

# **Recreation Authority of Roseville & Eastpointe**



## **2024-2025 Annual Budget & Five-Year Financial Forecast**

Submitted by: Anthony J. Lipinski, Executive Director

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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**

**Ian McCain**

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## **Recreation Authority of Roseville-Eastpointe**

**18185 Sycamore, Roseville, MI 48066**

**586-445-5480**

Transmittal of the Recreation Authority of Roseville and Eastpointe Fiscal 2024-2025 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, 2024 and completing June 30, 2025.

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 twelve 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 thirteenth 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, will be completed during fiscal 24-25 and will be 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 24-25 includes enhanced senior activities, local SMART services and general recreation and parks services totaling \$2,572,565. With the adoption of this spending plan, the fund balance in the general fund for the Authority will remain at \$1,218,438 at June 30, 2025. Per review of the Authority's five-year financial plan, the Authority estimates that its general fund balance for fiscal 29-30 will also be approximately \$1.218 million. The Authority has budgeted for annual transfers to the capital projects fund ranging from approximately \$150,000 to \$188,000 each year from fiscal 24-25 through fiscal 29-30 for future capital needs. The budget includes a \$328,498

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capital projects fund spending plan for fiscal 24-25 and a fund balance at June 30, 2025 estimated at approximately \$328,000. 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 29-30 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 the Eastpointe Community Schools and the Roseville Community Schools through our Cooperative School Agreements to share resources and improve programming for students in both communities, especially teen programs. During fiscal 2023, the Authority contracted with a local landscaping service to improve the appearance of the Recreation Authority Center. This new look creates a welcoming environment. Finally, the Recreation Authority of Roseville and Eastpointe was approved for a SPARK Grant through the Michigan Department of Natural Resources to develop a park on the property directly north of the Recreation Authority Center. This project is to be completed by October, 2026 and 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 2023-2024 budget year proposed of approximately 6.0% 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 2022-23, 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

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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. 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.

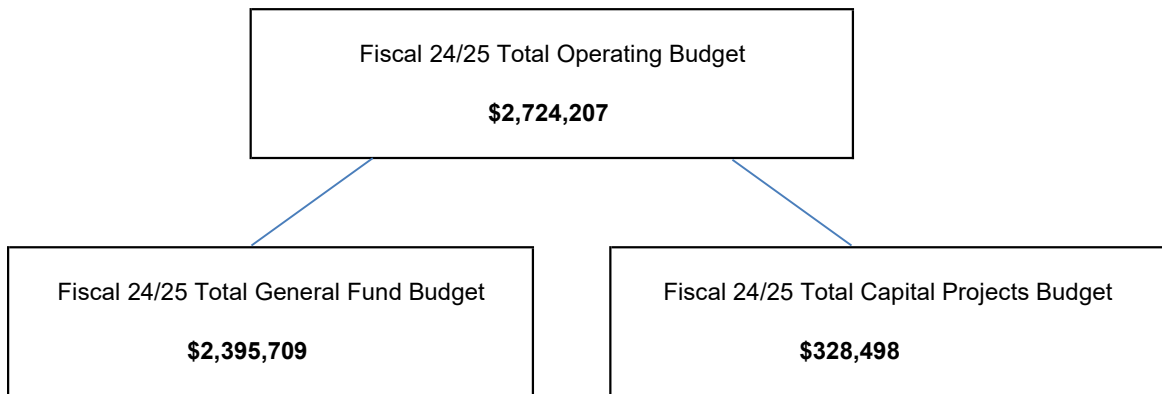
With this budget recommendation and adoption I look forward to working with members of the board, the founding communities, and the citizens of our service area to bring the best in recreation and park services and the most efficient and effective methods to spend their valuable leisure dollars carefully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

Respectfully submitted,

*Anthony J. Lipinski*

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

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**RECREATION AUTHORITY OF ROSEVILLE / EASTPOINTE  
GENERAL FUND  
ESTIMATED REVENUES & EXPENDITURES  
FISCAL 2024-25 & FIVE YEAR FINANCIAL FORECAST**

		<b>Fiscal 23-24</b>			
		Actual Revenues 2022-2023	Estimated Revenues 2023-2024	Revised Est. Revenues 2023-2024	Estimated Revenues 2024-2025
<b>RECREATION AUTHORITY ROSEVILLE / EASTPOINTE ESTIMATED REVENUES - GENERAL FUND</b>					
<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>				
<b><u>PROPERTY TAX REVENUES</u></b>					
	0.9245 MILLS LEVIED - CITY OF ROSEVILLE	\$ -	\$ 1,069,310	\$ 1,069,310	\$ 1,129,859
	0.9245 MILLS LEVIED - CITY OF EASTPOINTE	-	572,273	572,273	615,004
	<b>TOTAL TAXES - BEFORE ADJUSTMENTS:</b>	-	1,641,582	1,641,582	1,744,862
	PLUS: PERSONAL PROPERTY TAX REIMBURSEMENT	-	38,229	38,229	38,229
	LESS: ESTIMATED TAX REFUNDS & ADJUSTMENTS	-	(16,416)	(16,416)	(17,449)
208-101-402-000	<b>TOTAL PROPERTY TAX REVENUES</b>	<b>\$ 1,569,122</b>	<b>1,663,395</b>	<b>1,663,395</b>	<b>1,765,642</b>
208-101-652-000	<b><u>PROGRAM &amp; RENTAL REVENUES</u></b>	<b>419,341</b>	<b>480,000</b>	<b>480,000</b>	<b>485,000</b>
<b><u>SMART PROGRAM REVENUES</u></b>					
208-101-653-000	SMART - OPERATING CREDITS -MUNICIPAL	204,444	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	4,467	72,643	72,643	121,210
	<b>TOTAL SMART PROGRAM REVENUES</b>	<b>208,911</b>	<b>266,355</b>	<b>266,355</b>	<b>314,922</b>
<b><u>OTHER REVENUES</u></b>					
208-101-614-000	VENDING REVENUES	334	1,000	1,000	1,000
208-101-674-000	CONTRIBUTIONS & DONATIONS	669	2,000	2,000	2,000
208-101-613-000	MISCELLANEOUS REVENUES	3,557	-	-	500
208-101-664-000	INTEREST INCOME & DIVIDENDS	3,478	2,000	2,000	3,500
	<b>TOTAL OTHER REVENUES</b>	<b>8,038</b>	<b>5,000</b>	<b>5,000</b>	<b>7,000</b>
	<b><u>TOTAL ESTIMATED REVENUES - GENERAL FUND</u></b>	<b>\$ 2,205,412</b>	<b>\$ 2,414,751</b>	<b>\$ 2,414,751</b>	<b>\$ 2,572,564</b>

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**RECREATION AUTHORITY OF ROSEVILLE / EASTPOINTE  
GENERAL FUND  
ESTIMATED REVENUES & EXPENDITURES  
FISCAL 2024-25 & FIVE YEAR FINANCIAL FORECAST**

**Financial Forecast - 5 Year Plan**

		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
		Estimated Revenues	Estimated Revenues	Estimated Revenues	Estimated Revenues	Estimated Revenues
		2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
<b>RECREATION AUTHORITY ROSEVILLE / EASTPOINTE</b>	<b>ESTIMATED REVENUES - GENERAL FUND</b>					
<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>					
	<b>PROPERTY TAX REVENUES</b>					
	0.9245 MILLS LEVIED - CITY OF ROSEVILLE	\$ 1,161,533	\$ 1,194,159	\$ 1,227,763	\$ 1,262,375	\$ 1,298,026
	0.9245 MILLS LEVIED - CITY OF EASTPOINTE	632,230	649,974	668,250	687,074	706,462
	<b>TOTAL TAXES - BEFORE ADJUSTMENTS:</b>	<b>1,793,763</b>	<b>1,844,133</b>	<b>1,896,013</b>	<b>1,949,449</b>	<b>2,004,490</b>
	PLUS: PERSONAL PROPERTY TAX REIMBURSEMENT	38,229	38,229	38,229	38,229	38,229
	LESS: ESTIMATED TAX REFUNDS & ADJUSTMENTS	(17,938)	(18,441)	(18,960)	(19,494)	(20,045)
208-101-402-000	<b>TOTAL PROPERTY TAX REVENUES</b>	<b>1,814,055</b>	<b>1,863,921</b>	<b>1,915,281</b>	<b>1,968,183</b>	<b>2,022,675</b>
208-101-652-000	<b>PROGRAM &amp; RENTAL REVENUES</b>	<b>490,000</b>	<b>495,000</b>	<b>500,000</b>	<b>505,000</b>	<b>510,000</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	103,928	107,730	111,646	115,640	119,836
	<b>TOTAL SMART PROGRAM REVENUES</b>	<b>297,640</b>	<b>301,442</b>	<b>305,358</b>	<b>309,352</b>	<b>313,548</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	500	500	500	500	500
208-101-664-000	INTEREST INCOME & DIVIDENDS	3,500	3,000	2,500	2,000	2,000
	<b>TOTAL OTHER REVENUES</b>	<b>7,030</b>	<b>6,561</b>	<b>6,093</b>	<b>5,626</b>	<b>5,659</b>
	<b>TOTAL ESTIMATED REVENUES - GENERAL FUND</b>	<b>\$ 2,608,725</b>	<b>\$ 2,666,924</b>	<b>\$ 2,726,731</b>	<b>\$ 2,788,162</b>	<b>\$ 2,851,882</b>

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**RECREATION AUTHORITY OF ROSEVILLE / EASTPOINTE  
GENERAL FUND  
ESTIMATED REVENUES & EXPENDITURES  
FISCAL 2024-25 & FIVE YEAR FINANCIAL FORECAST**

		<b>Fiscal 23-24</b>			
		Actual Expenditures 2022-2023	Approved Expenditures 2023-2024	Revised Expenditures 2023-2024	Proposed Expenditures 2024-2025
<b>RECREATION AUTHORITY ROSEVILLE / EASTPOINTE</b>					
<b>ESTIMATED EXPENDITURES - GENERAL FUND</b>					
<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>				
<b>RECREATION PROGRAMS &amp; SENIOR ACTIVITIES</b>					
208-101-706-000	WAGES- PERMANENT EMPLOYEES	\$ 359,807	\$ 421,739	\$ 421,739	\$ 434,329
208-101-707-000	WAGES- PART TIME / TEMPORARY EMPLOYEES	268,296	508,304	508,304	489,105
208-101-709-000	WAGES- OVERTIME	-	1,000	1,000	1,000
208-101-715-000	FICA-EMPLOYER'S	46,933	71,226	71,226	73,507
208-101-718-000	RETIREMENT FUND CONTRIBUTION	59,180	70,167	70,167	80,029
208-101-719-000	HEALTH, LIFE, DENTAL	85,957	156,104	156,104	176,102
208-101-725-000	UNEMPLOYMENT & WORKERS COMP	6,655	7,175	7,175	7,188
208-101-728-000	OFFICE SUPPLIES	3,503	8,000	8,000	8,000
208-101-730-000	POSTAGE	15,592	17,928	17,928	17,000
208-101-740-000	PROGRAM SUPPLIES	42,600	50,000	50,000	50,000
208-101-740-004	PLAYGROUND & ATHLETIC SUPPLIES	37,286	55,620	55,620	58,000
208-101-751-000	FUEL	164	4,000	4,000	4,000
208-101-801-000	PROFESSIONAL SERVICES	68,450	80,000	80,000	99,583
208-101-818-000	CONTRACTUAL SERVICES	122,514	98,000	98,000	130,000
208-101-826-000	LEGAL FEES	315	1,000	1,000	1,000
208-101-850-000	COMMUNICATIONS	23,478	30,000	30,000	30,000
208-101-861-000	AUTO EXPENSE ALLOWANCE	-	250	250	250
208-101-864-000	CONFERENCE & WORKSHOPS	2,828	3,500	3,500	4,500
208-101-880-000	COMMUNITY PROMOTION	20,753	27,550	27,550	29,550
208-101-900-000	PRINTING AND PUBLISHING	33,351	35,000	35,000	30,000
208-101-901-000	BANK FEES	4,952	8,000	8,000	6,000
208-101-910-000	INSURANCE AND BONDS	39,593	40,000	40,000	42,000
208-101-920-000	UTILITIES	20,777	30,000	30,000	30,000
208-101-931-000	BUILDING MAINTENANCE	59,002	61,500	61,500	61,500
208-101-933-000	OFFICE EQUIPMENT MAINTENANCE	2,790	11,500	11,500	8,000
208-101-939-000	VEHICLE MAINTENANCE	-	5,000	5,000	5,000
208-101-940-000	RENTALS	4,500	6,000	6,000	6,000
208-101-958-000	MEMBERSHIPS AND DUES	1,716	2,500	2,500	3,000
208-101-960-000	EDUCATION AND TRAINING	3,543	5,000	5,000	5,000
208-101-961-000	CERTIFICATIONS & LICENSES	415	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	64,945	66,244	66,244	68,894
208-101-999-000	TRANSFER OUT - CAPITAL PROJECTS	332,533	175,120	175,120	199,340
<b>TOTAL RECREATION PROGRAMS &amp; SENIOR ACTIVITIES</b>		1,852,428	2,179,676	2,179,676	2,280,127

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RECREATION AUTHORITY OF ROSEVILLE / EASTPOINTE GENERAL FUND ESTIMATED REVENUES & EXPENDITURES FISCAL 2024-25 & FIVE YEAR FINANCIAL FORECAST						
		Financial Forecast - 5 Year Plan				
		1	2	3	4	5
RECREATION AUTHORITY ROSEVILLE / EASTPOINTE ESTIMATED EXPENDITURES - GENERAL FUND		Proposed Expenditures 2025-2026	Proposed Expenditures 2026-2027	Proposed Expenditures 2027-2028	Proposed Expenditures 2028-2029	Proposed Expenditures 2029-2030
ACCOUNT NO.	ACCOUNT NAME					
<b>RECREATION PROGRAMS &amp; SENIOR ACTIVITIES</b>						
208-101-706-000	WAGES- PERMANENT EMPLOYEES	\$ 447,359	\$ 460,780	\$ 474,603	\$ 488,841	\$ 503,506
208-101-707-000	WAGES- PART TIME / TEMPORARY EMPLOYEES	489,105	489,105	489,105	489,105	489,105
208-101-709-000	WAGES- OVERTIME	1,000	1,000	1,000	1,000	1,000
208-101-715-000	FICA-EMPLOYER'S	71,639	72,666	73,724	74,813	75,935
208-101-718-000	RETIREMENT FUND CONTRIBUTION	81,630	83,262	84,927	86,626	88,358
208-101-719-000	HEALTH, LIFE, DENTAL	183,146	190,472	198,091	206,014	214,255
208-101-725-000	UNEMPLOYMENT & WORKERS COMP	7,403	7,625	7,854	8,090	8,333
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	51,500	53,045	54,641	56,287	57,981
208-101-740-004	PLAYGROUND & ATHLETIC SUPPLIES	59,740	61,532	63,378	65,280	67,238
208-101-751-000	FUEL	4,120	4,244	4,371	4,502	4,637
208-101-801-000	PROFESSIONAL SERVICES	102,571	105,648	108,817	112,082	115,444
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	4,500	4,500	4,500	4,500	4,500
208-101-880-000	COMMUNITY PROMOTION	30,437	31,350	32,290	33,259	34,257
208-101-900-000	PRINTING AND PUBLISHING	30,000	30,000	30,000	30,000	30,000
208-101-901-000	BANK FEES	6,000	6,000	6,000	6,000	6,000
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	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
208-101-958-000	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	70,961	73,089	75,282	77,541	79,867
208-101-999-000	TRANSFER OUT - CAPITAL PROJECTS	150,048	159,337	168,703	178,102	188,155
<b>TOTAL RECREATION PROGRAMS &amp; SENIOR ACTIVITIES</b>		2,268,496	2,321,130	2,375,191	2,430,690	2,488,286

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**RECREATION AUTHORITY OF ROSEVILLE / EASTPOINTE  
GENERAL FUND  
ESTIMATED REVENUES & EXPENDITURES  
FISCAL 2024-25 & FIVE YEAR FINANCIAL FORECAST**

		<b>Fiscal 23-24</b>			
<b>RECREATION AUTHORITY ROSEVILLE / EASTPOINTE ESTIMATED EXPENDITURES - GENERAL FUND</b>		Actual Expenditures 2022-2023	Approved Expenditures 2023-2024	Revised Expenditures 2023-2024	Proposed Expenditures 2024-2025
<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>				
<b>SMART PROGRAM</b>					
208-691-706-000	WAGES- PERMANENT EMPLOYEES	\$ 43,917	\$ 43,782	\$ 43,782	\$ 69,712
208-691-707-000	WAGES- TEMPORARY EMPLOYEES	64,596	103,118	103,118	104,505
208-691-715-000	FICA-EMPLOYER'S	8,301	11,238	11,238	13,328
208-691-718-000	RETIREMENT FUND CONTRIBUTION	7,326	7,443	7,443	11,852
208-691-719-000	HEALTH, LIFE, DENTAL	18,597	26,017	26,017	37,355
208-691-725-000	UNEMPLOYMENT & WORKERS COMP	1,334	1,103	1,103	1,266
208-691-740-000	SUPPLIES	3,122	750	750	4,000
208-691-751-000	FUEL	13,202	16,000	16,000	16,000
208-691-801-000	PROFESSIONAL SERVICES	6,686	12,000	12,000	12,000
208-691-818-000	CONTRACTUAL SERVICES	1,677	5,150	5,150	5,150
208-691-850-000	COMMUNICATIONS	4,854	6,500	6,500	6,500
208-691-880-000	COMMUNITY PROMOTION	1,310	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	119	3,713	3,713	3,713
208-691-983-000	OFFICE EQUIPMENT	2,500	2,500	2,500	2,500
208-691-996-027	ADMINISTRATIVE SERVICE FEE	16,267	19,371	19,371	19,371
<b>TOTAL SMART PROGRAM</b>		<u>196,477</u>	<u>266,355</u>	<u>266,355</u>	<u>314,922</u>
<b>TOTAL ESTIMATED EXPENDITURES - GENERAL FUND</b>		<u>2,048,905</u>	<u>2,446,032</u>	<u>2,446,032</u>	<u>2,595,049</u>
208-101-965-000	<b>NET INCOME (LOSS)</b>	<u>\$ 156,507</u>	<u>\$ -</u>	<u>\$ (31,281)</u>	<u>\$ (22,484)</u>
<b>UNDESIGNATED BEGINNING FUND BALANCE - GENERAL FUND</b>		<u>\$ 1,093,212</u>		<u>\$ 1,249,719</u>	<u>\$ 1,218,439</u>
<b>UNDESIGNATED ENDING FUND BALANCE - GENERAL FUND</b>		<u>\$ 1,249,719</u>		<u>\$ 1,218,439</u>	<u>\$ 1,195,954</u>

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RECREATION AUTHORITY OF ROSEVILLE / EASTPOINTE GENERAL FUND ESTIMATED REVENUES & EXPENDITURES FISCAL 2024-25 & FIVE YEAR FINANCIAL FORECAST						
		Financial Forecast - 5 Year Plan				
		1	2	3	4	5
RECREATION AUTHORITY ROSEVILLE / EASTPOINTE ESTIMATED EXPENDITURES - GENERAL FUND		Proposed Expenditures 2025-2026	Proposed Expenditures 2026-2027	Proposed Expenditures 2027-2028	Proposed Expenditures 2028-2029	Proposed Expenditures 2029-2030
ACCOUNT NO.	ACCOUNT NAME					
<b>SMART PROGRAM</b>						
208-691-706-000	WAGES- PERMANENT EMPLOYEES	\$ 71,803	\$ 73,957	\$ 76,176	\$ 78,461	\$ 80,815
208-691-707-000	WAGES- TEMPORARY EMPLOYEES	104,505	104,505	104,505	104,505	104,505
208-691-715-000	FICA-EMPLOYER'S	7,995	7,995	7,995	7,995	7,995
208-691-718-000	RETIREMENT FUND CONTRIBUTION	12,089	12,331	12,577	12,829	13,086
208-691-719-000	HEALTH, LIFE, DENTAL	38,849	40,403	42,019	43,700	45,448
208-691-725-000	UNEMPLOYMENT & WORKERS COMP	1,302	1,342	1,382	1,423	1,466
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	3,824	3,939	4,057	4,179	4,304
208-691-983-000	OFFICE EQUIPMENT	27,750	27,750	27,750	27,750	27,750
208-691-996-027	ADMINISTRATIVE SERVICE FEE	19,371	19,371	19,371	19,371	19,371
<b>TOTAL SMART PROGRAM</b>		<u>340,229</u>	<u>345,794</u>	<u>351,540</u>	<u>357,472</u>	<u>363,596</u>
<b>TOTAL ESTIMATED EXPENDITURES - GENERAL FUND</b>		<u>2,608,725</u>	<u>2,666,924</u>	<u>2,726,732</u>	<u>2,788,162</u>	<u>2,851,882</u>
208-101-965-000	<b>NET INCOME (LOSS)</b>	<u>\$ (0)</u>	<u>\$ 0</u>	<u>\$ (0)</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>UNDESIGNATED BEGINNING FUND BALANCE - GENERAL FUND</b>		<u>\$ 1,195,954</u>	<u>\$ 1,195,953</u>	<u>\$ 1,195,953</u>	<u>\$ 1,195,954</u>	<u>\$ 1,195,954</u>
<b>UNDESIGNATED ENDING FUND BALANCE - GENERAL FUND</b>		<u>\$ 1,195,953</u>	<u>\$ 1,195,953</u>	<u>\$ 1,195,954</u>	<u>\$ 1,195,954</u>	<u>\$ 1,195,953</u>

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RECREATION AUTHORITY OF ROSEVILLE / EASTPOINTE CAPITAL PROJECTS FUND ESTIMATED REVENUES & EXPENDITURES FISCAL 2024-25 & FIVE YEAR FINANCIAL FORECAST						
RECREATION AUTHORITY ROSEVILLE / EASTPOINTE ESTIMATED REVENUES - CAPITAL PROJECTS FUND		Actual Revenues 2022-2023	Fiscal 23-24 Estimated Revenues 2023-2024		Revised Est. Revenues 2023-2024	Estimated Revenues 2024-2025
ACCOUNT NO.	ACCOUNT NAME					
408-101-699-000	TRANSFER FROM GENERAL FUND	332,533	175,120	175,120		199,340
408-000-390-000	APPROPRIATION FROM SURPLUS	-	214,880	289,880		129,158
<b>TOTAL ESTIMATED REVENUES - CAPITAL PROJECTS FUND</b>		<b>\$ 332,533</b>	<b>\$ 390,000</b>	<b>\$ 465,000</b>		<b>\$ 328,498</b>
RECREATION AUTHORITY ROSEVILLE / EASTPOINTE ESTIMATED EXPENDITURES - CAPITAL PROJECTS FUND		Actual Expenditures 2022-2023	Fiscal 23-24 Approved Expenditures 2023-2024		Revised Expenditures 2023-2024	Proposed Expenditures 2024-2025
ACCOUNT NO.	ACCOUNT NAME					
408-101-976-000	COMMUNITY CENTER LOBBY PAINTING	8,890	-	-	-	-
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	3,000	-	-
408-101-976-000	BASKETBALL BACKBOARD HEIGHT ADJUSTERS	-	-	-	-	30,000
408-101-976-000	REPLACE FLOORING IN LARGE GYM	-	175,000	175,000	-	-
408-101-976-000	SPARK GRANT MATCH	-	175,000	-	-	175,000
408-101-976-000	IMPROVEMENTS TO KITCHEN	-	12,000	12,000	-	68,698
408-101-976-000	LANDSCAPING & REC CENTER UPDATES	21,747	-	-	-	-
408-101-976-000	PARK IMPROVEMENTS - EP	-	-	-	-	-
408-101-976-000	PARK IMPROVEMENTS - RSV - HURON PARK BASEBALL LIGHTS	-	-	250,000	-	-
408-101-982-000	DIGITAL MESSAGE BOARD	15,679	-	-	-	-
408-101-982-000	FITNESS ROOM EQUIPMENT	-	6,500	6,500	-	7,500
408-101-982-000	REPLACE WALL MATS IN GYM	-	1,500	1,500	-	17,500
408-101-982-000	REPLACE FLOOR MATS IN GYM	-	-	-	-	-
408-101-982-000	UPDATES TO SURVEILLANCE CAMERA SYSTEM	22,363	-	-	-	-
408-101-982-000	REPLACE STAFF COMPUTERS	11,148	-	-	-	-
408-101-982-000	PLATFORM LIFT	12,000	-	-	-	-
408-101-983-000	REPLACE COPIERS IN MAIN OFFICE AND SENIOR CENTER OFFICE	9,883	-	-	-	-
408-101-983-000	REPLACE COMPUTERS & PRINTERS IN SENIOR CENTER	-	12,000	12,000	-	-
408-101-984-000	REPLACE FURNITURE IN SENIOR CENTER	-	-	-	-	10,000
408-101-984-000	REPLACE FURNITURE IN MEETING ROOMS	-	5,000	5,000	-	15,000
408-101-984-000	CHAIR CARTS	-	-	-	-	4,800
408-000-390-000	SURPLUS	230,823	-	-	-	-
<b>TOTAL ESTIMATED EXPENDITURES - CAPITAL PROJECTS FUND</b>		<b>\$ 332,533</b>	<b>\$ 390,000</b>	<b>\$ 465,000</b>		<b>\$ 328,498</b>
<b>Statement of Fund Balance</b>						
BEGINNING FUND BALANCE - CAPITAL PROJECT FUND		\$ 538,215		\$ 769,038		\$ 479,158
NET CHANGE IN FUND BALANCE - CAPITAL PROJECTS FUND		\$ 230,823		\$ (289,880)		\$ (129,158)
ENDING FUND BALANCE - CAPITAL PROJECTS FUND		\$ 769,038		\$ 479,158		\$ 350,000
ENDING FUND BALANCE - RESERVED FOR EASTPOINTE PARK IMPROVEMENTS		\$ 275,000		\$ 275,000		\$ 300,000
ENDING FUND BALANCE - RESERVED FOR ROSEVILLE PARK IMPROVEMENTS		\$ 275,000		\$ 25,000		\$ 50,000
ENDING FUND BALANCE - UNRESERVED		\$ 219,038		\$ 179,158		\$ -
<b>TOTAL ENDING FUND BALANCE - CAPITAL PROJECTS FUND</b>		<b>\$ 769,038</b>		<b>\$ 479,158</b>		<b>\$ 350,000</b>

RECREATION AUTHORITY OF ROSEVILLE / EASTPOINTE CAPITAL PROJECTS FUND ESTIMATED REVENUES & EXPENDITURES FISCAL 2024-25 & 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 2025-2026	Estimated Revenues 2026-2027	Estimated Revenues 2027-2028	Estimated Revenues 2028-2029	Estimated Revenues 2029-2030
ACCOUNT NO.	ACCOUNT NAME					
408-101-699-000	TRANSFER FROM GENERAL FUND	150,048	159,337	168,703	178,102	188,155
408-000-390-000	APPROPRIATION FROM SURPLUS	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUES - CAPITAL PROJECTS FUND</b>		<b>\$ 150,048</b>	<b>\$ 159,337</b>	<b>\$ 168,703</b>	<b>\$ 178,102</b>	<b>\$ 188,155</b>
RECREATION AUTHORITY ROSEVILLE / EASTPOINTE ESTIMATED EXPENDITURES - CAPITAL PROJECTS FUND		1	2	3	4	5
		Proposed Expenditures 2025-2026	Proposed Expenditures 2026-2027	Proposed Expenditures 2027-2028	Proposed Expenditures 2028-2029	Proposed Expenditures 2029-2030
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	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	-	-	-	-	-
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 WALL MATS IN GYM	1,500	-	-	-	-
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 FURNITURE IN SENIOR CENTER	-	-	6,000	-	-
408-101-984-000	REPLACE FURNITURE IN MEETING ROOMS	-	5,000	-	5,000	5,000
408-101-984-000	CHAIR CARTS	-	-	-	-	-
408-000-390-000	SURPLUS	111,548	122,337	155,703	176,902	176,155
<b>TOTAL ESTIMATED EXPENDITURES - CAPITAL PROJECTS FUND</b>		<b>\$ 150,048</b>	<b>\$ 159,337</b>	<b>\$ 168,703</b>	<b>\$ 188,902</b>	<b>\$ 188,155</b>
<b>Statement of Fund Balance</b>						
<b>BEGINNING FUND BALANCE - CAPITAL PROJECT FUND</b>		<b>\$ 350,000</b>	<b>\$ 461,548</b>	<b>\$ 583,885</b>	<b>\$ 739,588</b>	<b>\$ 905,690</b>
<b>NET CHANGE IN FUND BALANCE - CAPITAL PROJECTS FUND</b>		<b>\$ 111,548</b>	<b>\$ 122,337</b>	<b>\$ 155,703</b>	<b>\$ 166,102</b>	<b>\$ 176,155</b>
<b>ENDING FUND BALANCE - CAPITAL PROJECTS FUND</b>		<b>\$ 461,548</b>	<b>\$ 583,885</b>	<b>\$ 739,588</b>	<b>\$ 905,690</b>	<b>\$ 1,081,845</b>
<b>ENDING FUND BALANCE - RESERVED FOR EASTPOINTE PARK IMPROVEMENTS</b>		<b>\$ 300,000</b>	<b>\$ 375,000</b>	<b>\$ 450,000</b>	<b>\$ 525,000</b>	<b>\$ 600,000</b>
<b>ENDING FUND BALANCE - RESERVED FOR ROSEVILLE PARK IMPROVEMENTS</b>		<b>\$ 50,000</b>	<b>\$ 125,000</b>	<b>\$ 200,000</b>	<b>\$ 275,000</b>	<b>\$ 350,000</b>
<b>ENDING FUND BALANCE - UNRESERVED</b>		<b>\$ 111,548</b>	<b>\$ 83,885</b>	<b>\$ 89,588</b>	<b>\$ 105,690</b>	<b>\$ 131,845</b>
<b>TOTAL ENDING FUND BALANCE - CAPITAL PROJECTS FUND</b>		<b>\$ 461,548</b>	<b>\$ 583,885</b>	<b>\$ 739,588</b>	<b>\$ 905,690</b>	<b>\$ 1,081,845</b>

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

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

<b>Fiscal 2024-2025</b>	Total RARE Operating	RARE Operating Millage	
		Roseville Collection	Eastpointe Collection
Real Property	\$ 1,763,035,641	\$ 1,141,969,191	\$ 621,066,450
Personal Property	\$ 124,155,996	\$ 80,051,100	\$ 44,104,896
Total Value - Real & Personal Property Valuation	\$ 1,887,191,637	\$ 1,222,020,291	\$ 665,171,346
Tax Rate - Mills	0.9245	0.9245	0.9245
<b>TOTAL</b>	<b>\$ 1,744,862</b>	<b>\$ 1,129,859</b>	<b>\$ 615,004</b>

For Fiscal 2024-2025, 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 2024-2025, real property values in Roseville for collectible property taxes increased from approximately \$1.06 billion to \$1.14 billion or 7.8% and personal property for collectible property taxes increased from \$78 million to \$80 million or 3.2%. In Eastpointe, real property values for collectible property taxes increased 9.6% from approximately \$566 million to \$621 million and personal property for collectible property taxes increased 4.5% from approximately \$42 million to \$44 million. The increase in taxable values in Eastpointe and Roseville results in approximately \$103,000 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 2025-2026</b>	Total RARE Operating	RARE Operating Millage	
		Roseville Collection	Eastpointe Collection
Real Property	\$ 1,815,926,710	\$ 1,176,228,267	\$ 639,698,444
Personal Property	\$ 124,155,996	\$ 80,051,100	\$ 44,104,896
Total Value - Real & Personal Property Valuation	\$ 1,940,082,706	\$ 1,256,279,367	\$ 683,803,340
Tax Rate - Mills	0.9245	0.9245	0.9245
<b>TOTAL</b>	<b>\$ 1,793,763</b>	<b>\$ 1,161,533</b>	<b>\$ 632,230</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 \$1.222 billion to \$1.256 billion in Roseville and from \$665 million to \$684 million in Eastpointe. This increase is expected to generate approximately \$49,000 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.

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

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

<b>Fiscal 2026-2027</b>	Total RARE Operating	RARE Operating Millage	
		Roseville Collection	Eastpointe Collection
Real Property	\$ 1,870,404,512	\$ 1,211,515,115	\$ 658,889,397
Personal Property	\$ 124,155,996	\$ 80,051,100	\$ 44,104,896
Total Value - Real & Personal Property Valuation	\$ 1,994,560,508	\$ 1,291,566,215	\$ 702,994,293
Tax Rate - Mills	0.9245	0.9245	0.9245
<b>TOTAL</b>	<b>\$ 1,844,133</b>	<b>\$ 1,194,159</b>	<b>\$ 649,974</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 \$1.256 billion to \$1.292 billion in Roseville and from \$684 million to \$703 million in Eastpointe. This increase is expected to generate approximately \$50,000 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.

<b>Fiscal 2027-2028</b>	Total RARE Operating	RARE Operating Millage	
		Roseville Collection	Eastpointe Collection
Real Property	\$ 1,926,516,647	\$ 1,247,860,568	\$ 678,656,079
Personal Property	\$ 124,155,996	\$ 80,051,100	\$ 44,104,896
Total Value - Real & Personal Property Valuation	\$ 2,050,672,643	\$ 1,327,911,668	\$ 722,760,975
Tax Rate - Mills	0.9245	0.9245	0.9245
<b>TOTAL</b>	<b>\$ 1,896,013</b>	<b>\$ 1,227,763</b>	<b>\$ 668,250</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 \$1.292 billion to \$1.328 billion in Roseville and from \$703 million to \$723 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 \$38,000 in reimbursements for lost tax revenue from personal property taxes.

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

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

<b>Fiscal 2028-2029</b>	Total RARE Operating	RARE Operating Millage	
		Roseville Collection	Eastpointe Collection
Real Property	\$ 1,984,312,146	\$ 1,285,296,385	\$ 699,015,761
Personal Property	\$ 124,155,996	\$ 80,051,100	\$ 44,104,896
Total Value - Real & Personal Property Valuation	\$ 2,108,468,142	\$ 1,365,347,485	\$ 743,120,657
Tax Rate - Mills	0.9245	0.9245	0.9245
<b>TOTAL</b>	<b>\$ 1,949,449</b>	<b>\$ 1,262,375</b>	<b>\$ 687,074</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 \$1.328 billion to \$1.365 billion in Roseville and from \$723 million to \$743 million in Eastpointe. This increase is expected to generate approximately \$53,000 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.

<b>Fiscal 2029-2030</b>	Total RARE Operating	RARE Operating Millage	
		Roseville Collection	Eastpointe Collection
Real Property	\$ 2,043,841,511	\$ 1,323,855,277	\$ 719,986,234
Personal Property	\$ 124,155,996	\$ 80,051,100	\$ 44,104,896
Total Value - Real & Personal Property Valuation	\$ 2,167,997,507	\$ 1,403,906,377	\$ 764,091,130
Tax Rate - Mills	0.9245	0.9245	0.9245
<b>TOTAL</b>	<b>\$ 2,004,490</b>	<b>\$ 1,298,026</b>	<b>\$ 706,462</b>

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 \$1.365 billion to \$1.404 billion in Roseville and from \$743 million to \$764 million in Eastpointe. This increase is expected to generate approximately \$55,000 in additional tax revenue compared to the amount budgeted for fiscal 2028-2029. The Authority expects to receive approximately \$38,000 in reimbursements for lost tax revenue from personal property taxes.

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RECREATION AUTHORITY ROSEVILLE - EASTPOINTE  
RECREATION PROGRAMS / SENIOR ACTIVITIES AND SMART PROGRAM REVENUE  
FISCAL YEAR 2024 - 2025

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>PROPOSED REVENUE 2024-2025</u>
208-101-402.000	<u>CURRENT PROPERTY TAXES</u> Current property taxes \$ 1,744,862 Property tax refunds and adjustments <u>(17,449)</u> Total \$ 1,727,413	\$ 1,727,413
208-101-441.000	<u>LOCAL COMMUNITY STABILIZATION SHARE TAX</u>	\$ 38,229
208-101-652-000	<u>PROGRAM &amp; RENTAL REVENUES</u>	\$ 485,000
208-101-653-000	<u>SMART OPERATING CREDITS - MUNICIPAL</u>  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	\$ 78,432
208-101-653-000	<u>SMART OPERATING CREDITS - COMMUNITY</u>  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	\$ 115,280
208-101-654-000	<u>SMART - FAREBOX REVENUE</u>	\$ 121,210
208-101-614-000	<u>VENDING REVENUE</u>  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.	\$ 1,000
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
<b>TOTAL REVENUE</b>		<b>\$ 2,572,564</b>

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RECREATION AUTHORITY ROSEVILLE -EASTPOINTE  
RECREATION PROGRAMS / SENIOR ACTIVITIES AND SMART PROGRAM EXPENDITURES  
FISCAL YEAR 2024 - 2025

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>PROPOSED EXPENDITURES 2024-2025</u>																																
208-101-706-000	<u>WAGES - PERMANENT EMPLOYEES</u>  This account reflects salaries / wages budgeted for the following positions:  <table style="margin-left: 20px; border-collapse: collapse;"> <tr><td>Executive Director</td><td style="text-align: right;">\$ 108,167</td></tr> <tr><td>Recreation Deputy Director</td><td style="text-align: right;">82,148</td></tr> <tr><td>Recreation Supervisor - Senior Activities</td><td style="text-align: right;">60,202</td></tr> <tr><td>Recreation Supervisor - Adult/Youth Sports &amp; Fitness</td><td style="text-align: right;">73,062</td></tr> <tr><td>Recreation Supervisor - Community Engagement</td><td style="text-align: right;">57,269</td></tr> <tr><td>Office Manager</td><td style="text-align: right;">53,481</td></tr> <tr><td>Contractual Payouts</td><td style="text-align: right;">-</td></tr> <tr><td style="border-top: 1px solid black;">Total</td><td style="text-align: right; border-top: 1px solid black;">\$ 434,329</td></tr> </table>	Executive Director	\$ 108,167	Recreation Deputy Director	82,148	Recreation Supervisor - Senior Activities	60,202	Recreation Supervisor - Adult/Youth Sports & Fitness	73,062	Recreation Supervisor - Community Engagement	57,269	Office Manager	53,481	Contractual Payouts	-	Total	\$ 434,329	\$ 434,329																
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Recreation Supervisor - Community Engagement	57,269																																	
Office Manager	53,481																																	
Contractual Payouts	-																																	
Total	\$ 434,329																																	
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> <table style="margin-left: 20px; border-collapse: collapse;"> <tr><td>Clerical Staff - Senior Programs</td><td style="text-align: right;">\$ 26,845</td></tr> <tr><td>Clerical Staff - Recreation Programs</td><td style="text-align: right;">26,845</td></tr> <tr><td>Clerical Staff - Senior Activities</td><td style="text-align: right;">-</td></tr> <tr><td>One (1) Special Event Staff</td><td style="text-align: right;">5,063</td></tr> <tr><td>Eight (8) Building Supervisors</td><td style="text-align: right;">148,200</td></tr> <tr><td>Four (4) Building Attendants / Custodial Service</td><td style="text-align: right;">75,400</td></tr> <tr><td style="border-top: 1px solid black;">Total</td><td style="text-align: right; border-top: 1px solid black;">\$ 282,353</td></tr> </table> <u>Seasonal / Temporary Positions:</u> <table style="margin-left: 20px; border-collapse: collapse;"> <tr><td>Two (2) Summer Day Camp Director</td><td style="text-align: right;">\$ 14,520</td></tr> <tr><td>Four (4) Summer Day Camp Teen Counselors</td><td style="text-align: right;">21,175</td></tr> <tr><td>Nine (9) Summer Day Camp Counselors</td><td style="text-align: right;">49,376</td></tr> <tr><td>Two (2) Program Assistants</td><td style="text-align: right;">21,000</td></tr> <tr><td>Two (2) Lead Park Attendants</td><td style="text-align: right;">27,375</td></tr> <tr><td>Ten (8) Park Attendants</td><td style="text-align: right;">66,000</td></tr> <tr><td>One (1) Pool Attendant</td><td style="text-align: right;">1,378</td></tr> <tr><td>Four (4) Life Guards - Summer Day Camp / Swim Club</td><td style="text-align: right;">5,928</td></tr> <tr><td style="border-top: 1px solid black;">Total</td><td style="text-align: right; border-top: 1px solid black;">\$ 206,752</td></tr> </table>	Clerical Staff - Senior Programs	\$ 26,845	Clerical Staff - Recreation Programs	26,845	Clerical Staff - Senior Activities	-	One (1) Special Event Staff	5,063	Eight (8) Building Supervisors	148,200	Four (4) Building Attendants / Custodial Service	75,400	Total	\$ 282,353	Two (2) Summer Day Camp Director	\$ 14,520	Four (4) Summer Day Camp Teen Counselors	21,175	Nine (9) Summer Day Camp Counselors	49,376	Two (2) Program Assistants	21,000	Two (2) Lead Park Attendants	27,375	Ten (8) Park Attendants	66,000	One (1) Pool Attendant	1,378	Four (4) Life Guards - Summer Day Camp / Swim Club	5,928	Total	\$ 206,752	\$ 489,105
Clerical Staff - Senior Programs	\$ 26,845																																	
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Four (4) Life Guards - Summer Day Camp / Swim Club	5,928																																	
Total	\$ 206,752																																	
208-101-709-000	<u>WAGES- OVERTIME</u>	\$ 1,000																																
208-101-715-000	<u>FICA - EMPLOYER'S</u>	\$ 73,507																																
208-101-718-000	<u>RETIREMENT FUND CONTRIBUTION</u>	\$ 80,029																																
208-101-719-000	<u>HEALTH, LIFE, DENTAL</u>	\$ 176,102																																
208-101-725-000	<u>UNEMPLOYMENT &amp; WORKERS COMPENSATION</u>	\$ 7,188																																
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.  <table style="margin-left: 20px; border-collapse: collapse;"> <tr><td>Fall Brochure</td><td style="text-align: right;">\$ 6,250</td></tr> <tr><td>Winter/Spring Newsletter</td><td style="text-align: right;">6,250</td></tr> <tr><td>Big Bird Run</td><td style="text-align: right;">1,200</td></tr> <tr><td>Monthly Correspondence (\$275/month)</td><td style="text-align: right;">3,300</td></tr> <tr><td style="border-top: 1px solid black;">Total</td><td style="text-align: right; border-top: 1px solid black;">\$ 17,000</td></tr> </table>	Fall Brochure	\$ 6,250	Winter/Spring Newsletter	6,250	Big Bird Run	1,200	Monthly Correspondence (\$275/month)	3,300	Total	\$ 17,000	\$ 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.	\$ 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.	\$ 58,000																																
208-101-751-000	<u>FUEL</u>	\$ 4,000																																

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RECREATION AUTHORITY ROSEVILLE -EASTPOINTE  
 RECREATION PROGRAMS / SENIOR ACTIVITIES AND SMART PROGRAM EXPENDITURES  
 FISCAL YEAR 2024 - 2025

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>PROPOSED EXPENDITURES 2024-2025</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>Master Plan</td><td style="text-align: right;">18,333</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 &amp; Maintenance</td><td style="text-align: right;">2,500</td></tr> <tr><td>Other Event Costs</td><td style="text-align: right; border-top: 1px solid black;">30,000</td></tr> <tr><td style="text-align: right;">Total</td><td style="text-align: right;">\$ 99,583</td></tr> </table>	Audit	\$ 18,750	Master Plan	18,333	Park Maintenance	12,000	Senior Tours - Bianco	18,000	Web Site Design & Maintenance	2,500	Other Event Costs	30,000	Total	\$ 99,583	\$ 99,583
Audit	\$ 18,750															
Master Plan	18,333															
Park Maintenance	12,000															
Senior Tours - Bianco	18,000															
Web Site Design & Maintenance	2,500															
Other Event Costs	30,000															
Total	\$ 99,583															
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 &amp; WORKSHOPS</u>	\$ 4,500														
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 (\$1,400/month)</td><td style="text-align: right; border-top: 1px solid black;">16,800</td></tr> <tr><td style="text-align: right;">Total</td><td style="text-align: right;">\$ 29,550</td></tr> </table>	Big Bird Run	\$ 3,000	Summer Day Camp Programs	3,750	Advertisement	6,000	Other Related Expenses (\$1,400/month)	16,800	Total	\$ 29,550	\$ 29,550				
Big Bird Run	\$ 3,000															
Summer Day Camp Programs	3,750															
Advertisement	6,000															
Other Related Expenses (\$1,400/month)	16,800															
Total	\$ 29,550															
208-101-900-000	<u>PRINTING AND PUBLISHING</u>	\$ 30,000														
208-101-901-000	<u>BANK FEES</u>	\$ 6,000														
208-101-910-000	<u>INSURANCE &amp; 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														

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RECREATION AUTHORITY ROSEVILLE -EASTPOINTE  
 RECREATION PROGRAMS / SENIOR ACTIVITIES AND SMART PROGRAM EXPENDITURES  
 FISCAL YEAR 2024 - 2025

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>PROPOSED EXPENDITURES 2024-2025</u>										
208-101-931-000	<u>BUILDING MAINTENANCE</u>  This account reflects costs incurred to maintain Authority owned facilities:  <table border="0" style="margin-left: 40px;"> <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; border-top: 1px solid black;">12,500</td> </tr> <tr> <td style="text-align: right;">Total</td> <td style="text-align: right; border-top: 1px solid black;">\$ 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	12,500	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	12,500											
Total	\$ 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.	\$ 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.	\$ 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.	\$ 3,000										
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										

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RECREATION AUTHORITY ROSEVILLE -EASTPOINTE  
RECREATION PROGRAMS / SENIOR ACTIVITIES AND SMART PROGRAM EXPENDITURES  
FISCAL YEAR 2024 - 2025

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>PROPOSED EXPENDITURES 2024-2025</u>
208-101-993-000	<u>LAND USE FEE</u> This account reflects the annual reimbursement to member communities for cost incurred to prepare City parks, ball fields and other facilities utilized by the Authority for sponsored events and activities. 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 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>	\$ 68,894
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.	\$ 199,340
208-691-706-000	<u>WAGES - PERMANENT EMPLOYEES</u> This account reflects salaries / wages budgeted for one full-time SMART Senior Dispatcher	\$ 69,712
208-691-707-000	<u>WAGES - TEMPORARY EMPLOYEES</u> This account reflects salaries / wages budgeted for the following positions: One (1) SMART Clerical Support 22,230 Seven (7) SMART Bus Drivers 82,275 Total \$ 104,505	\$ 104,505
208-691-715-000	<u>FICA - EMPLOYER'S</u>	\$ 13,328
208-691-718-000	<u>RETIREMENT FUND CONTRIBUTION</u>	\$ 11,852
208-691-719-000	<u>HEALTH, LIFE, DENTAL</u>	\$ 37,355
208-691-725-000	<u>UNEMPLOYMENT &amp; WORKERS COMPENSATION</u>	\$ 1,266
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>	\$ 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
<b>TOTAL EXPENDITURES</b>		<b>\$ 2,595,049</b>

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RECREATION AUTHORITY ROSEVILLE - EASTPOINTE  
ESTIMATED REVENUES  
FISCAL YEAR 2026-2030

**Account No.**

**Account Name**

208-101-652-000

**Program & Rental Revenues**

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 24-25 are expected to continue increase to pre-COVID levels and beyond. Total budgeted revenues for fiscal 2026-2030 are expected to increase further due to the expansion of the Authority's youth sports programs and/or leagues.

208-101-653-000

**SMART - Operating Credits - Municipal**

Budgeted amounts are consistent with total amounts received from SMART for fiscal 23-24 by both the City of Roseville and City of Eastpointe.

280-101-653-000

**SMART - Operating Credits - Community**

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.

208-101-654-000

**SMART - Fare Box Revenues**

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.

208-101-614-000

**Vending Revenues**

Amount represents proceeds generated from vending machines located in the Authority's buildings.

208-101-674-000

**Contributions & Donations**

Amount budgeted is consistent with amounts received in prior year.

208-101-664-000

**Interest Income & Dividends**

Amount estimated based on the current interest rate on a 24 month \$224,000 CD (current market conditions).

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**Expenditures**

**Recreation Programs & Senior Activities**

**Salaries & Wages - Permanent**

Future salary and wage amounts reflect a 3% wage increase for budgetary purposes for fiscal 25-26 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 24-25 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 25-26 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 25-26 and for fiscal years thereafter.

**Health - Life, Dental Insurance**

The amounts budgeted for fiscal 24-25 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 25-26 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 25-26 and beyond.

**Office Supplies**

The amount budgeted for this account is typically consistent with amounts paid in prior year. For fiscal 25-26 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 25-26 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 25-26 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 25-26 and beyond, playground supplies expenditures reflect a 3% annual inflationary increase.

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**Expenditures**

**Recreation Programs & Senior Activities**

**Fuel**

The amount budgeted for this account is typically consistent with amounts paid in prior year. For fiscal 25-26 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 25-26 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 25-26 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 25-26 and beyond, legal fees reflect a 3% annual inflationary increase.

**Communication**

For fiscal 25-26 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 25-26 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 25-26 and beyond is consistent with what has been allocated in fiscal 24-25.

**Bank Fees**

The amount budgeted for fiscal 25-26 and beyond is based on the bank fees charged in fiscal 23-24.

**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 25-26 and beyond, insurance related amounts typically reflect a 3% annual increase in anticipation of premiums.

**Public Utilities**

For fiscal 25-26 and beyond, amounts typically reflect a 3% annual increase in anticipation of higher utility costs.

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**Expenditures**

**Recreation Programs & Senior Activities**

**Building Maintenance**

The amount budgeted for this account is typically consistent with amounts paid in prior year. For fiscal 25-26 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 25-26 and beyond, equipment maintenance related expenditures reflect a 3% annual inflationary increase.

**Vehicle Maintenance**

The amount budgeted for this account in fiscal 24-25 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 25-26 and beyond reflect a 3% annual inflationary increase.

**Rentals**

Amounts budgeted for in fiscal 25-26 and beyond are consistent with the budgeted amount in fiscal 24-25.

**Memberships & Dues**

The amount budgeted for this account for fiscal 24-25 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 25-26 and beyond are consistent with amounts budgeted in fiscal 24-25.

**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 24-25 and beyond, vending machine supplies reflect a 3% annual inflationary increase.

**Administrative Service Fee**

For fiscal 25-26 and beyond, administrative expenditures reflect a 3% annual inflationary increase.

**Transfer Out - Capital Projects**

For fiscal 25-26 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.

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**Expenditures**

**SMART Programs**

**Salaries & Wages - Permanent**

Future salary and wage amounts reflect a 3% wage increase for budgetary purposes for fiscal 25-26 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 25-26 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 & 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 25-26 and for fiscal years thereafter.

**Health - Life, Dental Insurance**

The amounts budgeted for fiscal 24-25 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 25-26 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 25-26 and beyond.

**Supplies**

The amount budgeted for this account is typically consistent with amounts allocated in fiscal 25-26.

**Gasoline, Oil & Diesel Fuel**

For fiscal 25-26 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 25-26 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 25-26 and beyond, contractual service expenditures reflect a 3% annual inflationary increase.

**Communication**

For fiscal 25-26 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 25-26 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 25-26 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 25-26 and beyond, vehicle maintenance expenditures reflect a 3% annual inflationary increase.

**Office Equipment**

The amount budgeted for this account for fiscal 25-26 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 25-26 and beyond, SMART administrative expenditures reflect 10% of municipal and operating credits each year.

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Recreation Authority of Roseville & Eastpointe Personnel Staffing Fiscal 24-25 & Beyond																
Position	Hours	Current Rate of Pay	Current Salary	Proposed Rate of Pay	Estimated Contractual Payouts	Proposed Salary	Payroll Related Costs			Total Proposed Wages - Before Benefits	Benefits			Total Benefits	Total Proposed Wage & Contractual Benefits	
							FICA	Unemploy	W/C Comp		Retirement Contribution (15% Salary)	Post H/C Contribution (2% Salary)	Est. H/C Benefit			
<b>Recreation Programs &amp; Senior Activities - Full Time Personnel</b>																
Executive Director	2080 Hrs	50.37	104,762	52.00	-	108,167	8,275	6	781	117,229	16,225	2,163	26,682	45,070	\$ 162,300	
Recreation Deputy Director	2080 Hrs	36.20	75,292	39.49	-	82,148	6,284	6	593	89,032	12,322	1,643	26,682	40,647	\$ 129,679	
Recreation Supervisor - Senior Activities	1664 Hrs	30.83	64,122	36.18	-	60,202	4,605	6	435	65,248	9,030	1,204	21,345	31,579	\$ 96,828	
Recreation Supervisor - Adult/Youth Sports & Fitness	2080 Hrs	29.22	60,768	35.13	-	73,062	5,589	6	528	79,185	10,959	1,461	26,682	39,102	\$ 118,288	
Recreation Supervisor - Community Engagement	2080 Hrs	27.03	56,222	27.53	-	57,269	4,381	6	414	62,070	8,590	1,145	26,682	36,417	\$ 98,488	
Senior Center Clerk/Program Assist & SMART Liaison	1664 Hrs	N/A	-	21.90	-	36,441	2,788	6	263	39,498	5,466	729	21,345	27,540	\$ 67,040	
Office Manager	2080 Hrs	24.81	51,596	25.71	-	53,481	4,091	6	386	57,964	8,022	1,070	26,682	35,774	\$ 93,738	
<b>Total Recreation Programs &amp; Senior Activities - Full Time Personnel</b>						<b>470,770</b>	<b>36,013</b>	<b>42</b>	<b>3,401</b>	<b>510,227</b>	<b>70,614</b>	<b>9,415</b>	<b>176,102</b>	<b>256,131</b>	<b>766,360</b>	
<b>Recreation Programs &amp; Senior Activities - Part Time Personnel (Non-Seasonal)</b>																
1 - Office Assistant - Senior Programs	35 Hrs/Week (52 Weeks)	14.75	26,845	14.75		26,845	2,054	6	194	29,099	-	-	-	-	\$ 29,099	
1 - Office Assistant - Recreation Programs	35 Hrs/Week (52 Weeks)	14.75	26,845	14.75		26,845	2,054	6	194	29,099	-	-	-	-	\$ 29,099	
1 - Program Assistant - Senior Activities	25 Hrs/Week (52 Weeks)	12.75	16,575	-		-	-	-	-	-	-	-	-	-	\$ -	
1 - Special Event Staff	30 Hrs/Week (15 Weeks)	11.25	5,063	11.25		5,063	387	6	37	5,492	-	-	-	-	\$ 5,492	
3 - Building Supervisors - Level 1	20 Hrs/Week (52 Weeks)	12.75	39,780	13.25		41,340	3,163	11	299	44,813	-	-	-	-	\$ 44,813	
3 - Building Supervisors - Level 2	20 Hrs/Week (52 Weeks)	12.50	52,000	13.00		40,560	3,103	17	293	43,973	-	-	-	-	\$ 43,973	
4 - Building Supervisors - Level 3	25 Hrs/Week (52 Weeks)	12.25	63,700	12.75		66,300	5,072	17	479	71,868	-	-	-	-	\$ 71,868	
1 - Lead Building Attendant / Custodial Service	25 Hrs/Week (52 Weeks)	14.50	22,620	16.00		20,800	1,591	6	150	22,547	-	-	-	-	\$ 22,547	
3 - Building Attendants / Custodial Service	25 Hrs/Week (52 Weeks)	13.25	51,675	14.00		54,600	4,177	11	394	59,182	-	-	-	-	\$ 59,182	
<b>Total Recreation Programs &amp; Senior Activities - Part Time Personnel (Non-Seasonal)</b>						<b>282,353</b>	<b>21,601</b>	<b>80</b>	<b>2,038</b>	<b>306,071</b>					<b>306,071</b>	
<b>Recreation Programs - Seasonal Personnel</b>																
2 - Summer Day Camp Directors	40 Hrs/Week (11 Weeks)	16.25	14,300	16.50		14,520	1,111	9	105	15,745	-	-	-	-	\$ 15,745	
4 - Summer Day Camp Teen Counselors	35 Hrs/Week (11 Weeks)	13.50	23,760	13.75		21,175	1,620	13	153	22,961	-	-	-	-	\$ 22,961	
9 - Summer Day Camp Counselors	35 Hrs/Week (11 Weeks)	14.00	48,510	14.25		49,376	3,777	30	357	53,540	-	-	-	-	\$ 53,540	
2 - Program Assistants	25 Hrs/Week (30 Weeks)	13.75	20,625	14.00		21,000	1,607	13	152	22,773	-	-	-	-	\$ 22,773	
2 - Lead Park Attendant	25 Hrs/Week (30 Weeks)	18.00	27,000	18.25		27,375	2,094	16	198	29,684	-	-	-	-	\$ 29,684	
8 - Park Attendants	20 Hrs/Week (30 Weeks)	13.50	64,800	13.75		66,000	5,049	40	477	71,566	-	-	-	-	\$ 71,566	
4 - Life Guards - (Summer Day Camp / Swim Club)	8 Hrs/Week (13 Weeks)	14.00	5,824	14.25		5,928	453	4	43	6,428	-	-	-	-	\$ 6,428	
1 - Pool Attendant	8 Hrs/Week (13 Weeks)	13.00	1,352	13.25		1,378	105	1	10	1,494	-	-	-	-	\$ 1,494	
<b>Total Recreation Programs - Seasonal Personnel</b>						<b>206,752</b>	<b>15,816</b>	<b>126</b>	<b>1,495</b>	<b>224,191</b>					<b>224,191</b>	
<b>SMART Program - Full Time Personnel</b>																
1 - SMART Senior Dispatcher	2080 Hrs	21.05	38,309	21.90		45,551	3,485	6	304	49,346	6,833	911	26,682	34,426	\$ 83,773	
20% Recreation Supervisor - Senior Activities	416 hrs	30.83	56,107	36.18		15,050	1,151	6	101	16,308	2,258	301	5,336	7,895	\$ 24,204	
20% Senior Center Clerk/Program Assist & SMART Liaison	416 hrs	N/A	-	21.90		9,110	697	6	61	9,874	1,367	182	5,336	6,885	\$ 16,760	
<b>Total SMART Program - Full Time Personnel</b>						<b>69,712</b>	<b>5,333</b>	<b>18</b>	<b>466</b>	<b>75,528</b>	<b>10,458</b>	<b>1,394</b>	<b>37,355</b>	<b>49,207</b>	<b>124,738</b>	
<b>SMART Program - Part Time Personnel</b>																
1 - SMART Clerical Support	30 Hrs/Week (52 Weeks)	14.25	22,230	14.25		22,230	1,701	6	148	24,085	-	-	-	-	\$ 24,085	
5 - SMART Bus Drivers	15 Hrs/Week (50 Weeks)	14.25	53,438	14.50		54,375	4,160	39	363	58,937	-	-	-	-	\$ 58,937	
2 - SMART Bus Driver Trainer	18 Hrs/Week (50 Weeks)	15.25	27,450	15.50		27,900	2,134	39	186	30,259	-	-	-	-	\$ 30,259	
<b>Total SMART Program - Part Time Personnel</b>						<b>104,505</b>	<b>7,995</b>	<b>84</b>	<b>698</b>	<b>113,282</b>					<b>113,282</b>	
<b>Part Time and Seasonal Personnel</b>																
Overtime						1,000	77	27	7	1,084	-	-	-	-	\$ 1,084	
<b>TOTAL</b>		<b>1,094,118</b>	<b>1,065,380</b>	<b>81,502</b>	<b>332</b>	<b>7,639</b>	<b>1,154,854</b>	<b>70,614</b>	<b>9,415</b>	<b>176,102</b>	<b>256,131</b>	<b>1,410,987</b>				