

APPENDIX B

2018 PARKS & RECREATION BUDGET

| REVENUES | | 2015 | 2016 | 2017 | 6/30/2017 | 2018 |
|------------------|-------------------------------------|---------------|---------------|---------------|------------------|---------------|
| GL Number | DESCRIPTION | ACTUAL | ACTUAL | BUDGET | ACTUAL | BUDGET |
| 101-000-401.000 | Current Property Taxes | 1,299,769 | 1,411,777 | 1,385,894 | 1,382,340 | 1,416,595 |
| 101-000-403.000 | Police & Fire Taxes | 1,095,580 | 1,158,968 | 1,183,534 | 1,136,437 | 1,208,584 |
| 101-000-407.000 | Property Tax Collection Fees | 164,526 | 168,793 | 158,000 | 85,266 | 167,000 |
| 101-000-423.000 | Trailer Taxes | 7,812 | | 3,168 | 3,288 | 3,168 |
| 101-000-445.000 | Interest on Taxes | 6,559 | 2,970 | 4,000 | 282 | 1,500 |
| 101-000-476.000 | Franchise Fees | 50,079 | 52,249 | 50,000 | 46,393 | 50,000 |
| 101-000-478.000 | Payment in Lieu of Taxes | 333 | 9,312 | 9,000 | | 3,000 |
| 101-000-539.000 | STATE GRANTS | 16,716 | 1,992 | 2,000 | | 2,000 |
| 101-000-501.000 | Federal Grants | | | | | - |
| 101-000-573.000 | Liquor License Fees | 7,240 | 7,054 | 2,500 | 385 | 2,500 |
| 101-000-574.000 | State Sales Tax - Statutory | 4,715 | 30,695 | 30,695 | 10,230 | 40,112 |
| 101-000-576.000 | State Sales Tax - Constitution | 902,169 | 891,205 | 892,133 | 158,921 | 939,469 |
| 101-000-577.000 | METRO ACT REVENUE | 9,609 | 12,378 | 10,000 | | 12,000 |
| 101-000-580.000 | Contributions from Local Units | 47,533 | 45,800 | 45,900 | | 46,000 |
| 101-000-585.000 | ORGANIZATION/FOUNDATION GRANTS | | 55,000 | | | - |
| 101-000-608.000 | Court Fees | 32,506 | 37,356 | 35,000 | 14,476 | 35,000 |
| 101-000-609.000 | Police Report Fees | 984 | 1,455 | 1,300 | 552 | 1,000 |
| 101-000-610.000 | SEXUAL OFFENDER ,REG, FEES, | 170 | 328 | 150 | 240 | 200 |
| 101-000-612.000 | Fingerprinting Service Fees | 330 | 710 | 150 | 750 | 500 |
| 101-000-613.000 | Fire Report Fees | 5 | | | | - |
| 101-000-617.000 | Administration Charges - Sewer | 40,000 | 40,000 | 45,000 | | 45,000 |
| 101-000-618.000 | Administration Charges - Water | 6,000 | 6,000 | 6,000 | | 6,000 |
| 101-000-619.000 | OTHER FEES | (1,797) | 437 | 250 | 285 | 250 |
| 101-000-639.000 | OTHER CHARGES FOR SERVICES RENDERED | 6,655 | | | | - |
| 101-000-644.000 | Sales | 3,754 | 108,412 | | | - |
| 101-000-651.000 | Parks and Recreation Charges | 24,859 | 24,008 | 22,000 | 9,901 | 20,000 |
| 101-000-665.000 | Interest | 99,227 | 50,181 | 65,000 | 12,424 | 67,000 |
| 101-000-667.000 | RENT | 51,233 | 49,066 | 50,600 | 25,917 | 50,600 |
| 101-000-667.002 | BCC RENT | 6,140 | 5,595 | 3,000 | 2,800 | 3,000 |
| 101-000-667.003 | WISWASSER PAVILION RENT | 2,040 | 1,580 | 1,500 | 1,120 | 1,500 |
| 101-000-667.004 | GAZEBO RENT | 230 | (30) | | 105 | - |

REVENUES

Adopted
12/4/2017

| | | | | | | |
|-----------------|--------------------------------|------------------|------------------|------------------|------------------|------------------|
| 101-000-667.005 | SOCCKER PAVILION | | | | 50 | - |
| 101-000-671.000 | Other Revenue | 2,137 | 2,153 | 1,500 | 991 | 2,000 |
| 101-000-672.000 | Reimbursements - Housing Comm. | | 564 | 500 | | 500 |
| 101-000-673.000 | SPECIAL ASSESSMENTS | | | 1,000 | | 1,000 |
| 101-000-674.000 | DONATIONS | 1,100 | 200 | | 300 | - |
| 101-000-674.751 | PARKS AND REC DONATIONS | 3,374 | 278 | | 241 | - |
| 101-000-676.000 | Reimbursements - Other | 38,806 | 28,587 | 19,635 | 14,480 | 25,223 |
| 101-000-687.000 | Refunds and Rebates | 339 | 22,788 | 4,995 | 82,962 | - |
| 101-000-691.000 | Operating Transfers In | 7,500 | 7,500 | 10,000 | | 10,000 |
| | TOTAL REVENUES | 3,938,232 | 4,235,361 | 4,044,404 | 2,991,136 | 4,160,701 |

NOTES:

- 401 - Calculated at \$1,481,595 less 425 payment Bath to DeWitt (\$65,000)
- 423 - \$0.50 per occupied lot per month
- 501 - COPS Grant was not awarded 11/27/2017
- 539 - DEQ Scrap Tire Clean Up Grant
- 574 - Michigan Department of Treasury estimate, includes one year supplemental increase of \$9,417
- 576 - Michigan Department of Treasury estimate
- 580 - East Lansing 425 payment to Bath
- 617 - From Sewer Fund to offset office support
- 618 - From Water Fund to offset office support
- 651 - Based on registration fees for recreation programs
- 672 - balances with 101-101-716
- 673 - Collections for mowing enforcement, balances with 101-140-959
- 676 - DeWitt payment for Ordinance Compliance Officer, estimate 10 hours/week plus half of training
- 687 - Payments by schools for special elections, overpayment refunds, insurance payment to cover
- 691 - From Cemetery Fund to offset office and mowing/maintenance support

PLANNING:

- 401 - Estimate 2% growth per year
- 403 - Estimate 2% growth per year
- 501 - COPS grant was not awarded 11/27/2017, consider re-apply for future, grant is three years but capped at \$125,000 so really covers two
- 644 - We are discussing the contract and alternate options with DeWitt Township and DeWitt City.

| Dept 751 - Parks & Recreation | | | | | | |
|--|--------------------------------|------------------------|------------------------|------------------------|-----------------------------|------------------------|
| GL Number | DESCRIPTION | 2015 ACTUAL | 2016 ACTUAL | 2017 BUDGET | 6/30/2017 ACTUAL | 2018 BUDGET |
| 101-751-702.000 | Salaries | 26,325 | 25,513 | 25,765 | 11,786 | 26,274 |
| 101-751-714.000 | Benefits | 2,304 | 2,226 | 2,299 | 1,112 | 2,387 |
| 101-751-727.000 | Office Supplies | 511 | 597 | 352 | 88 | 378 |
| 101-751-728.000 | Operating Supplies | 53 | 115 | 250 | 5 | 250 |
| 101-751-784.000 | Basketball Program | 1,491 | 1,885 | 2,351 | 120 | 2,336 |
| 101-751-785.000 | Baseball Program | 2,838 | 2,323 | 3,507 | 2,270 | 3,150 |
| 101-751-786.000 | Soccer Program | 854 | 2,595 | 3,421 | 595 | 2,711 |
| 101-751-787.000 | Other Recreation Programs | 17,638 | 15,665 | 24,724 | 6,457 | 25,000 |
| 101-751-860.000 | Mileage Reimbursement | 17 | | 110 | | 100 |
| 101-751-900.000 | Printing and Publishing | | | 1,500 | | 250 |
| 101-751-921.000 | Telephone | 712 | 724 | 732 | 362 | 724 |
| 101-751-935.000 | Repair and Maintenance - Other | 13,196 | 23,059 | 14,379 | 2,418 | 11,696 |
| 101-751-940.000 | Rentals | 2,361 | 2,619 | 3,053 | 825 | 2,400 |
| 101-751-955.000 | Miscellaneous | | | 500 | | 500 |
| 101-751-960.000 | Education and Training | 589 | 901 | 729 | 383 | 959 |
| 101-751-974.000 | Land Improvements | 58 | 2,671 | | | 350 |
| 101-751-977.000 | EQUIPMENT PURCHASE | | 80 | | | 200 |
| | TOTAL EXPENSES | 68,947 | 80,973 | 83,672 | 26,421 | 79,665 |

NOTES:

702 - 2% increase

784 - K-1 Clinic (400), HYRA grade 2 (936), Haslett Grade 3 (1000) - Haslett is new program

786 - U6 Soccer F'16 & Sp'17 (1380), Boys HS Soccer (1331)

900 - Printing of new 5-Year Parks & Recreation plans, Park/Trail maps, annual programs handbook

935 - Park Lake Weed Treatment \$9,000, Weed Control, Grass Seed, Fertilizer, Mulch, Drinking Fountain Test, Curb Stops at Boat Launch

940 - Potty rentals (JCMP 750), (Beach 625), Soccer field (875), Pontoon Trailer (150) - contract runs through 2018

960 - Michigan Recreation & Park Association, Southern Michigan Recreation & Park Association, conference

974 - Split Rail Fence w/gate, lock & chain @ Fletcher-Robson Park

PLANNING:

702 - consider making Recreation Director a full time position

935 - whole lake treatment for milfoil in 2022

940 - new 3 year contract for porta potties (2019-2021)

974 - often discuss improvements at Couzens Park, Park Lake Preserve, Boat Launch - 5 year Park Plan will be completed early 2018