

# **Recreation Authority of Roseville & Eastpointe**



## **2023-2024 Annual Budget & Five Year Financial Forecast**

Submitted by: Anthony J. Lipinski, Executive Director

# **DRAFT**

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



**Recreation Authority of Roseville & Eastpointe**

**Board Members**

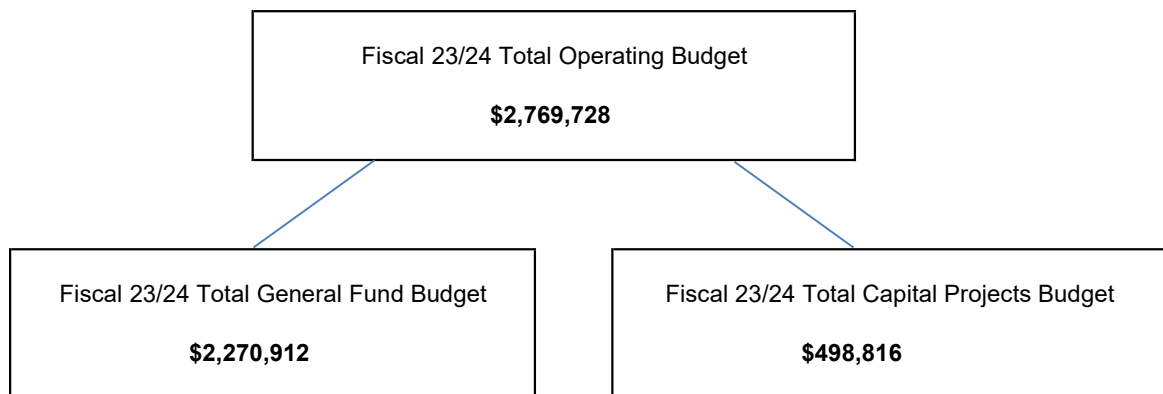
**Joseph Merucci, Chairperson**

**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					
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RECREATION AUTHORITY ROSEVILLE / EASTPOINTE ESTIMATED REVENUES - GENERAL FUND		Actual Revenues 2021-2022	Fiscal 22-23		Estimated Revenues 2023-2024
			Estimated Revenues 2022-2023	Revised Est. Revenues 2022-2023	
ACCOUNT NO.	ACCOUNT NAME				
	<b><u>PROPERTY TAX REVENUES</u></b>				
	0.9402 MILLS LEVIED - CITY OF ROSEVILLE	\$ -	\$ 999,320	\$ 999,320	\$ 1,049,282
	0.9402 MILLS LEVIED - CITY OF EASTPOINTE	-	528,749	528,749	555,184
	TOTAL TAXES - BEFORE ADJUSTMENTS:	-	1,528,069	1,528,069	1,604,465
	PLUS: PERSONAL PROPERTY TAX REIMBURSEMENT	-	38,229	38,229	38,229
	LESS: ESTIMATED TAX REFUNDS & ADJUSTMENTS	-	(15,280)	(15,280)	(16,045)
208-101-402-000	<b>TOTAL PROPERTY TAX REVENUES</b>	<b>\$ 1,488,279</b>	<b>1,551,018</b>	<b>1,551,018</b>	<b>1,626,650</b>
208-101-652-000	<b><u>PROGRAM &amp; RENTAL REVENUES</u></b>	<b>356,929</b>	<b>450,000</b>	<b>480,000</b>	<b>450,000</b>
	<b><u>SMART PROGRAM REVENUES</u></b>				
208-101-653-000	SMART - OPERATING CREDITS -MUNICIPAL	411,513	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	3,920	57,892	57,892	72,643
	<b>TOTAL SMART PROGRAM REVENUES</b>	<b>415,433</b>	<b>251,604</b>	<b>251,604</b>	<b>266,355</b>
	<b><u>OTHER REVENUES</u></b>				
208-101-614-000	VENDING REVENUES	-	1,000	1,000	1,000
208-101-674-000	CONTRIBUTIONS & DONATIONS	324	2,000	2,000	2,000
208-101-613-000	MISCELLANEOUS REVENUES	7,234	-	-	-
208-101-664-000	INTEREST INCOME & DIVIDENDS	447	2,000	2,000	2,000
	<b>TOTAL OTHER REVENUES</b>	<b>8,005</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
	<b><u>TOTAL ESTIMATED REVENUES - GENERAL FUND</u></b>	<b>\$ 2,268,646</b>	<b>\$ 2,257,622</b>	<b>\$ 2,287,622</b>	<b>\$ 2,348,005</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
RECREATION AUTHORITY ROSEVILLE / EASTPOINTE ESTIMATED REVENUES - GENERAL FUND		Estimated Revenues 2024-2025	Estimated Revenues 2025-2026	Estimated Revenues 2026-2027	Estimated Revenues 2027-2028	Estimated Revenues 2028-2029
ACCOUNT NO.	ACCOUNT NAME					
	<b>PROPERTY TAX REVENUES</b>					
	0.9402 MILLS LEVIED - CITY OF ROSEVILLE	\$ 1,078,307	\$ 1,108,204	\$ 1,138,998	\$ 1,170,715	\$ 1,203,385
	0.9402 MILLS LEVIED - CITY OF EASTPOINTE	570,538	586,353	602,642	619,420	636,701
	TOTAL TAXES - BEFORE ADJUSTMENTS:	1,648,845	1,694,558	1,741,640	1,790,135	1,840,087
	PLUS: PERSONAL PROPERTY TAX REIMBURSEMENT	38,229	38,229	38,229	38,229	38,229
	LESS: ESTIMATED TAX REFUNDS & ADJUSTMENTS	(16,488)	(16,946)	(17,416)	(17,901)	(18,401)
208-101-402-000	<b>TOTAL PROPERTY TAX REVENUES</b>	<b>1,670,586</b>	<b>1,715,841</b>	<b>1,762,452</b>	<b>1,810,463</b>	<b>1,859,916</b>
208-101-652-000	<b>PROGRAM &amp; RENTAL REVENUES</b>	<b>455,000</b>	<b>460,000</b>	<b>465,000</b>	<b>470,000</b>	<b>475,000</b>
	<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	96,526	100,272	104,131	108,107	112,202
	<b>TOTAL SMART PROGRAM REVENUES</b>	<b>290,238</b>	<b>293,984</b>	<b>297,843</b>	<b>301,819</b>	<b>305,914</b>
	<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
	<b>TOTAL OTHER REVENUES</b>	<b>8,055</b>	<b>3,061</b>	<b>8,143</b>	<b>3,126</b>	<b>8,234</b>
	<b>TOTAL ESTIMATED REVENUES - GENERAL FUND</b>	<b>\$ 2,423,879</b>	<b>\$ 2,472,886</b>	<b>\$ 2,533,438</b>	<b>\$ 2,585,408</b>	<b>\$ 2,649,064</b>

RECREATION AUTHORITY OF ROSEVILLE / EASTPOINTE GENERAL FUND ESTIMATED REVENUES & EXPENDITURES FISCAL 2022-23 & FIVE YEAR FINANCIAL FORECAST					
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RECREATION AUTHORITY ROSEVILLE / EASTPOINTE ESTIMATED EXPENDITURES - GENERAL FUND		Actual Expenditures 2021-2022	Fiscal 22-23		Proposed Expenditures 2023-2024
			Approved	Revised	
			Expenditures 2022-2023	Expenditures 2022-2023	
ACCOUNT NO.	ACCOUNT NAME				
RECREATION PROGRAMS & SENIOR ACTIVITIES					
208-101-706-000	WAGES- PERMANENT EMPLOYEES	\$ 353,526	\$ 352,504	\$ 352,504	\$ 421,739
208-101-707-000	WAGES- PART TIME / TEMPORARY EMPLOYEES	239,665	378,043	378,043	508,304
208-101-709-000	WAGES- OVERTIME	-	1,000	1,000	1,000
208-101-715-000	FICA-EMPLOYER'S	44,377	55,964	55,964	71,226
208-101-718-000	RETIREMENT FUND CONTRIBUTION	57,943	58,620	58,620	70,167
208-101-719-000	HEALTH, LIFE, DENTAL	83,550	85,957	85,957	156,104
208-101-725-000	UNEMPLOYMENT & WORKERS COMP	10,646	7,002	7,002	7,175
208-101-728-000	OFFICE SUPPLIES	5,562	8,000	8,000	8,000
208-101-730-000	POSTAGE	13,784	17,928	17,928	17,928
208-101-740-000	PROGRAM SUPPLIES	65,124	46,350	46,350	50,000
208-101-740-004	PLAYGROUND & ATHLETIC SUPPLIES	29,720	55,620	55,620	55,620
208-101-751-000	FUEL	69	4,000	4,000	4,000
208-101-800-000	OTHER SERVICES AND CHARGES	353	-	-	
208-101-801-000	PROFESSIONAL SERVICES	69,402	62,500	92,500	80,000
208-101-818-000	CONTRACTUAL SERVICES	69,138	98,000	98,000	98,000
208-101-826-000	LEGAL FEES	110	1,000	1,000	1,000
208-101-850-000	COMMUNICATIONS	22,894	30,000	30,000	30,000
208-101-861-000	AUTO EXPENSE ALLOWANCE	-	250	250	250
208-101-864-000	CONFERENCE & WORKSHOPS	1,614	3,500	3,500	3,500
208-101-880-000	COMMUNITY PROMOTION	17,719	27,550	27,550	27,550
208-101-900-000	PRINTING AND PUBLISHING	33,674	25,000	25,000	35,000
208-101-901-000	BANK FEES	10,505	7,000	7,000	8,000
208-101-910-000	INSURANCE AND BONDS	35,368	35,000	35,000	40,000
208-101-920-000	UTILITIES	15,438	35,000	35,000	30,000
208-101-931-000	BUILDING MAINTENANCE	57,902	59,500	59,500	61,500
208-101-933-000	OFFICE EQUIPMENT MAINTENANCE	5,166	11,500	11,500	11,500
208-101-939-000	VEHICLE MAINTENANCE	1,379	7,000	7,000	5,000
208-101-940-000	RENTALS	2,890	6,000	6,000	6,000
208-101-955-000	MISCELLANEOUS EXPENSES	-	-	-	-
208-101-958-000	MEMBERSHIPS AND DUES	1,273	2,500	2,500	2,500
208-101-960-000	EDUCATION AND TRAINING	2,883	5,000	5,000	5,000
208-101-961-000	CERTIFICATIONS & LICENSES	1,475	1,000	1,000	2,000
208-101-991-000	LOAN REPAYMENTS -6/30/XX	-	-	-	-
208-101-993-000	LAND USE FEE	120,000	120,000	120,000	120,000
208-101-993-001	VENDING EXPENSE	-	250	250	250
208-101-995-000	INTEREST EXPENSE	-	-	-	-
208-101-996-027	ADMINISTRATIVE SERVICE FEE	63,672	63,672	64,945	66,244
208-101-999-000	TRANSFER OUT - CAPITAL PROJECTS	448,564	333,807	332,533	175,120
TOTAL RECREATION PROGRAMS & SENIOR ACTIVITIES		1,885,385	2,006,017	2,036,016	2,179,676

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
		2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
RECREATION AUTHORITY ROSEVILLE / EASTPOINTE	ESTIMATED EXPENDITURES - GENERAL FUND					
ACCOUNT NO.	ACCOUNT NAME					
RECREATION PROGRAMS & SENIOR ACTIVITIES						
208-101-706-000	WAGES- PERMANENT EMPLOYEES	\$ 430,174	\$ 438,777	\$ 447,553	\$ 456,504	\$ 465,634
208-101-707-000	WAGES- PART TIME / TEMPORARY EMPLOYEES	508,304	508,304	508,304	508,304	508,304
208-101-709-000	WAGES- OVERTIME	1,000	1,000	1,000	1,000	1,000
208-101-715-000	FICA-EMPLOYER'S	71,794	72,452	73,123	73,808	74,506
208-101-718-000	RETIREMENT FUND CONTRIBUTION	71,570	73,002	74,462	75,951	77,470
208-101-719-000	HEALTH, LIFE, DENTAL	162,348	168,842	175,596	182,620	189,924
208-101-725-000	UNEMPLOYMENT & WORKERS COMP	7,390	7,612	7,840	8,076	8,318
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	51,500	53,045	54,641	56,287	57,981
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
208-101-800-000	OTHER SERVICES AND CHARGES					
208-101-801-000	PROFESSIONAL SERVICES	82,400	84,872	87,418	90,041	92,742
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	35,000	35,000	35,000	35,000	35,000
208-101-901-000	BANK FEES	8,000	8,000	8,000	8,000	8,000
208-101-910-000	INSURANCE AND BONDS	41,200	42,436	43,709	45,020	46,371
208-101-920-000	UTILITIES	30,900	31,827	32,782	33,765	34,778
208-101-931-000	BUILDING MAINTENANCE	63,345	65,245	67,203	69,219	71,295
208-101-933-000	OFFICE EQUIPMENT MAINTENANCE	11,845	12,200	12,566	12,943	13,332
208-101-939-000	VEHICLE MAINTENANCE	5,000	5,000	5,000	5,000	5,000
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	67,569	68,920	70,299	71,705	73,139
208-101-999-000	TRANSFER OUT - CAPITAL PROJECTS	94,782	105,358	126,387	137,700	159,535
TOTAL RECREATION PROGRAMS & SENIOR ACTIVITIES		2,131,995	2,177,265	2,233,965	2,281,970	2,341,539



RECREATION AUTHORITY OF ROSEVILLE / EASTPOINTE GENERAL FUND ESTIMATED REVENUES & EXPENDITURES FISCAL 2022-23 & FIVE YEAR FINANCIAL FORECAST					
		Actual	Fiscal 22-23		Proposed
RECREATION AUTHORITY ROSEVILLE / EASTPOINTE ESTIMATED EXPENDITURES - GENERAL FUND		Expenditures 2021-2022	Approved Expenditures 2022-2023	Revised Expenditures 2022-2023	Expenditures 2023-2024
ACCOUNT NO.	ACCOUNT NAME				
SMART PROGRAM					
208-691-706-000	WAGES- PERMANENT EMPLOYEES	\$ 43,046	\$ 39,250	\$ 39,250	\$ 43,782
208-691-707-000	WAGES- TEMPORARY EMPLOYEES	65,459	101,341	101,341	103,118
208-691-715-000	FICA-EMPLOYER'S	8,295	10,756	10,756	11,238
208-691-718-000	RETIREMENT FUND CONTRIBUTION	7,180	6,672	6,672	7,443
208-691-719-000	HEALTH, LIFE, DENTAL	18,597	18,597	18,597	26,017
208-691-725-000	UNEMPLOYMENT & WORKERS COMP	1,315	1,334	1,334	1,103
208-691-740-000	SUPPLIES	303	750	750	750
208-691-751-000	FUEL	12,734	16,000	16,000	16,000
208-691-801-000	PROFESSIONAL SERVICES	12,494	12,000	12,000	12,000
208-691-818-000	CONTRACTUAL SERVICES	3,000	5,150	5,150	5,150
208-691-850-000	COMMUNICATIONS	5,780	6,500	6,500	6,500
208-691-880-000	COMMUNITY PROMOTION	3,814	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	999	3,713	3,713	3,713
208-691-976-000	BUILDING ADDITION & IMPROVEMENT	43,525	-	-	-
208-691-983-000	OFFICE EQUIPMENT	-	2,500	2,500	2,500
208-691-996-027	ADMINISTRATIVE SERVICE FEE	13,796	19,371	19,371	19,371
TOTAL SMART PROGRAM		243,007	251,605	251,605	266,355
TOTAL ESTIMATED EXPENDITURES - GENERAL FUND		2,128,392	2,257,622	2,287,622	2,446,032
208-101-965-000	CONTINGENCY - NET INCOME (LOSS)	\$ 140,254	\$ -	\$ 0	\$ (98,027)
UNDESIGNATED BEGINNING FUND BALANCE - GENERAL FUND		\$ 952,958		\$ 1,093,212	\$ 1,093,212
UNDESIGNATED ENDING FUND BALANCE - GENERAL FUND		\$ 1,093,212		\$ 1,093,212	\$ 995,186

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
		2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
RECREATION AUTHORITY ROSEVILLE / EASTPOINTE ESTIMATED EXPENDITURES - GENERAL FUND						
ACCOUNT NO.	ACCOUNT NAME					
SMART PROGRAM						
208-691-706-000	WAGES- PERMANENT EMPLOYEES	\$ 44,658	\$ 45,551	\$ 46,462	\$ 47,391	\$ 48,339
208-691-707-000	WAGES- TEMPORARY EMPLOYEES	103,118	103,118	103,118	103,118	103,118
208-691-715-000	FICA-EMPLOYER'S	7,888	7,888	7,888	7,888	7,888
208-691-718-000	RETIREMENT FUND CONTRIBUTION	7,592	7,744	7,899	8,057	8,218
208-691-719-000	HEALTH, LIFE, DENTAL	27,058	28,140	29,266	30,436	31,654
208-691-725-000	UNEMPLOYMENT & WORKERS COMP	1,135	1,169	1,204	1,240	1,277
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		291,884	295,622	299,473	303,440	307,526
TOTAL ESTIMATED EXPENDITURES - GENERAL FUND		2,423,879	2,472,886	2,533,438	2,585,409	2,649,065
208-101-965-000	CONTINGENCY - NET INCOME (LOSS)	\$ (0)	\$ 0	\$ (0)	\$ (0)	\$ (0)
UNDESIGNATED BEGINNING FUND BALANCE - GENERAL FUND		\$ 995,186	\$ 995,184	\$ 995,185	\$ 995,186	\$ 995,185
UNDESIGNATED ENDING FUND BALANCE - GENERAL FUND		\$ 995,184	\$ 995,185	\$ 995,186	\$ 995,185	\$ 995,184

RECREATION AUTHORITY OF ROSEVILLE / EASTPOINTE CAPITAL PROJECTS FUND ESTIMATED REVENUES & EXPENDITURES FISCAL 2023-24 & FIVE YEAR FINANCIAL FORECAST					
			Fiscal 22-23		
RECREATION AUTHORITY ROSEVILLE / EASTPOINTE ESTIMATED REVENUES - CAPITAL PROJECTS FUND		Actual Revenues 2021-2022	Estimated Revenues 2022-2023	Revised Est. Revenues 2022-2023	Estimated Revenues 2023-2024
ACCOUNT NO.	ACCOUNT NAME				
408-101-699-000	TRANSFER FROM GENERAL FUND	448,564	333,807	332,533	175,120
408-000-390-000	APPROPRIATION FROM SURPLUS	-	-	193,835	-
	TOTAL ESTIMATED REVENUES - CAPITAL PROJECTS FUND	\$ 448,564	\$ 333,807	\$ 526,368	\$ 175,120
			Fiscal 22-23		
RECREATION AUTHORITY ROSEVILLE / EASTPOINTE ESTIMATED EXPENDITURES - CAPITAL PROJECTS FUND		Actual Expenditures 2021-2022	Estimated Expenditures 2022-2023	Revised Est. Expenditures 2022-2023	Estimated Expenditures 2023-2024
ACCOUNT NO.	ACCOUNT NAME				
408-101-976-000	COMMUNITY CENTER LOBBY PAINTING	-	10,000	10,000	-
408-101-976-000	REPLACE FLOORING IN MEETING ROOMS	-	-	-	-
408-101-976-000	REMODEL ROOMS 1, 2, & 3	-	-	-	-
408-101-976-000	DANCE MIRRORS	-	-	-	3,000
408-101-976-000	REPLACE CARPET IN STAFF OFFICES	-	5,000	5,000	-
408-101-976-000	REPLACE FLOORING IN LARGE GYM	-	-	-	175,000
408-101-976-000	SPARK GRANT MATCH	-	175,000	-	175,000
408-101-976-000	IMPROVEMENTS TO KITCHEN	-	-	-	12,000
408-101-976-000	PARK IMPROVEMENTS - EP	-	-	-	-
408-101-976-000	PARK IMPROVEMENTS - RSV - HURON PARK BASEBALL LIGHTS	9,141	-	250,000	-
408-101-982-000	DIGITAL MESSAGE BOARD	32,936	-	16,468	-
408-101-982-000	FITNESS ROOM EQUIPMENT	-	5,500	6,500	6,500
408-101-982-000	REPLACE FLOOR MATS IN GYM	-	1,500	-	1,500
408-101-982-000	UPDATES TO SURVEILANCE CAMERA SYSTEM	-	23,500	23,500	-
408-101-982-000	REPLACE STAFF COMPUTERS	-	8,000	18,000	-
408-101-982-000	PLATFORM LIFT	-	15,900	15,900	-
408-101-983-000	REPLACE COPIERS IN MAIN OFFICE AND SENIOR CENTER OFFICE	-	10,500	10,500	-
408-101-983-000	REPLACE COMPUTERS & PRINTERS IN SENIOR CENTER	-	-	-	12,000
408-101-984-000	REPLACE BANQUET TABLES & CHAIRS	-	-	-	-
408-101-984-000	REPLACE FURNITURE IN STAFF OFFICE	5,025	5,000	-	5,000
408-101-985-000	PICK UP TRUCK & DIRECTOR VEHICLE	49,649	-	-	-
408-000-390-000	SURPLUS	351,813	73,907	-	108,816
	TOTAL ESTIMATED EXPENDITURES - CAPITAL PROJECTS FUND	\$ 448,564	\$ 333,807	\$ 355,868	\$ 498,816
	Statement of Fund Balance				
	BEGINNING FUND BALANCE - CAPITAL PROJECT FUND	\$ 186,402		\$ 538,215	\$ 514,880
	NET CHANGE IN FUND BALANCE - CAPITAL PROJECTS FUND	\$ 351,813		\$ (23,335)	\$ (214,880)
	ENDING FUND BALANCE - CAPITAL PROJECTS FUND	\$ 538,215		\$ 514,880	\$ 300,000
ENDING FUND BALANCE - RESERVED FOR EASTPOINTE PARK IMPROVEMENTS		\$ 250,000		\$ 275,000	\$ 275,000
ENDING FUND BALANCE - RESERVED FOR ROSEVILLE PARK IMPROVEMENTS		\$ 250,000		\$ 25,000	\$ 25,000
	ENDING FUND BALANCE - UNRESERVED	\$ 38,215		\$ 214,880	\$ (0)
	TOTAL ENDING FUND BALANCE - CAPITAL PROJECTS FUND	\$ 538,215		\$ 514,880	\$ 300,000

RECREATION AUTHORITY OF ROSEVILLE / EASTPOINTE CAPITAL PROJECTS FUND ESTIMATED REVENUES & EXPENDITURES FISCAL 2023-24 & FIVE YEAR FINANCIAL FORECAST						
		Financial Forecast - 5 Year Plan				
RECREATION AUTHORITY ROSEVILLE / EASTPOINTE ESTIMATED REVENUES - CAPITAL PROJECTS FUND		1 Estimated Revenues 2024-2025	2 Estimated Revenues 2025-2026	3 Estimated Revenues 2026-2027	4 Estimated Revenues 2027-2028	5 Estimated Revenues 2028-2029
ACCOUNT NO.	ACCOUNT NAME					
408-101-699-000	TRANSFER FROM GENERAL FUND	94,782	105,358	126,387	137,700	159,535
408-000-390-000	APPROPRIATION FROM SURPLUS	-	-	-	-	-
TOTAL ESTIMATED REVENUES - CAPITAL PROJECTS FUND		\$ 94,782	\$ 105,358	\$ 126,387	\$ 137,700	\$ 159,535
RECREATION AUTHORITY ROSEVILLE / EASTPOINTE ESTIMATED EXPENDITURES - CAPITAL PROJECTS FUND		1 Estimated Expenditures 2024-2025	2 Estimated Expenditures 2025-2026	3 Estimated Expenditures 2026-2027	4 Estimated Expenditures 2027-2028	5 Estimated Expenditures 2028-2029
ACCOUNT NO.	ACCOUNT NAME					
408-101-976-000	COMMUNITY CENTER LOBBY PAINTING	-	-	-	-	-
408-101-976-000	REPLACE FLOORING IN MEETING ROOMS	30,000	-	-	-	-
408-101-976-000	REMODEL ROOMS 1, 2, & 3	-	-	25,000	-	-
408-101-976-000	DANCE MIRRORS	-	-	-	-	-
408-101-976-000	REPLACE CARPET IN STAFF OFFICES	-	-	-	-	-
408-101-976-000	REPLACE FLOORING IN LARGE GYM	-	-	-	-	-
408-101-976-000	SPARK GRANT MATCH	-	-	-	-	-
408-101-976-000	IMPROVEMENTS TO KITCHEN	-	-	-	-	-
408-101-976-000	PARK IMPROVEMENTS - EP	-	-	-	-	-
408-101-976-000	PARK IMPROVEMENTS - RSV - HURON PARK BASEBALL LIGHTS	-	-	-	-	-
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	-	-	-	-	-
408-101-983-000	REPLACE COMPUTERS & PRINTERS IN SENIOR CENTER	-	-	-	-	-
408-101-984-000	REPLACE BANQUET TABLES & CHAIRS	10,000	-	-	6,000	-
408-101-984-000	REPLACE FURNITURE IN STAFF OFFICE	5,000	-	5,000	-	5,000
408-101-985-000	PICK UP TRUCK & DIRECTOR VEHICLE	30,000	-	-	-	-
408-000-390-000	SURPLUS	342,083	354,666	379,787	393,281	419,386
TOTAL ESTIMATED EXPENDITURES - CAPITAL PROJECTS FUND		\$ 424,083	\$ 361,666	\$ 416,787	\$ 406,281	\$ 431,386
Statement of Fund Balance						
BEGINNING FUND BALANCE - CAPITAL PROJECT FUND		\$ 300,000	\$ 312,782	\$ 411,140	\$ 500,527	\$ 625,227
NET CHANGE IN FUND BALANCE - CAPITAL PROJECTS FUND		\$ 12,782	\$ 98,358	\$ 89,387	\$ 124,700	\$ 147,535
ENDING FUND BALANCE - CAPITAL PROJECTS FUND		\$ 312,782	\$ 411,140	\$ 500,527	\$ 625,227	\$ 772,762
ENDING FUND BALANCE - RESERVED FOR EASTPOINTE PARK IMPROVEMENTS		\$ 275,000	\$ 325,000	\$ 375,000	\$ 425,000	\$ 500,000
ENDING FUND BALANCE - RESERVED FOR ROSEVILLE PARK IMPROVEMENTS		\$ 25,000	\$ 75,000	\$ 125,000	\$ 175,000	\$ 250,000
ENDING FUND BALANCE - UNRESERVED		\$ 12,782	\$ 11,140	\$ 527	\$ 25,227	\$ 22,762
TOTAL ENDING FUND BALANCE - CAPITAL PROJECTS FUND		\$ 312,782	\$ 411,140	\$ 500,527	\$ 625,227	\$ 772,762

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

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

<b>Fiscal 2023-2024</b>	Total RARE Operating	RARE Operating Millage	
		Roseville Collection	Eastpointe Collection
Real Property	\$ 1,573,285,820	\$ 1,028,982,167	\$ 544,303,654
Personal Property	\$ 133,066,290	\$ 86,930,235	\$ 46,136,055
Total Value - Real & Personal Property Valuation	\$ 1,706,352,110	\$ 1,115,912,402	\$ 590,439,709
Tax Rate - Mills	0.9402	0.9402	0.9402
<b>TOTAL</b>	<b>\$ 1,604,465</b>	<b>\$ 1,049,282</b>	<b>\$ 555,184</b>

For Fiscal 2023-2024, 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 2023-2024, real property values in Roseville for collectible property taxes increased from approximately \$980 million to \$1.0 billion or 5.0% and personal property for collectible property taxes increased from \$83 million to \$87 million or 5.0%. In Eastpointe, real property values for collectible property taxes increased 5.0% from approximately \$518 million to \$544 million and personal property for collectible property taxes increased slightly from approximately \$44 million to \$46 million. The increase in taxable values in Eastpointe and Roseville results in approximately \$76,000 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 2024-2025</b>	Total RARE Operating	RARE Operating Millage	
		Roseville Collection	Eastpointe Collection
Real Property	\$ 1,620,484,395	\$ 1,059,851,632	\$ 560,632,763
Personal Property	\$ 133,066,290	\$ 86,930,235	\$ 46,136,055
Total Value - Real & Personal Property Valuation	\$ 1,753,550,685	\$ 1,146,781,867	\$ 606,768,818
Tax Rate - Mills	0.9402	0.9402	0.9402
<b>TOTAL</b>	<b>\$ 1,648,845</b>	<b>\$ 1,078,307</b>	<b>\$ 570,538</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 \$1.116 billion to \$1.146 billion in Roseville and from \$590 million to \$607 million in Eastpointe. This increase is expected to generate approximately \$44,000 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.

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

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

<b><u>Fiscal 2025-2026</u></b>	Total RARE Operating	RARE Operating Millage	
		Roseville Collection	Eastpointe Collection
Real Property	\$ 1,669,098,927	\$ 1,091,647,181	\$ 577,451,746
Personal Property	\$ 133,066,290	\$ 86,930,235	\$ 46,136,055
Total Value - Real & Personal Property Valuation	\$ 1,802,165,217	\$ 1,178,577,416	\$ 623,587,801
Tax Rate - Mills	0.9402	0.9402	0.9402
<b>TOTAL</b>	<b>\$ 1,694,558</b>	<b>\$ 1,108,204</b>	<b>\$ 586,353</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 \$1.146 billion to \$1.179 billion in Roseville and from \$607 million to \$624 million in Eastpointe. This increase is expected to generate approximately \$46,000 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.

<b><u>Fiscal 2026-2027</u></b>	Total RARE Operating	RARE Operating Millage	
		Roseville Collection	Eastpointe Collection
Real Property	\$ 1,719,171,894	\$ 1,124,396,596	\$ 594,775,298
Personal Property	\$ 133,066,290	\$ 86,930,235	\$ 46,136,055
Total Value - Real & Personal Property Valuation	\$ 1,852,238,184	\$ 1,211,326,831	\$ 640,911,353
Tax Rate - Mills	0.9402	0.9402	0.9402
<b>TOTAL</b>	<b>\$ 1,741,640</b>	<b>\$ 1,138,998</b>	<b>\$ 602,642</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 \$1.179 billion to \$1.211 billion in Roseville and from \$624 million to \$641 million in Eastpointe. This increase is expected to generate approximately \$47,000 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.

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

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

<b><u>Fiscal 2027-2028</u></b>	Total RARE Operating	RARE Operating Millage	
		Roseville Collection	Eastpointe Collection
Real Property	\$ 1,770,747,051	\$ 1,158,128,494	\$ 612,618,557
Personal Property	\$ 133,066,290	\$ 86,930,235	\$ 46,136,055
Total Value - Real & Personal Property Valuation	\$ 1,903,813,341	\$ 1,245,058,729	\$ 658,754,612
Tax Rate - Mills	0.9402	0.9402	0.9402
<b>TOTAL</b>	<b>\$ 1,790,135</b>	<b>\$ 1,170,715</b>	<b>\$ 619,420</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 \$1.211 billion to \$1.245 billion in Roseville and from \$641 million to \$659 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.

<b><u>Fiscal 2028-2029</u></b>	Total RARE Operating	RARE Operating Millage	
		Roseville Collection	Eastpointe Collection
Real Property	\$ 1,823,869,463	\$ 1,192,872,349	\$ 630,997,114
Personal Property	\$ 133,066,290	\$ 86,930,235	\$ 46,136,055
Total Value - Real & Personal Property Valuation	\$ 1,956,935,753	\$ 1,279,802,584	\$ 677,133,169
Tax Rate - Mills	0.9402	0.9402	0.9402
<b>TOTAL</b>	<b>\$ 1,840,087</b>	<b>\$ 1,203,385</b>	<b>\$ 636,701</b>

For Fiscal 2028-2029, 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 \$1.245 billion to \$1.280 billion in Roseville and from \$659 million to \$677 million in Eastpointe. This increase is expected to generate approximately \$50,000 in additional tax revenue compared to the amount budgeted for fiscal 2027-2028. 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 2023 - 2024

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>PROPOSED REVENUE 2023-2024</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 23-24 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 23-24 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>	\$ 72,643
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 23-24.	
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 2023 - 2024

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>PROPOSED EXPENDITURES 2023-2024</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; margin-right: 20px;"> <div style="text-align: right;"> Executive Director \$ 104,762  Recreation Deputy Director 75,291  Recreation Supervisor - Senior Activities 64,121  Recreation Supervisor - Adult/Youth Sports &amp; Fitness 60,768  Recreation Supervisor - Community Engagement 56,222  Office Manager 51,596  Contractual Payouts 8,979  <hr/> Total \$ 421,739 </div> </div>	\$ 421,739
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; margin-right: 20px;"> <div style="text-align: right;"> Clerical Staff - Senior Programs \$ 26,845  Clerical Staff - Recreation Programs 26,845  Clerical Staff - Senior Activities 16,575  One (1) Special Event Staff 5,063  Eight (8) Building Supervisors 155,480  Four (4) Building Attendants / Custodial Service 74,295  <hr/> Total \$ 305,103 </div> </div> <u>Seasonal / Temporary Positions:</u> <div style="display: flex; justify-content: flex-end; margin-right: 20px;"> <div style="text-align: right;"> Two (2) Summer Day Camp Director \$ 14,300  Four (4) Summer Day Camp Teen Counselors 20,790  Nine (9) Summer Day Camp Counselors 48,510  Two (2) Program Assistants 20,625  Two (2) Lead Park Attendants 27,000  Ten (8) Park Attendants 64,800  One (1) Pool Attendant 1,352  Four (4) Life Guards - Summer Day Camp / Swim Club 5,824  <hr/> Total \$ 203,201 </div> </div>	\$ 508,304
208-101-709-000	<u>WAGES- OVERTIME</u>	\$ 1,000
208-101-715-000	<u>FICA - EMPLOYER'S</u>	\$ 71,226
208-101-718-000	<u>RETIREMENT &amp; OPEB CONTRIBUTION</u>	\$ 70,167
208-101-719-000	<u>HEALTH, LIFE, DENTAL</u>	\$ 156,104
208-101-725-000	<u>UNEMPLOYMENT &amp; WORKERS COMPENSATION</u>	\$ 7,175
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; margin-right: 20px;"> <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.	\$ 50,000
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 2023 - 2024

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	PROPOSED EXPENDITURES 2023-2024
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 \$ 17,500                      Park Maintenance 12,000                      Senior Tours - Bianco 18,000                      Web Site Design &amp; Maintenance 2,500                      Other Event Costs <u>30,000</u>                      Total \$ 80,000                 </div> </div>	\$ 80,000
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) <u>16,800</u>                      Total \$ 27,550                 </div> </div>	\$ 27,550
208-101-900-000	<u>PRINTING AND PUBLISHING</u>	\$ 35,000
208-101-901-000	<u>BANK FEES</u>	\$ 8,000
208-101-910-000	<u>INSURANCE &amp; BONDS</u>  This account reflects general liability insurance coverage for Authority owned facilities and related assets.	\$ 40,000
208-101-920-000	<u>UTILITIES</u>  This account reflects costs incurred for gas, electric and water service to Authority facilities	\$ 30,000

RECREATION AUTHORITY ROSEVILLE -EASTPOINTE  
RECREATION PROGRAMS / SENIOR ACTIVITIES AND SMART PROGRAM EXPENDITURES  
FISCAL YEAR 2023 - 2024

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	PROPOSED EXPENDITURES <u>2023-2024</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           \$   22,000  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   \$   61,500 </div> </div>	\$           61,500
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.	\$           5,000
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.	\$           2,000

RECREATION AUTHORITY ROSEVILLE -EASTPOINTE  
RECREATION PROGRAMS / SENIOR ACTIVITIES AND SMART PROGRAM EXPENDITURES  
FISCAL YEAR 2023 - 2024

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	PROPOSED EXPENDITURES 2023-2024
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 &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/> Total \$ 120,000 </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>	\$ 66,244
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.	\$ 175,120
208-691-706-000	<u>WAGES - PERMANENT EMPLOYEES</u> This account reflects salaries / wages budgeted for one full-time SMART Senior Dispatcher	\$ 43,782
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 22,230  Seven (7) SMART Bus Drivers 80,888  <hr/> Total \$ 103,118 </div>	\$ 103,118
208-691-715-000	<u>FICA - EMPLOYER'S</u>	\$ 11,238
208-691-718-000	<u>RETIREMENT &amp; OPEB CONTRIBUTION</u>	\$ 7,443
208-691-719-000	<u>HEALTH, LIFE, DENTAL</u>	\$ 26,017
208-691-725-000	<u>UNEMPLOYMENT &amp; WORKERS COMPENSATION</u>	\$ 1,103
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 2025-2029

<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 23-24 are expected to continue increase to pre-COVID levels. Total budgeted revenues for fiscal 2025-2029 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 22-23 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 \$221,000 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 24-25 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 23-24 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 24-25 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 24-25 and for fiscal years thereafter.

**Health - Life, Dental Insurance**

The amounts budgeted for fiscal 23-24 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 24-25 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 24-25 and beyond.

**Office Supplies**

The amount budgeted for this account is typically consistent with amounts paid in prior year. For fiscal 24-25 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 24-25 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 24-25 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 24-25 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 24-25 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 24-25 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 24-25 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 24-25 and beyond, legal fees reflect a 3% annual inflationary increase.

**Communication**

For fiscal 24-25 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 24-25 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 24-25 and beyond is consistent with what has been allocated in fiscal 23-24.

**Bank Fees**

The amount budgeted for fiscal 24-25 and beyond is based on the bank fees charged in fiscal 22-23.

**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 24-25 and beyond, insurance related amounts typically reflect a 3% annual increase in anticipation of premiums.

**Public Utilities**

For fiscal 24-25 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 24-25 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 24-25 and beyond, equipment maintenance related expenditures reflect a 3% annual inflationary increase.

**Vehicle Maintenance**

The amount budgeted for this account in fiscal 23-24 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 24-25 and beyond reflect a 3% annual inflationary increase.

**Rentals**

Amounts budgeted for in fiscal 24-25 and beyond are consistent with the budgeted amount in fiscal 23-24.

**Memberships & Dues**

The amount budgeted for this account for fiscal 23-24 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 24-25 and beyond are consistent with amounts budgeted in fiscal 23-24.

**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 23-24 and beyond, vending machine supplies reflect a 3% annual inflationary increase.

**Administrative Service Fee**

For fiscal 24-25 and beyond, administrative expenditures reflect a 2% annual inflationary increase.

**Transfer Out - Capital Projects**

For fiscal 24-25 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 24-25 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 24-25 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 24-25 and for fiscal years thereafter.

**Health - Life, Dental Insurance**

The amounts budgeted for fiscal 23-24 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 24-25 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 24-25 and beyond.

**Supplies**

The amount budgeted for this account is typically consistent with amounts allocated in fiscal 24-25.

**Gasoline, Oil & Diesel Fuel**

For fiscal 24-25 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 24-25 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 24-25 and beyond, contractual service expenditures reflect a 3% annual inflationary increase.

**Communication**

For fiscal 24-25 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 24-25 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 24-25 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 24-25 and beyond, vehicle maintenance expenditures reflect a 3% annual inflationary increase.

**Office Equipment**

The amount budgeted for this account for fiscal 24-25 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 24-25 and beyond, SMART administrative expenditures reflect 10% of municipal and operating credits each year.

Recreation Authority of Roseville & Eastpointe Personnel Staffing Fiscal 23-24 & Beyond																
							Payroll Related Costs				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	Total Proposed Wage & Contractual Benefits	
Recreation Programs & Senior Activities - Full Time Personnel																
Executive Director	2080 Hrs	49.38	102,708	50.37	2,279	107,041	8,189	6	797	116,033	15,714	2,095	26,017	43,826	\$ 159,860	
Recreation Deputy Director	2080 Hrs	35.49	73,815	36.20	1,638	76,929	5,885	6	573	83,394	11,294	1,506	26,017	38,817	\$ 122,211	
Recreation Supervisor - Senior Activities	2080 Hrs	30.22	62,864	30.83	1,395	65,516	5,012	6	488	71,022	9,618	1,282	26,017	36,917	\$ 107,940	
Recreation Supervisor - Adult/Youth Sports & Fitness	2080 Hrs	28.64	59,576	29.22	1,322	62,090	4,750	6	462	67,308	9,115	1,215	26,017	36,347	\$ 103,656	
Recreation Supervisor - Community Engagement	2080 Hrs	26.50	55,120	27.03	1,223	57,445	4,395	6	428	62,274	8,433	1,124	26,017	35,574	\$ 97,849	
Office Manager	2080 Hrs	24.32	50,585	24.81	1,122	52,718	4,033	6	393	57,150	7,739	1,032	26,017	34,788	\$ 91,938	
Total Recreation Programs & Senior Activities - Full Time Personnel					8,979	421,739	32,264	36	3,141	457,180	61,913	8,254	156,104	226,271	683,452	
														Prior Staffing Increase	\$ 102,161	
Recreation Programs & Senior Activities - Part Time Personnel (Non-Seasonal)																
1 - Office Assistant - Senior Programs	35 Hrs/Week (52 Weeks)	14.50	26,390	14.75		26,845	2,054	6	200	29,105	-	-	-	-	\$ 29,105	
1 - Office Assistant - Recreation Programs	35 Hrs/Week (52 Weeks)	14.50	26,390	14.75		26,845	2,054	6	200	29,105	-	-	-	-	\$ 29,105	
1 - Program Assistant - Senior Activities	25 Hrs/Week (52 Weeks)	12.50	16,250	12.75		16,575	1,268	6	123	17,972	-	-	-	-	\$ 17,972	
1 - Special Event Staff	30 Hrs/Week (15 Weeks)	11.00	4,950	11.25		5,063	387	6	38	5,493	-	-	-	-	\$ 5,493	
3 - Building Supervisors - Level 1	20 Hrs/Week (52 Weeks)	12.50	26,000	12.75		39,780	3,043	11	296	43,130	-	-	-	-	\$ 43,130	
4 - Building Supervisors - Level 2	20 Hrs/Week (52 Weeks)	12.25	38,220	12.50		52,000	3,978	17	387	56,382	-	-	-	-	\$ 56,382	
4 - Building Supervisors - Level 3	25 Hrs/Week (52 Weeks)	12.00	46,800	12.25		63,700	4,873	17	474	69,064	-	-	-	-	\$ 69,064	
1 - Lead Building Attendant / Custodial Service	30 Hrs/Week (52 Weeks)	14.25	22,230	14.50		22,620	1,730	6	168	24,524	-	-	-	-	\$ 24,524	
3 - Building Attendants / Custodial Service	25 Hrs/Week (52 Weeks)	13.00	33,800	13.25		51,675	3,953	11	385	56,024	-	-	-	-	\$ 56,024	
Total Recreation Programs & Senior Activities - Part Time Personnel (Non-Seasonal)						305,103	23,340	86	2,270	330,799					330,799	
														Prior Staffing Increase	\$ 69,023	
Recreation Programs - Seasonal Personnel																
2 - Summer Day Camp Directors	40 Hrs/Week (11 Weeks)	14.50	6,380	16.25		14,300	1,094	9	106	15,509	-	-	-	-	\$ 15,509	
4 - Summer Day Camp Teen Counselors	35 Hrs/Week (11 Weeks)	13.50	5,940	13.50		20,790	1,590	12	155	22,547	-	-	-	-	\$ 22,547	
9 - Summer Day Camp Counselors	35 Hrs/Week (11 Weeks)	12.25	42,446	14.00		48,510	3,711	29	361	52,611	-	-	-	-	\$ 52,611	
2 - Program Assistants	25 Hrs/Week (30 Weeks)	13.75	20,625	13.75		20,625	1,578	12	154	22,370	-	-	-	-	\$ 22,370	
2 - Lead Park Attendant	25 Hrs/Week (30 Weeks)	13.75	13,200	18.00		27,000	2,066	16	201	29,284	-	-	-	-	\$ 29,284	
8 - Park Attendants	20 Hrs/Week (30 Weeks)	11.50	55,200	13.50		64,800	4,957	39	483	70,279	-	-	-	-	\$ 70,279	
4 - Life Guards - (Summer Day Camp / Swim Club)	8 Hrs/Week (13 Weeks)	12.50	5,200	14.00		5,824	446	3	43	6,316	-	-	-	-	\$ 6,316	
1 - Pool Attendant	8 Hrs/Week (13 Weeks)	11.75	1,222	13.00		1,352	103	1	10	1,466	-	-	-	-	\$ 1,466	
Total Recreation Programs - Seasonal Personnel						203,201	15,545	121	1,514	220,383					220,383	
														Prior Staffing Increase	\$ 71,542	
SMART Program - Full Time Personnel																
1 - SMART Senior Dispatcher	2080 Hrs	20.64	37,558	21.05		43,782	3,349	6	302	47,439	6,567	876	26,017	33,460	\$ 80,900	
Total SMART Program - Full Time Personnel						43,782	3,349	6	302	47,439	6,567	876	26,017	33,460	80,900	
SMART Program - Part Time Personnel																
1 - SMART Clerical Support	30 Hrs/Week (52 Weeks)	14.00	21,840	14.25		22,230	1,701	6	153	24,090	-	-	-	-	\$ 24,090	
5 - SMART Bus Drivers	15 Hrs/Week (50 Weeks)	14.00	52,500	14.25		53,438	4,088	39	368	57,933	-	-	-	-	\$ 57,933	
2 - SMART Bus Driver Trainer	18 Hrs/Week (50 Weeks)	15.00	27,000	15.25		27,450	2,100	39	189	29,778	-	-	-	-	\$ 29,778	
Total SMART Program - Part Time Personnel						103,118	7,889	84	711	111,801					111,801	
Part Time and Seasonal Personnel																
Overtime						1,000	77	28	7	1,084	-	-	-	-	\$ 1,084	
TOTAL			907,809			1,034,160	79,115	327	7,644	1,121,247	61,913	8,254	156,104	226,271	1,347,519	