



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2024 Adopted Budget	2024 Actual Amount	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2027 Manager Approval
Fund 0010 - General							
REVENUE							
<i>Intergovernmental Revenues</i>							
2159	Washtenaw County - Grant	.00	.00	.00	.00	.00	200,000.00
<i>Intergovernmental Revenues Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00
<i>Charges For Services</i>							
1518	Inspection	2,539.00	275.00	2,539.00	1,675.00	2,539.00	2,539.00
2302	Rebates	.00	2,504.90	.00	3,007.67	.00	.00
2304	EV Charger Revenue	.00	116.44	.00	5,499.89	.00	5,500.00
2306	Electricity Reimbursement-EV Chargers	.00	.00	.00	350.54	.00	.00
2710.0063	Operating Transfers 0063	19,553.00	22,839.80	20,531.00	27,611.00	23,525.00	24,231.00
5405	Classes-Resident	13,268.00	20,189.00	14,568.00	22,576.25	18,400.00	20,400.00
5408	Season Pass-Resident	83,927.00	85,832.50	87,303.00	88,112.00	100,000.00	100,000.00
5423	Day Camps	382,253.00	412,648.16	393,721.00	449,677.75	490,000.00	495,000.00
5425	Vending Machine Sales	1,210.00	4,435.25	720.00	8,866.20	720.00	720.00
5426	Concession	264,622.00	304,026.30	264,622.00	326,537.47	313,250.00	316,250.00
5432	Swimming	375,000.00	361,679.18	405,000.00	408,041.40	416,000.00	439,500.00
5437	Swimming-Master	62,000.00	33,332.00	62,000.00	34,437.00	40,000.00	40,000.00
5438	Swimming-instructional	84,000.00	132,835.48	84,000.00	164,236.05	141,000.00	141,500.00
5439	Swim Team	54,051.00	97,516.48	58,347.00	127,898.98	107,000.00	107,000.00
5441	Skating	117,416.00	159,388.69	145,959.00	175,250.28	155,000.00	155,000.00
5443	Skate Shop	4,279.00	5,806.00	5,528.00	8,222.00	5,528.00	5,528.00
5444	Skating-Instructional	90,039.00	98,650.92	90,039.00	125,497.25	95,000.00	97,500.00
5447	Adult Hockey League	100,000.00	105,102.47	100,000.00	147,299.75	125,000.00	125,000.00
5448	Vet's Meeting Room	1,670.00	10,090.00	3,425.00	10,031.66	5,000.00	5,000.00
5449	Recreational Hockey	8,208.00	10,057.00	10,359.00	10,330.00	13,500.00	13,500.00
5457	Rec & Ed Field Fees	10,560.00	11,039.75	10,560.00	14,567.00	11,721.00	12,988.00
5458	Ball Diamond Maint Fees	10,312.00	30,673.50	12,071.00	9,377.50	15,000.00	16,000.00
5459	Park Use Fee	348,753.00	263,208.78	348,753.00	358,552.72	348,000.00	352,000.00
5460	Rental	90,000.00	191,037.27	106,417.00	231,512.13	210,000.00	220,000.00
5461	Rental-Canoe	109,472.00	29,236.00	109,472.00	36,829.40	35,000.00	35,000.00
5463	Rental-Paddle Boat	15,925.00	13,777.00	16,714.00	17,508.27	16,714.00	16,714.00
5464	Rental-Meeting Room	11,976.00	14,685.00	14,057.00	16,737.00	14,057.00	14,057.00
5465	Rental-Pool	52,559.00	36,238.50	52,559.00	74,640.75	52,559.00	52,559.00
5466	Rental-Rink	160,338.00	216,852.69	160,338.00	300,521.68	232,000.00	232,000.00
5468	Rental-Resident	32,106.00	30,254.00	32,106.00	29,823.49	35,000.00	35,000.00
5471	Rental-Kayak	934,988.00	777,956.50	934,988.00	798,238.37	800,000.00	800,000.00
5473	Canoe-Instruction	10,969.00	9,917.36	12,215.00	10,242.75	12,215.00	12,215.00
5474	Dog Park Fees	12,040.00	14,125.50	15,852.00	13,097.50	15,852.00	15,852.00
5475	Canoe-Sales	3,974.00	515.00	2,745.00	785.00	2,745.00	2,745.00
5478	Rental - Raft	42,787.00	22,256.00	28,190.00	31,994.00	28,190.00	28,190.00



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Fund 0010	General						
REVENUE							
<i>Charges For Services</i>							
5479	Rental - Tube	28,803.00	35,631.00	31,595.00	78,687.00	40,000.00	42,000.00
5483	Merchandise	55,799.00	85,236.50	55,799.00	96,115.02	94,000.00	98,500.00
7401	Annual Rentals Paying Yearly	84,445.00	73,876.00	84,445.00	82,519.00	84,445.00	84,445.00
7403	Daily Rentals Paying Yearly	22,214.00	(3,500.00)	22,214.00	.00	22,214.00	22,214.00
7404	Annual Rentals Paying Daily	2,151.00	.00	2,151.00	.00	.00	.00
7405	Daily Rentals Paying Daily	12,296.00	15,437.00	12,296.00	22,870.00	13,000.00	13,000.00
7407	Wednesday Night Market	3,460.00	7,306.00	3,460.00	9,004.71	5,000.00	5,000.00
7511	Golf Fees	985,000.00	1,104,995.43	985,000.00	1,185,500.54	1,205,000.00	1,240,000.00
7535	Rental - Carts	280,000.00	343,491.65	280,000.00	381,393.42	410,000.00	415,000.00
7590	Golf Tournaments	29,790.00	26,988.56	29,790.00	29,645.00	29,000.00	29,000.00
7592	Golf Lessons	54,700.00	62,401.10	54,700.00	65,016.00	60,000.00	60,000.00
	<i>Charges For Services Totals</i>	\$5,069,452.00	\$5,280,961.66	\$5,167,148.00	\$6,040,336.39	\$5,843,174.00	\$5,948,647.00
<i>Miscellaneous Revenue</i>							
5499	Miscellaneous-Parks	38,563.00	21,260.10	24,693.00	22,481.98	25,000.00	25,000.00
6199	Other Rentals	147,152.00	151,875.00	153,106.00	124,675.00	124,500.00	128,235.00
6806	Refund Prior Year Expense	.00	6,427.83	.00	.00	.00	.00
6975	Contrib-Corporate Challenge	9,000.00	10,000.00	9,000.00	.00	9,000.00	9,000.00
6999	Miscellaneous	100.00	6,410.94	100.00	(6,334.03)	100.00	100.00
7406	Parking Fees	12,238.00	10,314.00	12,238.00	12,438.00	12,238.00	12,238.00
7924	Refunds/Reimbursement	.00	2,669.00	.00	3,138.00	.00	.00
	<i>Miscellaneous Revenue Totals</i>	\$207,053.00	\$208,956.87	\$199,137.00	\$156,398.95	\$170,838.00	\$174,573.00
<i>Operating Transfers In</i>							
2710.0034	Operating Transfers 0034	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
2710.0069	Operating Transfers 0069	85,000.00	84,996.00	85,000.00	84,996.00	85,000.00	.00
	<i>Operating Transfers In Totals</i>	\$100,000.00	\$99,996.00	\$100,000.00	\$99,996.00	\$100,000.00	\$15,000.00
<i>Contributions</i>							
5407	Donations	500.00	265.65	500.00	119.65	500.00	500.00
5410	Donations - Bicentennial	.00	50.00	.00	359,540.03	.00	.00
	<i>Contributions Totals</i>	\$500.00	\$315.65	\$500.00	\$359,659.68	\$500.00	\$500.00
	REVENUE TOTALS	\$5,377,005.00	\$5,590,230.18	\$5,466,785.00	\$6,656,391.02	\$6,114,512.00	\$6,338,720.00
EXPENSE							
<i>Personnel Services</i>							
1100	Permanent Time Worked	1,573,686.00	1,206,590.48	1,586,028.00	1,286,841.11	1,646,700.00	1,918,082.00
1102	Other Paid Time Off	.00	3,579.59	.00	3,834.83	.00	.00
1121	Vacation Used	.00	96,448.35	.00	100,688.68	.00	.00
1131	Comp Time Used	.00	344.46	.00	1,598.74	.00	.00
1141	Personal Leave Used	.00	20,762.31	.00	22,006.11	.00	.00
1151	Sick Time Used	.00	63,015.68	.00	83,174.69	.00	.00



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Fund 0010 - General							
EXPENSE							
<i>Personnel Services</i>							
1161	Holiday	.00	86,750.85	.00	93,609.10	.00	.00
1171	Hrs Attributable/Workers Comp	.00	678.98	.00	242.84	.00	.00
1721	Annual Sick Leave Payout	2,941.00	1,458.28	1,458.00	1,502.03	2,480.00	2,366.00
1741	Longevity Pay	9,034.00	8,660.37	6,423.00	9,601.60	8,189.00	9,170.00
<i>Personnel Services Totals</i>		\$1,585,661.00	\$1,488,289.35	\$1,593,909.00	\$1,603,099.73	\$1,657,369.00	\$1,929,618.00
<i>Personnel Services-Other</i>							
1200	Temporary Pay	2,994,457.00	3,012,044.27	3,030,457.00	3,218,466.65	3,528,483.00	3,691,521.00
1201	Temporary Pay Overtime	10,050.00	48,041.23	10,050.00	36,732.33	31,102.00	38,492.00
1401	Overtime Paid-Permanent	66,423.00	169,823.78	150,416.00	148,747.22	154,929.00	159,578.00
1530	Excess Comp Time Paid	.00	.00	.00	9.12	.00	.00
1601	Severance Pay	.00	3,292.58	.00	8,251.87	.00	.00
4231	ACA Health Care	.00	19,446.13	33,900.00	22,605.60	33,900.00	33,900.00
<i>Personnel Services-Other Totals</i>		\$3,070,930.00	\$3,252,647.99	\$3,224,823.00	\$3,434,812.79	\$3,748,414.00	\$3,923,491.00
<i>Payroll Fringes</i>							
1751	Benefit Waiver Pay	4,930.00	5,103.69	4,152.00	6,096.49	5,926.00	4,146.00
4220	Life Insurance	4,176.00	2,715.11	4,131.00	2,710.11	3,968.00	3,789.00
4230	Medical Insurance	323,994.00	272,360.48	354,719.00	307,662.19	380,055.00	545,588.00
4234	Disability Insurance	2,626.00	1,005.11	2,892.00	1,097.66	2,736.00	3,487.00
4237	Retiree Health Savings Account	12,651.00	12,651.00	16,736.00	16,736.00	15,339.00	25,373.00
4238	Veba Funding	208,024.00	208,044.00	121,781.00	121,800.00	130,717.00	139,165.00
4240	Workers Comp	22,181.00	22,189.00	20,937.00	20,940.00	18,477.00	20,795.00
4250	Social Security-Employer	121,306.00	362,249.09	122,093.00	385,263.64	126,799.00	147,724.00
4256	Employer Match for Defined Contribution Plan	27,021.00	29,753.96	36,443.00	37,394.71	35,988.00	48,725.00
4259	Retirement Contribution	336,998.00	337,032.00	359,805.00	359,820.00	447,851.00	269,553.00
4270	Dental Insurance	21,140.00	17,962.51	21,940.00	18,868.11	20,724.00	26,106.00
4280	Optical Insurance	2,345.00	2,095.92	2,440.00	2,146.69	2,311.00	2,942.00
4440	Unemployment Compensation	551.00	3,672.97	561.00	32,294.85	589.00	4,035.00
<i>Payroll Fringes Totals</i>		\$1,087,943.00	\$1,276,834.84	\$1,068,630.00	\$1,312,830.45	\$1,191,480.00	\$1,241,428.00
<i>Employee Allowances</i>							
1800	Equipment Allowance	9,204.00	8,409.96	7,094.00	8,257.97	6,836.00	8,918.00
1820	Uniform Allowance	.00	1,498.50	1,317.00	973.50	.00	.00
<i>Employee Allowances Totals</i>		\$9,204.00	\$9,908.46	\$8,411.00	\$9,231.47	\$6,836.00	\$8,918.00
<i>Other Services</i>							
2100	Professional Services	.00	3.18	.00	.00	.00	.00
2150	Legal Expenses	.00	75,000.00	.00	.00	.00	.00
2205	Solar Utilities	.00	.00	.00	.00	.00	154,994.00
2210	Natural Gas	88,330.00	77,741.64	106,731.00	76,591.81	94,088.00	99,993.00



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Fund 0010	General						
EXPENSE							
<i>Other Services</i>							
2216	Cable TV/Broadcast Service	3,950.00	3,978.91	3,950.00	3,018.21	3,950.00	3,950.00
2220	Electricity	266,276.00	342,932.74	333,916.00	259,054.46	398,580.00	449,788.00
2230	Water	238,424.00	201,858.86	202,189.00	213,883.01	222,928.00	238,943.00
2231	Storm Water Runoff	288,832.00	292,319.20	297,008.00	300,647.04	303,819.00	315,520.00
2232	Sewage Disposal Costs	69,972.00	59,037.88	55,006.00	63,329.61	62,127.00	66,113.00
2240	Telecommunications	18,040.00	15,154.11	18,040.00	14,660.29	18,040.00	18,040.00
2310	Building Maintenance	8,800.00	7,231.39	8,800.00	4,351.75	6,800.00	6,800.00
2320	Equipment Maintenance	8,725.00	1,593.31	8,725.00	1,691.92	8,725.00	8,725.00
2330	Radio Maintenance	1,347.00	1,344.00	1,387.00	1,392.00	1,551.00	1,598.00
2331	Radio System Service Charge	6,578.00	6,576.00	6,695.00	6,696.00	7,420.00	7,555.00
2410	Rent City Vehicles	3,800.00	(56,945.99)	3,800.00	(100,951.30)	3,800.00	3,800.00
2420	Rent Outside Vehicles/Mileage	6,800.00	3,484.87	6,800.00	3,554.71	5,900.00	5,900.00
2421	Fleet Maintenance & Repair	207,715.00	348,485.50	296,146.00	231,017.09	323,368.00	225,265.00
2422	Fleet Fuel	18,870.00	24,517.48	26,307.00	19,493.26	25,439.00	19,676.00
2423	Fleet Replacement	271,980.00	271,555.00	345,305.00	345,312.00	387,035.00	407,785.00
2424	Fleet Management	15,470.00	15,480.00	19,320.00	19,332.00	25,347.00	26,818.00
2430	Contracted Services	328,539.00	327,446.72	328,539.00	938,949.20	330,622.00	377,357.00
2500	Printing	25,880.00	44,916.04	41,880.00	32,263.32	41,750.00	41,750.00
2600	Rent	85,746.00	103,544.62	177,775.00	175,748.00	177,775.00	177,775.00
2604	Training	.00	570.00	.00	720.00	.00	.00
2640	Software	.00	47.55	.00	2,793.08	20,000.00	30,000.00
2660	Software Maintenance	.00	.00	.00	5,394.86	.00	.00
2700	Conference Training & Travel	13,200.00	13,010.80	13,200.00	26,785.92	13,950.00	13,950.00
2850	Advertising	15,500.00	7,100.00	15,500.00	7,664.10	15,850.00	15,850.00
2908	Background Check/Drug Screen	25,475.00	18,594.10	25,475.00	11,098.55	25,025.00	25,025.00
2950	Governmental Services	200.00	.00	200.00	388.70	200.00	200.00
2951	Employee Recognition	1,075.00	1,585.43	1,075.00	504.54	1,075.00	1,075.00
5030	Contrib Capital - Shared Costs	.00	176,766.98	90,060.00	90,088.54	169,553.00	353,351.00
<i>Other Services Totals</i>		\$2,019,524.00	\$2,384,930.32	\$2,433,829.00	\$2,755,472.67	\$2,694,717.00	\$3,097,596.00
<i>Materials & Supplies</i>							
3100	Postage	550.00	1,061.42	550.00	547.47	570.00	586.00
3200	Chemicals	80,629.00	108,858.78	100,629.00	82,729.80	108,831.00	112,097.00
3300	Uniforms & Accessories	19,450.00	47,471.63	19,450.00	34,947.31	26,832.00	27,636.00
3400	Materials & Supplies	326,139.00	376,936.26	326,139.00	344,306.23	372,719.00	432,733.00
3403	Animal Feed Supplies	2,231.00	.00	2,231.00	618.13	.00	.00
3440	Property Plant & Equipment < \$5,000	10,000.00	10,086.00	10,000.00	2,394.79	10,300.00	10,609.00
3900	Inventory/Cost Of Goods Sold	187,835.00	214,761.05	223,835.00	247,749.40	230,549.00	237,468.00
<i>Materials & Supplies Totals</i>		\$626,834.00	\$759,175.14	\$682,834.00	\$713,293.13	\$749,801.00	\$821,129.00



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Fund 0010 - General							
EXPENSE							
<i>Capital Outlay</i>							
5130	Equipment	19,593.00	48,920.56	.00	.00	.00	.00
<i>Capital Outlay Totals</i>		\$19,593.00	\$48,920.56	\$0.00	\$0.00	\$0.00	\$0.00
<i>Vehicle Operating Costs</i>							
6100	Gasoline	34,000.00	47,322.90	65,000.00	38,304.57	65,000.00	65,000.00
6120	Propane Fuel	5,500.00	8,867.37	5,500.00	18,670.05	5,500.00	5,500.00
6600.6600	Repair Parts Regular	5,500.00	.00	5,500.00	97.00	5,500.00	5,500.00
6600.6650	Repair Parts Outside Repairs	.00	261.30	.00	.00	.00	.00
<i>Vehicle Operating Costs Totals</i>		\$45,000.00	\$56,451.57	\$76,000.00	\$57,071.62	\$76,000.00	\$76,000.00
<i>Other Charges</i>							
4114	Lease Principal	.00	.00	70,000.00	.00	70,000.00	70,000.00
4119	Bank Service Fees	76,825.00	128,411.64	126,325.00	147,540.35	136,300.00	139,700.00
4239	Retiree Medical Insurance	610,672.00	610,668.00	699,806.00	699,804.00	748,864.00	720,822.00
4260	Insurance Premiums	144,968.00	146,653.00	152,217.00	153,851.00	169,756.00	179,092.00
4300	Dues & Licenses	37,510.00	18,450.75	37,510.00	18,820.21	34,260.00	34,260.00
4423	Transfer To IT Fund	651,350.00	650,623.00	675,680.00	673,805.00	780,725.00	792,753.00
4424	Transfer To Maintenance Facilities	38,468.00	38,472.00	40,396.00	40,392.00	42,069.00	43,940.00
4500	Miscellaneous	.00	10,000.00	.00	.00	.00	.00
4510	Taxes	16,150.00	21,301.59	16,150.00	25,162.87	16,150.00	16,150.00
4520	Contingency	205,420.00	.00	.00	.00	.00	.00
4560	Cash Short	185.00	.00	185.00	.00	185.00	185.00
<i>Other Charges Totals</i>		\$1,781,548.00	\$1,624,579.98	\$1,818,269.00	\$1,759,375.43	\$1,998,309.00	\$1,996,902.00
<i>Pass Throughs</i>							
4420	Transfer To Other Funds	291,085.00	290,995.82	291,197.00	291,107.70	291,152.00	290,553.00
<i>Pass Throughs Totals</i>		\$291,085.00	\$290,995.82	\$291,197.00	\$291,107.70	\$291,152.00	\$290,553.00
EXPENSE TOTALS		\$10,537,322.00	\$11,192,734.03	\$11,197,902.00	\$11,936,294.99	\$12,414,078.00	\$13,385,635.00
Fund 0010 - General Totals							
REVENUE TOTALS		\$5,377,005.00	\$5,590,230.18	\$5,466,785.00	\$6,656,391.02	\$6,114,512.00	\$6,338,720.00
EXPENSE TOTALS		\$10,537,322.00	\$11,192,734.03	\$11,197,902.00	\$11,936,294.99	\$12,414,078.00	\$13,385,635.00
Fund 0010 - General Totals		(\$5,160,317.00)	(\$5,602,503.85)	(\$5,731,117.00)	(\$5,279,903.97)	(\$6,299,566.00)	(\$7,046,915.00)
Net Grand Totals							
REVENUE GRAND TOTALS		\$5,377,005.00	\$5,590,230.18	\$5,466,785.00	\$6,656,391.02	\$6,114,512.00	\$6,338,720.00
EXPENSE GRAND TOTALS		\$10,537,322.00	\$11,192,734.03	\$11,197,902.00	\$11,936,294.99	\$12,414,078.00	\$13,385,635.00
Net Grand Totals		(\$5,160,317.00)	(\$5,602,503.85)	(\$5,731,117.00)	(\$5,279,903.97)	(\$6,299,566.00)	(\$7,046,915.00)