



**Recreational Authority of Roseville & Eastpointe Board  
Special Meeting Agenda**

18185 Sycamore, Roseville, MI 48066  
2:00pm p.m. - Wednesday, April 6, 2022

- A. Roll Call
- B. Review and discuss the Proposed 2022-23 Recreational Authority of Roseville & Eastpointe Draft Budget and Fee Schedule.
- C. Hearing of the Public
- D. Discussion by Director
- E. Discussion by Board Members
- F. Adjournment

# **Recreation Authority of Roseville & Eastpointe**



## **2022-2023 Annual Budget & Five Year Financial Forecast**

Submitted by: Anthony J. Lipinski, Executive Director

# DRAFT

**Recreation Authority of Roseville-Eastpointe**  
**18185 Sycamore, Roseville, MI 48066**  
**586-445-5480**



**Recreation Authority of Roseville & Eastpointe**

**Board Members**

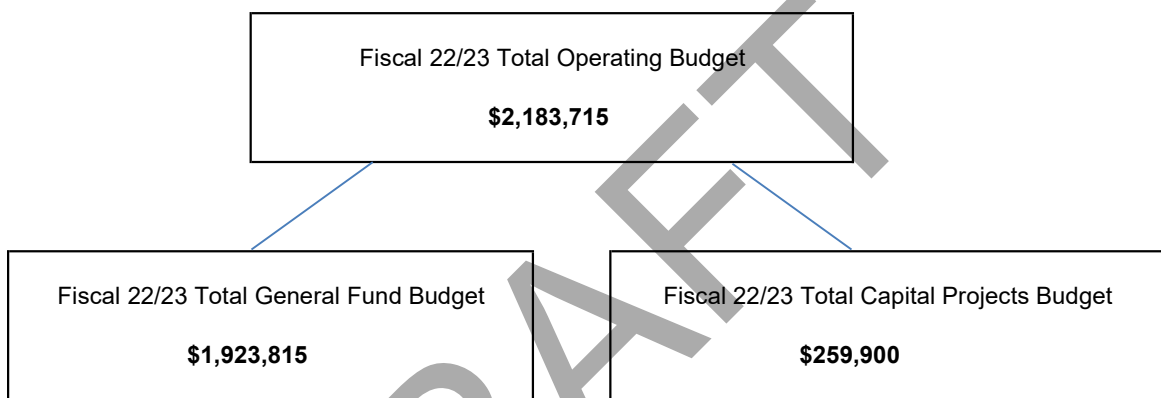
**Joseph Merucci, Chairperson**

**John Walters, Vice Chair**

**Michael Klinefelt**

**Mickey Switalski**

**Angela Brown**



**RECREATION AUTHORITY OF ROSEVILLE / EASTPOINTE  
GENERAL FUND  
ESTIMATED REVENUES & EXPENDITURES  
FISCAL 2022-23 & FIVE YEAR FINANCIAL FORECAST**

RECREATION AUTHORITY ROSEVILLE / EASTPOINTE ESTIMATED REVENUES - GENERAL FUND		Actual Revenues 2020-2021	Fiscal 21-22		Estimated Revenues 2022-2023
			Estimated Revenues 2021-2022	Revised Est. Revenues 2021-2022	
ACCOUNT NO.	ACCOUNT NAME				
	<b>PROPERTY TAX REVENUES</b>				
	0.9402 MILLS LEVIED - CITY OF ROSEVILLE	\$ -	\$ 960,069	\$ 960,069	\$ 999,321
	0.9402 MILLS LEVIED - CITY OF EASTPOINTE	-	504,603	504,603	528,750
	TOTAL TAXES - BEFORE ADJUSTMENTS:	-	1,464,672	1,464,672	1,528,069
	PLUS: PERSONAL PROPERTY TAX REIMBURSEMENT	-	41,413	38,229	38,229
	LESS: ESTIMATED TAX REFUNDS & ADJUSTMENTS	-	(14,647)	(14,647)	(15,281)
208-101-402-000	<b>TOTAL PROPERTY TAX REVENUES</b>	<b>\$ 1,446,259</b>	<b>1,491,438</b>	<b>1,488,254</b>	<b>1,551,018</b>
208-101-652-000	<b>PROGRAM &amp; RENTAL REVENUES</b>	<b>147,258</b>	<b>450,000</b>	<b>450,000</b>	<b>450,000</b>
	<b>SMART PROGRAM REVENUES</b>				
208-101-653-000	SMART - OPERATING CREDITS -MUNICIPAL	90,205	78,432	78,432	78,432
208-101-653-000	SMART - OPERATING CREDITS - COMMUNITY	-	115,280	348,280	115,280
208-101-654-000	SMART - FARE BOX REVENUES	3,254	49,903	49,903	57,892
	<b>TOTAL SMART PROGRAM REVENUES</b>	<b>93,459</b>	<b>243,615</b>	<b>476,615</b>	<b>251,604</b>
	<b>OTHER REVENUES</b>				
208-101-614-000	VENDING REVENUES	-	1,000	1,000	1,000
208-101-674-000	CONTRIBUTIONS & DONATIONS	5,500	2,000	2,000	2,000
208-101-613-000	MISCELLANEOUS REVENUES	-	-	-	-
208-101-664-000	INTEREST INCOME & DIVIDENDS	10,661	2,000	2,000	2,000
	<b>TOTAL OTHER REVENUES</b>	<b>16,161</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
	<b>TOTAL ESTIMATED REVENUES - GENERAL FUND</b>	<b>\$ 1,703,137</b>	<b>\$ 2,190,053</b>	<b>\$ 2,419,869</b>	<b>\$ 2,257,622</b>

RECREATION AUTHORITY OF ROSEVILLE / EASTPOINTE GENERAL FUND ESTIMATED REVENUES & EXPENDITURES FISCAL 2022-23 & FIVE YEAR FINANCIAL FORECAST						
		Financial Forecast - 5 Year Plan				
		1	2	3	4	5
		Estimated Revenues	Estimated Revenues	Estimated Revenues	Estimated Revenues	Estimated Revenues
		2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
RECREATION AUTHORITY ROSEVILLE / EASTPOINTE ESTIMATED REVENUES - GENERAL FUND						
ACCOUNT NO.	ACCOUNT NAME					
	<b>PROPERTY TAX REVENUES</b>					
	0.9402 MILLS LEVIED - CITY OF ROSEVILLE	\$ 1,026,964	\$ 1,055,438	\$ 1,084,766	\$ 1,114,972	\$ 1,146,087
	0.9402 MILLS LEVIED - CITY OF EASTPOINTE	543,372	558,434	573,947	589,927	606,384
	TOTAL TAXES - BEFORE ADJUSTMENTS:	1,570,336	1,613,872	1,658,713	1,704,899	1,752,472
	PLUS: PERSONAL PROPERTY TAX REIMBURSEMENT	38,229	38,229	38,229	38,229	38,229
	LESS: ESTIMATED TAX REFUNDS & ADJUSTMENTS	(15,703)	(16,139)	(16,587)	(17,049)	(17,525)
208-101-402-000	TOTAL PROPERTY TAX REVENUES	1,592,862	1,635,963	1,680,354	1,726,079	1,773,177
208-101-652-000	<b>PROGRAM &amp; RENTAL REVENUES</b>	455,000	460,000	465,000	470,000	475,000
	<b>SMART PROGRAM REVENUES</b>					
208-101-653-000	SMART - OPERATING CREDITS - MUNICIPAL	78,432	78,432	78,432	78,432	78,432
208-101-653-000	SMART - OPERATING CREDITS - COMMUNITY	115,280	115,280	115,280	115,280	115,280
208-101-654-000	SMART - FARE BOX REVENUES	84,091	86,699	90,126	93,654	97,286
	TOTAL SMART PROGRAM REVENUES	277,803	280,411	283,838	287,366	290,998
	<b>OTHER REVENUES</b>					
208-101-614-000	VENDING REVENUES	1,030	1,061	1,093	1,126	1,159
208-101-674-000	CONTRIBUTIONS & DONATIONS	2,000	2,000	2,000	2,000	2,000
208-101-613-000	MISCELLANEOUS REVENUES	-	-	-	-	-
208-101-664-000	INTEREST INCOME & DIVIDENDS	5,025	-	5,050	-	5,075
	TOTAL OTHER REVENUES	8,055	3,061	8,143	3,126	8,234
	<b>TOTAL ESTIMATED REVENUES - GENERAL FUND</b>	\$ 2,333,720	\$ 2,379,434	\$ 2,437,335	\$ 2,486,571	\$ 2,547,410

RECREATION AUTHORITY OF ROSEVILLE / EASTPOINTE				
GENERAL FUND				
ESTIMATED REVENUES & EXPENDITURES				
FISCAL 2022-23 & FIVE YEAR FINANCIAL FORECAST				

RECREATION AUTHORITY ROSEVILLE / EASTPOINTE ESTIMATED EXPENDITURES - GENERAL FUND		Actual Expenditures 2020-2021	Fiscal 21-22		Proposed Expenditures 2022-2023
			Approved Expenditures 2021-2022	Revised Expenditures 2021-2022	
ACCOUNT NO.	ACCOUNT NAME				
<b>RECREATION PROGRAMS &amp; SENIOR ACTIVITIES</b>					
208-101-706-000	WAGES- PERMANENT EMPLOYEES	\$ 337,064	\$ 346,595	\$ 346,595	\$ 352,504
208-101-707-000	WAGES- PART TIME / TEMPORARY EMPLOYEES	168,564	358,444	358,444	378,043
208-101-709-000	WAGES- OVERTIME	-	1,000	1,000	1,000
208-101-715-000	FICA-EMPLOYER'S	37,716	54,011	54,011	55,964
208-101-718-000	RETIREMENT FUND CONTRIBUTION	56,259	57,627	57,627	58,620
208-101-719-000	HEALTH, LIFE, DENTAL	92,987	85,957	85,957	85,957
208-101-725-000	UNEMPLOYMENT & WORKERS COMP	5,758	7,036	12,036	7,002
208-101-728-000	OFFICE SUPPLIES	2,691	8,000	8,000	8,000
208-101-730-000	POSTAGE	2,088	17,928	17,928	17,928
208-101-740-000	PROGRAM SUPPLIES	14,286	46,350	46,350	46,350
208-101-740-004	PLAYGROUND & ATHLETIC SUPPLIES	18,525	55,620	50,620	55,620
208-101-751-000	FUEL	-	4,000	4,000	4,000
208-101-801-000	PROFESSIONAL SERVICES	35,076	62,500	62,500	62,500
208-101-818-000	CONTRACTUAL SERVICES	24,491	98,000	93,000	98,000
208-101-826-000	LEGAL FEES	154	1,000	1,000	1,000
208-101-850-000	COMMUNICATIONS	23,792	30,000	30,000	30,000
208-101-861-000	AUTO EXPENSE ALLOWANCE	-	250	250	250
208-101-864-000	CONFERENCE & WORKSHOPS	728	3,500	3,500	3,500
208-101-880-000	COMMUNITY PROMOTION	8,075	27,550	22,550	27,550
208-101-900-000	PRINTING AND PUBLISHING	15,022	25,000	35,000	25,000
208-101-901-000	BANK FEES	4,311	7,000	7,000	7,000
208-101-910-000	INSURANCE AND BONDS	35,181	35,000	40,000	35,000
208-101-920-000	UTILITIES	12,467	35,000	35,000	35,000
208-101-931-000	BUILDING MAINTENANCE	42,258	59,500	54,500	59,500
208-101-933-000	OFFICE EQUIPMENT MAINTENANCE	6,628	11,500	11,500	11,500
208-101-939-000	VEHICLE MAINTENANCE	336	7,000	7,000	7,000
208-101-940-000	RENTALS	3,010	6,000	6,000	6,000
208-101-955-000	MISCELLANEOUS EXPENSES	-	-	-	-
208-101-958-000	MEMBERSHIPS AND DUES	3,059	2,500	2,500	2,500
208-101-960-000	EDUCATION AND TRAINING	1,989	5,000	5,000	5,000
208-101-961-000	CERTIFICATIONS & LICENSES	-	1,000	1,000	1,000
208-101-991-000	LOAN REPAYMENTS -6/30/XX	159,621	-	-	-
208-101-993-000	LAND USE FEE	120,000	120,000	120,000	120,000
208-101-993-001	VENDING EXPENSE	-	250	250	250
208-101-995-000	INTEREST EXPENSE	733	-	-	-
208-101-996-027	ADMINISTRATIVE SERVICE FEE	62,424	63,672	63,672	63,672
208-101-999-000	TRANSFER OUT - CAPITAL PROJECTS	133,136	302,648	302,648	333,807
TOTAL RECREATION PROGRAMS & SENIOR ACTIVITIES		1,428,429	1,946,438	1,946,438	2,006,017

RECREATION AUTHORITY OF ROSEVILLE / EASTPOINTE GENERAL FUND ESTIMATED REVENUES & EXPENDITURES FISCAL 2022-23 & FIVE YEAR FINANCIAL FORECAST						
		Financial Forecast - 5 Year Plan				
		1	2	3	4	5
		Proposed	Proposed	Proposed	Proposed	Proposed
		Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
		2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
RECREATION AUTHORITY ROSEVILLE / EASTPOINTE ESTIMATED EXPENDITURES - GENERAL FUND						
ACCOUNT NO.	ACCOUNT NAME					
RECREATION PROGRAMS & SENIOR ACTIVITIES						
208-101-706-000	WAGES- PERMANENT EMPLOYEES	\$ 359,554	\$ 366,745	\$ 374,080	\$ 381,561	\$ 389,193
208-101-707-000	WAGES- PART TIME / TEMPORARY EMPLOYEES	378,043	378,043	378,043	378,043	378,043
208-101-709-000	WAGES- OVERTIME	1,000	1,000	1,000	1,000	1,000
208-101-715-000	FICA-EMPLOYER'S	56,426	56,976	57,537	58,110	58,694
208-101-718-000	RETIREMENT FUND CONTRIBUTION	59,792	60,988	62,208	63,452	64,721
208-101-719-000	HEALTH, LIFE, DENTAL	89,395	92,971	96,690	100,558	104,580
208-101-725-000	UNEMPLOYMENT & WORKERS COMP	7,212	7,428	7,651	7,881	8,117
208-101-728-000	OFFICE SUPPLIES	8,240	8,487	8,742	9,004	9,274
208-101-730-000	POSTAGE	18,472	19,032	19,603	20,191	20,797
208-101-740-000	PROGRAM SUPPLIES	47,741	49,173	50,653	52,178	53,750
208-101-740-004	PLAYGROUND & ATHLETIC SUPPLIES	57,289	59,007	60,777	62,601	64,479
208-101-751-000	FUEL	4,120	4,244	4,371	4,502	4,637
208-101-801-000	PROFESSIONAL SERVICES	64,375	66,306	68,295	70,344	72,455
208-101-818-000	CONTRACTUAL SERVICES	100,940	103,968	107,087	110,300	113,609
208-101-826-000	LEGAL FEES	1,030	1,061	1,093	1,126	1,159
208-101-850-000	COMMUNICATIONS	30,900	31,827	32,782	33,765	34,778
208-101-861-000	AUTO EXPENSE ALLOWANCE	250	250	250	250	250
208-101-864-000	CONFERENCE & WORKSHOPS	3,500	3,500	3,500	3,500	3,500
208-101-880-000	COMMUNITY PROMOTION	28,377	29,228	30,105	31,008	31,938
208-101-900-000	PRINTING AND PUBLISHING	25,000	25,000	25,000	25,000	25,000
208-101-901-000	BANK FEES	7,000	7,000	7,000	7,000	7,000
208-101-910-000	INSURANCE AND BONDS	36,050	37,132	38,245	39,393	40,575
208-101-920-000	UTILITIES	36,050	37,132	38,245	39,393	40,575
208-101-931-000	BUILDING MAINTENANCE	61,285	63,124	65,017	66,968	68,977
208-101-933-000	OFFICE EQUIPMENT MAINTENANCE	11,845	12,200	12,566	12,943	13,332
208-101-939-000	VEHICLE MAINTENANCE	7,000	7,000	7,000	7,000	7,000
208-101-940-000	RENTALS	6,000	6,000	6,000	6,000	6,000
208-101-955-000	MISCELLANEOUS EXPENSES	-	-	-	-	-
208-101-958-000	MEMBERSHIPS AND DUES	2,500	2,500	2,500	2,500	2,500
208-101-960-000	EDUCATION AND TRAINING	5,000	5,000	5,000	5,000	5,000
208-101-961-000	CERTIFICATIONS & LICENSES	1,000	1,000	1,000	1,000	1,000
208-101-991-000	LOAN REPAYMENTS -6/30/XX	-	-	-	-	-
208-101-993-000	LAND USE FEE	120,000	120,000	120,000	120,000	120,000
208-101-993-001	VENDING EXPENSE	258	266	274	282	290
208-101-995-000	INTEREST EXPENSE	-	-	-	-	-
208-101-996-027	ADMINISTRATIVE SERVICE FEE	64,946	66,245	67,570	68,921	70,300
208-101-999-000	TRANSFER OUT - CAPITAL PROJECTS	356,049	369,189	393,612	408,432	433,891
TOTAL RECREATION PROGRAMS & SENIOR ACTIVITIES		2,056,637	2,099,024	2,153,497	2,199,207	2,256,411



[illegible]

& IMPROVEMENT	
SERVICE FEE	
<b><u>TOTAL SMART PROGRAM</u></b>	
<b><u>PENDITURES - GENERAL FUND</u></b>	
AGENCY - NET INCOME (LOSS)	
CE - GENERAL FUND @ 7/1/2020	
E - GENERAL FUND @ 6/30/2021	

<b>RECREATION AUTHORITY OF ROSEVILLE / EASTPOINTE GENERAL FUND ESTIMATED REVENUES &amp; EXPENDITURES FISCAL 2022-23 &amp; FIVE YEAR FINANCIAL FORECAST</b>						
		<b>Financial Forecast - 5 Year Plan</b>				
		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
		<b>Proposed Expenditures 2023-2024</b>	<b>Proposed Expenditures 2024-2025</b>	<b>Proposed Expenditures 2025-2026</b>	<b>Proposed Expenditures 2026-2027</b>	<b>Proposed Expenditures 2027-2028</b>
<b>RECREATION AUTHORITY ROSEVILLE / EASTPOINTE ESTIMATED EXPENDITURES - GENERAL FUND</b>						
<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>					
<b>SMART PROGRAM</b>						
208-691-706-000	WAGES- PERMANENT EMPLOYEES	\$ 40,035	\$ 40,835	\$ 41,652	\$ 42,485	\$ 43,335
208-691-707-000	WAGES- TEMPORARY EMPLOYEES	101,340	101,340	101,340	101,340	101,340
208-691-715-000	FICA-EMPLOYER'S	7,753	7,753	7,753	7,753	7,753
208-691-718-000	RETIREMENT FUND CONTRIBUTION	6,805	6,942	7,080	7,222	7,366
208-691-719-000	HEALTH, LIFE, DENTAL	19,341	20,115	20,919	21,756	22,626
208-691-725-000	UNEMPLOYMENT & WORKERS COMP	1,373	1,415	1,457	1,501	1,546
208-691-740-000	SUPPLIES	750	750	750	750	750
208-691-751-000	FUEL	16,480	16,974	17,484	18,008	18,548
208-691-801-000	PROFESSIONAL SERVICES	12,360	12,731	13,113	13,506	13,911
208-691-818-000	CONTRACTUAL SERVICES	5,305	5,464	5,628	5,796	5,970
208-691-850-000	COMMUNICATIONS	6,695	6,896	7,103	7,316	7,535
208-691-880-000	COMMUNITY PROMOTION	5,150	5,305	5,464	5,628	5,796
208-691-910-000	INSURANCE AND BONDS	2,751	2,834	2,919	3,006	3,096
208-691-939-000	VEHICLE MAINTENANCE	3,824	3,939	4,057	4,179	4,304
208-691-976-000	BUILDING ADDITION & IMPROVEMENT	-	-	-	-	-
208-691-983-000	OFFICE EQUIPMENT	27,750	27,750	27,750	27,750	27,750
208-691-996-027	ADMINISTRATIVE SERVICE FEE	19,371	19,371	19,371	19,371	19,371
<b>TOTAL SMART PROGRAM</b>		<u>277,083</u>	<u>280,411</u>	<u>283,838</u>	<u>287,366</u>	<u>290,998</u>
<b>TOTAL ESTIMATED EXPENDITURES - GENERAL FUND</b>		<u>2,333,720</u>	<u>2,379,434</u>	<u>2,437,335</u>	<u>2,486,572</u>	<u>2,547,409</u>
208-101-965-000	<b>CONTINGENCY - NET INCOME (LOSS)</b>	\$ (0)	\$ 0	\$ (0)	\$ (0)	\$ 0
<b>UNDESIGNATED FUND BALANCE - GENERAL FUND @ 7/1/2020</b>		<u>\$ 1,090,813</u>	<u>\$ 1,090,811</u>	<u>\$ 1,090,812</u>	<u>\$ 1,090,812</u>	<u>\$ 1,090,812</u>
<b>UNDESIGNATED FUND BALANCE - GENERAL FUND @ 6/30/2021</b>		<u>\$ 1,090,811</u>	<u>\$ 1,090,812</u>	<u>\$ 1,090,812</u>	<u>\$ 1,090,812</u>	<u>\$ 1,090,812</u>

[illegible]

	Actual	Fiscal 21-22		Estimated
		Estimated	Revised Est.	

[illegible]

	BEGINNING FUND BALANCE - CAPITAL PROJECT FUND	\$ 73,220		\$ 61,517	\$ 244,465
--	---	-----------	--	-----------	------------

[illegible]

ENDING FUND BALANCE - RESERVED FOR EASTPOINTE PARK IMPROVEMENTS	\$	100,000	\$	150,000
---	----	---------	----	---------

	ENDING FUND BALANCE - UNRESERVED	\$ 44,465	\$ 18,372
--	----------------------------------	-----------	-----------

---

RECREATION AUTHORITY OF ROSEVILLE / EASTPOINTE CAPITAL PROJECTS FUND ESTIMATED REVENUES & EXPENDITURES FISCAL 2022-23 & FIVE YEAR FINANCIAL FORECAST						
		Financial Forecast - 5 Year Plan				
RECREATION AUTHORITY ROSEVILLE / EASTPOINTE ESTIMATED REVENUES - CAPITAL PROJECTS FUND		1 Estimated Revenues 2023-2024	2 Estimated Revenues 2024-2025	3 Estimated Revenues 2025-2026	4 Estimated Revenues 2026-2027	5 Estimated Revenues 2027-2028
ACCOUNT NO.	ACCOUNT NAME					
408-101-699-000	TRANSFER FROM GENERAL FUND	356,049	369,189	393,612	408,432	433,891
408-000-390-000	APPROPRIATION FROM SURPLUS	-	-	-	-	-
TOTAL ESTIMATED REVENUES - CAPITAL PROJECTS FUND		\$ 356,049	\$ 369,189	\$ 393,612	\$ 408,432	\$ 433,891
RECREATION AUTHORITY ROSEVILLE / EASTPOINTE ESTIMATED EXPENDITURES - CAPITAL PROJECTS FUND		1 Estimated Expenditures 2023-2024	2 Estimated Expenditures 2024-2025	3 Estimated Expenditures 2025-2026	4 Estimated Expenditures 2026-2027	5 Estimated Expenditures 2027-2028
ACCOUNT NO.	ACCOUNT NAME					
408-101-976-000	COMMUNITY CENTER LOBBY PAINTING	-	-	-	-	-
408-101-976-000	REPLACE STEEL DOORS TO STORAGE ROOM	-	-	-	-	-
408-101-976-000	REPLACE CARPET IN STAFF OFFICES	-	-	-	-	-
408-101-976-000	REPLACE FLOORING IN LARGE GYM	210,000	-	-	-	-
408-101-976-000	MNRTF GRANT MATCH	-	-	-	-	-
408-101-976-000	PARK IMPROVEMENTS	-	-	-	-	-
408-101-982-000	DIGITAL MESSAGE BOARD	-	-	-	-	-
408-101-982-000	FITNESS ROOM EQUIPMENT	5,500	5,500	5,500	5,500	5,500
408-101-982-000	REPLACE FLOOR MATS IN GYM	1,500	1,500	1,500	1,500	1,500
408-101-982-000	UPDATES TO SURVEILLANCE CAMERA SYSTEM	-	-	-	-	-
408-101-982-000	REPLACE STAFF COMPUTERS	-	-	-	-	-
408-101-982-000	PLATFORM LIFT	-	-	-	-	-
408-101-983-000	REPLACE COPIERS IN MAIN OFFICE AND SENIOR CENTER OFFICE	-	-	-	-	-
408-101-984-000	REPLACE BANQUET TABLES & CHAIRS	6,000	-	6,000	-	6,000
408-101-984-000	REPLACE FURNITURE IN STAFF OFFICE	-	5,000	-	5,000	-
408-101-985-000	PICK UP TRUCK	-	-	-	-	-
408-000-390-000	SURPLUS	-	-	-	-	-
TOTAL ESTIMATED EXPENDITURES - CAPITAL PROJECTS FUND		\$ 223,000	\$ 12,000	\$ 13,000	\$ 12,000	\$ 13,000
Statement of Fund Balance						
BEGINNING FUND BALANCE - CAPITAL PROJECT FUND		\$ 318,372	\$ 451,421	\$ 808,610	\$ 1,189,222	\$ 1,585,654
NET CHANGE IN FUND BALANCE - CAPITAL PROJECTS FUND		\$ 133,049	\$ 357,189	\$ 380,612	\$ 396,432	\$ 420,891
ENDING FUND BALANCE - CAPITAL PROJECTS FUND		\$ 451,421	\$ 808,610	\$ 1,189,222	\$ 1,585,654	\$ 2,006,545
ENDING FUND BALANCE - RESERVED FOR EASTPOINTE PARK IMPROVEMENTS		\$ 200,000	\$ 375,000	\$ 575,000	\$ 775,000	\$ 975,000
ENDING FUND BALANCE - RESERVED FOR ROSEVILLE PARK IMPROVEMENTS		\$ 200,000	\$ 375,000	\$ 575,000	\$ 775,000	\$ 975,000
ENDING FUND BALANCE - UNRESERVED		\$ 51,421	\$ 58,610	\$ 39,222	\$ 35,654	\$ 56,545
TOTAL ENDING FUND BALANCE - CAPITAL PROJECTS FUND		\$ 451,421	\$ 808,610	\$ 1,189,222	\$ 1,585,654	\$ 2,006,545

RECREATION AUTHORITY ROSEVILLE / EASTPOINTE  
ESTIMATED REAL AND PERSONAL PROPERTY TAX REVENUE

ACCT# 208-101-402-000 PROPERTY TAX REVENUE

<b>Fiscal 2022-2023</b>	Total RARE Operating	RARE Operating Millage	
		Roseville Collection	Eastpointe Collection
Real Property	\$ 1,498,367,448	\$ 979,983,016	\$ 518,384,432
Personal Property	\$ 126,729,800	\$ 82,790,700	\$ 43,939,100
Total Value - Real & Personal Property Valuation	\$ 1,625,097,248	\$ 1,062,773,716	\$ 562,323,532
Tax Rate - Mills	0.9402	0.9402	0.9402
<b>TOTAL</b>	<b>\$ 1,528,069</b>	<b>\$ 999,321</b>	<b>\$ 528,750</b>

For Fiscal 2022-2023, the increase of real and personal property values capped by inflation continues to be the scenario plaguing the entire State of Michigan and not exclusive to the Cities of Roseville and Eastpointe. Beginning in fiscal 2016-2017, certain personal property taxes began to be phased out through fiscal 2022-2023, however, the State of Michigan has indicated they will reimburse local taxing units for the lost revenue from this phase out. For fiscal 2022-2023, real property values in Roseville for collectible property taxes increased from approximately \$922 million to \$980 million or 6.2% and personal property for collectible property taxes increased from \$80 million to \$83 million or 2.9%. In Eastpointe, real property values for collectible property taxes increased 7.0% from approximately \$485 million to \$518 million and personal property for collectible property taxes increased slightly from approximately \$43 million to \$44 million. The increase in taxable values in Eastpointe and Roseville results in approximately \$63,000 in additional revenue from property tax collections to support Authority programs and/or activities. The Authority expects to receive approximately \$38,000 in reimbursements for lost tax revenue from personal property taxes.

<b>Fiscal 2023-2024</b>	Total RARE Operating	RARE Operating Millage	
		Roseville Collection	Eastpointe Collection
Real Property	\$ 1,543,318,471	\$ 1,009,382,506	\$ 533,935,965
Personal Property	\$ 126,729,800	\$ 82,790,700	\$ 43,939,100
Total Value - Real & Personal Property Valuation	\$ 1,670,048,271	\$ 1,092,173,206	\$ 577,875,065
Tax Rate - Mills	0.9402	0.9402	0.9402
<b>TOTAL</b>	<b>\$ 1,570,336</b>	<b>\$ 1,026,964</b>	<b>\$ 543,372</b>

For Fiscal 2023-2024, the Authority anticipates real property values in Roseville and Eastpointe to increase by 3% and personal property is anticipated to remain at the prior year level for both cities. In total, property values are projected to increase from \$1.063 billion to \$1.092 billion in Roseville and from \$562 million to \$578 million in Eastpointe. This increase is expected to generate approximately \$42,000 in additional tax revenue compared to the amount budgeted for fiscal 2022-2023. The Authority expects to receive approximately \$38,000 in reimbursements for lost tax revenue from personal property taxes.

RECREATION AUTHORITY ROSEVILLE / EASTPOINTE  
ESTIMATED REAL AND PERSONAL PROPERTY TAX REVENUE

ACCT# 208-101-402-000 PROPERTY TAX REVENUE

	Total RARE Operating	RARE Operating Millage	
		Roseville Collection	Eastpointe Collection
Real Property	\$ 1,589,618,026	\$ 1,039,663,982	\$ 549,954,044
Personal Property	\$ 126,729,800	\$ 82,790,700	\$ 43,939,100
Total Value - Real & Personal Property Valuation	\$ 1,716,347,826	\$ 1,122,454,682	\$ 593,893,144
Tax Rate - Mills	0.9402	0.9402	0.9402
<b>TOTAL</b>	<b>\$ 1,613,872</b>	<b>\$ 1,055,438</b>	<b>\$ 558,434</b>

For Fiscal 2024-2025, the Authority anticipates real property values in Roseville and Eastpointe to increase by 3% and personal property is anticipated to remain at the prior year level for both cities. In total, property values are projected to increase from \$1.092 billion to \$1.122 billion in Roseville and from \$578 million to \$594 million in Eastpointe. This increase is expected to generate approximately \$43,000 in additional tax revenue compared to the amount budgeted for fiscal 2023-2024. The Authority expects to receive approximately \$38,000 in reimbursements for lost tax revenue from personal property taxes.

	Total RARE Operating	RARE Operating Millage	
		Roseville Collection	Eastpointe Collection
Real Property	\$ 1,637,306,566	\$ 1,070,853,901	\$ 566,452,665
Personal Property	\$ 126,729,800	\$ 82,790,700	\$ 43,939,100
Total Value - Real & Personal Property Valuation	\$ 1,764,036,366	\$ 1,153,644,601	\$ 610,391,765
Tax Rate - Mills	0.9402	0.9402	0.9402
<b>TOTAL</b>	<b>\$ 1,658,713</b>	<b>\$ 1,084,766</b>	<b>\$ 573,947</b>

For Fiscal 2025-2026, the Authority anticipates real property values in Roseville and Eastpointe to increase by 3% and personal property is anticipated to remain at the prior year level for both cities. In total, property values are projected to increase from \$1.122 billion to \$1.154 billion in Roseville and from \$594 million to \$610 million in Eastpointe. This increase is expected to generate approximately \$44,000 in additional tax revenue compared to the amount budgeted for fiscal 2024-2025. The Authority expects to receive approximately \$38,000 in reimbursements for lost tax revenue from personal property taxes.

RECREATION AUTHORITY ROSEVILLE / EASTPOINTE  
ESTIMATED REAL AND PERSONAL PROPERTY TAX REVENUE

ACCT# 208-101-402-000 PROPERTY TAX REVENUE

	Total RARE Operating	RARE Operating Millage	
		Roseville Collection	Eastpointe Collection
Real Property	\$ 1,686,425,763	\$ 1,102,979,518	\$ 583,446,245
Personal Property	\$ 126,729,800	\$ 82,790,700	\$ 43,939,100
Total Value - Real & Personal Property Valuation	\$ 1,813,155,563	\$ 1,185,770,218	\$ 627,385,345
Tax Rate - Mills	0.9402	0.9402	0.9402
<b>TOTAL</b>	<b>\$ 1,704,899</b>	<b>\$ 1,114,972</b>	<b>\$ 589,927</b>

For Fiscal 2026-2027, the Authority anticipates real property values in Roseville and Eastpointe to increase by 3% and personal property is anticipated to remain at the prior year level for both cities. In total, property values are projected to increase from \$1.154 billion to \$1.186 billion in Roseville and from \$610 million to \$627 million in Eastpointe. This increase is expected to generate approximately \$46,000 in additional tax revenue compared to the amount budgeted for fiscal 2025-2026. The Authority expects to receive approximately \$38,000 in reimbursements for lost tax revenue from personal property taxes.

	Total RARE Operating	RARE Operating Millage	
		Roseville Collection	Eastpointe Collection
Real Property	\$ 1,737,018,536	\$ 1,136,068,904	\$ 600,949,632
Personal Property	\$ 126,729,800	\$ 82,790,700	\$ 43,939,100
Total Value - Real & Personal Property Valuation	\$ 1,863,748,336	\$ 1,218,859,604	\$ 644,888,732
Tax Rate - Mills	0.9402	0.9402	0.9402
<b>TOTAL</b>	<b>\$ 1,752,472</b>	<b>\$ 1,146,087</b>	<b>\$ 606,384</b>

For Fiscal 2027-2028, the Authority anticipates real property values in Roseville and Eastpointe to increase by 3% and personal property is anticipated to remain at the prior year level for both cities. In total, property values are projected to increase from \$1.186 billion to \$1.219 billion in Roseville and from \$627 million to \$645 million in Eastpointe. This increase is expected to generate approximately \$48,000 in additional tax revenue compared to the amount budgeted for fiscal 2026-2027. The Authority expects to receive approximately \$38,000 in reimbursements for lost tax revenue from personal property taxes.

RECREATION AUTHORITY ROSEVILLE -EASTPOINTE  
RECREATION PROGRAMS / SENIOR ACTIVITIES AND SMART PROGRAM REVENUE  
FISCAL YEAR 2022 - 2023

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>PROPOSED REVENUE 2022-2023</u>
208-101-652-000	<u>PROGRAM &amp; RENTAL REVENUES</u>	\$ 450,000
208-101-653-000	<u>SMART OPERATING CREDITS - MUNICIPAL</u>	\$ 78,432
	This account reflects municipal credits according to the contract with the Suburban Mobility Authority for Regional Transportation for fiscal 22-23 as follows:	
	City of Eastpointe \$ 31,920	
	City of Roseville 46,512	
	Total \$ 78,432	
208-101-653-000	<u>SMART OPERATING CREDITS - COMMUNITY</u>	\$ 115,280
	This account reflects community credits according to the contract with the Suburban Mobility Authority for Regional Transportation for fiscal 22-23 as follows:	
	City of Eastpointe \$ 47,219	
	City of Roseville 68,061	
	Total \$ 115,280	
208-101-654-000	<u>SMART - FAREBOX REVENUE</u>	\$ 57,892
208-101-614-000	<u>VENDING REVENUE</u>	\$ 1,000
	This account reflects collections from vending services at the Community Center and at parks throughout the Cities of Roseville and Eastpointe for fiscal 22-23.	
208-101-674-000	<u>CONTRIBUTIONS AND DONATIONS</u>	\$ 2,000
208-101-664-000	<u>INTEREST AND DIVIDENDS</u>	\$ 2,000



RECREATION AUTHORITY ROSEVILLE -EASTPOINTE  
RECREATION PROGRAMS / SENIOR ACTIVITIES AND SMART PROGRAM EXPENDITURES  
FISCAL YEAR 2022 - 2023

		PROPOSED EXPENDITURES 2022-2023
<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	
208-101-706-000	<u>WAGES - PERMANENT EMPLOYEES</u>  This account reflects salaries / wages budgeted for the following positions:  Executive Director \$ 102,708 Recreation Asst. Director 73,815 Senior Activities Director 62,864 Adult/Youth Sports Coordinator 59,576 Office Manager 45,869 Contractual Payouts 7,672  Total \$ 352,504	\$ 352,504
208-101-707-000	<u>WAGES - PART TIME / TEMPORARY EMPLOYEES</u>  This account reflects salaries / wages budgeted for the following positions:  <u>Non-Seasonal Part-Time Positions:</u> Clerical Staff - Senior Programs \$ 26,390 Clerical Staff - Recreation Programs 26,390 Clerical Staff - Senior Activities 16,250 One (1) Special Event Staff 4,950 Eight (8) Building Supervisors 111,020 Three (3) Building Attendants / Custodial Service 56,030  Total \$ 241,030  <u>Seasonal / Temporary Positions:</u> Summer Day Camp Director \$ 6,380 Summer Day Camp Asst. Director 5,940 Nine (9) Summer Day Camp Counselors 42,446 Two (2) Lead Park Attendants 20,625 Ten (8) Park Attendants 55,200 One (1) Pool Attendant 1,222 Four (4) Life Guards - Summer Day Camp / Swim Club 5,200  Total \$ 137,013	\$ 378,043
208-101-709-000	<u>WAGES- OVERTIME</u>	\$ 1,000
208-101-715-000	<u>FICA - EMPLOYER'S</u>	\$ 55,964
208-101-718-000	<u>RETIREMENT &amp; OPEB CONTRIBUTION</u>	\$ 58,620
208-101-719-000	<u>HEALTH, LIFE, DENTAL</u>	\$ 85,957
208-101-725-000	<u>UNEMPLOYMENT &amp; WORKERS COMPENSATION</u>	\$ 7,002
208-101-728-000	<u>OFFICE SUPPLIES</u>  This account will be charged with all general stationary supplies.	\$ 8,000
208-101-730-000	<u>POSTAGE</u>  This account will be charged with postage for Authority correspondence.  Fall Brochure \$ 6,750 Winter/Spring Newsletter 6,750 Big Bird Run 1,128 Monthly Correspondence (\$275/month) 3,300  Total \$ 17,928	\$ 17,928
208-101-740-000	<u>PROGRAM SUPPLIES</u>  This account will be charged with the purchase of operational supplies necessary for recreation programs, special activities and other needs not reflected in Acct. 728.000 Office Supplies or Acct. 740.004 Playground & Athletic Supplies.	\$ 46,350
208-101-740-004	<u>PLAYGROUND AND ATHLETIC SUPPLIES</u>  This account will be charged with the purchase of supplies necessary for recreation programs such as uniforms and other related sporting equipment.	\$ 55,620
208-101-751-000	<u>FUEL</u>	\$ 4,000

RECREATION AUTHORITY ROSEVILLE -EASTPOINTE  
RECREATION PROGRAMS / SENIOR ACTIVITIES AND SMART PROGRAM EXPENDITURES  
FISCAL YEAR 2022 - 2023

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>PROPOSED EXPENDITURES 2022-2023</u>
208-101-801-000	<u>PROFESSIONAL SERVICES</u>  This account will be charged with expenses incurred to hire specialized professional services as needed by the Authority.  <div style="display: flex; justify-content: flex-end;"> <div style="text-align: right;">                     Audit \$ 15,500                      Park Maintenance 10,000                      Senior Tours - Bianco 14,000                      Web Site Design &amp; Maintenance 3,000                      Other Event Costs 20,000  <hr/>                     Total \$ 62,500                 </div> </div>	\$ 62,500
208-101-818-000	<u>CONTRACTUAL SERVICES</u>  This account will be charged with expenses incurred to hire umpires, score keepers, referees, contract program instructors, and other related services.	\$ 98,000
208-101-826-000	<u>LEGAL FEES</u>	\$ 1,000
208-101-850-000	<u>COMMUNICATION</u>  This account reflects costs incurred for telephone, cable and internet service to the Authority, in addition to cellular phone usage.	\$ 30,000
208-101-861-000	<u>AUTO EXPENSE ALLOWANCE</u>  This account will be charged with mileage reimbursement incurred for Authority travel by authorized employees.	\$ 250
208-101-864-000	<u>CONFERENCE &amp; WORKSHOPS</u>	\$ 3,500
208-101-880-000	<u>COMMUNITY PROMOTION</u>  This account will be charged with costs incurred to advertise special event type activities.  <div style="display: flex; justify-content: flex-end;"> <div style="text-align: right;">                     Big Bird Run \$ 3,000                      Summer Day Camp Programs 3,750                      Advertisement 4,000                      Other Related Expenses (\$1,400/month) 16,800  <hr/>                     Total \$ 27,550                 </div> </div>	\$ 27,550
208-101-900-000	<u>PRINTING AND PUBLISHING</u>	\$ 25,000
208-101-901-000	<u>BANK FEES</u>	\$ 7,000
208-101-910-000	<u>INSURANCE &amp; BONDS</u>  This account reflects general liability insurance coverage for Authority owned facilities and related assets.	\$ 35,000
208-101-920-000	<u>UTILITIES</u>  This account reflects costs incurred for gas, electric and water service to Authority facilities	\$ 35,000

RECREATION AUTHORITY ROSEVILLE -EASTPOINTE  
RECREATION PROGRAMS / SENIOR ACTIVITIES AND SMART PROGRAM EXPENDITURES  
FISCAL YEAR 2022 - 2023

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>PROPOSED EXPENDITURES 2022-2023</u>
208-101-931-000	<u>BUILDING MAINTENANCE</u> This account reflects costs incurred to maintain Authority owned facilities: <div style="margin-left: 40px;">             Building Maintenance Service Agreements - HVAC           \$   20,000              Special Cleaning Projects (Floors) - Outside Vendors       15,000              Building Maintenance Supplies (\$1,000/month)           12,000              Exterior Building Maintenance                               12,500  <div style="border-top: 1px solid black; margin-top: 5px;">               Total   \$   59,500             </div> </div>	\$ 59,500
208-101-933-000	<u>OFFICE EQUIPMENT MAINTENANCE</u> This account will be charged with maintenance service contracts for office-type mechanical equipment, monitoring of the alarm system, and fire extinguisher replacement service.	\$ 11,500
208-101-939-000	<u>VEHICLE MAINTENANCE</u> This account reflects costs incurred for leased vehicles utilized by Authority personnel including vehicle usage, fuel, routine maintenance and insurance.	\$ 7,000
208-101-940-000	<u>RENTALS</u> This account reflects costs incurred to utilize school facilities, such as gymnasiums, swimming pools and room space, due to expanded programs and/or scheduling conflicts at Authority facilities. This account also includes potable toilet rentals for the parks and events.	\$ 6,000
208-101-958-000	<u>MEMBERSHIP &amp; DUES</u> This account reflects memberships in various professional organizations including NRPA & MRPA.	\$ 2,500
208-101-960-000	<u>EDUCATION &amp; TRAINING</u> This account reflects training and/or training aids related to computer applications, CPR classes, as well as one-day seminars pertaining to job-related items.	\$ 5,000
208-101-961-000	<u>CERTIFICATIONS &amp; LICENSES</u> This account will be charged with expenses incurred to have personnel attend required classes to maintain certifications.	\$ 1,000

RECREATION AUTHORITY ROSEVILLE -EASTPOINTE  
RECREATION PROGRAMS / SENIOR ACTIVITIES AND SMART PROGRAM EXPENDITURES  
FISCAL YEAR 2022 - 2023

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>PROPOSED EXPENDITURES 2022-2023</u>
208-101-993-000	<u>LAND USE FEE</u>  This account reflects the annual reimbursement to member communities for cost incurred to prepare City parks, ball fields and other facilities utilized by the Authority for sponsored events and activities.  <div style="display: flex; justify-content: flex-end;"> <div style="text-align: right;"> Park Maintenance &amp; Set Up Fee - Roseville      \$    45,000  Special Park Improvements - Roseville                15,000  Park Maintenance &amp; Set Up Fee - Eastpointe        45,000  Special Park Improvements - Eastpointe            15,000  <hr style="width: 100px; margin-left: auto;"/> Total \$    120,000 </div> </div>	\$        120,000
208-101-993-001	<u>VENDING EXPENSE</u> This account will be charged with supplies to stock and maintain vending machines.	\$                250
208-101-996-027	<u>ADMINISTRATIVE SERVICE FEE</u>	\$            63,672
208-101-999-000	<u>TRANSFER OUT - CAPITAL PROJECTS</u>  This account reflects a transfer from the General Fund to the newly created Capital Projects Fund for equipment replacement.	\$        333,807
208-691-706-000	<u>WAGES - PERMANENT EMPLOYEES</u>  This account reflects salaries / wages budgeted for one full-time SMART Senior Dispatcher	\$            39,250
208-691-707-000	<u>WAGES - TEMPORARY EMPLOYEES</u>  This account reflects salaries / wages budgeted for the following positions:  <div style="display: flex; justify-content: flex-end;"> <div style="text-align: right;"> One (1) SMART Clerical Support                      21,840  Seven (7) SMART Bus Drivers                        79,500  <hr style="width: 100px; margin-left: auto;"/> Total \$    101,340 </div> </div>	\$        101,340
208-691-715-000	<u>FICA - EMPLOYER'S</u>	\$            10,756
208-691-718-000	<u>RETIREMENT &amp; OPEB CONTRIBUTION</u>	\$                6,672
208-691-719-000	<u>HEALTH, LIFE, DENTAL</u>	\$            18,597
208-691-725-000	<u>UNEMPLOYMENT &amp; WORKERS COMPENSATION</u>	\$                1,334
208-691-740-000	<u>PROGRAM SUPPLIES</u>  This account will be charged with the purchase of office supplies and other operational needs required to administer SMART programs and/or special activities.	\$                750
208-691-751-000	<u>FUEL</u>	\$            16,000
208-691-801-000	<u>PROFESSIONAL SERVICES</u>  This account will be charged with expenses incurred to hire specialized professional services as needed by the Authority for SMART related projects.	\$            12,000
208-691-818-000	<u>CONTRACTUAL SERVICES</u>  This account reflects costs incurred for charter bus services to transport area residents to scheduled Authority sponsored events.	\$                5,150
208-691-850-000	<u>COMMUNICATION</u>  This account reflects costs incurred for telephone service including cellular phones for SMART personnel.	\$                6,500
208-691-880-000	<u>COMMUNITY PROMOTION</u>	\$                5,000
208-691-910-100	<u>INSURANCE AND BONDS</u>	\$                2,671
208-691-939-000	<u>VEHICLE MAINTENANCE</u>	\$                3,713
208-691-983-000	<u>OFFICE EQUIPMENT</u>  This amount varies each year and is based on amounts of excess municipal and community credits available for capital equipment purchases after operations are reimbursed.	\$                2,500
208-691-996-027	<u>ADMINISTRATION SERVICE FEE</u>  This account reflects administrative costs charged by SMART and is calculated as 10% of municipal and community credits.	\$        19,371

RECREATION AUTHORITY ROSEVILLE - EASTPOINTE  
ESTIMATED REVENUES  
FISCAL YEAR 2024-2028

<b><u>Account No.</u></b>	<b><u>Account Name</u></b>
208-101-652-000	<b><u>Program &amp; Rental Revenues</u></b> <div>Budgeted amount represents total revenues generated from all recreation and senior programs and/or activities. This account also reflects all revenues collected from room and park pavilion rentals. Budgeted amounts for fiscal 22-23 are expected to continue increase to pre-COVID levels. Total budgeted revenues for fiscal 2024-2028 are expected to increase further due to the expansion of the Authority's youth sports programs and/or leagues.</div>
208-101-653-000	<b><u>SMART - Operating Credits - Municipal</u></b> <div>Budgeted amounts are consistent with total amounts received from SMART for fiscal 21-22 by both the City of Roseville and City of Eastpointe.</div>
280-101-653-000	<b><u>SMART - Operating Credits - Community</u></b> <div>Budgeted amounts are consistent with total amounts expected to be received each year from SMART by both the City of Roseville and City of Eastpointe to offset the costs of operations.</div>
208-101-654-000	<b><u>SMART - Fare Box Revenues</u></b> <div>Amount represents estimated bus fares paid by users of the SMART transportation system. Budgeted amount are relatively consistent with amounts collected by SMART drivers in prior years by both the City of Roseville and City of Eastpointe. Any amount of accumulated credits to be used for equipment is included in this amount.</div>
208-101-614-000	<b><u>Vending Revenues</u></b> <div>Amount represents proceeds generated from vending machines located in the Authority's buildings.</div>
208-101-674-000	<b><u>Contributions &amp; Donations</u></b> <div>Amount budgeted is consistent with amounts received in prior year.</div>
208-101-664-000	<b><u>Interest Income &amp; Dividends</u></b> <div>Amount estimated based on the current interest rate on a 24 month \$210,000 CD (current market conditions).</div>

**Expenditures**

**Recreation Programs & Senior Activities**

**Salaries & Wages - Permanent**

Future salary and wage amounts reflect a 2% wage increase for budgetary purposes for fiscal 23-24 and beyond.

**Salaries & Wages - Temporary**

Due to the Authority's budgetary constraints, the Authority continues to utilize part-time, temporary and/or seasonal employees where allowable. In fiscal 22-23 and beyond, wage ranges have been assigned for various positions, however amounts have been calculated to reflect a 0% increase annually for budgetary purposes for fiscal years 23-24 and beyond.

**Salaries & Wages - Overtime**

Due to the Authority's budgetary constraints, the Authority continues to utilize part-time, temporary and/or seasonal employees where allowable that sometimes work over 40 hours in a single week or over 8 hours in a single day. Amount is based on management's estimated costs for these instances in a single fiscal year.

**Employers' Social Security**

Amounts calculated based on estimated payroll.

**Retirement Fund Contribution**

Amounts calculated based on base wages per terms of contractual agreements for full-time Authority personnel. The employer contribution rate is 15% plus an additional 2% for retiree health care for fiscal 23-24 and for fiscal years thereafter.

**Health - Life, Dental Insurance**

The amounts budgeted for fiscal 22-23 and beyond do not reflect any potential savings that may be realized from employee contributions and/or additional benefit restructuring. Healthcare increases are forecasted to continue increasing by approximately 4% annually for fiscal 23-24 and thereafter.

**Unemployment & Worker's Comp**

Workers' compensation insurance expense has been forecasted based on review of past claims, as well as the expertise of the Authority's agent of record. Unemployment & Workers' Comp insurances are forecasted to continue increasing by approximately 3% annually for fiscal 23-24 and beyond.

**Office Supplies**

The amount budgeted for this account is typically consistent with amounts paid in prior year. For fiscal 23-24 and beyond, office supplies expenditures reflect a 3% annual inflationary increase.

**Postage**

The amount budgeted typically reflect routine usage plus postage rate increases expected to occur. For fiscal 23-24 and beyond, postage amounts reflect a 3% annual increase to offset future postal increases.

**Program Supplies**

The amount budgeted for this account is typically consistent with amounts paid in prior year. For fiscal 23-24 and beyond, program supplies expenditures reflect a 3% annual inflationary increase.

**Playground & Athletic Supplies**

The amount budgeted for this account is typically consistent with amounts paid in prior year. For fiscal 23-24 and beyond, playground supplies expenditures reflect a 3% annual inflationary increase.

**Expenditures**

**Recreation Programs & Senior Activities**

**Fuel**

The amount budgeted for this account is typically consistent with amounts paid in prior year. For fiscal 23-24 and beyond, fuel expenditures reflect a 3% annual inflationary increase.

**Professional Services**

The amount budgeted for this account is typically consistent with amounts paid in prior year. For fiscal 23-24 and beyond, professional service expenditures reflect a 3% annual inflationary increase.

**Contractual Services**

The amount budgeted for this account is typically consistent with amounts paid in prior year. For fiscal 23-24 and beyond, contractual service expenditures reflect a 3% annual inflationary increase.

**Legal Fees**

The amount budgeted for this account is typically consistent with amounts paid in prior year. For fiscal 23-24 and beyond, legal fees reflect a 3% annual inflationary increase.

**Communication**

For fiscal 23-24 and beyond, communication amounts typically reflect a 3% annual increase in anticipation of higher communication costs.

**Auto Expense Allowance**

The amount budgeted for this account is typically consistent with amounts paid in prior year.

**Conference & Workshops**

The amount budgeted for this account is typically consistent with the amount allocated in the prior year.

**Community Promotion**

The amount budgeted for this account is typically consistent with amounts paid in prior year. For fiscal 23-24 and beyond, promotion related expenditures reflect a 3% annual inflationary increase.

**Printing and Publishing**

Printing and publishing expenditures have historically been recorded in the Community Promotion account. Amounts budgeted for this account are typically consistent with actual printing and publishing expenditures recorded in the Community Promotion account in prior years. Amounts budgeted for this account in fiscal 23-24 and beyond is consistent with what has been allocated in fiscal 22-23.

**Bank Fees**

The amount budgeted for fiscal 23-24 and beyond is based on the bank fees charged in fiscal 21-22.

**Insurance & Bonds**

Insurance and bond amounts are forecasted based on review of premium history, as well as the expertise of the Authority's agent of record. For fiscal 23-24 and beyond, insurance related amounts typically reflect a 3% annual increase in anticipation of premiums.

**Public Utilities**

For fiscal 23-24 and beyond, amounts typically reflect a 3% annual increase in anticipation of higher utility costs.

**Expenditures**

**Recreation Programs & Senior Activities**

**Building Maintenance**

The amount budgeted for this account is typically consistent with amounts paid in prior year. For fiscal 23-24 and beyond, maintenance related expenditures reflect a 3% annual inflationary increase of costs to maintain the Sycamore facility.

**Office Equipment Maintenance**

The amount budgeted for this account is typically consistent with amounts paid in prior year. For fiscal 23-24 and beyond, equipment maintenance related expenditures reflect a 3% annual inflationary increase.

**Vehicle Maintenance**

The amount budgeted for this account in fiscal 22-23 is consistent with actual amounts incurred in the prior year and have increased slightly from the amount budgeted in prior years due to the aging of vehicles available for use by the authority. Amounts budgeted for in fiscal 23-24 and beyond reflect a 3% annual inflationary increase.

**Rentals**

Amounts budgeted for in fiscal 23-24 and beyond are consistent with the budgeted amount in fiscal 22-23.

**Memberships & Dues**

The amount budgeted for this account for fiscal 22-23 is consistent with the actual expenditures incurred in the prior year and have increased slightly from what has been budgeted in prior years. Amounts budgeted in fiscal 23-24 and beyond are consistent with amounts budgeted in fiscal 22-23.

**Education & Training**

The amount budgeted for this account is typically consistent with amounts paid in prior year.

**Certification & Licenses**

The amount budgeted for this account is typically consistent with amounts paid in prior year.

**Land Use Fee**

The amount budgeted for this account is consistent with contractual amounts with the Cities of Roseville and Eastpointe.

**Vending Expense**

The amount budgeted for this account is typically consistent with amounts paid in prior year. For fiscal 22-23 and beyond, vending machine supplies reflect a 3% annual inflationary increase.

**Administrative Service Fee**

For fiscal 23-24 and beyond, administrative expenditures reflect a 2% annual inflationary increase.

**Transfer Out - Capital Projects**

For fiscal 23-24 and beyond, the Authority has budgeted for \$25,000 to be transferred to the capital projects fund annually.



**Expenditures**

**SMART Programs**

**Salaries & Wages - Permanent**

Future salary and wage amounts reflect a 2% wage increase for budgetary purposes for fiscal 23-24 and beyond.

**Salaries & Wages - Temporary**

Due to the Authority's continued budgetary constraints, the Authority continues to utilize part-time, temporary and/or seasonal employees where allowable under negotiated contracts. For fiscal 23-24 and beyond, future wage amounts for the Senior Dispatcher and for all other SMART personnel have been calculated based on a 0% wage increase.

**Employers' Social Security**

Amounts calculated based on estimated payroll.

**Retirement Fund Contribution**

Amounts calculated based on base wages per terms of contractual agreements for full-time Authority personnel. The employer contribution rate is 15% plus an additional 2% for retiree health care for fiscal 23-24 and for fiscal years thereafter.

**Health - Life, Dental Insurance**

The amounts budgeted for fiscal 22-23 and beyond do not reflect any potential savings that may be realized from employee contributions and/or additional benefit restructuring. Healthcare increases are forecasted to continue increasing by approximately 4% annually for fiscal 23-24 and thereafter.

**Unemployment & Worker's Comp**

Workers' compensation insurance expense has been forecasted based on review of past claims, as well as the expertise of the Authority's agent of record. Unemployment & worker Comp insurances are forecasted to increase by approximately 3% annually for fiscal 23-24 and beyond.

**Supplies**

The amount budgeted for this account is typically consistent with amounts allocated in fiscal 23-24.

**Gasoline, Oil & Diesel Fuel**

For fiscal 23-24 and beyond, gasoline, oil & diesel fuel related amounts typically reflect a 3% annual increase in anticipation of higher prices where necessary.

**Professional Services**

The amount budgeted for this account is expected to be approximately \$5,000 per year. For fiscal 23-24 and beyond, professional service expenditures for SMART related activities reflect a 3% annual inflationary increase.

**Contractual Services**

The amount budgeted for this account is typically consistent with amounts paid in prior year. For fiscal 23-24 and beyond, contractual service expenditures reflect a 3% annual inflationary increase.

**Communication**

For fiscal 23-24 and beyond, communication amounts typically reflect a 3% annual increase in anticipation of higher communication costs.

**Community Promotion**

The amount budgeted for this account is expected to be approximately \$5,000 per year. For fiscal 23-24 and beyond, promotions for SMART related activities reflect a 3% annual inflationary increase.

**Insurance & Bonds**

Insurance and bond amounts are forecasted based on review of premium history, as well as the expertise of the Authority's agent of record. For fiscal 23-24 and beyond, expenditure amounts typically reflect a 3% annual increase in anticipation of insurance costs.

**Vehicle Maintenance**

The amount budgeted for this account is typically consistent with projected vehicle maintenance costs received from SMART. For fiscal 23-24 and beyond, vehicle maintenance expenditures reflect a 3% annual inflationary increase.

**Office Equipment**

The amount budgeted for this account for fiscal 23-24 and beyond is typically consistent with amounts allocated in the prior year, however is based on excess municipal and community credits available after operation costs are reimbursed.

**Administrative Service Fee**

The amount budgeted for this account is typically consistent with projected administrative costs received from SMART. For fiscal 23-24 and beyond, SMART administrative expenditures reflect 10% of municipal and operating credits each year.

Recreation Authority of Roseville & Eastpointe Personnel Staffing Fiscal 22-23 & Beyond																
Position	Hours	Current Rate of Pay	Current Salary	Proposed Rate of Pay	Contractual Payouts	Proposed Salary	Payroll Related Costs			Total Proposed Wages - Before Benefits	Benefits			Total Benefits	Total Proposed Wage & Contractual Benefits	
							FICA	Unemploy	W/C Comp		Retirement Contribution (15% Salary)	Post H/C Contribution (2% Salary)	Est. H/C Benefit			
Recreation Programs & Senior Activities - Full Time Personnel																
Executive Director	2080 Hrs	48.41	100,694	49.38	2,279	104,987	8,031	6	977	114,000	15,406	2,054	17,191	34,651	\$	148,652
Recreation Asst Director	2080 Hrs	34.79	72,368	35.49	1,638	75,453	5,772	6	702	81,934	11,072	1,476	17,191	29,739	\$	111,673
Senior Activities Director	2080 Hrs	29.63	61,632	30.22	1,395	64,259	4,916	6	598	69,778	9,430	1,257	17,191	27,878	\$	97,657
Adult/Youth Sports Coordinator	2080 Hrs	28.08	58,408	28.64	1,322	60,898	4,659	6	566	66,129	8,936	1,192	17,191	27,319	\$	93,449
Office Manager	2080 Hrs	22.05	45,869	22.05	1,038	46,907	3,588	6	436	50,937	6,880	917	17,191	24,988	\$	75,925
Total Recreation Programs & Senior Activities - Full Time Personnel					7,672	352,504	26,966	30	3,279	382,779	51,724	6,896	85,957	144,577		527,356
Recreation Programs & Senior Activities - Part Time Personnel (Non-Seasonal)																
1 - Clerical Staff - Senior Programs	35 Hrs/Week (52 Weeks)	14.00	25,480	14.50		26,390	2,019	6	245	28,660	-	-	-	-	\$	28,660
1 - Clerical Staff - Recreation Programs	35 Hrs/Week (52 Weeks)	14.00	25,480	14.50		26,390	2,019	6	245	28,660	-	-	-	-	\$	28,660
1 - Clerical Staff - Senior Activities	25 Hrs/Week (52 Weeks)	12.50	16,250	12.50		16,250	1,243	6	151	17,650	-	-	-	-	\$	17,650
1 - Special Event Staff	30 Hrs/Week (15 Weeks)	10.00	4,500	11.00		4,950	379	6	46	5,381	-	-	-	-	\$	5,381
2 - Building Supervisors - Level 1	20 Hrs/Week (52 Weeks)	11.75	24,440	12.50		26,000	1,989	11	242	28,242	-	-	-	-	\$	28,242
3 - Building Supervisors - Level 2	20 Hrs/Week (52 Weeks)	11.50	35,880	12.25		38,220	2,924	17	356	41,517	-	-	-	-	\$	41,517
3 - Building Supervisors - Level 3	25 Hrs/Week (52 Weeks)	11.25	43,875	12.00		46,800	3,580	17	435	50,832	-	-	-	-	\$	50,832
1 - Lead Building Attendant / Custodial Service	30 Hrs/Week (52 Weeks)	13.25	20,670	14.25		22,230	1,701	6	207	24,144	-	-	-	-	\$	24,144
2 - Building Attendants / Custodial Service	25 Hrs/Week (52 Weeks)	13.00	33,800	13.00		33,800	2,586	11	314	36,711	-	-	-	-	\$	36,711
Total Recreation Programs & Senior Activities - Part Time Personnel (Non-Seasonal)						241,030	18,440	86	2,240	261,796						261,796
Recreation Programs - Seasonal Personnel																
1 - Summer Day Camp Directors	40 Hrs/Week (11 Weeks)	13.25	5,830	14.50		6,380	488	4	59	6,931	-	-	-	-	\$	6,931
1 - Summer Day Camp Asst. Director	40 Hrs/Week (11 Weeks)	12.75	5,610	13.50		5,940	454	4	55	6,453	-	-	-	-	\$	6,453
9 - Summer Day Camp Counselors	35 Hrs/Week (11 Weeks)	11.00	38,115	12.25		42,446	3,247	25	395	46,113	-	-	-	-	\$	46,113
2 - Lead Park Attendant	25 Hrs/Week (30 Weeks)	13.00	12,480	13.75		20,625	1,578	12	192	22,408	-	-	-	-	\$	22,408
8 - Park Attendants	20 Hrs/Week (30 Weeks)	10.75	51,600	11.50		55,200	4,223	33	513	59,969	-	-	-	-	\$	59,969
4 - Life Guards - (Summer Day Camp / Swim Club)	8 Hrs/Week (13 Weeks)	10.25	4,264	12.50		5,200	398	3	48	5,649	-	-	-	-	\$	5,649
1 - Pool Attendant	8 Hrs/Week (13 Weeks)	-	-	11.75		1,222	93	1	11	1,327	-	-	-	-	\$	1,327
Total Recreation Programs - Seasonal Personnel						137,013	10,481	82	1,276	148,853						148,853
SMART Program - Full Time Personnel																
1-SMART Senior Dispatcher	2080 Hrs	23.23	42,282	18.87		39,250	3,003	6	358	42,617	5,887	785	18,597	25,269	\$	67,887
Total SMART Program - Full Time Personnel						39,250	3,003	6	358	42,617	5,887	785	18,597	25,269		67,887
SMART Program - Part Time Personnel																
1 - SMART Clerical Support	30 Hrs/Week (52 Weeks)	12.50	19,500	14.00		21,840	1,671	6	199	23,716	-	-	-	-	\$	23,716
5 - SMART Bus Drivers	15 Hrs/Week (50 Weeks)	13.25	49,688	14.00		52,500	4,016	39	479	57,034	-	-	-	-	\$	57,034
2 - SMART Bus Driver Trainer	18 Hrs/Week (50 Weeks)	13.75	24,750	15.00		27,000	2,066	-	246	29,312	-	-	-	-	\$	29,312
Total SMART Program - Part Time Personnel						101,340	7,753	45	925	110,063						110,063
Part Time and Seasonal Personnel																
Overtime						1,000	24 77	-	9	1,086	-	-	-	-	\$	1,086
TOTAL			798,714			832,887	63,717	243	7,730	904,577	51,724	6,896	85,957	144,577		1,049,154