration	\$15,000.00
Arbor Day/Urban Forestry	\$500.00

TOTAL		30,700
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Environmental Expenses

51.1	Salaries & Wages	106,976
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5100	Full-Time / Part-Time Staffing	102,976
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Description	Cost
Wages for FT staff	89,325.60
Wages for PT staff	13,650.00

5102	Temporary/Seasonal Staffing	4,000
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Description	Cost
Compensation for staff hired through temp agencies, as well as seasonal staffing.	4,000.00

51.2	Benefits & Taxes	16,696
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5104	Employee Insurance Medical, Dental, Vision, STD, & LTD for full-time employees.	3,937
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5106	Retirement Benefits Employer share of contributions to PERS. Provided for full-time employees only. 11.0% of gross pay.	9,826
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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.	2,339
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5110	Workers Comp Workers Comp insurance premium, based on experience modifier of 1.93.	594
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51.3	Other Personnel Costs	5,446
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5114	Employee Uniforms Average \$150 per employee	450
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Environmental Expenses

5116 Employee Expenses - Other **100**
 PPE, staff meetings, water for office, tenure awards,
 miscellaneous supplies/expenditures.

5118 Employee Background Checks, Physicals, & Drug Screenings **100**
 Pre-hire drug screens & physicals, background
 checks, post accident drug screening

5124 Prof. Development & Dues **2,100**

Description	Cost
NRPA Conference	600.00
APA/AICP Membership/Passport/Conference	1,000.00
Flood Plain Management	500.00

5130 Employee Travel **2,696**
 District-related travel and lodging, including for
 conferences and other education.

Description	Cost
NRPA Hotels (1 staff)	1,116.00
NRPA Airfare/Mileage (1 staff)	300.00
NRPA Meals/Per Diem (1 staff)	280.00
In-State Travel	1,000.00

52.1	Professional Fees & Contract Labor	9,520
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5216 Instructors **5,520**
 Leisure, Camps, Clinics, Adult and Youth instructor
 fees.

Description	Cost
Nature-based (birding, owls, etc.)	2,160.00
Other Classes/Programs	3,360.00

5220 Professional Fees **4,000**

Environmental Expenses

Description	Cost
Consulting Services	4,000.00

52.5	Marketing & PR	1,650
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5250	Advertising, Printing, PR, & Signage	1,650
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Description	Cost
Digital marketing	500.00
Print/Flyers/Posters	250.00
Identification Signs for Native Plants (QR Codes)	200.00
Nature-Based Signage	700.00

53.1	Maintenance & Repairs	100
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5318	Professional Inspections	100
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Description	Cost
LA Certified Wildlife Habitat	100.00

53.2	Supplies	8,250
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5350	Environmental Supplies & Equipment	5,750
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Description	Cost
Bee Keeping Supplies (Suits, hive, honey productions)	2,250.00
Program Supplies	1,500.00
Purple Martin Supplies	
Fish Food/Fishing Derby	500.00
Native plant/gardens	1,500.00

Environmental Expenses

5354 Special Events Supplies 2,500

Description	Cost
Bartram Festival Supplies	2,500.00

54.1 Turf & Field Care 500

5410 Reforestation & Landscaping 500

Description	Cost
Tree seedlings	500.00

60.1 Capital Expenditures 5,000

6000 Capital Outlay (General Fund) 5,000

Capital outlays anticipated during the fiscal year.
May include both replacements of existing assets as well as new items.

Description	Cost
Bartram Memorial/Historical Designation Signage	5,000.00

TOTAL 154,138

Park Expenses

51.1	Salaries & Wages	1,104,366
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5100	Full-Time / Part-Time Staffing	1,005,233
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Description	Cost
Salaries & wages for 22 F.T. park staff	981,212.89
O.T for 20 weekends field prep	7,200.00
O.T. for tournaments & events	15,000.00
Manager On Call stipend	1,820.00

5102	Temporary/Seasonal Staffing	99,133
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Description	Cost
Compensation for staff hired through temp agencies. This budget assumes 2 FT temp staff will be used throughout the year.	99,132.80

51.2	Benefits & Taxes	511,572
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5104	Employee Insurance Medical, Dental, Vision, STD, & LTD for full-time employees.	280,442
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5106	Retirement Benefits Employer share of contributions to PERS. Provided for full-time employees only. 11.0% of gross pay.	110,576
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5108	Medicare & Social Security Employer share of Medicare and Social Security taxes. Social Security is only paid for part-time employees.	14,576
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5110	Workers Comp Workers Comp insurance premium, based on experience modifier of 1.93.	105,978
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51.3	Other Personnel Costs	22,076
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Park Expenses

5114 Employee Uniforms 10,923

Shirts, pants, caps, sweaters, jackets, steel toe boots, Beanies, etc. for 24 full time employees.

Description	Cost
Steel toe boots/shoes @ \$110 per employee x 24 employees	2,640.00
Work pants @ \$200 per employee x 24 employees	4,800.00
Tee Shirts @ \$9.00 ea. x 5 per Staff = \$30 x 24	1,080.00
Long sleeve shirts @ \$10.00 ea. X 2 per Staff = \$20.00 x 24	480.00
Sweatshirts @ \$20.00 ea. x 2 per employee = \$40 x 24	960.00
Safari hats @ \$11.00 ea. x 24	264.00
Baseball Caps @ \$8.00 ea. X 24	192.00
Winter Beanie caps @ \$8.00 ea. X 24	192.00
Bandanas (100 pack) @ \$45.00	45.00
(6) new Park winter Jackets @ \$45.00 ea.	270.00

5116 Employee Expenses - Other 2,002

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

Description	Cost
Safety Glasses – @ \$25 per 24 pair x 2 times year	48.00
Back Braces - @ \$20 ea. X 24 employees	480.00
Rainsuits - \$20 ea. X 24 employees	480.00
Rubber boots - @ \$21 pair x 24 employees	504.00
Gloves @ \$5 pair x 24 employees x 2 times per year	240.00
First Aid Kit Supplies	250.00

5118 Employee Background Checks, Physicals, & Drug Screenings 1,775

Description	Cost
Background checks - \$20 ea. X 5	200.00
Pre hire Physicals/Drug screen - \$125.00 x 10	1,250.00
Post accident Alcohol / Drug Test - \$65.00 ea. x 5	325.00

Park Expenses

5124 Professional Development & Dues 5,500

Description	Cost
LRWA Annual Water Certification - (2 Staff)	500.00
LRWA Annual Sewer Certification - (2 Staff)	500.00
NRPA Conference Attendance– (2 Staff)	1,000.00
(6) Class 3 turf/ Ornamental annual re certification - @ \$100 ea.	600.00
LRPA / CPSI fee - \$500	500.00
Other certifications & professional development (CPR/First Aid)	2,400.00

5130 Travel 1,876

Description	Cost
NRPA Hotels (1 staff)	1,116.00
NRPA Airfare/Mileage (1 staff)	250.00
NRPA Meals/Per Diem (1 staff)	360.00
Travel/Per Diem CPSI	150.00

52.2 Insurance 7,000

5229 Property / Liability Insurance 7,000

Description	Cost
Boiler & Machinery	3,000.00
Inland Marine	4,000.00

52.3 Electric & Gas 15,000

5240 Electric & Gas 15,000
Total electric & gas estimated @ \$300k; Park is 5% of total.

52.4 Fuel 24,696

Park Expenses

5245 Fuel 24,696

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

Description	Cost
Gas use averages 310 gal. mo. X 12 mo. 3,600 gal. yr. @ avg. \$2.80 gal.	10,416.00
Diesel use averages 340 gal. mo. X 12 mo. 4,080 gal. yr. @ avg. \$3.50 gal.	14,280.00

52.4 Technology 8,434

5286 Communications & Security 8,434

Description	Cost
(31) Two-way radios @ \$22.00 mo. = \$682 x 12 mo.	8,184.00
Misc. Repairs, replacement cases, chargers, holsters	250.00

53.1 Maintenance & Repairs 138,265

5308 Building Maintenance & Repair 12,000

Electrical, plumbing, and other building related supplies

5310 A/C Maintenance & Repair 10,000

Maintain (2) 50-ton units, (2) 25-ton units, (1) 10-ton unit, (2) 5-ton units, (10) window units for Maintenance offices and concession stands.

5312 Equipment Maintenance & Repair 35,000

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

5314 Outdoor Amenities Maintenance & Repair 20,600

Park Expenses

Description	Cost
Dog Park: wade pools, dog waste bags	3,250.00
Exercise Pavilion / Health Trail apparatus: Misc. Repairs	1,800.00
The Groves game area: Pickleball, Horse shoes, corn hole, shuffleboard	1,300.00
Silver fields Sand Volleyball courts	1,000.00
Fish Pond: pond dye, fish food, net, floatation devices	500.00
18 Hole disc Golf Course Maint. (adjust for new skatepark)	1,250.00
NEW Tournament Sand Volleyball Courts:	
NEW – skate Park / Pump Track?	1,500.00
Field Lights Fixture/Bulb Replacement (appx. 20)	10,000.00

5316 Parking Lot & Road Upkeep

10,650

Description	Cost
40' Boom lift for (74) street & (44) Parking lot light repairs - appx. 8 fixture replacement	3,500.00
Hotline Parking Lot striping paint, for 1,721 spaces	1,500.00
Yellow paint for 12 locking metal pipe roadway gates	200.00
Misc. repairs, chains, locks, hinges, etc.	300.00
10 cases QRP asphalt sealant @ \$65.00 case	650.00
Coldpatch (1 pallet in stock) none needed	-
Unknown parking/street light repairs, contactors, timers, photocells, fuses, etc.	3,000.00
Roadway sign replacement	1,500.00

5320 Tools & Equipment Purchase/Rentals

6,000

Description	Cost
Replace / repair automotive tools, hand tools, rakes, shovels, etc.	1,500.00
Replace damaged / Broken battery powered hand tools - construction projects, etc.	500.00
Unknown rentals, 80' lift for (1,028) field lights	3,000.00

Park Expenses

Slab saws, rooters, jackhammers, etc.	1,000.00

5322 Water, Sewer, & Trash

44,015

Description	Cost
Maint. Facility/ Dept. Utilities @ \$350 mo. x 12 mo.	4,200.00
Pretty Acres / Utilities Inc. @ \$150 mo. x 12 mo.	1,800.00
Pelican Park annual Water Permit # LA2103306	125.00
(4) 150 lb. gas chlorine cylinders @ \$600 ea. x 4 = \$2,400 x 3 refills for Castine water well treatment.	7,200.00
(2) 150 lb. gas chlorine cylinders @ \$600 ea. \$1,200 x 3 refills for New Silver field water well.	3,600.00
(14) DHH Mandatory Backflow valves annual inspections @ \$150 ea.	2,100.00
5.25% liquid bleach for Brown gym water treatment	200.00
Misc. well maintenance	500.00
Unknown service call / repair	4,000.00
Pelican Park annual Sewer Permit # LAG530528	350.00
Curtis Environmental monthly DMR upload	480.00
Curtis environmental required semi annual sampling	800.00
Annual Bio Solids Sampling / report	100.00
(4) 45 lb. pails Chlorine tablets @ \$350 per pail	1,400.00
Annual sewer plant sludge removal (2) 5,000 gal. plants.	1,200.00
Semi annual preventive maint / repairs on (2) plants	1,500.00
(1) Port a john @ Green 4 field @ \$55 mo. x 12 mo.	660.00
Unknown Emergency service calls (2) sewer plants and (12) lift stations.	5,000.00
Annual Trash service (5) 8 yd. dumpsters @ \$550 mo. x 12 mo.	6,600.00
Extra dumps for Rentals & Tournaments	2,200.00

53.2 Supplies & Equipment

51,025

Park Expenses

5344 Janitorial Supplies & Equipment 19,500
 Toilet paper, cleaning products, and other janitorial related supplies

5342 Recreation Supplies & Equipment 13,275

Description	Cost
Misc. soccer frame repairs	2,000.00
Replacement soccer nets, flags, J hooks for (25) sets of goals	3,200.00
Replacement nets, rims, backboard padding for (7) basketball courts	500.00
Replacement nets for (4) Lacrosse goals	275.00
Replacement base, pitching rubbers, T ball stands, L Screens, etc. for (10) Baseball fields	5,000.00
Player bench repairs for (4) gym & (33) sports fields	500.00
Replace (3) fields of Enduro portable fencing at Blue Triplex	1,800.00

5346 Park Supplies & Construction Projects 18,250

Description	Cost
Plumbing, electrical, hardware, and other repair parts and supplies	10,000.00
2,400 linear feet of wooden Fencing / enclosures repairs & maintenance	2,000.00
23,000 linear feet (4 mi.)of chain link fencing, gates,	250.00
Unknown Park construction Projects	5,000.00
(11) batting cages, misc. repairs	500.00
Rebuild / Repair 13 wooden trash receptacles	500.00

54.1 Turf & Field Care 197,331

5400 Turf Materials & Supplies 189,251

Description	Cost

Park Expenses

(6) Bi - monthly fertilization applications for 33 fields.	36,000.00
(110) bags of Chipco Topchoice @ \$90.00 per bag	9,900.00
Sevin SL, Bifenhrin, Suspend for Armyworms, spiders, roaches, ants in gyms and concessions	5,000.00
Fungicides for Brownpatch, Fairyring, powdery Mildew, black mold	500.00
(14) 87 oz. jug Revolver, Pre /Post Emergence @ \$760.00 per jug	10,640.00
24D, Image, Drive, Sledgehammer, MSMA for weed control	9,000.00
Glysohate (Round Up) for diches & Fencelines	3,000.00
Bolster/Iron root stimulant	5,000.00
(350) bags of Double Eagle Sports Ryegrass Seed @ \$100 per 50 # bag.	35,000.00
Field turf replacement (Bermuda Tiffway 419)	3,500.00
(32) 26 yard truckloads of Mason snad for topdressing overseeded fields @ \$600 per load	19,200.00
(3) 26 yard Truckloads of Red Baseball dirt for base pad repairs @ \$400 per load.	1,200.00
(300) 50 # bags Turface MVP Field Conditioner @ \$10 bg.	3,000.00
(5) Pallets Turface Quickdry gamesaver @ \$10 bg.	2,000.00
(500) cases of white field marking paint @ \$48 per case.	24,000.00
(200) cs. Blue field marking paint @ \$60.00 per case.	12,000.00
(3) pallets (56 bags per pallet) Baseball chalk@ \$365.00 per pallet.	1,095.00
(48) tons Crimson Stone for Red Triplex fields@ \$192 ton	9,216.00

5410 Reforestation & Landscaping

2,910

Description	Cost
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.	330.00

Park Expenses

(30) bails of clean Pine Straw for flowerbeds (2x/yr)	420.00
Freshen entrance road and gym flowerbeds	1,210.00
Wildflower plot(s) seed	200.00

5420 Irrigation & Fencing

5,170

Description	Cost
(50) Rainbird 6504 Stainless steel heads (670 heads in park) @ \$45 ea.	2,250.00
(2) ESPLXME2 irrigation control boxes @ \$400 ea.	800.00
(2) Toro 252 Electric flow control valves @ \$160 ea.	320.00
Misc. supplies, primer, glue, pipe, fittings, etc.	1,800.00

60.1 Capital Expenditures

5,400

6000 Capital Outlay (General Fund)

5,400

Capital outlays anticipated during the fiscal year.
May include both replacements of existing assets as well as new items.

Description	Cost
(1) Kifco B110 Water reel for fields (Replacement YR)	5,400.00

TOTAL

2,085,164

Rec Revenue

42.0	Facilities Rentals	137,000
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4210	Facilities Rental Revenue Revenue from facilities rentals.	110,000
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4310	Staffing Fees & Service Charges Fees to rental groups, tournaments, and CEA groups to cover staffing costs incurred from events.	2,000
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4320	Other Rental Fees Revenue from fees to rental and CEA groups for player/camper fees, field painting, lighting, tables and chairs, trash, equipment, etc.	25,000
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44.0	Programs	488,875
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4340	Non-District Fees Fees for non-district patrons over the standard rental/registration fee.	28,875
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4410	Program Revenue Leisure, Camps, Clinics, Adult Sports, and Youth Sports. Classes are used to identify specific categories/seasons.	460,000
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Description	Amount
Leisure Programs	\$28,000.00
Camps & Clinics	\$41,200.00
Adult Sports	\$30,900.00
Baseball	\$118,000.00
Basketball	\$144,200.00
Football	\$12,360.00
Softball	\$41,200.00
Volleyball	\$39,140.00
Archery	\$5,000.00

Rec Revenue

46.0	Sponsorships & Endorsements		4,000
4610	Sponsorships & Endorsements Revenue		4,000
	Endorsement from recreation photography services.		
47.0	Merchandise		500
4710	Merchandise Sales		500
	Sales of products, branded merchandise, and other items not included in registrations or concessions sales.		
TOTAL			630,375

Rec Expenses

51.1	Salaries & Wages	505,391
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5100	Full-Time / Part-Time Staffing	473,591
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Description	Cost
Salaries & wages for 7 FT Rec staff	354,463.20
Wages for PT staff (5720 hours)	117,127.40
Potential overtime	2,000.00

5102	Temporary/Seasonal Staffing	31,800
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Description	Cost
Interns	7,800.00
1099 Scorekeepers for all youth games (2400 X \$10/game)	24,000.00

51.2	Benefits & Taxes	155,606
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5104	Employee Insurance Medical, Dental, Vision, STD, & LTD for full-time employees.	89,232
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5106	Retirement Benefits Employer share of contributions to PERS. Provided for full-time employees only. 11.0% of gross pay.	39,211
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5108	Medicare & Social Security Employer share of Medicare and Social Security taxes. Social Security is only paid for part-time employees.	14,129
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5110	Workers Comp Workers Comp insurance premium, based on experience modifier of 1.93. Instructors are covered under our Workers Comp policy.	13,034
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51.3	Other Personnel Costs	10,952
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Rec Expenses

5114 Employee Uniforms 1,350

Description	Cost
Full-Time Rec Staff	1,050.00
Part-Time Rec Staff	300.00

5116 Employee Expenses - Other 200
 PPE, staff meetings, water for office, tenure awards, miscellaneous supplies/expenditures.

5118 Employee Background Checks, Physicals, & Drug Screenings 250
 Pre-hire drug screens & physicals, background checks, post accident drug screening

5124 Prof. Development & Dues 5,450
 Job-related educational opportunities; certifications; continuing education and dues

Description	Cost
NRPA, 2 attendees	1,200.00
LRPA	1,375.00
Athletic Business, 1 Attendee	475.00
CPR & First Aid	1,200.00
CPRP	700.00
CYSA	250.00
Other Certifications/Prof Dev.	250.00

5130 Travel 3,702
 Job-related travel and lodging, including for conferences and other education.

Description	Cost
NRPA Hotels (2 staff)	2,232.00
NRPA Airfare/Mileage (2 staff)	500.00
NRPA Meals/Per Diem (2 staff)	720.00
LRPA	250.00

52.1 Professional Fees & Contract Labor 275,328

Rec Expenses

5210 Security Detail 60,000

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

Description	Cost
Leagues (Games & Practices)	60,000.00

5212 Officials 157,020

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

Description	Cost
Volleyball	17,520.00
Basketball	79,000.00
Baseball	28,500.00
Softball	28,000.00
Football	4,000.00

5214 Coach/Volunteers Expenses 12,800

Description	Cost
Background checks and other expenses related to coaches and volunteers.	5,000.00
Coaches Shirts (530 shirts @ \$10 each).	5,300.00
Coaches Training/Coaches Events	2,500.00

5216 Instructors 35,000

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

Description	Cost
One of a Kind Cards	4,320.00
Painting With Michelle	4,455.00
Scherenschnitte Paper Cutting	270.00
Stamping Cards	4,185.00
Techniques with Robin	1,080.00
Wire Art Jewelry Making	3,105.00
Yoga & Pilates	4,477.50
Camps/Clinics	2,610.00

Rec Expenses

Other Classes/Programs	10,497.50
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5220 Professional Fees 10,508

Description	Cost
Pickleball Tournament Director (2 events)	8,000.00
Biddy Basketball Application	1,675.00
Football Commissioner	833.33

52.2 Insurance 15,000

5229 Property / Liability Insurance 15,000

Description	Cost
Secondary Medical Insurance	15,000.00

52.3 Electric & Gas 135,000

5240 Electric & Gas 135,000
 Total electric & gas estimated @ \$300k; Rec is 45% of total.

52.5 Marketing & PR 5,000

5250 Advertising, Printing, PR, & Signage 5,000
 Signage, stickers, flyers, banners, and other promotional materials for sports, leisure, and special events.

52.7 Technology 20,441

5280 Hardware & Supplies 1,500

Rec Expenses

Equipment for facility staff and public to streamline communications for recreational programs.

5284 Software & Subscriptions 18,941

Description	Cost
Rec Desk annual fee	6,400.00
Team Genius Evaluation Software	11,500.00
Music Licensing	1,041.00

53.2 Supplies & Equipment 178,400

5342 Recreation Supplies & Equipment 178,400

Description	Cost
Awards for players	15,000.00
Balls/Equip for Baseball, Basketball, Football, Softball & Volleyball	30,000.00
Player Uniforms	118,000.00
First Aid Supplies	500.00
AED Supplies/Replacement (2)	4,400.00
Other non sports-related supplies and equipment	5,000.00
Archery supplies	4,250.00
Storage Improvements	1,250.00

TOTAL 1,301,118

Appendix A-1: Concessions Revenue

41.0	Interest & Investment Income	975
4110	Interest Income	975
	Interest from Enterprise checking account. Based on an average monthly balance of \$30,000 at avg. 3.5% annual rate.	
45.0	Concessions Income	292,900
4505	Pouring Rights	7,500
	The District receives annual pouring rights from its contract with Coca Cola.	
4520	Vending Income	9,600
	The District receives a share of the income from vending machine sales.	
4530	Food Trucks	5,800
	Food trucks may sell their products at the park for a fee.	
4540	Snack / Food Sales	110,000
	Snacks and other prepared food items.	
4545	Candy Sales	50,000
	Candy items available for sale.	
4550	Drink Sales	110,000
	Drink items available for sale.	
4555	Alcohol Sales	0
	Sales of alcohol, either through the District's concessions operations, or through third-party vendors.	
TOTAL		293,875

Appendix A-2: Concessions Expenses

50.0	Cost of Sales	92,600										
5040	Food/Snacks Purchased	40,200										
5040	Candy Purchased	19,800										
5050	Drinks Purchased	30,000										
5055	Alcohol Purchased	0										
5060	Paper Products Purchased	1,000										
5065	Condiments Purchased	1,600										
51.1	Salaries & Wages	116,782										
5100	Full-Time / Part-Time Staffing	116,782										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #4b0082; color: white;"> <th style="text-align: center;">Description</th> <th style="text-align: center;">Cost</th> </tr> </thead> <tbody> <tr> <td>Salary for 1 FT Concessions Supervisor</td> <td style="text-align: right;">47,249.97</td> </tr> <tr> <td>Wages for PT Assistant (1040 hours)</td> <td style="text-align: right;">18,018.00</td> </tr> <tr> <td>Wages for PT staff (4550 hours)</td> <td style="text-align: right;">51,513.80</td> </tr> <tr> <td> </td> <td> </td> </tr> </tbody> </table>	Description	Cost	Salary for 1 FT Concessions Supervisor	47,249.97	Wages for PT Assistant (1040 hours)	18,018.00	Wages for PT staff (4550 hours)	51,513.80			
Description	Cost											
Salary for 1 FT Concessions Supervisor	47,249.97											
Wages for PT Assistant (1040 hours)	18,018.00											
Wages for PT staff (4550 hours)	51,513.80											
51.2	Benefits & Taxes	25,973										
5104	Employee Insurance Medical, Dental, Vision, STD, & LTD for full-time employees.	12,747										
5106	Retirement Benefits Employer share of contributions to PERS. Provided for full-time employees only. 11.0% of gross pay.	5,434										
5108	Medicare & Social Security Employer share of Medicare and Social Security taxes. Social Security is only paid for part-time employees.	2,064										
5110	Workers Comp	5,728										

Appendix A-2: Concessions Expenses

Workers Comp insurance premium, based on experience modifier of 1.24.

51.3	Other Personnel Costs	1,460
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5114	Employee Uniforms	650
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Description	Cost
PT staff shirts @ \$10 each	500.00
FTE @ \$150	150.00

5116	Employee Expenses - Other	250
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PPE, staff meetings, water for office, tenure awards, miscellaneous supplies/expenditures.

5118	Employee Background Checks, Physicals, & Drug Screenings	100
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Pre-hire drug screens & physicals, background checks, post accident drug screening (5+ at \$18.50 ea.)

5124	Prof. Development	460
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Description	Cost
ServSafe x2	360.00
Barcard x2	100.00

5130	Travel	0
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Job-related travel and lodging, including for conferences and other education.

52.5	Marketing & PR	200
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5250	Advertising, Printing, PR, & Signage	200
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Signage for concessions operations (non-Coke menu boards)

52.7	Technology	8,540
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Appendix A-2: Concessions Expenses

5284 Software & Subscriptions 8,540

Description	Cost
Homebase scheduling software for concessions staff.	240.00
POS Software (Toast, Extra Chef, Square)	8,300.00

53.1 Maintenance & Repairs 2,300

5320 Tools & Equipment Purchase/Rentals 2,300

Description	Cost
Hotdog Rollers (6 @ \$300 ea.)	1,800.00
Small equipment/Microwave replacements	500.00

53.2 Supplies 800

5344 Janitorial Supplies 400

Description	Cost
Bleach, Odor Ban, Rags, etc.	400.00

5352 Concessions Supplies & Equipment 400

Description	Cost
Paper Products (non-COGS)	400.00

Appendix A-2: Concessions Expenses

58.1	Financial Expenses	4,500
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5800	Bank Charges & Fees	4,500
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Description	Cost
Credit Card Processing Fees	4,500.00

60.1	Capital Expenditures	6,000
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6000	Capital Outlay	6,000
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Capital outlays anticipated during the fiscal year.
 May include both replacements of existing assets as well as new items.

Description	Cost
POS terminal additions	6,000.00

TOTAL	259,155
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Appendix B-1: Debt Service Revenue

40.0	Taxes & Revenue Sharing	600,252
4010	Ad Valorem (Current Taxes) Current property taxes from bond millage; received monthly. 0.70 mills, based on Grand Recap. Current est. has Grand Recap increasing 20% over previous year.	597,359
4020	Ad Valorem (Back Taxes) Back taxes from millages; received with current taxes but reported separately. Fluctuates from year to year.	2,893
41.0	Interest & Investment Income	9,750
4110	Interest Income Interest from O&M checking account. Based on an average monthly balance of \$300,000 at avg. 3.5% annual rate. Does not include interest from other funds/checking accounts.	9,750
70.0	Transfers from Other Funds	509,195
7010	Transfer from General Fund Transfer from operating funds to cover Series 2015 and Series 2020 self-funded debt issues.	509,195
TOTAL		1,119,197

Appendix B-2: Debt Service Expenses

58.1	Financial Expenses	1,033,420
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5800	Bank Charges & Fees	1,150
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Description	Cost
Series 2023 G.O. Bonds	400.00
Series 2015 Self-Funded	350.00
Series 2020 Self-Funded	400.00

5810	Principal Payments	700,000
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Description	Cost
Series 2023 G.O. Bonds	225,000.00
Series 2015 Self-Funded	105,000.00
Series 2020 Self-Funded	370,000.00

5820	Interest Payments	332,270
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Description	Cost
Series 2023 G.O. Bonds	298,075.00
Series 2015 Self-Funded	16,772.98
Series 2020 Self-Funded	17,421.61

TOTAL		1,033,420
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Appendix C: 2025 Ad Valorem Overview

	6.05	0.70	
	Operating	Debt Serv.	Total
Grand recap	5,492,438	635,489	6,127,927
Less 3% for assessor pension	(164,773)	(19,065)	(183,838)
Less 3% for assessor changes	(164,773)	(19,065)	(183,838)
2025 Budget	5,162,892	597,359	5,760,252
2024	4,328,255	471,954	4,800,209
<i>Difference</i>	834,637	125,405	960,042
	19.28%	26.57%	20.00%

Appendix D: Partial Chart of Accounts

Account	Type	Notes	Accnt. #	General	Debt Service	Construction	Dev.	Enterprise
40.0 · Taxes & Revenue Sharing	Income							
4010 · Ad Valorem (Current Taxes)	Income		4010	X	X			
4020 · Ad Valorem (Back Taxes)	Income		4020	X	X			
4030 · State Revenue Sharing	Income		4030	X				
41.0 · Interest & Investment Income	Income							
4110 · Interest Income	Income		4110	X	X	X	X	X
42.0 · Facilities Rentals	Income							
4210 · Facilities Rental Revenue	Income		4210	X				
4310 · Staffing Fees & Service Charges	Income	Moved from 43.0	4310	X				
4320 · Other Rental Fees	Income	Moved from 43.0	4320	X				
44.0 · Recreation Program Revenue	Income							
4340 · Non-District Fees	Income	Moved from 43.0	4340	X				
4410 · Recreation Program Revenue	Income		4410	X				
45.0 · Concessions Revenue	Income							
4500 · Concessions Admin Fees	Income		4500					
4505 · Pouring Rights	Income	Move to Enterprise Fund	4505					X
4520 · Vending Income	Income		4520					X
4530 · Food Trucks	Income		4530					X
4540 · Snack Sales	Income		4540					X
4545 · Candy Sales	Income		4545					X
4550 · Drink Sales	Income		4550					X
4555 · Alcohol Sales	Income		4555					X
46.0 · Sponsorships & Endorsements	Income							
4610 · Sponsorships & Endorsements Rev	Income		4610	X				
47.0 · Merchandise	Income							
4710 · Merchandise Sales	Income		4710	X				
49.0 · Grants, Appropriations, & Misc.	Income							
4910 · State Appropriations	Income		4910	X				
4920 · Grants	Income		4920	X				
4922 · Memorial Contributions	Income		4922	X				
4930 · Retainer Fees	Income		4930	X				
4960 · Proceeds from Sales of Assets	Income		4960	X				
4980 · Misc. Income	Income		4980	X		X	X	X
50.0 · Cost of Sales	COGS							
5040 · Food Purchases	COGS		5040					X
5045 · Candy Purchases	COGS		5045					X
5050 · Beverage Purchases	COGS		5050					X
5055 · Alcohol Purchases	COGS		5055					X
5060 · Condiment Purchases	COGS		5060					X
5065 · Paper Purchases	COGS		5065					X
51.1 · Salaries & Wages	Expense							

Account	Type	Notes	Accnt. #	General	Debt Service	Construction	Dev.	Enterprise
5100 · Full-Time / Part-Time Staffing	Expense		5100	X				X
5102 · Temporary / Seasonal Staffing	Expense		5102	X				
51.2 · Benefits & Taxes	Expense							
5104 · Employee Insurance	Expense		5104	X				X
5106 · Retirement Benefits	Expense		5106	X				X
5108 · Medicare & Social Security	Expense		5108	X				X
5110 · Workers Comp	Expense		5110	X				X
51.3 · Other Personnel Costs	Expense							
5114 · Employee Uniforms	Expense		5114	X				X
5116 · Employee Expenses - Other	Expense		5116	X				X
5118 · BckGrd, Physicals, Drug Screeni	Expense		5118	X				X
5124 · Professional Development & Dues	Expense		5124	X				X
5130 · Employee Travel	Expense	Travel now broken into employee travel and board travel.	5130	X				X
52.1 · Prof Fees & Contract Labor	Expense							
5210 · Security Detail	Expense		5210	X				
5212 · Officials	Expense		5212	X				
5214 · Coach / Volunteer Expenses	Expense		5214	X				
5216 · Instructors	Expense		5216	X				
5220 · Professional Fees	Expense		5220	X				X
52.2 · Insurance	Expense							
5229 · Property / Liability Insurance	Expense		5229	X				
5230 · Accident / Health	Expense	Consolidate into one insurance acct 5229	5230					
5231 · Auto	Expense	Consolidate into one insurance acct 5229	5231					
5232 · Boiler & Machinery	Expense	Consolidate into one insurance acct 5229	5232					
5233 · Inland Marine	Expense	Consolidate into one insurance acct 5229	5233					
5234 · Liability	Expense	Consolidate into one insurance acct 5229	5234					
5235 · Property	Expense	Consolidate into one insurance acct 5229	5235					
52.3 · Electric & Gas	Expense							
5240 · Electric & Gas	Expense		5240	X				
52.4 · Fuel.	Expense							
5245 · Fuel	Expense		5245	X				
52.5 · Marketing & PR	Expense							
5250 · Advertising, Printing, PR, Sign	Expense		5250	X				X
5254 · Sponsorship Expenses	Expense		5254	X				
52.6 · Board	Expense							
5260 · Board Expenses	Expense		5260	X				
5261 · Board Travel	Expense	Travel now broken into employee travel and board travel.	5261	X				
52.7 · Technology	Expense							
5280 · Hardware & Supplies	Expense		5280	X		X		X
5282 · Services & Maintenance	Expense		5282	X		X		X
5284 · Software & Subscriptions	Expense		5284	X		X		X

Account	Type	Notes	Acct. #	General	Debt Service	Construction	Dev.	Enterprise
5286 · Communications & Security	Expense		5286	X		X		
53.1 · Maintenance & Repairs	Expense							
5308 · Building Maintenance & Repair	Expense		5308	X				
5310 · A/C Maintenance & Repair	Expense		5310	X				
5312 · Equipment Maintenance & Repair	Expense		5312	X				
5314 · Outdoor Amenities Maint & Repai	Expense		5314	X				
5316 · Parking Lot & Road Upkeep	Expense		5316	X				
5318 · Professional Inspections	Expense		5318	X				
5320 · Equip Purchase / Rental	Expense		5320	X				
5322 · Water, Sewer & Trash	Expense		5322	X				
53.2 · Supplies & Equipment	Expense							
5340 · Office Supplies & Equipment	Expense		5340	X				
5342 · Recreation Supplies & Equipment	Expense	Move construction-related to 5308 & 5346 Park; move portion to Park	5342	X				
5344 · Janitorial Supplies	Expense		5344	X				
5346 · Park Supplies & Construction Projects	Expense	Rename Park Supplies & Construction Projects	5346	X				
5348 · Facility Supplies	Expense		5348	X				
5350 · Environmental Supplies	Expense		5350	X				
5352 · Concessions Supplies & Equipment	Expense	Includes paper supplies not in COGS	5352					X
5354 · Special Events Supplies & Equipment	Expense		5354	X				
54.1 · Turf & Field Care	Expense							
5400 · Turf Materials & Supplies	Expense		5400	X				
5410 · Reforestation & Landscaping	Expense		5410	X				
5420 · Irrigation & Fencing	Expense		5420	X				
58.1 · Financial Expenses	Expense							
5800 · Bank Charges & Fees	Expense		5800	X	X	X	X	X
5810 · Principal Payments	Expense		5810		X			
5820 · Interest Expenses	Expense		5820		X			
59.1 · Other Expenses	Expense							
5910 · Legal	Expense		5910	X				
5915 · Assessor Reimbursement	Expense		5915	X				
5920 · Land Rent	Expense		5920	X				
5922 · Memorials	Expense	Previously in Construction Fund	5922	X				
5990 · Miscellaneous Expenses	Expense		5990	X		X	X	X
60.1 · Capital Expenditures	Expense							
6000 · Capital Outlay	Expense		6000	X		X	X	X
6100 · Architect	Expense		6100			X	X	
6101 · Architect - Reimbursements	Expense		6101			X	X	
6102 · Construction Observer	Expense		6102			X	X	
6120 · Contractor	Expense		6120			X	X	
6150 · Testing, Surveys, & Studies	Expense		6150			X	X	
6160 · Permits	Expense		6160			X	X	

Account	Type	Notes	Accnt. #	General	Debt Service	Construction	Dev.	Enterprise
6300 · Fit Out	Expense		6300			X	X	
6500 · Depreciation	Expense		6500					X
70.0 · Transfers from Other Funds	Income							
7010 · Transfer from General Fund	Income		7010		X	X	X	X
7011 · Transfer from Debt Service Fund	Income		7011	X		X	X	X
7012 · Transfer from Construction Fund	Income		7012	X	X		X	X
7013 · Transfer from Development Fund	Income		7013	X	X	X		X
7015 · Transfer from Enterprise Fund	Income		7015	X	X	X	X	
80.1 · Transfers to Other Funds	Expense							
8010 · Transfer to General Fund	Expense		8010		X	X	X	X
8011 · Transfer to Debt Service Fund	Expense		8011	X		X	X	X
8012 · Transfer to Construction Fund	Expense		8012	X	X		X	X
8013 · Transfer to Development Fund	Expense		8013	X	X	X		X
8015 · Transfer to Enterprise Fund	Expense		8015	X	X	X	X	