



**Recreational Authority of Roseville & Eastpointe Board
Special Meeting Agenda**
18185 Sycamore, Roseville, MI 48066
2:00pm p.m. - Wednesday, March 10, 2021

MEETING HELD VIA ZOOM

**To join the Recreational Authority Board of Roseville & Eastpointe Board meeting
scheduled for March 10, 2021 at 2:00pm, please click the following link:**

Join Zoom Meeting

Meeting ID: 967 0286 0045

Passcode: 190785

Or dial-in to join by phone by calling: 1 929 205 6099 US
Phone Meeting ID: 967 0286 0045 Passcode: 190785

- A. Roll Call
- B. Review and discuss the Proposed 2021-22 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

Recreational Authority of Roseville & Eastpointe



2021–2022 Annual Budget & Five Year Financial Forecast

Submitted by: Anthony J. Lipinski, Executive Director

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



Recreational Authority of Roseville & Eastpointe

Board Members

Joseph Merucci, Chairperson

John Walters, Vice Chair

Dan Hogan

Mickey Switalski

Michael Klinefelt



Fiscal 21/22 Total Operating Budget

\$2,202,342

Fiscal 21/22 Total General Fund Budget

\$1,885,911

Fiscal 21/22 Total Capital Projects Budget

\$316,431

**RECREATIONAL AUTHORITY OF ROSEVILLE / EASTPOINTE
GENERAL FUND
ESTIMATED REVENUES & EXPENDITURES
FISCAL 2021-22 & FIVE YEAR FINANCIAL FORECAST**

RECREATIONAL AUTHORITY ROSEVILLE / EASTPOINTE ESTIMATED REVENUES - GENERAL FUND		Actual Revenues 2019-2020	Fiscal 20-21		Estimated Revenues 2021-2022
			Estimated Revenues 2020-2021	Revised Est. Revenues 2020-2021	
ACCOUNT NO.	ACCOUNT NAME				
	<u>PROPERTY TAX REVENUES</u>				
	0.9704 MILLS LEVIED - CITY OF ROSEVILLE	\$ -	\$ 938,271	\$ 938,271	\$ 974,724
	0.9704 MILLS LEVIED - CITY OF EASTPOINTE	-	492,400	492,400	505,902
	TOTAL TAXES - BEFORE ADJUSTMENTS:	-	1,430,671	1,430,671	1,480,626
	PLUS: PERSONAL PROPERTY TAX REIMBURSEMENT	-	35,993	35,993	41,413
	LESS: ESTIMATED TAX REFUNDS & ADJUSTMENTS	-	(11,534)	(11,534)	(14,806)
208-101-402-000	TOTAL PROPERTY TAX REVENUES	\$ 1,441,899	1,455,130	1,455,130	1,507,233
208-101-652-000	<u>PROGRAM & RENTAL REVENUES</u>	271,507	450,000	450,000	450,000
	<u>SMART PROGRAM REVENUES</u>				
208-101-653-000	SMART - OPERATING CREDITS -MUNICIPAL	126,677	78,432	78,432	78,432
208-101-653-000	SMART - OPERATING CREDITS - COMMUNITY	-	115,280	115,280	115,280
208-101-654-000	SMART - FARE BOX REVENUES	5,714	47,454	174,968	48,398
	TOTAL SMART PROGRAM REVENUES	132,391	241,166	368,680	242,110
	<u>OTHER REVENUES</u>				
208-101-614-000	VENDING REVENUES	136	1,000	1,000	1,000
208-101-674-000	CONTRIBUTIONS & DONATIONS	-	2,000	-	2,000
208-101-613-000	MISCELLANEOUS REVENUES	-	-	-	-
208-101-664-000	INTEREST INCOME & DIVIDENDS	-	5,011	5,011	-
	TOTAL OTHER REVENUES	136	8,011	6,011	3,000
	<u>TOTAL ESTIMATED REVENUES - GENERAL FUND</u>	\$ 1,845,933	\$ 2,154,307	\$ 2,279,821	\$ 2,202,343

RECREATIONAL AUTHORITY OF ROSEVILLE / EASTPOINTE GENERAL FUND ESTIMATED REVENUES & EXPENDITURES FISCAL 2021-22 & FIVE YEAR FINANCIAL FORECAST						
		Financial Forecast - 5 Year Plan				
		1	2	3	4	5
RECREATIONAL AUTHORITY ROSEVILLE / EASTPOINTE ESTIMATED REVENUES - GENERAL FUND		Estimated Revenues 2022-2023	Estimated Revenues 2023-2024	Estimated Revenues 2024-2025	Estimated Revenues 2025-2026	Estimated Revenues 2026-2027
ACCOUNT NO.	ACCOUNT NAME					
	PROPERTY TAX REVENUES					
	0.9704 MILLS LEVIED - CITY OF ROSEVILLE	\$ 1,001,695	\$ 1,029,475	\$ 1,058,089	\$ 1,087,561	\$ 1,117,917
	0.9704 MILLS LEVIED - CITY OF EASTPOINTE	519,862	534,241	549,051	564,305	580,017
	TOTAL TAXES - BEFORE ADJUSTMENTS:	1,521,556	1,563,716	1,607,139	1,651,865	1,697,933
	PLUS: PERSONAL PROPERTY TAX REIMBURSEMENT	46,291	50,681	54,633	58,189	58,189
	LESS: ESTIMATED TAX REFUNDS & ADJUSTMENTS	(15,216)	(15,637)	(16,071)	(16,519)	(16,979)
208-101-402-000	TOTAL PROPERTY TAX REVENUES	1,552,631	1,598,760	1,645,700	1,693,536	1,739,144
208-101-652-000	PROGRAM & RENTAL REVENUES	455,000	460,000	465,000	470,000	475,000
	SMART PROGRAM REVENUES					
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	73,881	76,283	79,691	83,199	86,812
	TOTAL SMART PROGRAM REVENUES	267,593	269,995	273,403	276,911	280,524
	OTHER REVENUES					
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
	TOTAL ESTIMATED REVENUES - GENERAL FUND	\$ 2,283,279	\$ 2,331,815	\$ 2,392,246	\$ 2,443,573	\$ 2,502,902

**RECREATIONAL AUTHORITY OF ROSEVILLE / EASTPOINTE
GENERAL FUND
ESTIMATED REVENUES & EXPENDITURES
FISCAL 2021-22 & FIVE YEAR FINANCIAL FORECAST**

		Fiscal 20-21			
RECREATIONAL AUTHORITY ROSEVILLE / EASTPOINTE ESTIMATED EXPENDITURES - GENERAL FUND		Actual Expenditures 2019-2020	Approved Expenditures 2020-2021	Revised Expenditures 2020-2021	Proposed Expenditures 2021-2022
ACCOUNT NO.	ACCOUNT NAME				
RECREATION PROGRAMS & SENIOR ACTIVITIES					
208-101-706-000	WAGES- PERMANENT EMPLOYEES	\$ 331,999	\$ 337,056	\$ 337,056	\$ 346,593
208-101-707-000	WAGES- PART TIME / TEMPORARY EMPLOYEES	239,861	354,482	200,000	358,444
208-101-709-000	WAGES- OVERTIME	-	1,000	-	1,000
208-101-715-000	FICA-EMPLOYER'S	42,781	52,980	41,085	54,011
208-101-718-000	RETIREMENT FUND CONTRIBUTION	50,321	56,006	56,006	57,627
208-101-719-000	HEALTH, LIFE, DENTAL	211,488	92,987	92,987	85,957
208-101-725-000	UNEMPLOYMENT & WORKERS COMP	7,540	7,033	7,033	7,048
208-101-728-000	OFFICE SUPPLIES	3,032	8,000	4,000	8,000
208-101-730-000	POSTAGE	7,587	17,928	8,000	17,928
208-101-740-000	PROGRAM SUPPLIES	19,841	46,350	20,000	46,350
208-101-740-004	PLAYGROUND & ATHLETIC SUPPLIES	32,042	55,620	25,000	55,620
208-101-751-000	FUEL	15	4,000	4,000	4,000
208-101-801-000	PROFESSIONAL SERVICES	69,976	60,000	35,000	62,500
208-101-818-000	CONTRACTUAL SERVICES	48,302	98,000	30,000	98,000
208-101-826-000	LEGAL FEES	-	1,000	1,000	1,000
208-101-850-000	COMMUNICATIONS	30,297	30,000	30,000	30,000
208-101-861-000	AUTO EXPENSE ALLOWANCE	-	250	250	250
208-101-864-000	CONFERENCE & WORKSHOPS	1,509	3,000	3,000	3,500
208-101-880-000	COMMUNITY PROMOTION	18,275	25,085	10,000	27,550
208-101-900-000	PRINTING AND PUBLISHING	16,365	20,000	20,000	25,000
208-101-901-000	BANK FEES	6,366	7,000	7,000	7,000
208-101-910-000	INSURANCE AND BONDS	30,478	35,000	35,000	35,000
208-101-920-000	UTILITIES	13,321	35,000	35,000	35,000
208-101-931-000	BUILDING MAINTENANCE	47,216	57,500	57,500	59,500
208-101-933-000	OFFICE EQUIPMENT MAINTENANCE	6,208	11,200	11,200	11,500
208-101-939-000	VEHICLE MAINTENANCE	7,309	7,000	7,000	7,000
208-101-940-000	RENTALS	510	5,000	5,000	6,000
208-101-955-000	MISCELLANEOUS EXPENSES	62	-	-	-
208-101-958-000	MEMBERSHIPS AND DUES	2,254	2,500	3,500	2,500
208-101-960-000	EDUCATION AND TRAINING	(1,759)	5,000	2,000	5,000
208-101-961-000	CERTIFICATIONS & LICENSES	-	1,000	1,000	1,000
208-101-991-000	LOAN REPAYMENTS -6/30/XX	375,719	159,621	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	9,149	733	733	-
208-101-996-027	ADMINISTRATIVE SERVICE FEE	61,200	62,424	62,424	63,672
208-101-999-000	TRANSFER OUT - CAPITAL PROJECTS	25,000	133,136	479,496	316,431
TOTAL RECREATION PROGRAMS & SENIOR ACTIVITIES		1,834,266	1,913,140	1,911,140	1,960,232

RECREATIONAL AUTHORITY OF ROSEVILLE / EASTPOINTE GENERAL FUND ESTIMATED REVENUES & EXPENDITURES FISCAL 2021-22 & FIVE YEAR FINANCIAL FORECAST						
		Financial Forecast - 5 Year Plan				
		1	2	3	4	5
RECREATIONAL AUTHORITY ROSEVILLE / EASTPOINTE ESTIMATED EXPENDITURES - GENERAL FUND		Proposed Expenditures 2022-2023	Proposed Expenditures 2023-2024	Proposed Expenditures 2024-2025	Proposed Expenditures 2025-2026	Proposed Expenditures 2026-2027
ACCOUNT NO.	ACCOUNT NAME					
RECREATION PROGRAMS & SENIOR ACTIVITIES						
208-101-706-000	WAGES- PERMANENT EMPLOYEES	\$ 353,525	\$ 360,595	\$ 367,807	\$ 375,164	\$ 382,667
208-101-707-000	WAGES- PART TIME / TEMPORARY EMPLOYEES	358,444	358,444	358,444	358,444	358,444
208-101-709-000	WAGES- OVERTIME	1,000	1,000	1,000	1,000	1,000
208-101-715-000	FICA-EMPLOYER'S	54,466	55,007	55,558	56,121	56,695
208-101-718-000	RETIREMENT FUND CONTRIBUTION	58,780	59,955	61,154	62,377	63,625
208-101-719-000	HEALTH, LIFE, DENTAL	89,395	76,880	55,354	55,354	55,354
208-101-725-000	UNEMPLOYMENT & WORKERS COMP	7,260	7,478	7,702	7,933	8,171
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	343,656	375,859	428,210	449,144	477,276
TOTAL RECREATION PROGRAMS & SENIOR ACTIVITIES		2,015,691	2,060,901	2,117,905	2,165,706	2,221,403

**RECREATIONAL AUTHORITY OF ROSEVILLE / EASTPOINTE
GENERAL FUND
ESTIMATED REVENUES & EXPENDITURES
FISCAL 2021-22 & FIVE YEAR FINANCIAL FORECAST**

RECREATIONAL AUTHORITY ROSEVILLE / EASTPOINTE ESTIMATED EXPENDITURES - GENERAL FUND		Actual Expenditures 2019-2020	Fiscal 19-20		Proposed Expenditures 2021-2022
			Approved Expenditures 2020-2021	Revised Expenditures 2020-2021	
ACCOUNT NO.	ACCOUNT NAME				
SMART PROGRAM					
208-691-706-000	WAGES- PERMANENT EMPLOYEES	\$ -	\$ 38,480	\$ 38,480	\$ 39,250
208-691-707-000	WAGES- TEMPORARY EMPLOYEES	104,513	92,550	75,000	92,550
208-691-715-000	FICA-EMPLOYER'S	7,969	10,024	5,738	10,083
208-691-718-000	RETIREMENT FUND CONTRIBUTION	-	6,542	6,542	6,672
208-691-719-000	HEALTH, LIFE, DENTAL	-	18,597	18,597	18,597
208-691-725-000	UNEMPLOYMENT & WORKERS COMP	1,231	1,318	1,318	1,303
208-691-740-000	SUPPLIES	865	750	750	750
208-691-751-000	FUEL	2,666	16,000	10,000	16,000
208-691-801-000	PROFESSIONAL SERVICES	6,108	12,000	35,000	12,000
208-691-818-000	CONTRACTUAL SERVICES	1,719	5,150	2,500	5,150
208-691-850-000	COMMUNICATIONS	7,320	6,500	6,500	6,500
208-691-880-000	COMMUNITY PROMOTION	178	5,000	5,000	5,000
208-691-910-000	INSURANCE AND BONDS	2,671	2,671	2,671	2,671
208-691-939-000	VEHICLE MAINTENANCE	548	3,713	3,713	3,713
208-691-976-000	BUILDING ADDITION & IMPROVEMENT	-	-	135,000	-
208-691-983-000	OFFICE EQUIPMENT	-	2,500	2,500	2,500
208-691-996-027	ADMINISTRATIVE SERVICE FEE	13,732	19,371	19,371	19,371
TOTAL SMART PROGRAM		149,521	241,166	368,680	242,110
TOTAL ESTIMATED EXPENDITURES - GENERAL FUND		1,983,787	2,154,307	2,279,820	2,202,342
208-101-965-000	CONTINGENCY - NET INCOME (LOSS)	\$ (137,854)	\$ (0)	\$ 0	\$ 0
UNDESIGNATED FUND BALANCE - GENERAL FUND @ 7/1/2019		\$ 1,169,437		\$ 1,031,583	\$ 1,031,583
UNDESIGNATED FUND BALANCE - GENERAL FUND @ 6/30/2020		\$ 1,031,583		\$ 1,031,583	\$ 1,031,583

RECREATIONAL AUTHORITY OF ROSEVILLE / EASTPOINTE GENERAL FUND ESTIMATED REVENUES & EXPENDITURES FISCAL 2021-22 & FIVE YEAR FINANCIAL FORECAST						
		Financial Forecast - 5 Year Plan				
		1	2	3	4	5
		Proposed	Proposed	Proposed	Proposed	Proposed
		Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
		2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
RECREATIONAL AUTHORITY ROSEVILLE / EASTPOINTE ESTIMATED EXPENDITURES - GENERAL FUND						
ACCOUNT NO.	ACCOUNT NAME					
SMART PROGRAM						
208-691-706-000	WAGES- PERMANENT EMPLOYEES	\$ 40,035	\$ 40,835	\$ 41,652	\$ 42,485	\$ 43,335
208-691-707-000	WAGES- TEMPORARY EMPLOYEES	92,550	92,550	92,550	92,550	92,550
208-691-715-000	FICA-EMPLOYER'S	7,080	7,080	7,080	7,080	7,080
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	1,341	1,381	1,423	1,465	1,509
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
TOTAL SMART PROGRAM		267,588	270,915	274,341	277,868	281,499
TOTAL ESTIMATED EXPENDITURES - GENERAL FUND		2,283,279	2,331,816	2,392,246	2,443,573	2,502,903
208-101-965-000	CONTINGENCY - NET INCOME (LOSS)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
UNDESIGNATED FUND BALANCE - GENERAL FUND @ 7/1/2019		\$ 1,031,583	\$ 1,031,584	\$ 1,031,583	\$ 1,031,582	\$ 1,031,582
UNDESIGNATED FUND BALANCE - GENERAL FUND @ 6/30/2020		\$ 1,031,584	\$ 1,031,583	\$ 1,031,582	\$ 1,031,582	\$ 1,031,582

[illegible]

RECREATIONAL AUTHORITY OF ROSEVILLE / EASTPOINTE CAPITAL PROJECTS FUND ESTIMATED REVENUES & EXPENDITURES FISCAL 2020-21 & FIVE YEAR FINANCIAL FORECAST						
		Financial Forecast - 5 Year Plan				
RECREATIONAL AUTHORITY ROSEVILLE / EASTPOINTE ESTIMATED REVENUES - CAPITAL PROJECTS FUND		1 Estimated Revenues 2022-2023	2 Estimated Revenues 2023-2024	3 Estimated Revenues 2024-2025	4 Estimated Revenues 2025-2026	5 Estimated Revenues 2026-2027
ACCOUNT NO.	ACCOUNT NAME					
408-101-699-000	TRANSFER FROM GENERAL FUND	343,656	375,859	428,210	449,144	477,276
408-000-390-000	APPROPRIATION FROM SURPLUS	-	-	-	-	-
TOTAL ESTIMATED REVENUES - CAPITAL PROJECTS FUND		\$ 343,656	\$ 375,859	\$ 428,210	\$ 449,144	\$ 477,276
RECREATIONAL AUTHORITY ROSEVILLE / EASTPOINTE ESTIMATED EXPENDITURES - CAPITAL PROJECTS FUND		1 Estimated Revenues 2022-2023	2 Estimated Revenues 2023-2024	3 Estimated Revenues 2024-2025	4 Estimated Revenues 2025-2026	5 Estimated Revenues 2026-2027
ACCOUNT NO.	ACCOUNT NAME					
408-101-976-000	REPLACE STEEL DOORS TO STORAGE ROOM	-	-	-	-	-
408-101-976-000	REPLACE CARPET IN STAFF OFFICES	5,000	-	-	-	-
408-101-976-000	REPLACE FLOORING IN ACTIVITY CENTER ROOM	-	-	-	-	-
408-101-976-000	FITNESS COURT INSTALLATION	-	-	-	-	-
408-101-976-000	PARK IMPROVEMENTS	326,656	362,859	416,210	436,144	465,276
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	REPLACE COMPUTERS IN SENIOR CENTER	-	-	-	-	-
408-101-982-000	REPLACE STAFF COMPUTERS	-	-	-	-	-
408-101-982-000	REPLACE SCOREBOARD AT MEMORIAL PARK	-	-	-	-	-
408-101-982-000	ID CARD MACHINE	-	-	-	-	-
408-101-983-000	DUPLICATOR MACHINE	-	-	-	-	-
408-101-983-000	DISC GOLF EQUIPMENT	-	-	-	-	-
408-101-984-000	REPLACE BANQUET TABLES & CHAIRS	-	6,000	-	6,000	-
408-101-984-000	REPLACE FURNITURE IN STAFF OFFICE	5,000	-	5,000	-	5,000
408-101-985-000	PICK UP TRUCK	-	-	-	-	-
408-000-390-000	SURPLUS	-	-	-	-	-
TOTAL ESTIMATED EXPENDITURES - CAPITAL PROJECTS FUND		\$ 343,656	\$ 375,859	\$ 428,210	\$ 449,144	\$ 477,276
Statement of Fund Balance						
BEGINNING FUND BALANCE - CAPITAL PROJECT FUND		\$ 61,517	\$ 61,517	\$ 61,517	\$ 61,517	\$ 61,517
NET CHANGE IN FUND BALANCE - CAPITAL PROJECTS FUND		\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE - CAPITAL PROJECTS FUND		\$ 61,517	\$ 61,517	\$ 61,517	\$ 61,517	\$ 61,517

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

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

<u>Fiscal 2021-2022</u>	RARE Operating Millage		
	Total RARE Operating	Roseville Collection	Eastpointe Collection
Real Property	\$ 1,405,976,201	\$ 926,455,874	\$ 479,520,327
Personal Property	\$ 119,813,400	\$ 78,000,000	\$ 41,813,400
Total Value - Real & Personal Property Valuation	\$ 1,525,789,601	\$ 1,004,455,874	\$ 521,333,727
Tax Rate - Mills	0.9704	0.9704	0.9704
TOTAL	\$ 1,480,626	\$ 974,724	\$ 505,902

For Fiscal 2021-2022, 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, personal property taxes for commercial and industrial personal property began to be phased out, which has resulted in personal property taxable values for those types of property to decrease. However, the State of Michigan has indicated they will reimburse local taxing units for the lost revenue from this phase out. For fiscal 2020-2021, real property values in Roseville increased from approximately \$852 million to \$890 million or 4.5% and personal property remained relatively constant at \$77 million. In Eastpointe, real property values increased 5.2% from approximately \$443 million to \$466 million and personal property increased 13.5% from approximately \$37 million to \$42 million. The increase in taxable values in Eastpointe and Roseville results in approximately \$31,000 in additional revenue from property tax collections to support Authority programs and/or activities. The Authority expects to receive approximately \$36,000 in reimbursements for lost tax revenue from personal property taxes.

<u>Fiscal 2022-2023</u>	RARE Operating Millage		
	Total RARE Operating	Roseville Collection	Eastpointe Collection
Real Property	\$ 1,448,155,488	\$ 954,249,550	\$ 493,905,937
Personal Property	\$ 119,813,400	\$ 78,000,000	\$ 41,813,400
Total Value - Real & Personal Property Valuation	\$ 1,567,968,887	\$ 1,032,249,550	\$ 535,719,337
Tax Rate - Mills	0.9704	0.9704	0.9704
TOTAL	\$ 1,521,556	\$ 1,001,695	\$ 519,862

For Fiscal 2022-2023, the Authority anticipates real property values in Roseville and Eastpointe to increase by 3%. Personal property in Eastpointe is anticipated to remain at the prior year level as a majority of the City's personal property is made up of utility property and not industrial property that is impacted by the phase out. Because of the high level of industrial personal property in Roseville, values are anticipated to decrease 10% due to the phase out. In total, property values are projected to increase from \$940 million to \$959 million in Roseville and from \$493 million to \$507 million in Eastpointe. This increase is expected to generate approximately \$32,000 in additional tax revenue compared to the amount budgeted for fiscal 2020-2021. The Authority expects to receive approximately \$41,000 in reimbursements for lost tax revenue from personal property taxes.

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

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

<u>Fiscal 2023-2024</u>	RARE Operating Millage		
	Total RARE Operating	Roseville Collection	Eastpointe Collection
Real Property	\$ 1,491,600,152	\$ 982,877,037	\$ 508,723,115
Personal Property	\$ 119,813,400	\$ 78,000,000	\$ 41,813,400
Total Value - Real & Personal Property Valuation	\$ 1,611,413,552	\$ 1,060,877,037	\$ 550,536,515
Tax Rate - Mills	0.9704	0.9704	0.9704
TOTAL	\$ 1,563,716	\$ 1,029,475	\$ 534,241

For Fiscal 2023-2024, the Authority anticipates real property values in Roseville and Eastpointe to increase by 3%. Personal property in Eastpointe is anticipated to remain at the prior year level as a majority of the City's personal property is made up of utility property and not industrial property that is impacted by the phase out. Because of the high level of industrial personal property in Roseville, values are anticipated to decrease 10% due to the phase out. In total, property values are projected to increase from \$959 million to \$979 million in Roseville and from \$507 million to \$521 million in Eastpointe. This increase is expected to generate approximately \$34,000 in additional tax revenue compared to the amount budgeted for fiscal 2021-2022. The Authority expects to receive approximately \$46,000 in reimbursements for lost tax revenue from personal property taxes.

<u>Fiscal 2024-2025</u>	RARE Operating Millage		
	Total RARE Operating	Roseville Collection	Eastpointe Collection
Real Property	\$ 1,536,348,156	\$ 1,012,363,348	\$ 523,984,808
Personal Property	\$ 119,813,400	\$ 78,000,000	\$ 41,813,400
Total Value - Real & Personal Property Valuation	\$ 1,656,161,556	\$ 1,090,363,348	\$ 565,798,208
Tax Rate - Mills	0.9704	0.9704	0.9704
TOTAL	\$ 1,607,139	\$ 1,058,089	\$ 549,051

For Fiscal 2024-2025, the Authority anticipates real property values in Roseville and Eastpointe to increase by 3%. Personal property in Eastpointe is anticipated to remain at the prior year level as a majority of the City's personal property is made up of utility property and not industrial property that is impacted by the phase out. Because of the high level of industrial personal property in Roseville, values are anticipated to decrease 10% due to the phase out. In total, property values are projected to increase from \$979 million to \$1.000 billion in Roseville and from \$521 million to \$535 million in Eastpointe. This increase is expected to generate approximately \$36,000 in additional tax revenue compared to the amount budgeted for fiscal 2022-2023. The Authority expects to receive approximately \$51,000 in reimbursements for lost tax revenue from personal property taxes.

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

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

<u>Fiscal 2025-2026</u>	Total RARE Operating	RARE Operating Millage	
		Roseville Collection	Eastpointe Collection
Real Property	\$ 1,582,438,600	\$ 1,042,734,248	\$ 539,704,352
Personal Property	\$ 119,813,400	\$ 78,000,000	\$ 41,813,400
Total Value - Real & Personal Property Valuation	\$ 1,702,252,000	\$ 1,120,734,248	\$ 581,517,752
Tax Rate - Mills	0.9704	0.9704	0.9704
TOTAL	\$ 1,651,865	\$ 1,087,561	\$ 564,305

For Fiscal 2025-2026, the Authority anticipates real property values in Roseville and Eastpointe to increase by 3%. Personal property in Eastpointe is anticipated to remain at the prior year level as a majority of the City's personal property is made up of utility property and not industrial property that is impacted by the phase out. Because of the high level of industrial personal property in Roseville, values are anticipated to decrease 10% due to the phase out. In total, property values are projected to increase from \$1.000 billion to \$1.023 billion in Roseville and from \$535 million to \$550 million in Eastpointe. This increase is expected to generate approximately \$38,000 in additional tax revenue compared to the amount budgeted for fiscal 2023-2024. The Authority expects to receive approximately \$55,000 in reimbursements for lost tax revenue from personal property taxes.

<u>Fiscal 2026-2027</u>	Total RARE Operating	RARE Operating Millage	
		Roseville Collection	Eastpointe Collection
Real Property	\$ 1,629,911,759	\$ 1,074,016,276	\$ 555,895,483
Personal Property	\$ 119,813,400	\$ 78,000,000	\$ 41,813,400
Total Value - Real & Personal Property Valuation	\$ 1,749,725,159	\$ 1,152,016,276	\$ 597,708,883
Tax Rate - Mills	0.9704	0.9704	0.9704
TOTAL	\$ 1,697,933	\$ 1,117,917	\$ 580,017

For Fiscal 2026-2027, the Authority anticipates real property values in Roseville and Eastpointe to increase by 3%. Personal property in Eastpointe is anticipated to remain at the prior year level as a majority of the City's personal property is made up of utility property and not industrial property that is impacted by the phase out. Because of the high level of industrial personal property in Roseville, values are anticipated to decrease 10% due to the phase out. In total, property values are projected to increase from \$1.023 billion to \$1.047 billion in Roseville and from \$550 million to \$566 million in Eastpointe. This increase is expected to generate approximately \$40,000 in additional tax revenue compared to the amount budgeted for fiscal 2024-2025. The Authority expects to receive approximately \$58,000 in reimbursements for lost tax revenue from personal property taxes.

RECREATIONAL AUTHORITY ROSEVILLE -EASTPOINTE
RECREATION PROGRAMS / SENIOR ACTIVITIES AND SMART PROGRAM REVENUE
FISCAL YEAR 2020 - 2021

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>PROPOSED REVENUE 2021-2022</u>
208-101-652-000	<u>PROGRAM & 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 19-20 as follows:	
	City of Eastpointe \$ 31,920	
	City of Roseville <u>46,512</u>	
	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 19-20 as follows:	
	City of Eastpointe \$ 47,219	
	City of Roseville <u>68,061</u>	
	Total \$ 115,280	
208-101-654-000	<u>SMART - FAREBOX REVENUE</u>	\$ 48,398
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 19-20.	
208-101-674-000	<u>CONTRIBUTIONS AND DONATIONS</u>	\$ 2,000

RECREATIONAL AUTHORITY ROSEVILLE -EASTPOINTE
RECREATION PROGRAMS / SENIOR ACTIVITIES AND SMART PROGRAM EXPENDITURES
FISCAL YEAR 2020 - 2021

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>PROPOSED EXPENDITURES 2021-2022</u>
208-101-706-000	<u>WAGES - PERMANENT 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;"> Executive Director \$ 100,712 Recreation Asst. Director 72,368 Senior Activities Director 61,632 Adult/Youth Sports Coordinator 58,408 Office Manager 45,869 Contractual Payouts 7,604 <hr/> Total \$ 346,593 </div> </div>	\$ 346,593
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> <div style="display: flex; justify-content: flex-end;"> <div style="text-align: right;"> Clerical Staff - Senior Programs \$ 25,480 Clerical Staff - Recreation Programs 25,480 Clerical Staff - Senior Activities 16,250 One (1) Special Event Staff 4,500 Eight (8) Building Supervisors 104,195 Three (3) Building Attendants / Custodial Service 54,470 <hr/> Total \$ 230,375 </div> </div> <u>Seasonal / Temporary Positions:</u> <div style="display: flex; justify-content: flex-end;"> <div style="text-align: right;"> Summer Day Camp Director \$ 5,830 Summer Day Camp Asst. Director 5,610 Nine (9) Summer Day Camp Counselors 38,115 Two (2) Lead Park Attendants 9,750 Ten (10) Park Attendants 64,500 Four (4) Life Guards - Summer Day Camp / Swim Club 4,264 <hr/> Total \$ 128,069 </div> </div>	\$ 358,444
208-101-709-000	<u>WAGES- OVERTIME</u>	\$ 1,000
208-101-715-000	<u>FICA - EMPLOYER'S</u>	\$ 54,011
208-101-718-000	<u>RETIREMENT & OPEB CONTRIBUTION</u>	\$ 57,627
208-101-719-000	<u>HEALTH, LIFE, DENTAL</u>	\$ 85,957
208-101-725-000	<u>UNEMPLOYMENT & WORKERS COMPENSATION</u>	\$ 7,048
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. <div style="display: flex; justify-content: flex-end;"> <div style="text-align: right;"> Fall Brochure \$ 6,750 Winter/Spring Newsletter 6,750 Big Bird Run 1,128 Monthly Correspondence (\$275/month) 3,300 <hr/> Total \$ 17,928 </div> </div>	\$ 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

RECREATIONAL AUTHORITY ROSEVILLE -EASTPOINTE
RECREATION PROGRAMS / SENIOR ACTIVITIES AND SMART PROGRAM EXPENDITURES
FISCAL YEAR 2020 - 2021

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	PROPOSED EXPENDITURES 2021-2022
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 & 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 & 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 & 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

RECREATIONAL AUTHORITY ROSEVILLE -EASTPOINTE
RECREATION PROGRAMS / SENIOR ACTIVITIES AND SMART PROGRAM EXPENDITURES
FISCAL YEAR 2020 - 2021

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	PROPOSED EXPENDITURES <u>2021-2022</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 & DUES</u> This account reflects memberships in various professional organizations including NRPA & MRPA.	\$ 2,500
208-101-960-000	<u>EDUCATION & 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 & LICENSES</u> This account will be charged with expenses incurred to have personnel attend required classes to maintain certifications.	\$ 1,000

RECREATIONAL AUTHORITY ROSEVILLE -EASTPOINTE
RECREATION PROGRAMS / SENIOR ACTIVITIES AND SMART PROGRAM EXPENDITURES
FISCAL YEAR 2020 - 2021

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	PROPOSED EXPENDITURES 2021-2022
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="margin-left: 40px;"> Park Maintenance & Set Up Fee - Roseville \$ 45,000 Special Park Improvements - Roseville 15,000 Park Maintenance & Set Up Fee - Eastpointe 45,000 Special Park Improvements - Eastpointe 15,000 <div style="text-align: right;">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.	\$ 316,431
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="margin-left: 40px;"> One (1) SMART Clerical Support 19,500 Seven (7) SMART Bus Drivers 73,050 <div style="text-align: right;">Total \$ 92,550</div> </div>	\$ 92,550
208-691-715-000	<u>FICA - EMPLOYER'S</u>	\$ 10,083
208-691-718-000	<u>RETIREMENT & OPEB CONTRIBUTION</u>	\$ 6,672
208-691-719-000	<u>HEALTH, LIFE, DENTAL</u>	\$ 18,597
208-691-725-000	<u>UNEMPLOYMENT & WORKERS COMPENSATION</u>	\$ 1,303
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

RECREATIONAL AUTHORITY ROSEVILLE - EASTPOINTE
ESTIMATED REVENUES
FISCAL YEAR 2023-2027

<u>Account No.</u>	<u>Account Name</u>
208-101-652-000	<u>Program & Rental Revenues</u> <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 21-22 are expected to continue increase to pre-COVID levels. Total budgeted revenues for fiscal 2023-2027 are expected to increase further due to the expansion of the Authority's youth sports programs and/or leagues.</div>
208-101-653-000	<u>SMART - Operating Credits - Municipal</u> <div>Budgeted amounts are consistent with total amounts received from SMART for fiscal 20-21 by both the City of Roseville and City of Eastpointe.</div>
280-101-653-000	<u>SMART - Operating Credits - Community</u> <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	<u>SMART - Fare Box Revenues</u> <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	<u>Vending Revenues</u> <div>Amount represents proceeds generated from vending machines located in the Authority's buildings.</div>
208-101-674-000	<u>Contributions & Donations</u> <div>Amount budgeted is consistent with amounts received in prior year.</div>
208-101-664-000	<u>Interest Income & Dividends</u> <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 22-23 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 21-22 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 22-23 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 22-23 and for fiscal years thereafter.

Health - Life, Dental Insurance

The amounts budgeted for fiscal 21-22 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 22-23 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 22-23 and beyond.

Office Supplies

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

RECREATIONAL AUTHORITY ROSEVILLE - EASTPOINTE
RECREATION PROGRAMS / SENIOR ACTIVITIES AND SMART PROGRAM EXPENDITURES
FISCAL YEAR 2023 - 2027

Expenditures

Recreation Programs & Senior Activities

Fuel

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

Communication

For fiscal 22-23 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 22-23 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 22-23 and beyond is consistent with what has been allocated in fiscal 21-22.

Bank Fees

The amount budgeted for fiscal 22-23 and beyond is based on the bank fees charged in fiscal 20-21.

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 22-23 and beyond, insurance related amounts typically reflect a 3% annual increase in anticipation of premiums.

Public Utilities

For fiscal 22-23 and beyond, amounts typically reflect a 3% annual increase in anticipation of higher utility costs.

RECREATIONAL AUTHORITY ROSEVILLE - EASTPOINTE
RECREATION PROGRAMS / SENIOR ACTIVITIES AND SMART PROGRAM EXPENDITURES
FISCAL YEAR 2023 - 2027

Expenditures

Recreation Programs & Senior Activities

Building Maintenance

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

Vehicle Maintenance

The amount budgeted for this account in fiscal 21-22 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 22-23 and beyond reflect a 3% annual inflationary increase.

Rentals

Amounts budgeted for in fiscal 22-23 and beyond are consistent with the budgeted amount in fiscal 21-22.

Memberships & Dues

The amount budgeted for this account for fiscal 21-22 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 22-23 and beyond are consistent with amounts budgeted in fiscal 21-22.

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 21-22 and beyond, vending machine supplies reflect a 3% annual inflationary increase.

Administrative Service Fee

For fiscal 22-23 and beyond, administrative expenditures reflect a 2% annual inflationary increase.

Transfer Out - Capital Projects

For fiscal 22-23 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 22-23 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 22-23 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 22-23 and for fiscal years thereafter.

Health - Life, Dental Insurance

The amounts budgeted for fiscal 21-22 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 22-23 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 22-23 and beyond.

Supplies

The amount budgeted for this account is typically consistent with amounts allocated in fiscal 22-23.

Gasoline, Oil & Diesel Fuel

For fiscal 22-23 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 22-23 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 22-23 and beyond, contractual service expenditures reflect a 3% annual inflationary increase.

Communication

For fiscal 22-23 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 22-23 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 22-23 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 22-23 and beyond, vehicle maintenance expenditures reflect a 3% annual inflationary increase.

Office Equipment

The amount budgeted for this account for fiscal 22-23 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 22-23 and beyond, SMART administrative expenditures reflect 10% of municipal and operating credits each year.

Recreational Authority of Roseville & Eastpointe Personnel Staffing Fiscal 21-22 & Beyond															
							Payroll Related Costs				Benefits				Total Proposed Wage & Contractual Benefits
Position	Hours	Current Rate of Pay	Current Salary	Proposed Rate of Pay	Contractual Payouts	Proposed Salary	FICA	Unemploy	W/C Comp	Total Proposed Wages - Before Benefits	Retirement Contribution (15% Salary)	Post H/C Contribution (2% Salary)	Est. H/C Benefit	Total Benefits	
Recreation Programs & Senior Activities - Full Time Personnel															
Executive Director	2080 Hrs	47.47	98,738	48.42	2,279	102,991	7,879	6	1,000	111,876	15,107	2,014	17,191	34,312	\$ 146,189
Recreation Asst Director	2080 Hrs	34.11	70,949	34.79	1,637	74,005	5,661	6	719	80,392	10,855	1,447	17,191	29,493	\$ 109,885
Senior Activities Director	2080 Hrs	29.05	60,424	29.63	1,394	63,026	4,822	6	612	68,467	9,245	1,233	17,191	27,669	\$ 96,137
Adult/Youth Sports Coordinator	2080 Hrs	27.53	57,262	28.08	1,322	59,730	4,569	6	580	64,885	8,761	1,168	17,191	27,120	\$ 92,006
Office Manager	2080 Hrs	20.23	42,078	22.05	971	46,840	3,583	6	455	50,884	6,880	917	17,191	24,988	\$ 75,872
Total Recreation Programs & Senior Activities - Full Time Personnel					7,604	346,593	26,514	30	3,366	376,503	50,848	6,779	85,957	143,584	520,087
Recreation Programs & Senior Activities - Part Time Personnel (Non-Seasonal)															
1 - Clerical Staff - Senior Programs	35 Hrs/Week (52 Weeks)	14.00	25,480	14.00		25,480	1,949	6	247	27,682	-	-	-	-	\$ 27,682
	35 Hrs/Week (52 Weeks)	14.00	25,480	14.00		25,480	1,949	6	247	27,682	-	-	-	-	\$ 27,682
1 - Clerical Staff - Recreation Programs	25 Hrs/Week (52 Weeks)	12.50	22,750	12.50		16,250	1,243	6	158	17,657	-	-	-	-	\$ 17,657
	30 Hrs/Week (15 Weeks)	10.00	4,500	10.00		4,500	344	6	44	4,894	-	-	-	-	\$ 4,894
2 - Building Supervisors - Level 1	20 Hrs/Week (52 Weeks)	11.50	17,940	11.75		24,440	1,870	11	237	26,558	-	-	-	-	\$ 26,558
	20 Hrs/Week (52 Weeks)	11.25	17,550	11.50		35,880	2,745	17	348	38,990	-	-	-	-	\$ 38,990
3 - Building Supervisors - Level 2	25 Hrs/Week (52 Weeks)	11.00	17,160	11.25		43,875	3,356	17	426	47,674	-	-	-	-	\$ 47,674
	32 Hrs/Week (52 Weeks)	-	-	-		-	-	-	-	-	-	-	-	-	\$ -
1 - Fitness Room Attendant	30 Hrs/Week (52 Weeks)	13.25	41,340	13.25		20,670	1,581	6	201	22,458	-	-	-	-	\$ 22,458
	25 Hrs/Week (52 Weeks)	12.50	39,000	13.00		33,800	2,586	11	328	36,725	-	-	-	-	\$ 36,725
Total Recreation Programs & Senior Activities - Part Time Personnel (Non-Seasonal)						230,375	17,623	86	2,235	250,319					250,319
Recreation Programs - Seasonal Personnel															
1 - Summer Day Camp Directors	40 Hrs/Week (11 Weeks)	13.25	10,203	13.25		5,830	446	3	57	6,336	-	-	-	-	\$ 6,336
	40 Hrs/Week (11 Weeks)	12.75	4,909	12.75		5,610	429	3	54	6,096	-	-	-	-	\$ 6,096
9 - Summer Day Camp Asst. Director	35 Hrs/Week (11 Weeks)	11.00	33,880	11.00		38,115	2,916	23	370	41,424	-	-	-	-	\$ 41,424
	25 Hrs/Week (30 Weeks)	12.75	6,120	13.00		9,750	746	6	95	10,598	-	-	-	-	\$ 10,598
2 - Lead Park Attendant	20 Hrs/Week (30 Weeks)	10.50	40,320	10.75		64,500	4,934	39	626	70,099	-	-	-	-	\$ 70,099
	8 Hrs/Week (13 Weeks)	10.25	4,264	10.25		4,264	326	3	41	4,634	-	-	-	-	\$ 4,634
Total Recreation Programs - Seasonal Personnel						128,069	9,797	77	1,245	139,189					139,189
SMART Program - Full Time Personnel															
1 -SMART Senior Dispatcher	2080 Hrs	18.50	33,670	18.87		39,250	3,003	6	373	42,631	5,887	785	18,597	25,269	\$ 67,901
Total SMART Program - Full Time Personnel						39,250	3,003	6	373	42,631	5,887	785	18,597	25,269	67,901
SMART Program - Part Time Personnel															
1 - SMART Clerical Support	30 Hrs/Week (52 Weeks)	12.50	22,750	12.50		19,500	1,492	6	185	21,183	-	-	-	-	\$ 21,183
	15 Hrs/Week (50 Weeks)	13.00	81,120	13.00		48,750	3,729	39	463	52,981	-	-	-	-	\$ 52,981
5 - SMART Bus Drivers	18 Hrs/Week (50 Weeks)	13.50	84,240	13.50		24,300	1,859	-	231	26,390	-	-	-	-	\$ 26,390
Total SMART Program - Part Time Personnel						92,550	7,080	45	879	100,554					100,554
Part Time and Seasonal Personnel															
Overtime						1,000	77	-	9	1,086	-	-	-	-	\$ 1,086
TOTAL			777,886			798,587	61,091	238	7,735	867,652	50,848	6,779	85,957	143,584	1,011,236