

Recreation Authority of Roseville & Eastpointe



2025-2026 Annual Budget & Five-Year Financial Forecast

Submitted by: Anthony J. Lipinski, Executive Director

-TABLE OF CONTENTS-

Introduction:

RARE - Board of Trustees.....	1
Transmittal Letter from the Executive Director.....	2 - 4

RARE - Fiscal 25-26 Operating Budget & Five Year Financial Forecast

Summary of Budgeted Expenditures by Fund.....	5
Estimated General Fund Revenues & Expenditures.....	6 - 11
Estimated Capital Projects Fund Revenue & Expenditures.....	12 - 13

RARE - Operating Budget Detail and Financial Forecast:

Estimated Real and Personal Property Tax Revenue and Assumptions.....	14 - 16
Fiscal 25-26 Recreation Programs / Senior Activities & SMART Program Revenues.....	17
Fiscal 25-26 Recreation Programs / Senior Activities & SMART Program Expenditures	18 - 21
Fiscal 2026 - 2031 Other Revenue Assumptions.....	22
Fiscal 2026 - 2031 Expenditure Assumptions.....	23 - 26
Fiscal 25-26 Personnel Staffing.....	27

Recreation Authority of Roseville-Eastpointe
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Recreation Authority of Roseville & Eastpointe

Board Members

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Ian McCain

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Recreation Authority of Roseville-Eastpointe

18185 Sycamore, Roseville, MI 48066

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Transmittal of the Recreation Authority of Roseville and Eastpointe Fiscal 2025-2026 Annual Budget

The Board of Trustees and Residents of the Roseville and Eastpointe Authority Community

This document constitutes my recommendations and proposed financial and operational plans into an enhanced budgetary proposal allocating the Authority's resources and expenditures in the next fiscal year commencing July 1, 2025 and completing June 30, 2026.

The budget is prepared with detail and consideration of the requirements set forth by the Board in its policy statements. The budget that is proposed to you is an operational by line item budget and provides a basis for comparative analysis of expenditures and appropriations by fund, activity, and line classification.

Our basis of budgeting is defined as modified accrual and all funds are budgeted in this document.

The Authority has already achieved significant results in its thirteen years of operation and we look forward to this fiscal year and the following fiscal years with several objectives to be accomplished that will have a material impact on services and our overall financial plan.

As we proceed, we will continue to redefine the organization with improved full cost recovery program objectives, with some exceptions. We look forward to our fourteenth full-year of operating the Recreation Authority Center. We have provided a five-year financial plan that will continue to allow us to work towards implementing projects and programs that are included in the joint recreation master plan for the Authority and both cities. Public meetings were scheduled in both service area communities to receive public input on the plan. A newly updated joint recreation master plan, including public comments, was completed during fiscal 24-25 and was submitted to the Michigan Department of Natural Resources in early 2025.

This budget presents a solid one-year fiscal plan as required by law and incorporates the perspective of a five-year financial plan at the same time. This budget is balanced with funds set aside each fiscal year for significant capital improvements at the Recreation Center on Sycamore as well as at many parks within the community.

The Authority's overall spending plan for the general fund for fiscal 25-26 includes enhanced senior activities, local SMART services and general recreation and parks services totaling \$2,885,007. With the adoption of this spending plan, the fund balance in the general fund for the Authority will remain at \$1,460,519 at June 30, 2026. Per review of the Authority's five-year financial plan, the Authority estimates that its general fund balance for fiscal 30-31 will also be approximately \$1.461 million. The Authority has budgeted for annual transfers to the capital projects fund ranging from approximately \$190,000 to \$272,000 each year from fiscal 25-26 through fiscal 30-31 for future capital needs. The budget includes a \$398,000

capital projects fund spending plan for fiscal 25-26 and a fund balance at June 30, 2026 estimated at approximately \$117,000. Once needed building improvements are made at the Recreation Authority Center, the Authority plans to utilize transfers from the general fund each year through fiscal 30-31 as the Authority plans to address needed park improvements and the need to replace old or outdated equipment for each community. This assistance is in addition to the Land Use Agreement funds provided to each community each year for use of the parks for programs. This budget document should provide some assurance to residents and other citizens served that the Authority, operating within its allocated one mill levy coupled with responsible fees for cost recovery, will be here for them for years to come.

As we continue into the second decade of the Authority's existence, we have increased our programming staff, added a Community Engagement Supervisor and increased the Senior Center staff with a full-time office clerk to include programming responsibilities. These additions have produced increases in a number of activities taking place in our communities involving recreation and parks services, including all aspects of organizational programming. These programs have returned to pre-COVID-19 participation levels and include adaptive programs for people with disabilities, children's dance and gymnastics classes, teen programming, family fun field trips, special events and many fitness-oriented classes. Memberships to our fitness room continue to increase as well, with currently over 700 members. The fitness room has proven to be very popular among residents wishing to improve their physical fitness. We continue to work with Eastpointe Community Schools and the Roseville Community Schools through our Cooperative School Agreements to share resources and improve programming for students in both communities. The Recreation Authority signed a cooperative agreement with Fraser Public Schools and the City of Fraser to utilize Fraser School facilities for youth teams in our youth basketball and volleyball programs. The Recreation Authority has recently completed several capital projects including:

- City of Roseville utilized the Recreation Authority's Park Improvement allocation to each city to install new lights at the Huron Park Ballfields.
- Installed a new floor in the large gym at the Recreation Authority Center Large Gym.
- Continued upgrading the Joint Parks & Recreation Master Plan, contracting with Spalding DeDecker, Inc. to facilitate the new plan.

The Recreation Authority of Roseville and Eastpointe was approved for a SPARK Grant in November 2023 through the Michigan Department of Natural Resources to develop a park on the property directly north of the Recreation Authority Center. This park development project is breaking ground in the Spring of 2025 with its completion anticipated by the end of October 2025. This project will provide more recreational opportunities for the residents of Eastpointe and Roseville.

Even with these new developments and programs, the Authority demonstrates with this budget its ability to live within its means. The continued effort to collaborate with outside organizations within the market and a plan for senior services, the quality of life for the Eastpointe and Roseville communities will be enhanced for years to come. Our new staff additions have also increased the responsibilities for current full-time staff to improve sponsorships and grant funding for all programs and events, further enhancing our ability to budget responsibly.

There is no question that the greatest challenge facing the Authority as we move forward is the limitation of increases in property taxes capped at the inflation rate as a result of Proposal A. While this is not unique to the cities of Eastpointe and Roseville, the immediate impact has been an increase in property tax revenue for the 2025-2026 budget year proposed of approximately 4.0% when inflation was much higher during the year. As a result of State legislation, personal property taxes for commercial and industrial personal property have been completely phased out, which will result in less personal property tax revenue each year. To

lessen the financial impact of this legislation, the State of Michigan has indicated it will reimburse local units for lost personal property tax revenue.

The other major source of revenue for the Authority is derived from recreation user and admissions fees. Concurrently, data is being collected to fully analyze the effects of the Authority's combined programs and services as we proceed into the next fiscal year. The total revenue generated during fiscal year 2012–13 through 2024-25, excluding decreased rentals and decreased program offerings during building renovations and during the COVID-19 pandemic, appears consistent, if not slightly improved, with the revenues collected separately by the cities of Eastpointe and Roseville prior to the Authority's creation and is a sound basis for further review. The purpose of any charge is to recapture the direct cost of providing the service in addition to allocating administrative expenses and overhead consideration. The Authority's service rates have been calculated and cross checked against benchmark organizations in the area to ensure that all appropriate costs are recovered. These fees are often times lower than other public organizational recreation and parks programs in the region to keep registration costs low for residents. A new Sponsorship Program developed by our Deputy Director will provide additional revenues to help keep cost low for our residents. As additional data is built and analyzed, adjustments to the fee schedule may take place. This budget year serves as a sound basis and will provide data that will be analyzed and projected for future years' service and deliberations.

The same budgetary approach is utilized with regard to the SMART municipal and community credit program. The municipal credit program, as we understand at the time of preparing this budget, will remain constant as experienced by the past couple year's funding. SMART fare box revenues have been calculated and budgeted consistent with amounts typically collected by SMART drivers in both the cities of Eastpointe and Roseville when operating the systems, the past three years, therefore serving as a sound basis for further analysis and projection for upcoming service years.

As your Executive Director, I look forward to the challenges and the positive experiences of the future fiscal year and beyond. With the information available at time of budget development along with the conservative but balanced projection and analysis of our assets and revenues, I am confident the Authority will continue to be the service organization it was intended to be as incorporated by the founding municipalities.

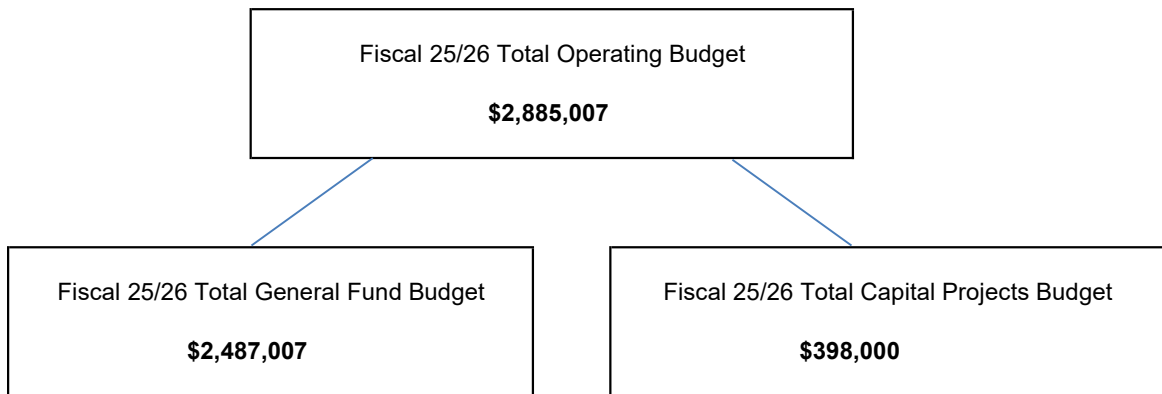
My full-time staff and I along with all of our dedicated regular part-time and seasonal staff are clearly aware that we are the alternative to the cessation of recreation and park programs in our combined municipalities. The Recreation Authority of Roseville & Eastpointe (R.A.R.E.) exists because of the support the residents from each community provides us through a property tax millage and participation in our programs and events. The services provided by R.A.R.E. increase the family-friendly recreational opportunities and improve the quality of life for the residents of all ages in our cities and service area.

With this budget recommendation and adoption I look forward to working with members of the board, the founding communities, and the citizens of our service area to bring the best in recreation and park services and the most efficient and effective methods to spend their valuable leisure dollars carefully with the best outcomes in mind.

Respectfully submitted,

Anthony J. Lipinski

Anthony J. Lipinski, Executive Director
Recreation Authority of Roseville & Eastpointe



**RECREATION AUTHORITY OF ROSEVILLE / EASTPOINTE
GENERAL FUND
ESTIMATED REVENUES & EXPENDITURES
FISCAL 2025-26 & FIVE YEAR FINANCIAL FORECAST**

		Fiscal 24-25			
RECREATION AUTHORITY ROSEVILLE / EASTPOINTE ESTIMATED REVENUES - GENERAL FUND		Actual Revenues 2023-2024	Estimated Revenues 2024-2025	Revised Est. Revenues 2024-2025	Estimated Revenues 2025-2026
<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>				
	<u>PROPERTY TAX REVENUES</u>				
	0.9097 MILLS LEVIED - CITY OF ROSEVILLE	\$ -	\$ 1,129,858	\$ 1,129,858	\$ 1,173,838
	0.9097 MILLS LEVIED - CITY OF EASTPOINTE	-	615,004	615,004	640,054
	TOTAL TAXES - BEFORE ADJUSTMENTS:	-	1,744,862	1,744,862	1,813,891
	PLUS: PERSONAL PROPERTY TAX REIMBURSEMENT	-	38,229	38,229	44,665
	LESS: ESTIMATED TAX REFUNDS & ADJUSTMENTS	-	(17,449)	(17,449)	(18,139)
208-101-402-000	TOTAL PROPERTY TAX REVENUES	\$ 1,682,553	1,765,642	1,765,642	1,840,418
208-101-652-000	<u>PROGRAM & RENTAL REVENUES</u>	495,563	485,000	485,000	500,000
	<u>SMART PROGRAM REVENUES</u>				
208-101-653-000	SMART - OPERATING CREDITS -MUNICIPAL	173,737	78,432	308,922	323,307
208-101-653-000	SMART - OPERATING CREDITS - COMMUNITY	-	115,280	2,500	2,500
208-101-654-000	SMART - FARE BOX REVENUES	5,428	121,210	5,500	5,500
	TOTAL SMART PROGRAM REVENUES	179,165	314,922	316,922	331,307
	<u>OTHER REVENUES</u>				
208-101-614-000	VENDING REVENUES	-	1,000	1,000	1,000
208-101-674-000	CONTRIBUTIONS & DONATIONS	-	2,000	2,000	2,000
208-101-613-000	MISCELLANEOUS REVENUES	-	500	500	500
208-101-664-000	INTEREST INCOME & DIVIDENDS	-	3,500	3,500	3,500
	TOTAL OTHER REVENUES	-	7,000	7,000	7,000
	<u>TOTAL ESTIMATED REVENUES - GENERAL FUND</u>	\$ 2,357,281	\$ 2,572,564	\$ 2,574,564	\$ 2,678,724

RECREATION AUTHORITY OF ROSEVILLE / EASTPOINTE GENERAL FUND ESTIMATED REVENUES & EXPENDITURES FISCAL 2025-26 & FIVE YEAR FINANCIAL FORECAST						
		Financial Forecast - 5 Year Plan				
RECREATION AUTHORITY ROSEVILLE / EASTPOINTE ESTIMATED REVENUES - GENERAL FUND		1	2	3	4	5
		Estimated Revenues 2026-2027	Estimated Revenues 2027-2028	Estimated Revenues 2028-2029	Estimated Revenues 2029-2030	Estimated Revenues 2030-2031
<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>					
	<u>PROPERTY TAX REVENUES</u>					
	0.9097 MILLS LEVIED - CITY OF ROSEVILLE	\$ 1,206,814	\$ 1,240,781	\$ 1,275,766	\$ 1,311,800	\$ 1,348,917
	0.9097 MILLS LEVIED - CITY OF EASTPOINTE	658,028	676,542	695,611	715,252	735,482
	TOTAL TAXES - BEFORE ADJUSTMENTS:	1,864,842	1,917,323	1,971,377	2,027,052	2,084,399
	PLUS: PERSONAL PROPERTY TAX REIMBURSEMENT	44,665	44,665	44,665	44,665	44,665
	LESS: ESTIMATED TAX REFUNDS & ADJUSTMENTS	(18,648)	(19,173)	(19,714)	(20,271)	(20,844)
208-101-402-000	TOTAL PROPERTY TAX REVENUES	1,890,859	1,942,815	1,996,328	2,051,446	2,108,220
208-101-652-000	<u>PROGRAM & RENTAL REVENUES</u>	505,000	510,000	515,000	520,000	525,000
	<u>SMART PROGRAM REVENUES</u>					
208-101-653-000	SMART - OPERATING CREDITS - MUNICIPAL	323,179	328,770	334,541	340,495	346,640
208-101-653-000	SMART - OPERATING CREDITS - COMMUNITY	27,750	27,750	27,750	27,750	27,750
208-101-654-000	SMART - FARE BOX REVENUES	5,500	5,500	5,500	5,500	5,500
	TOTAL SMART PROGRAM REVENUES	356,429	362,020	367,791	373,745	379,890
	<u>OTHER REVENUES</u>					
208-101-614-000	VENDING REVENUES	1,000	1,000	1,000	1,000	1,000
208-101-674-000	CONTRIBUTIONS & DONATIONS	2,000	2,000	2,000	2,000	2,000
208-101-613-000	MISCELLANEOUS REVENUES	500	500	500	500	500
208-101-664-000	INTEREST INCOME & DIVIDENDS	3,500	3,000	2,500	2,000	2,000
	TOTAL OTHER REVENUES	7,000	6,500	6,000	5,500	5,500
	<u>TOTAL ESTIMATED REVENUES - GENERAL FUND</u>	\$ 2,759,288	\$ 2,821,335	\$ 2,885,119	\$ 2,950,692	\$ 3,018,610

**RECREATION AUTHORITY OF ROSEVILLE / EASTPOINTE
GENERAL FUND
ESTIMATED REVENUES & EXPENDITURES
FISCAL 2025-26 & FIVE YEAR FINANCIAL FORECAST**

		Fiscal 24-25			
RECREATION AUTHORITY ROSEVILLE / EASTPOINTE ESTIMATED EXPENDITURES - GENERAL FUND		Actual Expenditures 2023-2024	Approved Expenditures 2024-2025	Revised Expenditures 2024-2025	Proposed Expenditures 2025-2026
<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>				
RECREATION PROGRAMS & SENIOR ACTIVITIES					
208-101-706-000	WAGES- PERMANENT EMPLOYEES	\$ 395,288	\$ 434,329	\$ 434,329	\$ 501,433
208-101-707-000	WAGES- PART TIME / TEMPORARY EMPLOYEES	338,586	489,105	489,105	480,064
208-101-709-000	WAGES- OVERTIME	158	1,000	1,000	1,000
208-101-715-000	FICA-EMPLOYER'S	55,065	73,507	73,507	75,162
208-101-718-000	RETIREMENT FUND CONTRIBUTION	65,306	80,029	80,029	84,310
208-101-719-000	HEALTH, LIFE, DENTAL	122,845	176,102	176,102	152,804
208-101-725-000	UNEMPLOYMENT & WORKERS COMP	6,688	7,188	7,188	7,123
208-101-728-000	OFFICE SUPPLIES	5,234	8,000	8,000	8,000
208-101-730-000	POSTAGE	1,397	17,000	17,000	17,000
208-101-740-000	PROGRAM SUPPLIES	42,805	50,000	50,000	55,000
208-101-740-004	PLAYGROUND & ATHLETIC SUPPLIES	65,738	58,000	58,000	73,000
208-101-751-000	FUEL	1,343	4,000	4,000	4,000
208-101-801-000	PROFESSIONAL SERVICES	109,513	99,583	99,583	96,250
208-101-818-000	CONTRACTUAL SERVICES	119,429	130,000	130,000	130,000
208-101-826-000	LEGAL FEES	-	1,000	1,000	1,000
208-101-850-000	COMMUNICATIONS	21,934	30,000	30,000	30,000
208-101-861-000	AUTO EXPENSE ALLOWANCE	-	250	250	250
208-101-864-000	CONFERENCE & WORKSHOPS	4,336	4,500	4,500	5,000
208-101-880-000	COMMUNITY PROMOTION	37,373	29,550	29,550	36,750
208-101-900-000	PRINTING AND PUBLISHING	22,151	30,000	30,000	38,500
208-101-901-000	BANK FEES	6,099	6,000	6,000	6,500
208-101-910-000	INSURANCE AND BONDS	34,493	42,000	42,000	42,000
208-101-920-000	UTILITIES	17,441	30,000	30,000	30,000
208-101-931-000	BUILDING MAINTENANCE	53,565	61,500	61,500	61,500
208-101-933-000	OFFICE EQUIPMENT MAINTENANCE	3,036	8,000	8,000	8,000
208-101-939-000	VEHICLE MAINTENANCE	35	5,000	5,000	3,500
208-101-940-000	RENTALS	5,381	6,000	6,000	6,000
208-101-958-000	MEMBERSHIPS AND DUES	1,649	3,000	3,000	3,000
208-101-960-000	EDUCATION AND TRAINING	3,584	5,000	5,000	5,000
208-101-961-000	CERTIFICATIONS & LICENSES	746	2,000	2,000	2,000
208-101-993-000	LAND USE FEE	120,000	120,000	120,000	120,000
208-101-993-001	VENDING EXPENSE	-	250	250	250
208-101-996-027	ADMINISTRATIVE SERVICE FEE	66,244	68,894	68,894	71,305
208-101-999-000	TRANSFER OUT - CAPITAL PROJECTS	175,120	284,838	284,838	191,717
TOTAL RECREATION PROGRAMS & SENIOR ACTIVITIES		1,902,584	2,365,625	2,365,625	2,347,417

RECREATION AUTHORITY OF ROSEVILLE / EASTPOINTE GENERAL FUND ESTIMATED REVENUES & EXPENDITURES FISCAL 2025-26 & FIVE YEAR FINANCIAL FORECAST						
		Financial Forecast - 5 Year Plan				
RECREATION AUTHORITY ROSEVILLE / EASTPOINTE ESTIMATED EXPENDITURES - GENERAL FUND		1	2	3	4	5
		Proposed Expenditures 2026-2027	Proposed Expenditures 2027-2028	Proposed Expenditures 2028-2029	Proposed Expenditures 2029-2030	Proposed Expenditures 2030-2031
ACCOUNT NO.	ACCOUNT NAME					
RECREATION PROGRAMS & SENIOR ACTIVITIES						
208-101-706-000	WAGES- PERMANENT EMPLOYEES	\$ 516,476	\$ 526,806	\$ 537,342	\$ 548,088	\$ 559,050
208-101-707-000	WAGES- PART TIME / TEMPORARY EMPLOYEES	480,064	480,064	480,064	480,064	480,064
208-101-709-000	WAGES- OVERTIME	1,000	1,000	1,000	1,000	1,000
208-101-715-000	FICA-EMPLOYER'S	76,235	77,026	77,832	78,654	79,492
208-101-718-000	RETIREMENT FUND CONTRIBUTION	86,839	88,576	90,348	92,155	93,998
208-101-719-000	HEALTH, LIFE, DENTAL	158,916	165,272	171,883	178,759	185,909
208-101-725-000	UNEMPLOYMENT & WORKERS COMP	7,336	7,556	7,783	8,017	8,257
208-101-728-000	OFFICE SUPPLIES	8,240	8,487	8,742	9,004	9,274
208-101-730-000	POSTAGE	17,516	18,047	18,589	19,147	19,721
208-101-740-000	PROGRAM SUPPLIES	56,650	58,350	60,105	61,914	63,778
208-101-740-004	PLAYGROUND & ATHLETIC SUPPLIES	75,190	77,446	79,769	82,162	84,627
208-101-751-000	FUEL	4,120	4,244	4,371	4,502	4,637
208-101-801-000	PROFESSIONAL SERVICES	99,138	102,112	105,175	108,330	111,580
208-101-818-000	CONTRACTUAL SERVICES	133,900	137,917	142,055	146,316	150,706
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	5,000	5,000	5,000	5,000	5,000
208-101-880-000	COMMUNITY PROMOTION	37,853	38,988	40,158	41,362	42,603
208-101-900-000	PRINTING AND PUBLISHING	38,500	38,500	38,500	38,500	38,500
208-101-901-000	BANK FEES	6,500	6,500	6,500	6,500	6,500
208-101-910-000	INSURANCE AND BONDS	43,260	44,558	45,895	47,271	48,690
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	8,240	8,487	8,742	9,004	9,274
208-101-939-000	VEHICLE MAINTENANCE	3,500	3,500	3,500	3,500	3,500
208-101-940-000	RENTALS	6,000	6,000	6,000	6,000	6,000
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
208-101-993-000	LAND USE FEE	120,000	120,000	120,000	120,000	120,000
208-101-993-001	VENDING EXPENSE	258	266	274	282	290
208-101-996-027	ADMINISTRATIVE SERVICE FEE	73,444	75,647	77,917	80,254	82,662
208-101-999-000	TRANSFER OUT - CAPITAL PROJECTS	203,760	220,256	237,178	254,536	272,847
TOTAL RECREATION PROGRAMS & SENIOR ACTIVITIES		2,402,859	2,459,315	2,517,328	2,576,946	2,638,720

RECREATION AUTHORITY OF ROSEVILLE / EASTPOINTE GENERAL FUND ESTIMATED REVENUES & EXPENDITURES FISCAL 2025-26 & FIVE YEAR FINANCIAL FORECAST					
		Fiscal 24-25			
RECREATION AUTHORITY ROSEVILLE / EASTPOINTE ESTIMATED EXPENDITURES - GENERAL FUND		Actual Expenditures 2023-2024	Approved Expenditures 2024-2025	Revised Expenditures 2024-2025	Proposed Expenditures 2025-2026
ACCOUNT NO.	ACCOUNT NAME				
SMART PROGRAM					
208-691-706-000	WAGES- PERMANENT EMPLOYEES	\$ 38,355	\$ 69,712	\$ 69,712	\$ 72,501
208-691-707-000	WAGES- TEMPORARY EMPLOYEES	42,467	104,505	104,505	116,775
208-691-715-000	FICA-EMPLOYER'S	6,183	13,328	13,328	14,479
208-691-718-000	RETIREMENT FUND CONTRIBUTION	6,232	11,852	11,852	12,324
208-691-719-000	HEALTH, LIFE, DENTAL	-	37,355	37,355	31,697
208-691-725-000	UNEMPLOYMENT & WORKERS COMP	-	1,266	1,266	1,338
208-691-728-000	OFFICE SUPPLIES	-	-	1,000	2,000
208-691-730-000	POSTAGE	-	-	1,000	1,000
208-691-740-000	SUPPLIES	638	4,000	4,000	4,000
208-691-751-000	FUEL	1,594	16,000	16,000	16,000
208-691-801-000	PROFESSIONAL SERVICES	10,203	12,000	12,000	12,000
208-691-818-000	CONTRACTUAL SERVICES	3,161	5,150	5,150	5,150
208-691-850-000	COMMUNICATIONS	4,187	6,500	6,500	6,500
208-691-880-000	COMMUNITY PROMOTION	846	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	3,944	3,713	3,713	6,000
208-691-960-000	EDUCATION AND TRAINING	206	-	-	-
208-691-983-000	OFFICE EQUIPMENT	-	2,500	2,500	2,500
208-691-996-027	ADMINISTRATIVE SERVICE FEE	15,228	19,371	19,371	19,371
TOTAL SMART PROGRAM		<u>135,916</u>	<u>314,922</u>	<u>316,922</u>	<u>331,307</u>
TOTAL ESTIMATED EXPENDITURES - GENERAL FUND		<u>2,038,500</u>	<u>2,680,547</u>	<u>2,682,547</u>	<u>2,678,724</u>
NET SURPLUS (APPROPRIATION)		<u>\$ 318,781</u>	<u>\$ (107,982)</u>	<u>\$ (107,982)</u>	<u>\$ 0</u>
UNDESIGNATED BEGINNING FUND BALANCE - GENERAL FUND		<u>\$ 1,249,720</u>		<u>\$ 1,568,501</u>	<u>\$ 1,460,519</u>
UNDESIGNATED ENDING FUND BALANCE - GENERAL FUND		<u>\$ 1,568,501</u>		<u>\$ 1,460,519</u>	<u>\$ 1,460,519</u>

RECREATION AUTHORITY OF ROSEVILLE / EASTPOINTE GENERAL FUND ESTIMATED REVENUES & EXPENDITURES FISCAL 2025-26 & FIVE YEAR FINANCIAL FORECAST						
		Financial Forecast - 5 Year Plan				
RECREATION AUTHORITY ROSEVILLE / EASTPOINTE ESTIMATED EXPENDITURES - GENERAL FUND		1	2	3	4	5
		Proposed Expenditures 2026-2027	Proposed Expenditures 2027-2028	Proposed Expenditures 2028-2029	Proposed Expenditures 2029-2030	Proposed Expenditures 2030-2031
ACCOUNT NO.	ACCOUNT NAME					
SMART PROGRAM						
208-691-706-000	WAGES- PERMANENT EMPLOYEES	\$ 74,676	\$ 76,917	\$ 79,224	\$ 81,601	\$ 84,049
208-691-707-000	WAGES- TEMPORARY EMPLOYEES	116,775	116,775	116,775	116,775	116,775
208-691-715-000	FICA-EMPLOYER'S	8,933	8,933	8,933	8,933	8,933
208-691-718-000	RETIREMENT FUND CONTRIBUTION	12,570	12,822	13,078	13,340	13,607
208-691-719-000	HEALTH, LIFE, DENTAL	32,965	34,283	35,655	37,081	38,564
208-691-725-000	UNEMPLOYMENT & WORKERS COMP	1,377	1,419	1,461	1,505	1,550
208-691-728-000	OFFICE SUPPLIES	2,060	2,122	2,185	2,251	2,319
208-691-730-000	POSTAGE	1,030	1,061	1,093	1,126	1,159
208-691-740-000	SUPPLIES	4,000	4,000	4,000	4,000	4,000
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	6,180	6,365	6,556	6,753	6,955
208-691-960-000	EDUCATION AND TRAINING	-	-	-	-	-
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		<u>356,429</u>	<u>362,020</u>	<u>367,791</u>	<u>373,745</u>	<u>379,890</u>
TOTAL ESTIMATED EXPENDITURES - GENERAL FUND		<u>2,759,288</u>	<u>2,821,335</u>	<u>2,885,119</u>	<u>2,950,692</u>	<u>3,018,610</u>
NET SURPLUS (APPROPRIATION)		\$ 0	\$ (0)	\$ (0)	\$ (0)	\$ 0
UNDESIGNATED BEGINNING FUND BALANCE - GENERAL FUND		\$ 1,460,519	\$ 1,460,519	\$ 1,460,519	\$ 1,460,519	\$ 1,460,519
UNDESIGNATED ENDING FUND BALANCE - GENERAL FUND		\$ 1,460,519	\$ 1,460,519	\$ 1,460,519	\$ 1,460,519	\$ 1,460,519

RECREATION AUTHORITY OF ROSEVILLE / EASTPOINTE CAPITAL PROJECTS FUND ESTIMATED REVENUES & EXPENDITURES FISCAL 2025-26 & FIVE YEAR FINANCIAL FORECAST						
RECREATION AUTHORITY ROSEVILLE / EASTPOINTE ESTIMATED REVENUES - CAPITAL PROJECTS FUND		Actual Revenues 2023-2024	Fiscal 24-25 Estimated Revenues 2024-2025		Revised Est. Revenues 2024-2025	Estimated Revenues 2025-2026
ACCOUNT NO.	ACCOUNT NAME					
408-101-699-000	TRANSFER FROM GENERAL FUND	175,120	284,838	284,838		191,717
408-000-390-000	APPROPRIATION FROM SURPLUS	316,205	129,158	129,158		206,283
TOTAL ESTIMATED REVENUES - CAPITAL PROJECTS FUND		\$ 491,325	\$ 413,996	\$ 413,996		\$ 398,000
RECREATION AUTHORITY ROSEVILLE / EASTPOINTE ESTIMATED EXPENDITURES - CAPITAL PROJECTS FUND		Actual Expenditures 2023-2024	Fiscal 24-25 Approved Expenditures 2024-2025		Revised Expenditures 2024-2025	Proposed Expenditures 2025-2026
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	-	-	-	-	-
408-101-976-000	DANCE MIRRORS	-	-	-	-	-
408-101-976-000	BASKETBALL BACKBOARD HEIGHT ADJUSTERS	-	30,000	30,000	-	-
408-101-976-000	REPLACE FLOORING IN LARGE GYM	197,790	-	-	-	-
408-101-976-000	SPARK GRANT MATCH	16,193	260,498	260,498	-	-
408-101-976-000	IMPROVEMENTS TO KITCHEN	-	68,698	68,698	-	-
408-101-976-000	LANDSCAPING & REC CENTER UPDATES	-	-	-	-	-
408-101-976-000	PARK IMPROVEMENTS - EP - SPLASH PAD	-	-	-	-	300,000
408-101-976-000	PARK IMPROVEMENTS - RSV - HURON PARK BASEBALL LIGHTS	250,000	-	-	-	-
408-101-982-000	REPLACE SCOREBOARD IN SMALL GYM	-	-	-	-	27,500
408-101-982-000	FITNESS ROOM EQUIPMENT	10,270	7,500	7,500	-	25,000
408-101-982-000	REPLACE WALL MATS IN GYM	-	17,500	17,500	-	1,500
408-101-982-000	REPLACE FLOOR MATS IN GYM	-	-	-	-	1,500
408-101-982-000	TURF TANK PAINT ROBOT	10,000	-	-	-	-
408-101-982-000	REPLACE STAFF COMPUTERS	3,824	-	-	-	-
408-101-982-000	PLATFORM LIFT	-	-	-	-	-
408-101-983-000	REPLACE COPIERS IN MAIN OFFICE AND SENIOR CENTER OFFICE	-	-	-	-	-
408-101-984-000	REPLACE FURNITURE IN SENIOR CENTER	-	-	-	-	12,500
408-101-984-000	REPLACE DESKS AND CHAIRS	3,248	10,000	10,000	-	-
408-101-984-000	REPLACE FURNITURE IN MEETING ROOMS	-	15,000	15,000	-	-
408-101-984-000	CHAIR CARTS	-	4,800	4,800	-	-
408-000-390-000	SURPLUS	-	-	-	-	-
TOTAL ESTIMATED EXPENDITURES - CAPITAL PROJECTS FUND		\$ 491,325	\$ 413,996	\$ 413,996		\$ 398,000
Statement of Fund Balance						
BEGINNING FUND BALANCE - CAPITAL PROJECT FUND		\$ 769,038		\$ 452,833		\$ 323,675
NET CHANGE IN FUND BALANCE - CAPITAL PROJECTS FUND		\$ (316,205)		\$ (129,158)		\$ (206,283)
ENDING FUND BALANCE - CAPITAL PROJECTS FUND		\$ 452,833		\$ 323,675		\$ 117,392
ENDING FUND BALANCE - RESERVED FOR EASTPOINTE PARK IMPROVEMENTS		\$ 275,000		\$ 275,000		\$ -
ENDING FUND BALANCE - RESERVED FOR ROSEVILLE PARK IMPROVEMENTS		\$ 25,000		\$ 25,000		\$ 50,000
ENDING FUND BALANCE - UNRESERVED		\$ 152,833		\$ 23,675		\$ 67,392
TOTAL ENDING FUND BALANCE - CAPITAL PROJECTS FUND		\$ 452,833		\$ 323,675		\$ 117,392

RECREATION AUTHORITY OF ROSEVILLE / EASTPOINTE CAPITAL PROJECTS FUND ESTIMATED REVENUES & EXPENDITURES FISCAL 2025-26 & FIVE YEAR FINANCIAL FORECAST						
		Financial Forecast - 5 Year Plan				
RECREATION AUTHORITY ROSEVILLE / EASTPOINTE ESTIMATED REVENUES - CAPITAL PROJECTS FUND		1	2	3	4	5
		Estimated Revenues 2026-2027	Estimated Revenues 2027-2028	Estimated Revenues 2028-2029	Estimated Revenues 2029-2030	Estimated Revenues 2030-2031
ACCOUNT NO.	ACCOUNT NAME					
408-101-699-000	TRANSFER FROM GENERAL FUND	203,760	220,256	237,178	254,536	272,847
408-000-390-000	APPROPRIATION FROM SURPLUS	-	-	-	-	-
TOTAL ESTIMATED REVENUES - CAPITAL PROJECTS FUND		\$ 203,760	\$ 220,256	\$ 237,178	\$ 254,536	\$ 272,847
RECREATION AUTHORITY ROSEVILLE / EASTPOINTE ESTIMATED EXPENDITURES - CAPITAL PROJECTS FUND		1	2	3	4	5
		Proposed Expenditures 2026-2027	Proposed Expenditures 2027-2028	Proposed Expenditures 2028-2029	Proposed Expenditures 2029-2030	Proposed Expenditures 2030-2031
ACCOUNT NO.	ACCOUNT NAME					
408-101-976-000	COMMUNITY CENTER LOBBY PAINTING	-	-	-	-	-
408-101-976-000	REPLACE FLOORING IN MEETING ROOMS	-	-	-	-	-
408-101-976-000	REMODEL ROOMS 1, 2, & 3	25,000	-	-	-	-
408-101-976-000	DANCE MIRRORS	-	-	-	-	-
408-101-976-000	BASKETBALL BACKBOARD HEIGHT ADJUSTERS	-	-	-	-	-
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	LANDSCAPING & REC CENTER UPDATES	-	-	-	-	-
408-101-976-000	PARK IMPROVEMENTS - EP - SPLASH PAD	-	-	-	-	-
408-101-976-000	PARK IMPROVEMENTS - RSV - HURON PARK BASEBALL LIGHTS	-	-	-	-	-
408-101-982-000	REPLACE SCOREBOARD IN SMALL GYM	-	-	-	-	-
408-101-982-000	FITNESS ROOM EQUIPMENT	5,500	5,500	5,500	5,500	5,500
408-101-982-000	REPLACE WALL MATS IN GYM	-	-	-	-	-
408-101-982-000	REPLACE FLOOR MATS IN GYM	1,500	1,500	1,500	1,500	1,500
408-101-982-000	TURF TANK PAINT ROBOT	-	-	-	-	-
408-101-982-000	REPLACE STAFF COMPUTERS	-	-	-	-	-
408-101-982-000	PLATFORM LIFT	-	-	-	-	-
408-101-983-000	REPLACE COPIERS IN MAIN OFFICE AND SENIOR CENTER OFFICE	-	-	-	-	-
408-101-984-000	REPLACE FURNITURE IN SENIOR CENTER	-	-	-	-	-
408-101-984-000	REPLACE DESKS AND CHAIRS	-	6,000	-	-	-
408-101-984-000	REPLACE FURNITURE IN MEETING ROOMS	5,000	-	5,000	5,000	5,000
408-101-984-000	CHAIR CARTS	-	-	-	-	-
408-000-390-000	SURPLUS	166,760	207,256	225,178	242,536	260,847
TOTAL ESTIMATED EXPENDITURES - CAPITAL PROJECTS FUND		\$ 203,760	\$ 220,256	\$ 237,178	\$ 254,536	\$ 272,847
Statement of Fund Balance						
BEGINNING FUND BALANCE - CAPITAL PROJECT FUND		\$ 117,392	\$ 284,152	\$ 491,408	\$ 716,586	\$ 959,122
NET CHANGE IN FUND BALANCE - CAPITAL PROJECTS FUND		\$ 166,760	\$ 207,256	\$ 225,178	\$ 242,536	\$ 260,847
ENDING FUND BALANCE - CAPITAL PROJECTS FUND		\$ 284,152	\$ 491,408	\$ 716,586	\$ 959,122	\$ 1,219,969
ENDING FUND BALANCE - RESERVED FOR EASTPOINTE PARK IMPROVEMENTS		\$ 50,000	\$ 150,000	\$ 250,000	\$ 350,000	\$ 450,000
ENDING FUND BALANCE - RESERVED FOR ROSEVILLE PARK IMPROVEMENTS		\$ 100,000	\$ 200,000	\$ 300,000	\$ 400,000	\$ 500,000
ENDING FUND BALANCE - UNRESERVED		\$ 134,152	\$ 141,408	\$ 166,586	\$ 209,122	\$ 269,969
TOTAL ENDING FUND BALANCE - CAPITAL PROJECTS FUND		\$ 284,152	\$ 491,408	\$ 716,586	\$ 959,122	\$ 1,219,969

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

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

Fiscal 2025-2026	Total RARE Operating	RARE Operating Millage	
		Roseville Collection	Eastpointe Collection
Real Property	\$ 1,866,808,732	\$ 1,208,245,682	\$ 658,563,050
Personal Property	\$ 126,967,700	\$ 82,000,700	\$ 44,967,000
Total Value - Real & Personal Property Valuation	\$ 1,993,776,432	\$ 1,290,246,382	\$ 703,530,050
Tax Rate - Mills	0.9097	0.9097	0.9097
TOTAL	\$ 1,813,891	\$ 1,173,838	\$ 640,054

For Fiscal 2025-2026, the increase of real and personal property values capped by the lower of 5% or 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 2025-2026, real property values in Roseville for collectible property taxes increased from approximately \$1.14 billion to \$1.21 billion or 6.2% and personal property for collectible property taxes increased from \$80 million to \$82 million or 2.4%. In Eastpointe, real property values for collectible property taxes increased 6.4% from approximately \$619 million to \$659 million and personal property for collectible property taxes increased 2.0% from approximately \$44 million to \$45 million. The increase in taxable values in Eastpointe and Roseville results in approximately \$169,000 in additional revenue from property tax collections to support Authority programs and/or activities. The Authority expects to receive approximately \$45,000 in reimbursements for lost tax revenue from personal property taxes.

Fiscal 2026-2027	Total RARE Operating	RARE Operating Millage	
		Roseville Collection	Eastpointe Collection
Real Property	\$ 1,922,812,994	\$ 1,244,493,052	\$ 678,319,942
Personal Property	\$ 126,967,700	\$ 82,000,700	\$ 44,967,000
Total Value - Real & Personal Property Valuation	\$ 2,049,780,694	\$ 1,326,493,752	\$ 723,286,942
Tax Rate - Mills	0.9097	0.9097	0.9097
TOTAL	\$ 1,864,842	\$ 1,206,814	\$ 658,028

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 \$1.290 billion to \$1.326 billion in Roseville and from \$704 million to \$723 million in Eastpointe. This increase is expected to generate approximately \$51,000 in additional tax revenue compared to the amount budgeted for fiscal 2025-2026. The Authority expects to receive approximately \$45,000 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

Fiscal 2027-2028	Total RARE Operating	RARE Operating Millage	
		Roseville Collection	Eastpointe Collection
Real Property	\$ 1,980,497,384	\$ 1,281,827,844	\$ 698,669,540
Personal Property	\$ 126,967,700	\$ 82,000,700	\$ 44,967,000
Total Value - Real & Personal Property Valuation	\$ 2,107,465,084	\$ 1,363,828,544	\$ 743,636,540
Tax Rate - Mills	0.9097	0.9097	0.9097
TOTAL	\$ 1,917,323	\$ 1,240,781	\$ 676,542

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 \$1.326 billion to \$1.364 billion in Roseville and from \$723 million to \$744 million in Eastpointe. This increase is expected to generate approximately \$52,000 in additional tax revenue compared to the amount budgeted for fiscal 2026-2027. The Authority expects to receive approximately \$45,000 in reimbursements for lost tax revenue from personal property taxes.

Fiscal 2028-2029	Total RARE Operating	RARE Operating Millage	
		Roseville Collection	Eastpointe Collection
Real Property	\$ 2,039,912,305	\$ 1,320,282,679	\$ 719,629,626
Personal Property	\$ 126,967,700	\$ 82,000,700	\$ 44,967,000
Total Value - Real & Personal Property Valuation	\$ 2,166,880,005	\$ 1,402,283,379	\$ 764,596,626
Tax Rate - Mills	0.9097	0.9097	0.9097
TOTAL	\$ 1,971,377	\$ 1,275,766	\$ 695,611

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 \$1.364 billion to \$1.402 billion in Roseville and from \$744 million to \$765 million in Eastpointe. This increase is expected to generate approximately \$54,000 in additional tax revenue compared to the amount budgeted for fiscal 2027-2028. The Authority expects to receive approximately \$45,000 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

Fiscal 2029-2030	Total RARE Operating	RARE Operating Millage	
		Roseville Collection	Eastpointe Collection
Real Property	\$ 2,101,109,675	\$ 1,359,891,160	\$ 741,218,515
Personal Property	\$ 126,967,700	\$ 82,000,700	\$ 44,967,000
Total Value - Real & Personal Property Valuation	\$ 2,228,077,375	\$ 1,441,891,860	\$ 786,185,515
Tax Rate - Mills	0.9097	0.9097	0.9097
TOTAL	\$ 2,027,052	\$ 1,311,800	\$ 715,252

For Fiscal 2029-2030, 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 \$1.402 billion to \$1.442 billion in Roseville and from \$765 million to \$786 million in Eastpointe. This increase is expected to generate approximately \$56,000 in additional tax revenue compared to the amount budgeted for fiscal 2028-2029. The Authority expects to receive approximately \$45,000 in reimbursements for lost tax revenue from personal property taxes.

Fiscal 2030-2031	Total RARE Operating	RARE Operating Millage	
		Roseville Collection	Eastpointe Collection
Real Property	\$ 2,164,142,965	\$ 1,400,687,895	\$ 763,455,070
Personal Property	\$ 126,967,700	\$ 82,000,700	\$ 44,967,000
Total Value - Real & Personal Property Valuation	\$ 2,291,110,665	\$ 1,482,688,595	\$ 808,422,070
Tax Rate - Mills	0.9097	0.9097	0.9097
TOTAL	\$ 2,084,399	\$ 1,348,917	\$ 735,482

For Fiscal 2030-2031, 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 \$1.442 billion to \$1.483 billion in Roseville and from \$786 million to \$808 million in Eastpointe. This increase is expected to generate approximately \$57,000 in additional tax revenue compared to the amount budgeted for fiscal 2029-2030. The Authority expects to receive approximately \$45,000 in reimbursements for lost tax revenue from personal property taxes.

RECREATION AUTHORITY ROSEVILLE -EASTPOINTE
RECREATION PROGRAMS / SENIOR ACTIVITIES AND SMART PROGRAM REVENUE
FISCAL YEAR 2025 - 2026

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>PROPOSED REVENUE 2025-2026</u>
208-101-402.000	<u>CURRENT PROPERTY TAXES</u>	\$ 1,795,753
	Current property taxes	\$ 1,813,891
	Property tax refunds and adjustments	(18,139)
	Total	\$ 1,795,753
208-101-441.000	<u>LOCAL COMMUNITY STABILIZATION SHARE TAX</u>	\$ 44,665
208-101-652-000	<u>PROGRAM & RENTAL REVENUES</u>	\$ 500,000
208-101-653-000	<u>SMART OPERATING CREDITS - MUNICIPAL</u>	\$ 323,307
	This account reflects municipal credits according to the contract with the Suburban Mobility Authority for Regional Transportation for fiscal 25-26 as follows:	
	City of Eastpointe	\$ 129,323
	City of Roseville	193,984
	Total	\$ 323,307
208-101-653-000	<u>SMART OPERATING CREDITS - COMMUNITY</u>	\$ 2,500
	This account reflects community credits according to the contract with the Suburban Mobility Authority for Regional Transportation for fiscal 25-26 as follows:	
	City of Eastpointe	\$ 1,000
	City of Roseville	1,500
	Total	\$ 2,500
208-101-654-000	<u>SMART - FAREBOX REVENUE</u>	\$ 5,500
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
208-101-613-000	<u>MISCELLANEOUS REVENUE</u>	\$ 500
208-101-664-000	<u>INTEREST AND DIVIDENDS</u>	\$ 3,500
	TOTAL REVENUE	\$ 2,678,724

RECREATION AUTHORITY ROSEVILLE -EASTPOINTE
RECREATION PROGRAMS / SENIOR ACTIVITIES AND SMART PROGRAM EXPENDITURES
FISCAL YEAR 2025 - 2026

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>PROPOSED EXPENDITURES 2025-2026</u>
208-101-706-000	<u>WAGES - PERMANENT EMPLOYEES</u> This account reflects salaries / wages budgeted for the following positions:	\$ 501,433
	Executive Director \$ 112,487	
	Recreation Deputy Director 85,434	
	Recreation Supervisor - Senior Activities 62,610	
	Recreation Supervisor - Adult/Youth Sports & Fitness 75,985	
	Recreation Supervisor - Community Engagement 65,898	
	Senior Center Clerk 37,899	
	Office Manager 55,620	
	Contractual Payouts 5,500	
	Total \$ 501,433	
208-101-707-000	<u>WAGES - PART TIME / TEMPORARY EMPLOYEES</u> This account reflects salaries / wages budgeted for the following positions:	\$ 480,064
	<u>Non-Seasonal Part-Time Positions:</u>	
	Clerical Staff - Senior Programs \$ 27,300	
	Clerical Staff - Recreation Programs 29,120	
	Clerical Staff - Senior Activities -	
	One (1) Special Event Staff 4,050	
	Eight (8) Building Supervisors 131,040	
	Four (4) Building Attendants / Custodial Service 79,300	
	Total \$ 270,810	
	<u>Seasonal / Temporary Positions:</u>	
	Two (2) Summer Day Camp Director \$ 13,475	
	Four (4) Summer Day Camp Teen Counselors 21,175	
	Nine (9) Summer Day Camp Counselors 55,440	
	Two (2) Program Assistants 18,000	
	Two (2) Lead Park Attendants -	
	Ten (8) Park Attendants 93,000	
	One (1) Pool Attendant 1,508	
	Four (4) Life Guards - Summer Day Camp / Swim Club 6,656	
	Total \$ 209,254	
208-101-709-000	<u>WAGES- OVERTIME</u>	\$ 1,000
208-101-715-000	<u>FICA - EMPLOYER'S</u>	\$ 75,162
208-101-718-000	<u>RETIREMENT FUND CONTRIBUTION</u>	\$ 84,310
208-101-719-000	<u>HEALTH, LIFE, DENTAL</u>	\$ 152,804
208-101-725-000	<u>UNEMPLOYMENT & WORKERS COMPENSATION</u>	\$ 7,123
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.	\$ 17,000
	Fall Brochure \$ 6,250	
	Winter/Spring Newsletter 6,250	
	Big Bird Run 1,200	
	Monthly Correspondence (\$275/month) 3,300	
	Total \$ 17,000	
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.	\$ 55,000
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.	\$ 73,000
208-101-751-000	<u>FUEL</u>	\$ 4,000

RECREATION AUTHORITY ROSEVILLE -EASTPOINTE
RECREATION PROGRAMS / SENIOR ACTIVITIES AND SMART PROGRAM EXPENDITURES
FISCAL YEAR 2025 - 2026

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>PROPOSED EXPENDITURES 2025-2026</u>												
208-101-801-000	<u>PROFESSIONAL SERVICES</u> This account will be charged with expenses incurred to hire specialized professional services as needed by the Authority. <table style="margin-left: 40px; border-collapse: collapse;"> <tr><td>Audit</td><td style="text-align: right;">\$ 18,750</td></tr> <tr><td>Park Maintenance</td><td style="text-align: right;">12,000</td></tr> <tr><td>Senior Tours - Bianco</td><td style="text-align: right;">18,000</td></tr> <tr><td>Web Site Design & Maintenance</td><td style="text-align: right;">2,500</td></tr> <tr><td>Other Event Costs</td><td style="text-align: right;"><u>45,000</u></td></tr> <tr><td style="text-align: right;">Total</td><td style="text-align: right;">\$ 96,250</td></tr> </table>	Audit	\$ 18,750	Park Maintenance	12,000	Senior Tours - Bianco	18,000	Web Site Design & Maintenance	2,500	Other Event Costs	<u>45,000</u>	Total	\$ 96,250	\$ 96,250
Audit	\$ 18,750													
Park Maintenance	12,000													
Senior Tours - Bianco	18,000													
Web Site Design & Maintenance	2,500													
Other Event Costs	<u>45,000</u>													
Total	\$ 96,250													
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.	\$ 130,000												
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>	\$ 5,000												
208-101-880-000	<u>COMMUNITY PROMOTION</u> This account will be charged with costs incurred to advertise special event type activities. <table style="margin-left: 40px; border-collapse: collapse;"> <tr><td>Big Bird Run</td><td style="text-align: right;">\$ 3,000</td></tr> <tr><td>Summer Day Camp Programs</td><td style="text-align: right;">3,750</td></tr> <tr><td>Advertisement</td><td style="text-align: right;">6,000</td></tr> <tr><td>Other Related Expenses (\$2,000/month)</td><td style="text-align: right;"><u>24,000</u></td></tr> <tr><td style="text-align: right;">Total</td><td style="text-align: right;">\$ 36,750</td></tr> </table>	Big Bird Run	\$ 3,000	Summer Day Camp Programs	3,750	Advertisement	6,000	Other Related Expenses (\$2,000/month)	<u>24,000</u>	Total	\$ 36,750	\$ 36,750		
Big Bird Run	\$ 3,000													
Summer Day Camp Programs	3,750													
Advertisement	6,000													
Other Related Expenses (\$2,000/month)	<u>24,000</u>													
Total	\$ 36,750													
208-101-900-000	<u>PRINTING AND PUBLISHING</u>	\$ 38,500												
208-101-901-000	<u>BANK FEES</u>	\$ 6,500												
208-101-910-000	<u>INSURANCE & BONDS</u> This account reflects general liability insurance coverage for Authority owned facilities and related assets.	\$ 42,000												
208-101-920-000	<u>UTILITIES</u> This account reflects costs incurred for gas, electric and water service to Authority facilities	\$ 30,000												
208-101-931-000	<u>BUILDING MAINTENANCE</u> This account reflects costs incurred to maintain Authority owned facilities: <table style="margin-left: 40px; border-collapse: collapse;"> <tr><td>Building Maintenance Service Agreements - HVAC</td><td style="text-align: right;">\$ 22,000</td></tr> <tr><td>Special Cleaning Projects (Floors) - Outside Vendors</td><td style="text-align: right;">15,000</td></tr> <tr><td>Building Maintenance Supplies (\$1,000/month)</td><td style="text-align: right;">12,000</td></tr> <tr><td>Exterior Building Maintenance</td><td style="text-align: right;"><u>12,500</u></td></tr> <tr><td style="text-align: right;">Total</td><td style="text-align: right;">\$ 61,500</td></tr> </table>	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	<u>12,500</u>	Total	\$ 61,500	\$ 61,500		
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	<u>12,500</u>													
Total	\$ 61,500													

RECREATION AUTHORITY ROSEVILLE -EASTPOINTE
RECREATION PROGRAMS / SENIOR ACTIVITIES AND SMART PROGRAM EXPENDITURES
FISCAL YEAR 2025 - 2026

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>PROPOSED EXPENDITURES 2025-2026</u>
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.	\$ 8,000
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.	\$ 3,500
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.	\$ 3,000
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.	\$ 2,000
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="border-top: 1px solid black; width: 100px; margin-left: 100px;"></div> </div> Total \$ 120,000	\$ 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>	\$ 71,305
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.	\$ 191,717

RECREATION AUTHORITY ROSEVILLE -EASTPOINTE
RECREATION PROGRAMS / SENIOR ACTIVITIES AND SMART PROGRAM EXPENDITURES
FISCAL YEAR 2025 - 2026

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>PROPOSED EXPENDITURES 2025-2026</u>
208-691-706-000	<u>WAGES - PERMANENT EMPLOYEES</u> This account reflects salaries / wages budgeted for one full-time SMART Senior Dispatcher	\$ 72,501
208-691-707-000	<u>WAGES - TEMPORARY EMPLOYEES</u> This account reflects salaries / wages budgeted for the following positions: One (1) SMART Clerical Support 23,400 Seven (7) SMART Bus Drivers 93,375 Total \$ 116,775	\$ 116,775
208-691-715-000	<u>FICA - EMPLOYER'S</u>	\$ 14,479
208-691-718-000	<u>RETIREMENT FUND CONTRIBUTION</u>	\$ 12,324
208-691-719-000	<u>HEALTH, LIFE, DENTAL</u>	\$ 31,697
208-691-725-000	<u>UNEMPLOYMENT & WORKERS COMPENSATION</u>	\$ 1,338
208-691-728-000	<u>OFFICE SUPPLIES</u> This account will be charged with all SMART stationary supplies.	\$ 2,000
208-691-730-000	<u>POSTAGE</u> This account will be charged with postage for SMART correspondence.	\$ 1,000
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.	\$ 4,000
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>	\$ 6,000
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
TOTAL EXPENDITURES		\$ 2,678,724

RECREATION AUTHORITY ROSEVILLE - EASTPOINTE
ESTIMATED REVENUES
FISCAL YEAR 2027-2031

<u>Account No.</u>	<u>Account Name</u>
208-101-652-000	<u>Program & Rental Revenues</u> <p>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 25-26 are expected to continue increase due to increased programming. Total budgeted revenues for fiscal 2027-2031 are expected to increase further due to the further expansion of the Authority's youth sports programs and/or leagues.</p>
208-101-653-000	<u>SMART - Operating Credits - Municipal</u> <p>Budgeted amounts are consistent with total amounts received from SMART for fiscal 24-25 by both the City of Roseville and City of Eastpointe.</p>
280-101-653-000	<u>SMART - Operating Credits - Community</u> <p>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.</p>
208-101-654-000	<u>SMART - Fare Box Revenues</u> <p>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.</p>
208-101-614-000	<u>Vending Revenues</u> <p>Amount represents proceeds generated from vending machines located in the Authority's buildings.</p>
208-101-674-000	<u>Contributions & Donations</u> <p>Amount budgeted is consistent with amounts received in prior year.</p>
208-101-664-000	<u>Interest Income & Dividends</u> <p>Amount estimated based on the current interest rate on a 24 month \$233,000 CD (current market conditions).</p>

Expenditures

Recreation Programs & Senior Activities

Salaries & Wages - Permanent

Future salary and wage amounts reflect a 4% wage increase for budgetary purposes for fiscal 25-26, a 3% wage increase for fiscal 26-27, and a 2% wage increase for fiscal 27-28 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 25-26 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 26-27 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 & Medicare

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 26-27 and for fiscal years thereafter.

Health - Life, Dental Insurance

The amounts budgeted for fiscal 25-26 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 26-27 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 26-27 and beyond.

Office Supplies

The amount budgeted for this account is typically consistent with amounts paid in prior year. For fiscal 26-27 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 26-27 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 26-27 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 26-27 and beyond, playground supplies expenditures reflect a 3% annual inflationary increase.

Fuel

The amount budgeted for this account is typically consistent with amounts paid in prior year. For fiscal 26-27 and beyond, fuel expenditures reflect a 3% annual inflationary increase.

Expenditures

Recreation Programs & Senior Activities

Professional Services

The amount budgeted for this account is typically consistent with amounts paid in prior year. For fiscal 26-27 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 26-27 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 26-27 and beyond, legal fees reflect a 3% annual inflationary increase.

Communication

For fiscal 26-27 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 26-27 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 26-27 and beyond is consistent with what has been allocated in fiscal 25-26.

Bank Fees

The amount budgeted for fiscal 26-27 and beyond is based on the bank fees charged in fiscal 24-25.

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 26-27 and beyond, insurance related amounts typically reflect a 3% annual increase in anticipation of premiums.

Public Utilities

For fiscal 26-27 and beyond, amounts typically reflect a 3% annual increase in anticipation of higher utility costs.

Building Maintenance

The amount budgeted for this account is typically consistent with amounts paid in prior year. For fiscal 26-27 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 26-27 and beyond, equipment maintenance related expenditures reflect a 3% annual inflationary increase.

Expenditures

Recreation Programs & Senior Activities

Vehicle Maintenance

The amount budgeted for this account in fiscal 25-26 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 26-27 and beyond reflect a 3% annual inflationary increase.

Rentals

Amounts budgeted for in fiscal 26-27 and beyond are consistent with the budgeted amount in fiscal 25-26.

Memberships & Dues

The amount budgeted for this account for fiscal 25-26 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 26-27 and beyond are consistent with amounts budgeted in fiscal 25-26.

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 25-26 and beyond, vending machine supplies reflect a 3% annual inflationary increase.

Administrative Service Fee

For fiscal 26-27 and beyond, administrative expenditures reflect a 3% annual inflationary increase.

Transfer Out - Capital Projects

For fiscal 26-27 and beyond, the Authority has budgeted for an amount to be transferred to the capital projects fund annually that builds the capital project fund balance and also maintains a healthy fund balance in the general fund.

SMART Programs

Salaries & Wages - Permanent

Future salary and wage amounts reflect a 4% wage increase for budgetary purposes for fiscal 25-26, a 3% wage increase for fiscal 26-27, and a 2% wage increase for fiscal 27-28 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 26-27 and beyond, future wage amounts for the Senior Dispatcher and for all other SMART personnel have been calculated based on a 0% wage increase.

Expenditures

SMART Programs

Employers' Social Security & Medicare

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 26-27 and for fiscal years thereafter.

Health - Life, Dental Insurance

The amounts budgeted for fiscal 25-26 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 26-27 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 26-27 and beyond.

Office Supplies

The amount budgeted for this account is typically consistent with amounts paid in prior year. For fiscal 26-27 and beyond, office supplies

Postage

The amount budgeted typically reflect routine usage plus postage rate increases expected to occur. For fiscal 26-27 and beyond, postage

Supplies

The amount budgeted for this account is typically consistent with amounts allocated in fiscal 26-27.

Gasoline, Oil & Diesel Fuel

For fiscal 26-27 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 \$12,000 per year. For fiscal 26-27 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 26-27 and beyond, contractual service expenditures reflect a 3% annual inflationary increase.

Communication

For fiscal 26-27 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 26-27 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 26-27 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 26-27 and beyond, vehicle maintenance expenditures reflect a 3% annual inflationary increase.

Office Equipment

The amount budgeted for this account for fiscal 26-27 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 26-27 and beyond, SMART administrative expenditures reflect 10% of municipal and operating credits each year.

Recreation Authority of Roseville & Eastpointe Personnel Staffing Fiscal 25-26 & Beyond				33.10		Payroll Related Costs				Benefits				Total Proposed Wage & Contractual Benefits	
Position	Hours	Current Rate of Pay	Current Salary	Proposed Rate of Pay	Estimated 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	52.00	108,161	54.08	-	112,487	8,605	6	787	121,885	16,873	2,250	26,014	45,137	\$ 167,023
Recreation Deputy Director	2080 Hrs	39.49	82,148	41.07	-	85,434	6,536	6	598	92,575	12,815	1,709	26,014	40,538	\$ 133,113
Recreation Supervisor - Senior Activities	1664 Hrs	36.18	75,252	37.63	-	62,610	4,790	6	438	67,844	9,392	1,252	20,811	31,455	\$ 99,300
Recreation Supervisor - Adult/Youth Sports & Fitness	2080 Hrs	35.13	73,062	36.53	-	75,985	5,813	6	532	82,336	11,398	1,520	26,014	38,922	\$ 121,269
Recreation Supervisor - Community Engagement	2080 Hrs	27.53	57,269	31.68	-	65,898	5,041	6	461	71,406	9,885	1,318	26,014	37,217	\$ 108,624
Senior Center Clerk/Program Assist & SMART Liaison	1664 Hrs	21.90	45,552	22.78	-	37,899	2,899	6	265	41,069	5,685	758	1,920	8,363	\$ 49,433
Office Manager	2080 Hrs	25.71	53,481	26.74	5,500	61,120	4,676	6	428	66,230	8,343	1,112	26,014	35,469	\$ 101,699
Total Recreation Programs & Senior Activities - Full Time Personnel					5,500	501,433	38,360	42	3,509	543,345	74,391	9,919	152,804	237,114	780,461
Recreation Programs & Senior Activities - Part Time Personnel (Non-Seasonal)															
1 - Office Assistant - Senior Programs	35 Hrs/Week (52 Weeks)	14.75	26,845	15.00		27,300	2,088	6	191	29,585	-	-	-	-	\$ 29,585
1 - Office Assistant - Recreation Programs	35 Hrs/Week (52 Weeks)	14.75	26,845	16.00		29,120	2,228	6	204	31,558	-	-	-	-	\$ 31,558
1 - Program Assistant - Senior Activities	25 Hrs/Week (52 Weeks)	-	-	-		-	-	-	-	-	-	-	-	-	\$ -
1 - Special Event Staff	30 Hrs/Week (10 Weeks)	11.25	5,063	13.50		4,050	310	6	28	4,394	-	-	-	-	\$ 4,394
3 - Recreation Assistant - Level 1	20 Hrs/Week (52 Weeks)	13.25	41,340	14.50		45,240	3,461	11	317	49,029	-	-	-	-	\$ 49,029
3 - Recreation Assistant - Level 2	20 Hrs/Week (52 Weeks)	13.00	54,080	14.00		43,680	3,342	17	306	47,345	-	-	-	-	\$ 47,345
3 - Recreation Assistant - Level 3	20 Hrs/Week (52 Weeks)	12.75	66,300	13.50		42,120	3,222	17	295	45,654	-	-	-	-	\$ 45,654
1 - Lead Building Attendant / Custodial Service	25 Hrs/Week (52 Weeks)	16.00	24,960	16.00		20,800	1,591	6	146	22,543	-	-	-	-	\$ 22,543
3 - Building Attendants / Custodial Service	25 Hrs/Week (52 Weeks)	14.00	54,600	15.00		58,500	4,475	11	409	63,395	-	-	-	-	\$ 63,395
Total Recreation Programs & Senior Activities - Part Time Personnel (Non-Seasonal)						270,810	20,717	80	1,893	293,500					293,500
Recreation Programs - Seasonal Personnel															
2 - Summer Day Camp Directors	35 Hrs/Week (11 Weeks)	16.50	14,520	17.50		13,475	1,031	8	94	14,608	-	-	-	-	\$ 14,608
4 - Summer Day Camp Teen Counselors	35 Hrs/Week (11 Weeks)	13.75	24,200	13.75		21,175	1,620	13	148	22,956	-	-	-	-	\$ 22,956
9 - Summer Day Camp Counselors	35 Hrs/Week (11 Weeks)	14.25	49,376	16.00		55,440	4,241	33	388	60,102	-	-	-	-	\$ 60,102
2 - Program Assistants	20 Hrs/Week (30 Weeks)	14.00	21,000	15.00		18,000	1,377	11	126	19,515	-	-	-	-	\$ 19,515
10 - Park Attendants	20 Hrs/Week (30 Weeks)	13.75	66,000	15.50		93,000	7,115	56	651	100,822	-	-	-	-	\$ 100,822
4 - Life Guards - (Summer Day Camp / Swim Club)	8 Hrs/Week (13 Weeks)	14.25	5,928	16.00		6,656	509	4	47	7,216	-	-	-	-	\$ 7,216
1 - Pool Attendant	8 Hrs/Week (13 Weeks)	13.25	1,378	14.50		1,508	115	1	11	1,635	-	-	-	-	\$ 1,635
Total Recreation Programs - Seasonal Personnel						209,254	16,008	126	1,466	226,855					226,855
SMART Program - Full Time Personnel															
1 - SMART Senior Dispatcher	2080 Hrs	21.90	39,858	22.78		47,374	3,624	6	309	51,314	7,106	947	26,014	34,067	\$ 85,382
20% Recreation Supervisor - Senior Activities	416 hrs	36.18	65,845	37.63		15,652	1,197	6	102	16,958	2,348	313	5,203	7,864	\$ 24,822
20% Senior Center Clerk/Program Assist & SMART Liaison	416 hrs	21.90	-	22.78		9,475	725	6	62	10,268	1,421	189	480	2,090	\$ 12,359
Total SMART Program - Full Time Personnel						72,501	5,546	18	474	78,539	10,875	1,449	31,697	44,021	122,563
SMART Program - Part Time Personnel															
1 - SMART Clerical Support	30 Hrs/Week (52 Weeks)	14.25	22,230	15.00		23,400	1,790	6	153	25,349	-	-	-	-	\$ 25,349
5 - SMART Bus Drivers	15 Hrs/Week (50 Weeks)	14.50	54,375	16.50		61,875	4,733	39	404	67,051	-	-	-	-	\$ 67,051
2 - SMART Bus Driver Trainer	18 Hrs/Week (50 Weeks)	15.50	27,900	17.50		31,500	2,410	39	206	34,155	-	-	-	-	\$ 34,155
Total SMART Program - Part Time Personnel						116,775	8,933	84	763	126,555					126,555
Part Time and Seasonal Personnel															
Overtime						1,000	77	27	-	7	1,084	-	-	-	\$ 1,084
TOTAL			1,187,043			1,099,272	84,095	332	7,638	1,191,338	74,391	9,919	152,804	237,114	1,428,454