

**Budget Workshop Agenda**  
**Tuesday, April 7, 2026 @ 7:00 PM**  
**Department Overviews:**  
**Law Department**  
**Recreation and Parks**

	<b><u>Pages</u></b>
<b>1. <u>Law Department:</u></b>	
a. FY2027 Budget Overview	1-14
b. Executive Summary	15-16
c. Position History & Control	17-18
<b>2. <u>Recreation and Parks:</u></b>	
a. FY2027 Budget Overview	19-38
b. Executive Summary	39-52
c. Position History & Control	53-65

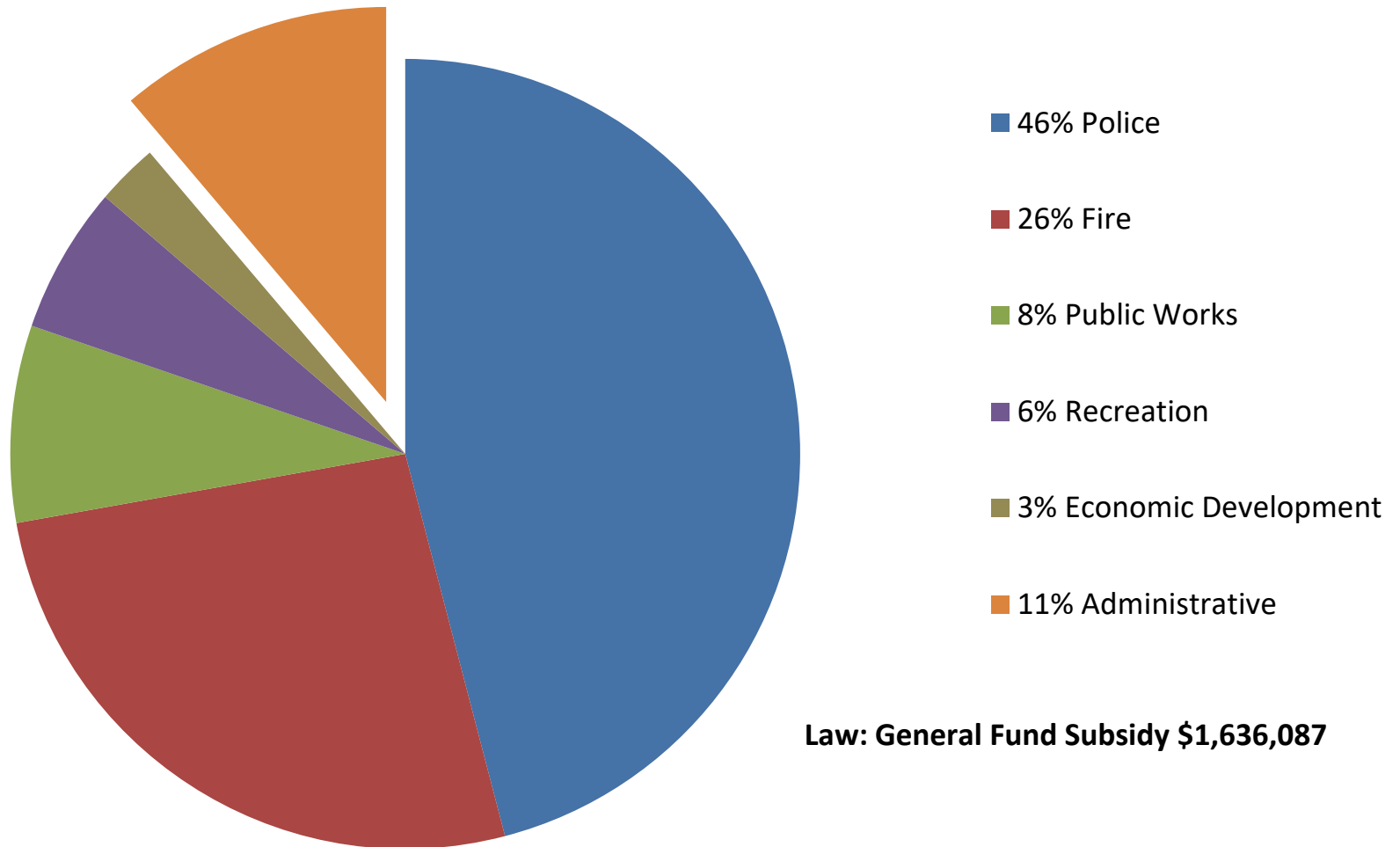
**TAB 1**

**Law Department**

City of Dearborn  
FY2027 Proposed Budget  
Law Department

Prepared By: Finance Department  
April 07, 2026

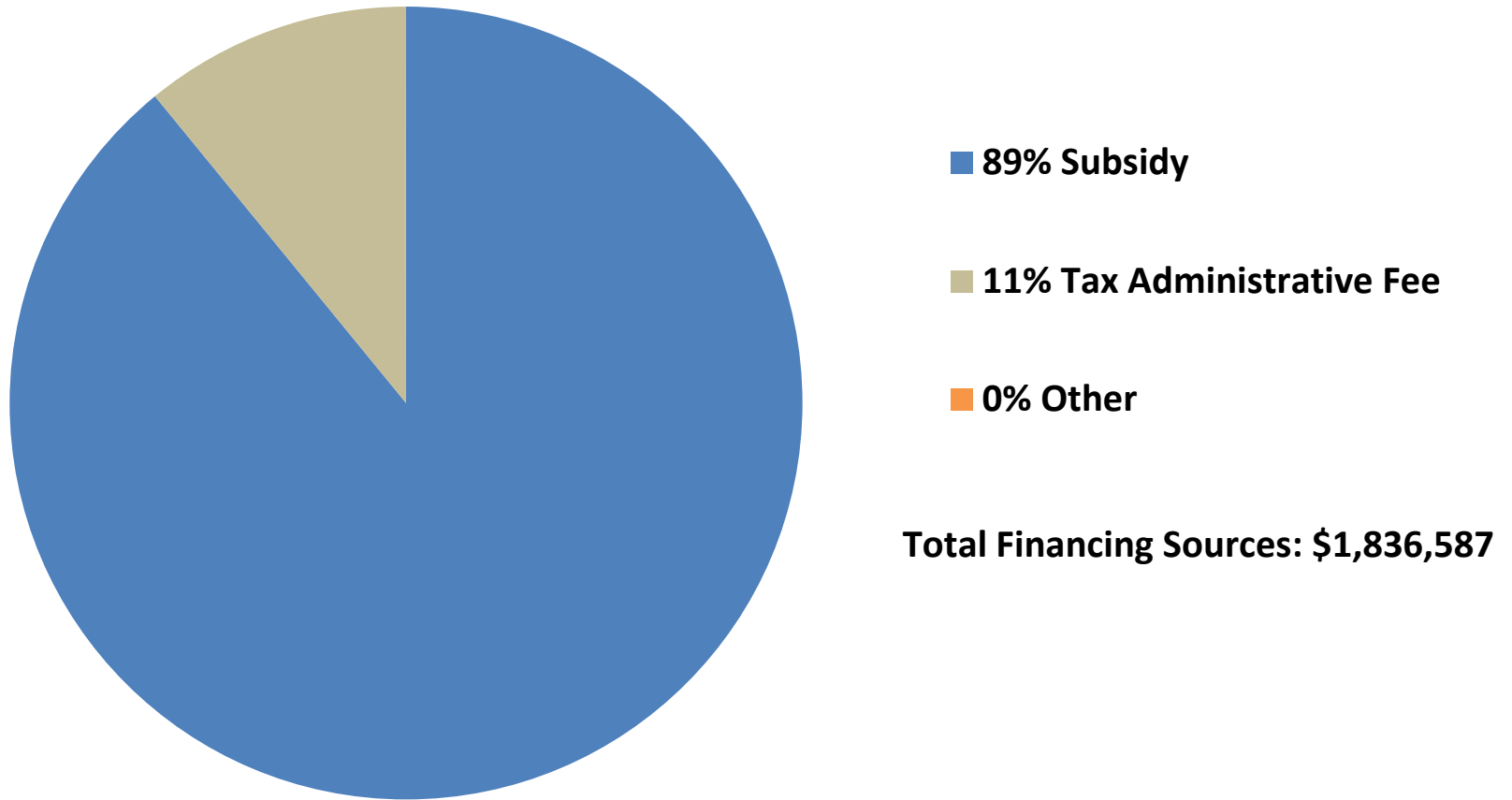
# General Fund Subsidy by Department FY2027 Proposed Budget



# General Fund Subsidy by Department FY2027 Proposed Budget

<u>By Department</u>	<u>Revenue</u>	<u>Expenditure</u>	<u>Subsidy</u>
Police	6,846,709	55,141,772	48,295,063
Fire	7,653,836	35,269,745	27,615,909
Public Works	3,728,694	12,205,396	8,476,702
Recreation	11,105,786	17,427,625	6,321,839
Economic Development	5,395,014	8,060,603	2,665,589
City Council	-	660,385	660,385
19th District Court	6,431,831	5,005,414	(1,426,417)
Mayor	-	1,444,284	1,444,284
City Clerk	675,500	1,860,746	1,185,246
Assessor	925,094	925,094	-
<b>Law</b>	<b>200,500</b>	<b>1,836,587</b>	<b>1,636,087</b>
Finance	878,670	3,371,480	2,492,810
Philanthropy & Grants	-	438,887	438,887
Human Resources	-	1,016,657	1,016,657
Communications	685,000	2,076,299	1,391,299
Community Relations	229,500	2,545,436	2,315,936
Public Health	-	612,336	612,336
<b>Administrative Subtotal</b>	<b>\$10,026,095</b>	<b>\$21,793,605</b>	<b>\$11,767,510</b>

# Law Financing Sources FY2027 Proposed Budget

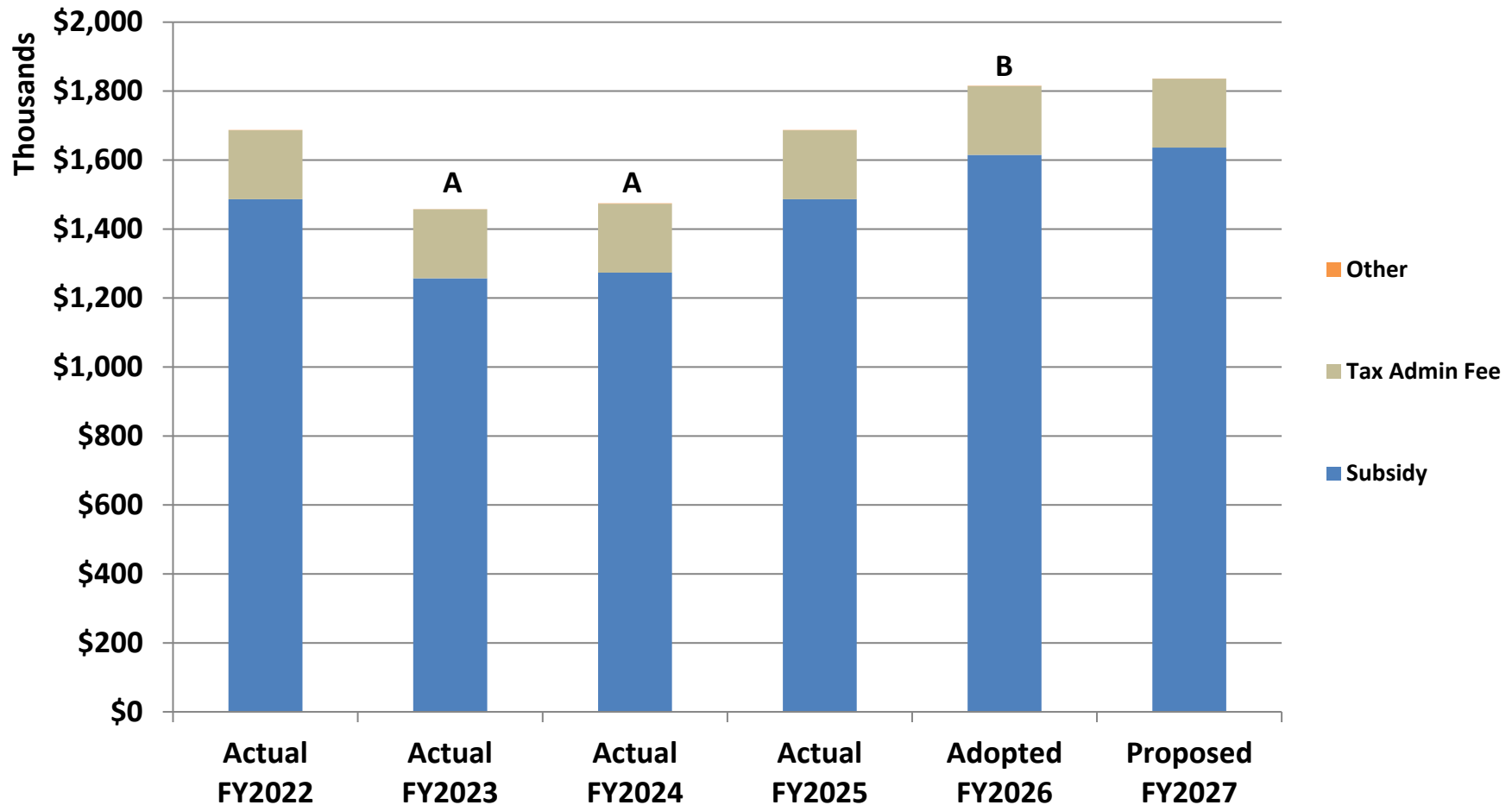


# Law Financing Sources FY2027 Proposed Budget

Revenue by Category	<u>Proposed FY2027</u>
Other Revenue	500
Tax Administrative Fee	200,000 A
General Fund Subsidy	<u>1,636,087</u>
<b>Law Revenue</b>	<b><u>\$ 1,836,587</u></b>

- A. Property Tax Administration Fee, financing source for the defense in Michigan Tax Tribunal (MTT), Small Claims, and Tribunal.

# Law Financing Sources FY2027 Proposed Budget



- A. Subsidy reduction in FY2023 and FY2024 related to decreased personnel costs (retirements of legacy employees).
- B. Subsidy increase in FY2026 related to increased personnel costs (union contract renewals and contractual step increases).

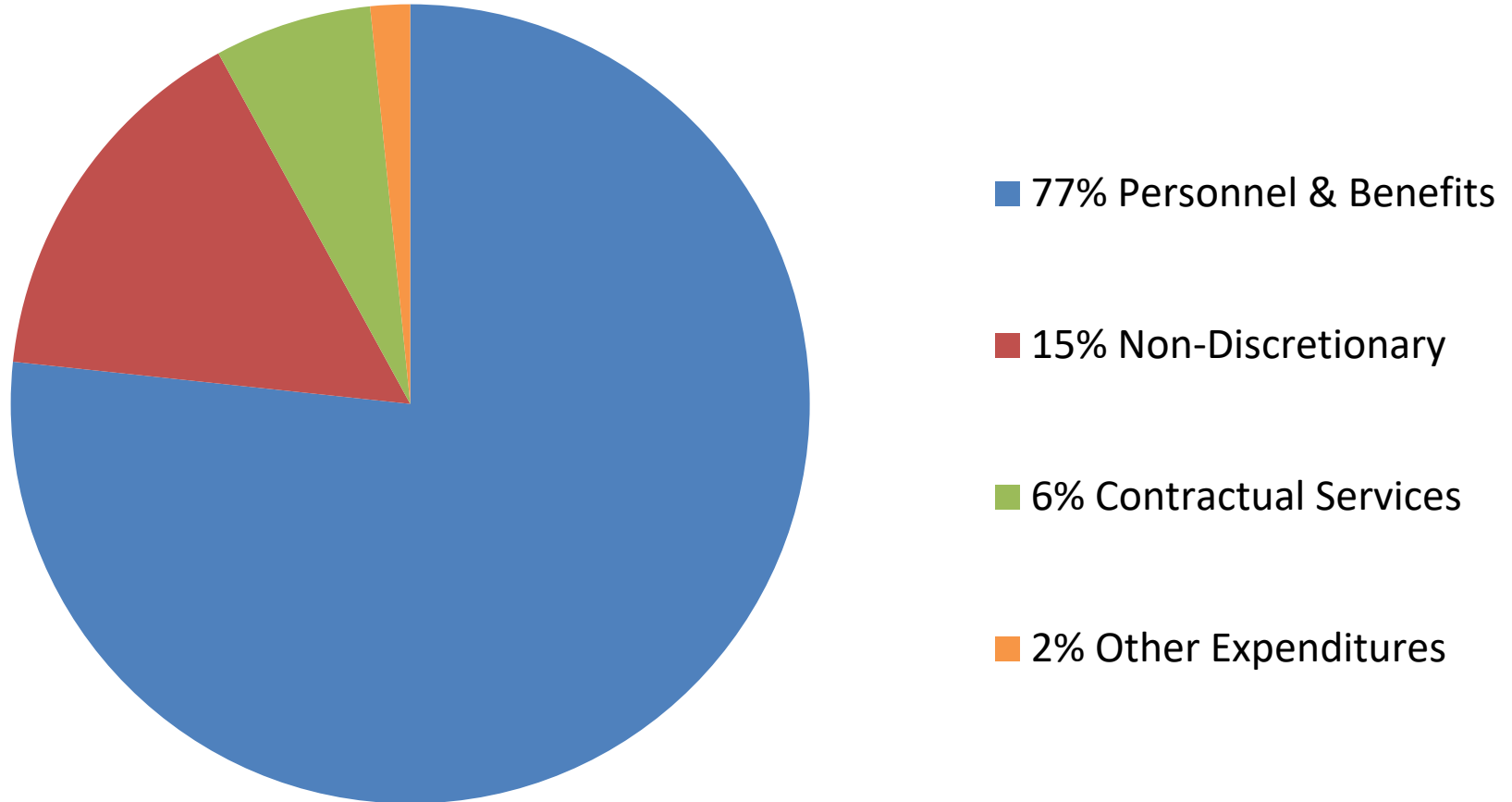
# Law Financing Sources

## FY2027 Proposed Budget

Revenue by Category	Actual FY2022	Actual FY2023	Actual FY2024	Actual FY2025	Adopted FY2026	Proposed FY2027	Variance FY2026 to FY2027	
Other Revenue	\$539	\$316	\$1,102	\$77	\$500	\$500	-	0%
Tax Administrative Fee	200,000	200,000	200,000	200,000	200,000	200,000	-	0%
General Fund Subsidy	1,486,390	1,257,387	1,273,538	1,512,819	1,614,911	1,636,087	21,176	1%
				<b>A</b>	<b>B</b>			
Law Revenue	\$1,686,929	\$1,457,703	\$1,474,640	\$1,712,896	\$1,815,411	\$1,836,587	\$21,176	1%

- A. General Fund Subsidy:** FY25 increase related to increased personnel costs, legacy costs, and departmental Facility Lease and IT allocations.
- B. General Fund Subsidy:** FY26 increase related to increased personnel salary, wages, and benefits.

# Law Financing Uses FY2027 Proposed Budget

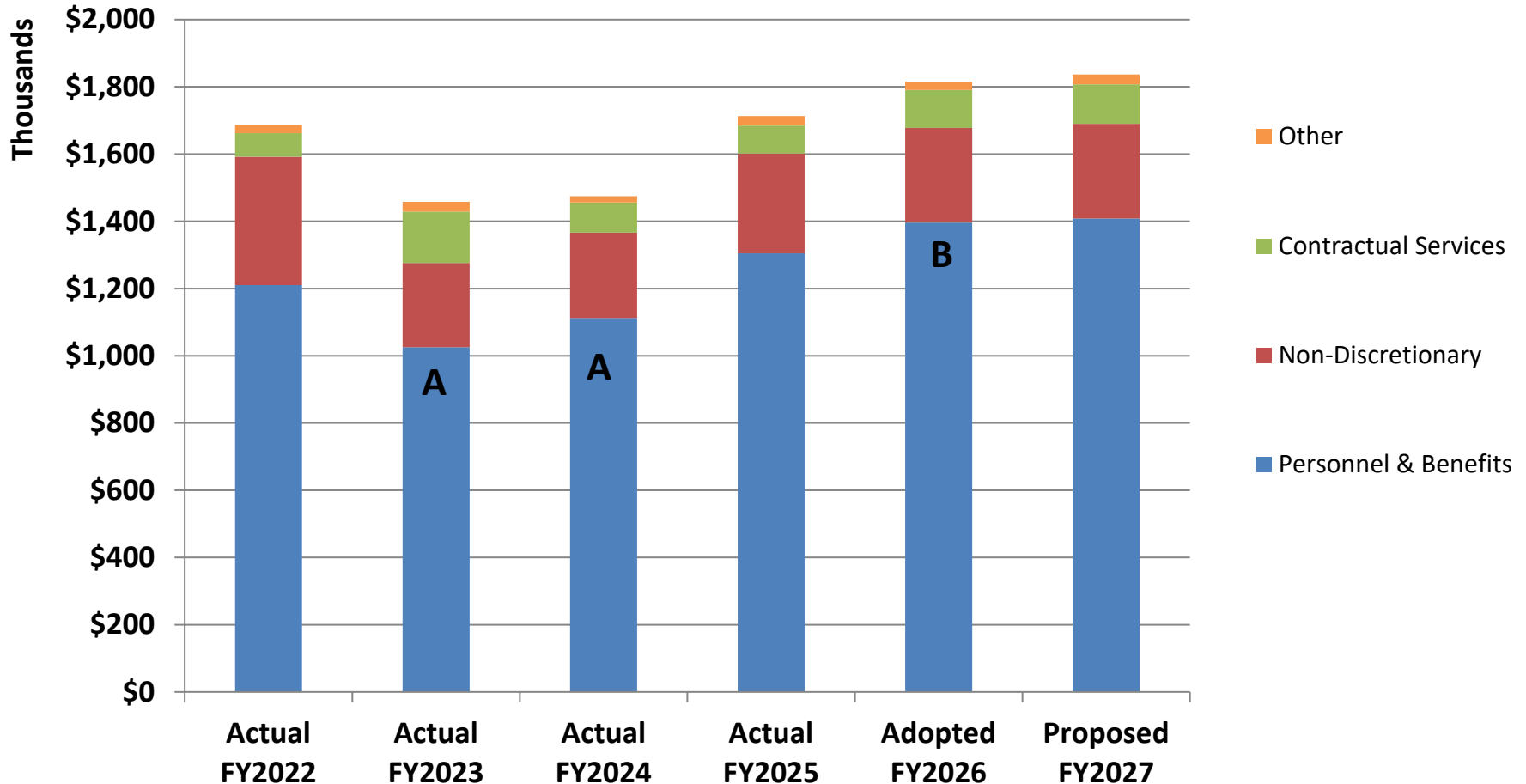


# Law Financing Uses

## FY2027 Proposed Budget

<b>Expenditure by Category</b>	<b><u>Law Department</u></b>
Postemployment Healthcare	\$14,503
Ch. 22 General Employee Revised	44,119
IT Allocation	38,812
Facility Lease	66,251
Insurance	25,635
Communications	2,024
Debt Service	87,533
Transfers Out	7,020
Expenses Allocated Out	(4,089)
<b>Non-Discretionary</b>	<b>\$281,808</b>
Salary, Wages, & Allowances	1,131,168
Personnel Services: Benefits	277,192
<b>Personnel &amp; Benefits</b>	<b>1,408,360</b>
<b>Professional &amp; Contractual Services</b>	<b>116,969</b>
Repair & Maintenance Services	1,000
Training & Transportation	4,500
Printing & Publishing	300
Supplies & Materials	5,900
Other Expenses	17,750
<b>Other Expenditures</b>	<b>29,450</b>
<b>Discretionary</b>	<b>\$1,554,779</b>
<b>Law Expenditure</b>	<b>\$1,836,587</b>

# Law Financing Uses FY2027 Proposed Budget



A. Personnel reduction in FY23 and FY24 related to the retirements of legacy employees.

B. Personnel increase in FY26 related to union contract renewals and contractual step increases.

# Law Financing Uses

Expenditure by Category Non-Discretionary	Actual FY2022	Actual FY2023	Actual FY2024	Actual FY2025	Adopted FY2026	Proposed FY2027	Variance FY2026 to FY2027		
Postemployment Healthcare	118,119	19,873	19,071	20,343	14,684	14,503	(181)		-1%
Ch. 22 General Employee Revised	103,154	83,590	40,800	47,015	49,226	44,119	(5,107)	A	-10%
IT Allocation	21,235	6,827	24,982	34,448	30,204	38,812	8,608	B	28%
Facility Lease	48,774	51,270	61,686	84,739	73,258	66,251	(7,007)	C	-10%
Insurance	23,162	25,281	22,041	20,471	23,584	25,635	2,051	D	9%
Communications	1,474	1,365	1,537	1,397	1,596	2,024	428	E	27%
Debt Service	87,603	87,577	87,490	87,449	87,516	87,533	17		0%
Transfers Out	6,071	6,090	6,416	6,418	6,993	7,020	27		0%
Expenses Allocated Out	(27,766)	(31,076)	(10,125)	(5,143)	(5,423)	(4,089)	1,334	F	-25%
<b>Non-Discretionary Subtotal</b>	381,826	250,797	253,898	297,137	281,638	281,808	170		0%

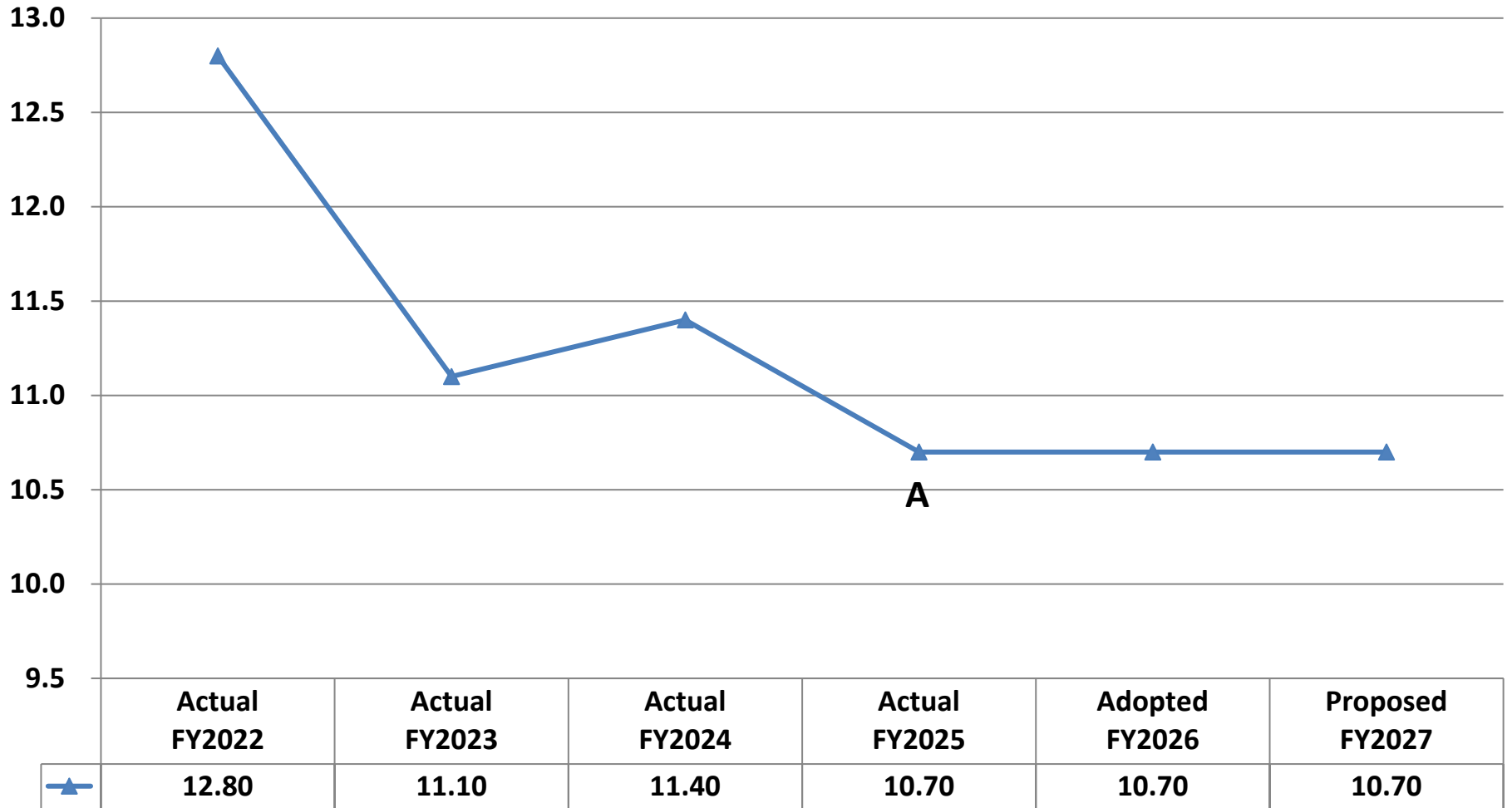
- A. Ch. 22:** Funded at ADC levels based on eligible employees.
- B. IT Allocation:** Increase due to ERP Software Services, including Google Cloud, Paycom, and BS&A.
- C. Facility Lease:** Decrease due to an operating credit, and allocation methodology change to work order percentages.
- D. Insurance:** Increase in general liability insurance due to rising costs in the property and casualty industry.
- E. Communications:** Increase due to rising cost of local and mobile telephone and data services.
- F. Pension Funds:** Legal service allocation to pension funds.

# Law Financing Uses

<b>Expenditure by Category</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Variance</b>	
<b>Discretionary</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2026 to FY2027</b>	
Salary, Wages, & Allowances	1,013,849	840,956	874,261	1,015,419	1,093,755	<b>1,131,168</b>	37,413	3%
Personnel Services: Benefits	196,357	184,402	238,281	289,227	302,468	<b>277,192</b>	(25,276)	-8%
<b>Personnel &amp; Benefits Subtotal</b>	<b>1,210,206</b>	<b>1,025,358</b>	<b>1,112,542</b>	<b>1,304,646</b>	<b>1,396,223</b>	<b>1,408,360</b>	<b>A</b> 12,137	1%
<b>Professional &amp; Contractual Services</b>	<b>70,212</b>	<b>152,924</b>	<b>89,846</b>	<b>82,753</b>	<b>112,800</b>	<b>116,969</b>	<b>B</b> 4,169	4%
Repair & Maintenance Services	1,239	1,032	557	885	1,000	<b>1,000</b>	-	0%
Training & Transportation	6,060	55	3,485	3,786	3,000	<b>4,500</b>	<b>C</b> 1,500	50%
Printing & Publishing	228	145	381	235	300	<b>300</b>	-	0%
Supplies & Materials	7,151	7,910	2,189	9,186	6,200	<b>5,900</b>	(300)	-5%
Other Expenses	10,007	19,482	11,742	14,268	14,250	<b>17,750</b>	<b>D</b> 3,500	25%
<b>Other Expenditures Subtotal</b>	<b>24,685</b>	<b>28,624</b>	<b>18,354</b>	<b>28,360</b>	<b>24,750</b>	<b>29,450</b>	4,700	19%
<b>Total Law Department Financing Uses</b>	<b>\$1,686,929</b>	<b>\$1,457,703</b>	<b>\$1,474,640</b>	<b>\$1,712,896</b>	<b>\$1,815,411</b>	<b>\$1,836,587</b>	<b>\$21,176</b>	1%

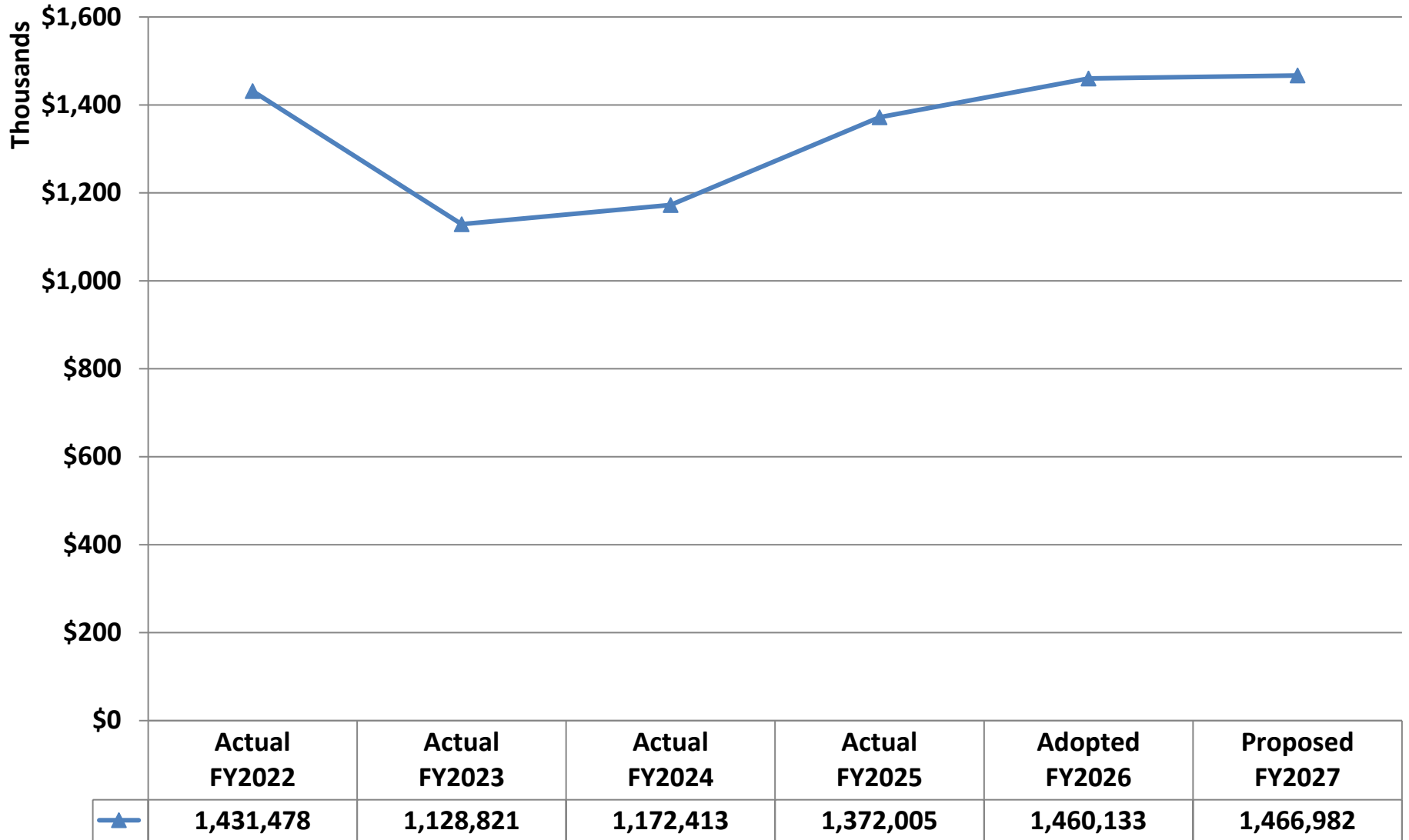
- A. Personnel & Benefits:** Full-time increases due to contractual step increases. Decrease in employer 401A employer match contribution \$14K, decrease in medical insurance cost \$7K, and decrease in dental insurance \$4K (budget based on new staff benefit elections).
- B. Professional & Contractual Services:** Increase in legal fees for outside counsel for existing and new city-initiated lawsuits.
- C. Training & Transportation:** Increased staff training due to the hiring of new staff.
- D. Other Expenses:** Increase in online legal research reference materials and litigation expenses.

# Law Department Positions Full-Time Equivalents



A. Removal of 0.70 PT FTE Law Clerk.

# Law Payroll Expense



**Executive Summary  
Variance Report**

	FY2024 Two Years Ago Actuals	FY2025 Last Year Actuals	FY2023-25 Three Year Average	FY2026 Adopted Budget	FY2027 Proposed Budget	FY26 Adopted to FY27 Proposed Variance	FY26 to FY27 % Change	
<b>Law - Legal</b>								
Revenue	201,102	200,077	200,498	200,500	200,500	-	0%	
<u>Expenditure</u>								
Salary, Wages, & Allowances	874,261	1,015,420	910,212	1,093,755	1,131,168	37,413	3%	<b>1</b>
Personnel Services: Benefits	298,152	356,585	314,200	366,378	335,814	(30,564)	-8%	<b>2</b>
Professional & Contractual Services	114,828	117,201	130,593	143,004	155,781	12,777	9%	<b>3</b>
Repair & Maintenance Services	557	885	825	1,000	1,000	-	0%	
Rentals	61,686	84,739	65,898	73,258	66,251	(7,007)	-10%	<b>4</b>
Insurance & Bonds	22,041	20,471	22,598	23,584	25,635	2,051	9%	<b>5</b>
Communications	1,537	1,397	1,433	1,596	2,024	428	27%	<b>6</b>
Printing & Publishing	381	235	254	300	300	-	0%	
Training & Transportation	3,485	3,786	2,442	3,000	4,500	1,500	50%	<b>7</b>
Supplies & Materials	2,189	9,186	6,428	6,200	5,900	(300)	-5%	
Other Expenses	11,742	14,268	15,164	14,250	17,750	3,500	25%	<b>8</b>
Debt Service	87,490	87,449	87,505	87,516	87,533	17	0%	
Expenses Allocated Out	(10,125)	(5,143)	(15,448)	(5,423)	(4,089)	1,334	-25%	<b>9</b>
Transfers Out	6,416	6,418	6,308	6,993	7,020	27	0%	
Total Expenditures	1,474,640	1,712,896	1,548,413	1,815,411	1,836,587	21,176	1%	
Law - Legal Subsidy	1,273,538	1,512,819	1,347,915	1,614,911	1,636,087	21,176	1%	

Law

April 7, 2026

Major Changes from Prior Yr. Budget		
Ongoing	One-Time	Capital

Note:	Category	Comment	Ongoing	One-Time	Capital
D	Department				
	Revenue	No changes in revenue	-		
	Total Revenue Notable Changes		-		
1	Salary, Wages, & Allowances	Increase due to FT contractual step increases	39,744		
		Increase due to PT: annual rate increases	126		
		Increase of FT Overtime	9		
		Decrease in Longevity Pay: based on employee eligibility	(2,466)		
2	Personnel Services: Benefits	Decrease in employer Hospital/Medical Insurance contribution	(6,904)		
		Decrease in employer Dental Insurance contribution	(3,893)		
		Decrease in HCSP, Health Care Savings Plan (employer-sponsored, medical savings account)	(3,018)		
		Increase in FICA, employer social security and medical payroll tax	4,420		
		Decrease in employer 401A employer match contributions	(14,245)		
		Other net changes	(6,924)		
3	Professional & Contractual Services	Increase in Online Reference Services	4,939		
		Increase in IT services due to service allocation percentage adjustment and ERP Software Services, including Google Cloud, Paycom, and BS&A	8,608		
		Other net changes	(770)		
4	Rentals	Decrease in Facility Lease due to operating credit and allocation methodology change to due to work order percentages	(7,007)		
5	Insurance & Bonds	Increase in General Liability Insurance	2,051		
6	Communications	Increase in local and mobile telephone service utilities	428		
7	Training & Transportation	Increase in staff training: training for new staff related to turnover	1,500		
8	Other Expenses	Increase in litigation expenses: court fees and transcripts due to increase of City initiated lawsuits	3,500		
9	Expenses Allocated Out	Decrease in Pension Funding: based on employee eligibility	1,334		
	Other Net Adjustments:		(256)		
	Total Expenditure Noted Changes		21,176	-	-

**CITY OF DEARBORN  
PERSONNEL HISTORY  
BASED ON CURRENT DEPARTMENTAL ALIGNMENTS**

DEPARTMENT	2025		2026		2027		Difference 2026 to 2027	
	Full	Part	Full	Part	Full	Part	Full	Part
	Time	Time	Time	Time	Time	Time	Time	Time
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
LEGAL (1500)	10.00	0.70	10.00	0.70	10.00	0.70	-	-

CITY OF DEARBORN

Fiscal Year 2027 (7/1/2026 - 6/30/2027) Budgeted Personnel Positions

Increase or (Decrease)	Increase or (Decrease)	FISCAL YEAR 2027				Fund Department Budgeted Position	FISCAL YEAR 2026						
		Full Time FTE	Part Time FTE	Full Time Slots	Part Time Slots		Full Time Slots	Full Time FTE	Part Time Slots	Part Time FTE			
						<b>LAW DEPARTMENT</b>							
						<b>ADMINISTRATION</b>							
						<b>101 1500 811</b>							
						EXECUTIVE ASSISTANT			2.00	2.00			
						LEGAL COORDINATOR			1.00	1.00			
						SENIOR ATTORNEY			2.00	2.00			
						SENIOR ATTORNEY ADMINISTRATIVE			3.00	3.00			
						DEPUTY CORPORATION COUNSEL			1.00	1.00			
						CORPORATION COUNSEL			1.00	1.00			
						LAW CLERK (PT)						1.00	0.70
						<b>TOTAL ADMINISTRATION</b>			<b>10.00</b>	<b>10.00</b>		<b>1.00</b>	<b>0.70</b>

## **TAB 2**

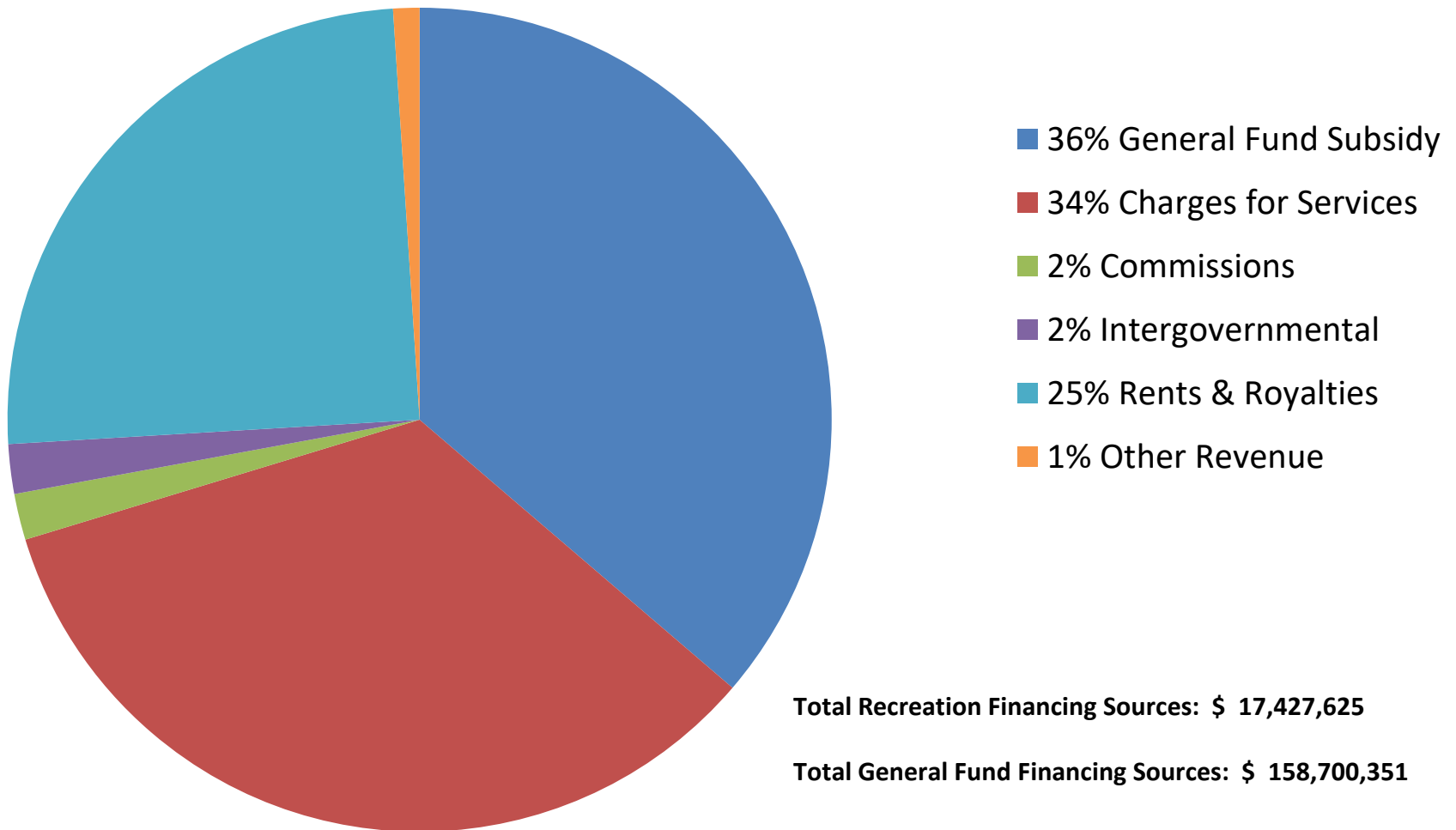
### **Recreation & Parks**

**City of Dearborn  
FY2027 Proposed Budget  
Recreation Department**

Prepared By: Finance Department

April 7, 2026

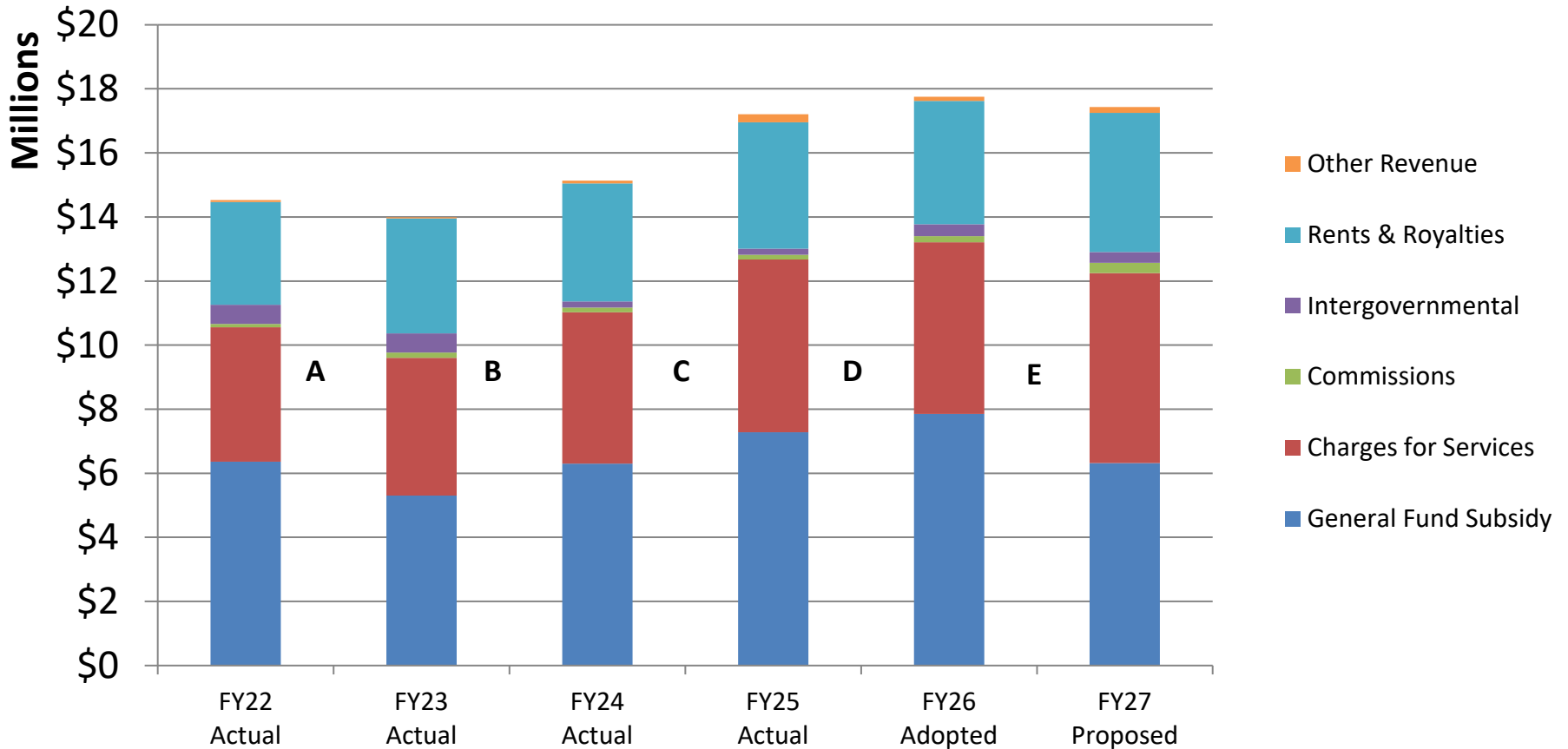
# Recreation Financing Sources FY2027 Proposed Budget



# Recreation Financing Sources FY2027 Proposed Budget

Revenue by Category	<u>Recreation Administration</u>	<u>Camp Dearborn</u>	<u>Mystic Creek Golf Course</u>	<u>Dearborn Hills Golf Course</u>	<u>Total Recreation</u>
<b>General Fund Subsidy</b>	\$6,033,892	\$367,480	\$(371,761)	\$292,228	<b>\$6,321,839</b>
<b>Charges for Services</b>	2,652,204	357,280	2,426,860	493,420	<b>5,929,764</b>
<b>Commissions</b>	119,550	154,795	-	41,250	<b>315,595</b>
<b>Intergovernmental</b>	339,114	-	-	-	<b>339,114</b>
<b>Rents &amp; Royalties</b>	1,864,523	2,319,060	11,200	147,000	<b>4,341,783</b>
Licenses & Permits	6,080	-	-	-	<b>6,080</b>
Fines & Forfeits	750	500	-	-	<b>1,250</b>
Contributions	2,100	15,000	-	-	<b>17,100</b>
Reimbursements	-	500	-	105,900	<b>106,400</b>
Other Revenue	12,700	35,600	-	400	<b>48,700</b>
<b>Other Revenue Subtotal</b>	21,630	51,600	-	106,300	<b>179,530</b>
<b>Total Recreation</b>	<b>\$11,030,913</b>	<b>\$3,250,215</b>	<b>\$2,066,299</b>	<b>\$1,080,198</b>	<b>\$17,427,625</b>

# Recreation Financing Sources



- A. **FY2022 vs FY2023 Actuals:** Charges for Services increase \$111K, Rents & Royalties increase \$380K.
- B. **FY2023 vs FY2024 Actuals:** Charges for Services increase \$421K, Rents & Royalties increase \$95K, Intergovernmental decrease (\$400K).
- C. **FY2024 vs FY2025 Actuals:** Charges for Service increase \$285K, Intergovernmental Revenue increase \$202K.
- D. **FY2025 vs FY2026 Adopted:** Charges for Service increase \$352K, Rents & Royalties increase \$150K.
- E. **FY2026 vs FY2027 Proposed:** General Fund Subsidy decrease \$1.5M, Charges for Service increase \$568K, Commissions increase 132K, Rents & Royalties increase \$487K.

# Recreation Financing Sources

Revenue by Category	Actual <u>FY2022</u>	Actual <u>FY2023</u>	Actual <u>FY2024</u>	Actual <u>FY2025</u>	Adopted <u>FY2026</u>	Proposed <u>FY2027</u>	Variance <u>FY2026 to FY2027</u>		
General Fund Subsidy	\$6,364,580	\$5,300,805	\$6,298,205	\$7,280,109	\$7,851,673	\$6,321,839	A	(\$1,529,834)	-19%
Charges for Services	4,192,245	4,303,352	4,725,331	5,390,026	5,361,563	5,929,764	B	568,201	11%
Commissions	103,455	162,516	147,809	148,952	183,460	315,595	C	132,135	72%
Intergovernmental	603,163	599,478	194,710	188,531	372,845	339,114	D	(33,731)	-9%
Rents & Royalties	3,206,214	3,586,224	3,681,805	3,946,828	3,854,333	4,341,783	E	487,450	13%

- A. General Fund Subsidy:** \$1.2M increases in projected revenues (see below notes), and decrease in total department expenditures of \$326K. Major expenditure changes include Personnel & Benefits (\$112K decrease) and Non-Discretionary (\$538K decrease).
- B. Charges for Services revenues:**  
 Fine Arts: Program Tickets (\$19K increase)  
 Mystic Creek: Golf Admissions (\$204K increase), Traded Rounds (\$35K increase)  
 Facility Admin – Comm Center: Annual pass (\$160K decrease), Residential season pass (\$273K increase)  
 Banquet/Conference Center: Banquet/Outing Liquor (\$31K increase)  
 Camp: General Admission-Residents (\$18K Increase)  
 Dearborn Hills: Golf Admissions (\$75K increase), League revenue (\$15K increase)
- C. Commissions:**  
 Camp Dearborn: Credit Card Service Fees (\$30K increase partially offset by expense) and MI Brightlights Revenue (\$60k increase)  
 Dearborn Hills: Concession Agreements (\$38K increase) for City share of DH Restaurant Sales revenue
- D. Intergovernmental:** Includes SMART funding FY27 \$330K, FY26 \$360K
- E. Rents & Royalties (Impacted by new facilities and rate increases):**  
 Camp Green Cabins: \$116K increase  
 Camp Resort Cabins: \$54K increase  
 Camp Trailer Camping Permanent: \$62K increase  
 Camp Temp Camping-Full Hookup: \$117K increase.

# Recreation Financing Sources

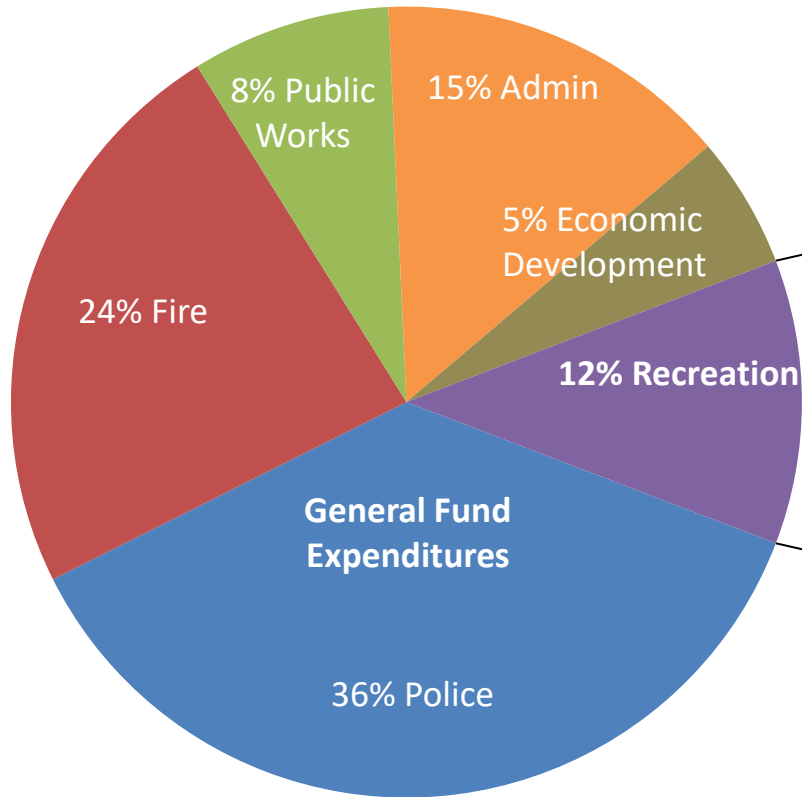
Revenue by Category	Actual <u>FY2022</u>	Actual <u>FY2023</u>	Actual <u>FY2024</u>	Actual <u>FY2025</u>	Adopted <u>FY2026</u>	Proposed <u>FY2027</u>	Variance <u>FY2026 to FY2027</u>
Licenses & Permits	7,555	7,225	5,893	5,870	6,759	<b>6,080</b>	(679) -10%
Fines & Forfeits	400	1,000	25,153	71,245	30,000	<b>1,250 A</b>	(28,750) -96%
Contributions	19,090	4,375	5,391	6,806	2,100	<b>17,100 B</b>	15,000 714%
Reimbursements	7,651	1,458	11,097	30,696	39,200	<b>106,400 C</b>	67,200 171%
Other Revenue	26,546	26,130	42,175	133,079	52,060	<b>48,700</b>	(3,360) -6%
<b>Other Revenue Subtotal</b>	61,242	40,188	89,708	247,696	130,119	<b>179,530</b>	49,411 38%
<b>Total Recreation Financing Sources</b>	\$14,530,899	\$13,992,563	\$15,137,569	\$17,202,141	\$17,753,993	<b>\$17,427,625</b>	\$(326,368) -2%

**A. Fines & Forfeits:** Decrease in Camp TV2 trailer forfeitures.

**B. Contributions:** Guernsey Farms Concert-Series sponsorship for Camp Dearborn.

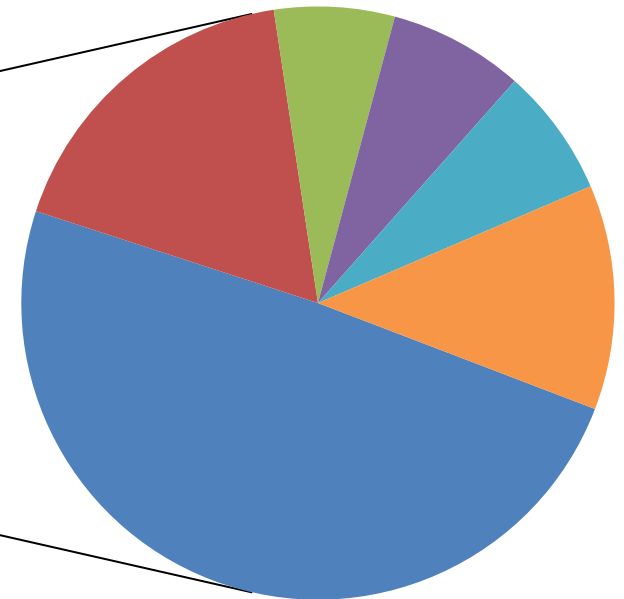
**C. Reimbursements:** Dearborn Hills Golf Course utilities reimbursement from restaurant partner \$67K increase.

# Recreation Financing Uses FY2027 Proposed Budget



**Total Recreation Financing Uses: \$ 17,427,625**

Total General Fund Financing Uses: \$ 158,609,562



- 49% Personnel & Benefits
- 18% Non-Discretionary
- 7% Contractual Services
- 7% Utilities
- 7% Supplies & Materials
- 12% Other Expenditures <sup>25</sup>

# Recreation Financing Uses FY2027 Proposed Budget

Expenditure by Category	Recreation	Camp	Mystic Creek	Dearborn Hills	Total
<u>Non-Discretionary</u>	<u>Administration</u>	<u>Dearborn</u>	<u>Golf Course</u>	<u>Golf Course</u>	<u>Recreation</u>
Postemployment Healthcare	\$51,083	\$23,612	-	\$512	\$75,207
Ch. 22 General Employee Revised	85,047	48,500	-	3,862	137,409
Ch. 22 General Employee Operative	10,769	-	-	-	10,769
Innovation & Technology	272,318	30,027	27,701	16,112	346,158
Central Garage Services	33,700	-	-	4,200	37,900
Fleet Replacement	-	-	-	-	-
Facility Lease	843,327	-	-	10,478	853,805
Fleet & General Liability Insurance	230,212	159,008	31,035	15,535	435,790
Communications	96,095	34,336	16,245	21,256	167,932
Central Garage Fuel	17,300	-	-	400	17,700
Debt Service <b>A</b>	122,572	39,182	-	2,051	163,805
Transfers Out <b>B</b>	821,232	-	-	-	821,232
<b>Non-Discretionary Subtotal</b>	<b>2,583,655</b>	<b>334,665</b>	<b>74,981</b>	<b>74,406</b>	<b>3,067,707</b>

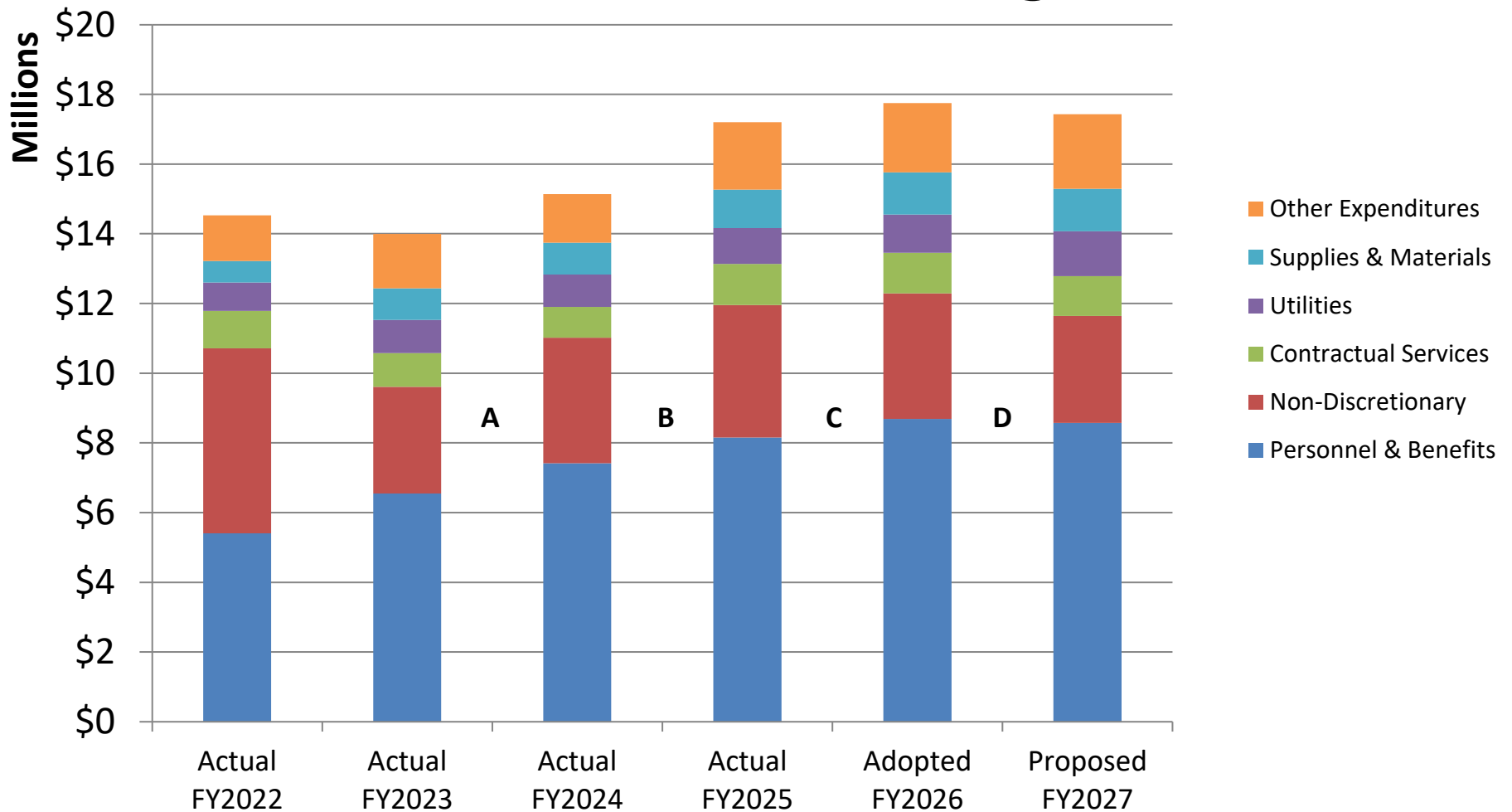
**A. Debt Service:** OPEB and Pension Bonds.

**B. Transfers Out:** Debt Service for Facilities - Ford Woods Pool: \$210K, Dunworth Pool: \$236K.

# Recreation Financing Uses FY2027 Proposed Budget

Expenditure by Category	Recreation	Camp	Mystic Creek	Dearborn Hills	Total
<u>Discretionary</u>	<u>Administration</u>	<u>Dearborn</u>	<u>Golf Course</u>	<u>Golf Course</u>	<u>Recreation</u>
Salary, Wages, & Allowances	4,859,247	1,174,758	798,597	415,204	<b>7,247,806</b>
Personnel Services: Benefits	789,689	269,788	162,569	104,733	<b>1,326,779</b>
<b>Personnel &amp; Benefits Subtotal</b>	<b>5,648,936</b>	<b>1,444,546</b>	<b>961,166</b>	<b>519,937</b>	<b>8,574,585</b>
<b>Contractual Services</b>	<b>481,225</b>	<b>525,020</b>	<b>63,262</b>	<b>73,985</b>	<b>1,143,492</b>
<b>Utilities</b>	<b>815,532</b>	<b>290,917</b>	<b>60,800</b>	<b>116,200</b>	<b>1,283,449</b>
<b>Supplies &amp; Materials</b>	<b>678,859</b>	<b>231,600</b>	<b>192,917</b>	<b>118,900</b>	<b>1,222,276</b>
Repair & Maintenance Services	323,718	88,500	86,850	26,250	<b>525,318</b>
Rentals	72,200	28,000	185,255	77,200	<b>362,655</b>
Community Promotions	10,000	8,000	-	-	<b>18,000</b>
Printing & Publishing	34,100	18,070	71,298	5,200	<b>128,668</b>
Training & Transportation	22,640	4,100	1,050	1,000	<b>28,790</b>
Items for Resale	145,000	136,010	303,280	30,520	<b>614,810</b>
Other Expenses	195,748	130,287	61,440	36,600	<b>424,075</b>
Capital Outlay	19,300	10,500	4,000	-	<b>33,800</b>
<b>Other Expenditure Subtotal</b>	<b>822,706</b>	<b>423,467</b>	<b>713,173</b>	<b>176,770</b>	<b>2,136,116</b>
<b>Total Recreation Financing Uses</b>	<b>\$11,030,913</b>	<b>\$3,250,215</b>	<b>\$2,066,299</b>	<b>\$1,080,198</b>	<b>\$17,427,625</b>

# Recreation Financing Uses



- A. FY2023 vs FY2024:** Personnel \$1.3M, Non-Discretionary (IT / Fleet allocation) \$640K, Holiday Event Supplies \$350K.
- B. FY2024 vs FY2025:** Personnel \$850K, Other Expenditures \$350K, Contractual Services \$115K.
- C. FY2025 vs FY2026:** Personnel \$40K, Contractual Services \$53K.
- D. FY2026 vs FY2027:** Utilities \$193K, Other Expenditures \$148K, decrease in Personnel & Benefits (\$112K) and Non-Discretionary (\$538K)

# Recreation Financing Uses

<b>Expenditure by Category</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Variance</b>		
<b>Non-Discretionary</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2026 to FY2027</b>		
Postemployment Healthcare	\$223,465	\$83,400	\$92,893	\$96,521	\$75,852	<b>\$75,207</b>		\$(645)	-1%
Ch. 22 General Employee Revised	191,011	152,972	134,178	145,288	149,973	<b>137,409</b>	<b>A</b>	(12,564)	-8%
Ch. 22 General Employee Operative	24,625	24,998	19,523	17,105	10,520	<b>10,769</b>		249	2%
Innovation & Technology	189,104	82,072	225,977	330,742	276,803	<b>346,158</b>	<b>B</b>	69,355	25%
Central Garage Services	54,128	61,240	58,554	58,409	48,400	<b>37,900</b>		(10,500)	-22%
Fleet Replacement	200,000	108,711	396,000	192,000	-	-		-	0%
Facility Lease	838,461	912,304	1,055,015	1,249,788	1,270,099	<b>853,805</b>	<b>C</b>	(416,294)	-33%
Fleet & General Liability Insurance	585,120	464,324	446,917	501,888	516,143	<b>435,790</b>	<b>D</b>	(80,353)	-16%
Communications	52,605	57,719	60,628	94,901	154,599	<b>167,932</b>		13,333	9%
Central Garage Fuel	20,691	25,927	17,321	16,460	21,100	<b>17,700</b>		(3,400)	-16%
Debt Service	164,035	163,991	163,826	163,752	163,829	<b>163,805</b>		(24)	0%
Transfers Out	2,768,292	934,442	934,737	933,925	918,620	<b>821,232</b>	<b>E</b>	(97,388)	-11%
Expenses Allocated Out	-	(11,711)	-	-	-	-		-	0%
<b>Non-Discretionary Subtotal</b>	<b>\$5,311,537</b>	<b>\$3,060,389</b>	<b>\$3,605,569</b>	<b>\$3,800,779</b>	<b>\$3,605,938</b>	<b>\$3,067,707</b>		<b>\$(538,231)</b>	<b>-15%</b>

- A. Ch. 22:** Funded at ADC levels based on eligible employees.
- B. IT allocation:** Increase due to ERP Software Services, including Google Cloud, Paycom, and BS&A.
- C. Facility Lease:** Decrease due to an operating credit, and allocation methodology change to work order percentages.
- D. Fleet & General Liability Insurance:** Decrease in General Liability Insurance due to change in first layer liability allocations between law enforcement and non law enforcement accounts. Reduction in chargeback for actual settlements at Camp.
- E. Transfers Out:** Debt Service for facilities. Security cameras project funded in FY2026

# Recreation Financing Uses

Expenditure by Category	Actual	Actual	Actual	Actual	Adopted	Proposed	Variance	
<u>Discretionary</u>	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2026 to FY2027	
Salary, Wages, & Allowances	4,624,630	5,584,569	6,174,308	6,900,640	7,479,359	<b>7,247,806</b>	(231,553)	-3%
Personnel Services: Benefits	778,133	961,891	1,239,638	1,250,269	1,207,816	<b>1,326,779</b>	118,963	10%
<b>Personnel &amp; Benefits Subtotal</b>	5,402,763	6,546,460	7,413,946	8,150,909	8,687,175	<b>8,574,585</b>	<b>A</b> (112,590)	-1%
<b>Contractual Services</b>	1,072,024	973,258	881,563	1,185,499	1,165,238	<b>1,143,492</b>	(21,746)	-2%
<b>Utilities</b>	819,621	951,231	926,186	1,025,975	1,090,358	<b>1,283,449</b>	<b>B</b> 193,091	18%
<b>Supplies &amp; Materials</b>	611,555	902,967	918,399	1,106,631	1,217,642	<b>1,222,276</b>	4,634	0%

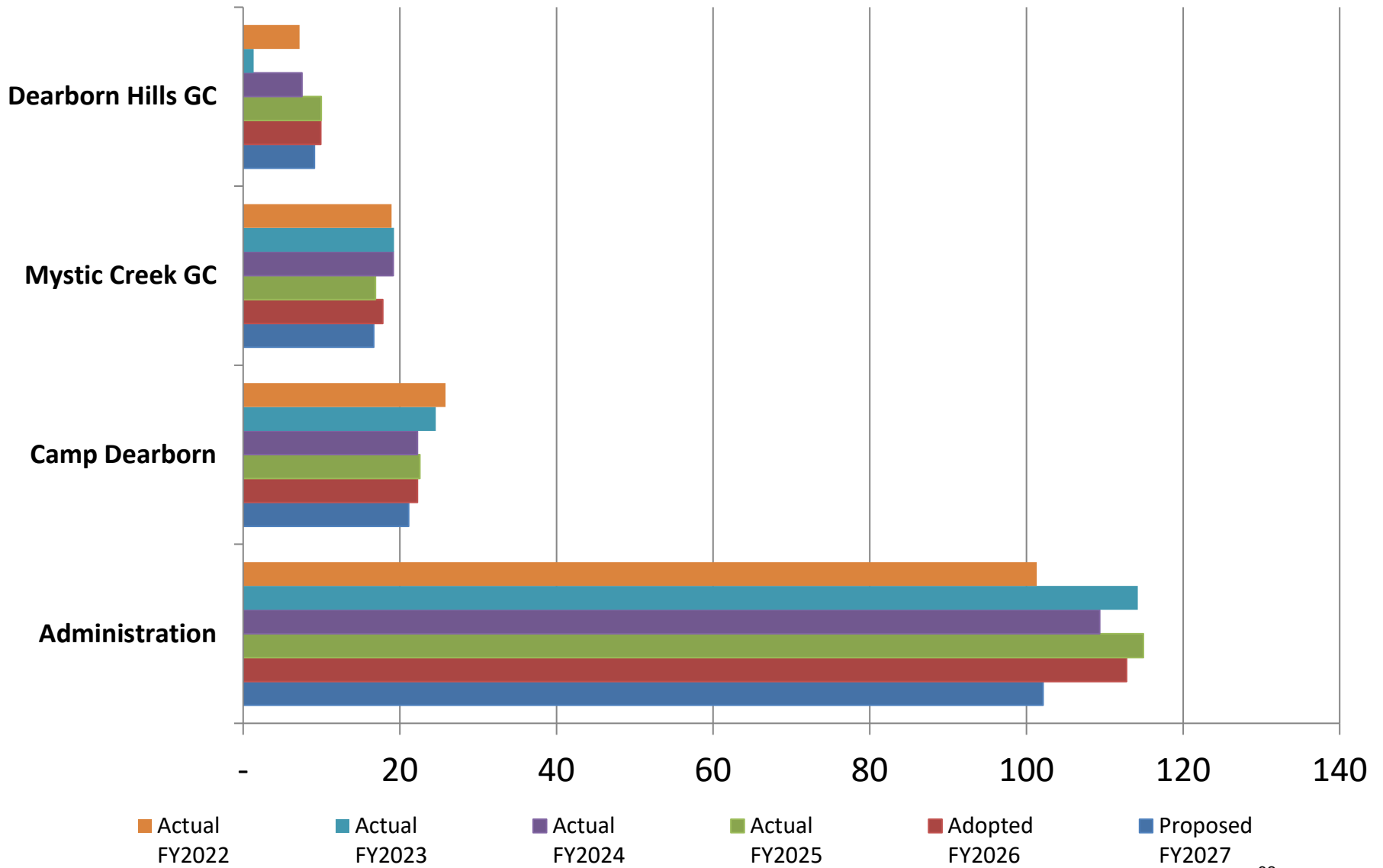
- A. Salary, Wages, & Allowances:** Contractual and step increases, conversion of 2 Assistant Director positions into 1 Deputy Director position. Part Time reduction of 9.76 FTEs (reduction of budgeted hours). Anticipated health care increases.
- B. Utilities:** Increase in cost of Electric Utilities, including City Parks, DISC, Camp, and DHGC. Water and sewage increases at Splash Parks and DHGC.

# Recreation Financing Uses

Expenditure by Category	Actual	Actual	Actual	Actual	Adopted	Proposed	\$Variance		
<u>Discretionary</u>	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2026 to FY2027		
Repair & Maintenance Services	332,862	376,473	321,147	521,521	456,398	<b>525,318</b>	A	68,920	15%
Rentals	69,092	146,119	134,763	208,324	360,105	<b>362,655</b>		2,550	1%
Community Promotions	20,402	9,138	4,980	1,811	20,000	<b>18,000</b>		(2,000)	-10%
Printing & Publishing	98,154	71,744	56,050	88,053	90,446	<b>128,668</b>	B	38,222	42%
Training & Transportation	8,656	20,020	12,924	11,957	18,250	<b>28,790</b>	C	10,540	58%
Items for Resale	405,636	414,088	407,395	517,762	588,148	<b>614,810</b>	D	26,662	5%
Other Expenses	234,997	305,226	321,702	368,696	414,295	<b>424,075</b>	E	9,780	2%
Capital Outlay	32,599	99,600	16,167	61,221	40,000	<b>33,800</b>		(6,200)	-16%
Debt Service (Leases)	111,001	115,851	116,779	153,004	-	-		-	0%
<b>Other Expenditure Subtotal</b>	<b>1,313,399</b>	<b>1,558,258</b>	<b>1,391,907</b>	<b>1,932,349.00</b>	<b>1,987,642</b>	<b>2,136,116</b>		<b>148,474</b>	<b>7%</b>
<b>Total Recreation Financing Uses</b>	<b>\$14,530,899</b>	<b>\$13,992,563</b>	<b>\$15,137,569</b>	<b>\$17,202,141</b>	<b>\$17,753,993</b>	<b>\$17,427,625</b>		<b>\$(326,368)</b>	<b>-2%</b>

- A. **Repair & Maintenance Services:** DISC building R&M budgeted in FY2027 (rubber matting in locker rooms, exterior painting \$65K).
- B. **Printing & Publishing:** Mystic Creek traded rounds budgeted in FY2027 \$62K.
- C. **Training:** Increases at Theatre, Pools, and Camp.
- D. **Items for Resale:** DISC merchandise \$11K increase, Camp merchandise \$15K increase.
- E. **Other Expenses:** Credit card and Campspot fees which are partially offset by revenues.

# Recreation Positions (Full-Time Equivalents)



# Recreation Positions (FTE)

Positions by Division	FY2022		FY2023		FY2024		FY2025		FY2026		FY2027		FY2026 to FY2027	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT		
RECREATION	8	4.01	10	3.37	8	2.42	8.00	2.75	7.00	0.42	<sup>A</sup> 6.00	1.26	(0.16)	-2%
ADMINISTRATION														
SPORTS PROGRAMS	1	1.38	1	1.34	.2	1.34	0.50	1.26	0.50	0.78	0.50	1.45	0.67	52%
FITNESS/ATHLETIC DIVISION	-	5.85	-	6.60	-	4.02	-	1.95	-	3.01	-	2.44	(0.57)	-19%
CITY PARKS	-	5.53	-	5.87	.3	4.63	0.50	7.09	0.50	7.87	0.50	8.16	0.29	3%
PLAYGROUND PROGRAMS	-	1.77	-	3.24	-	3.24	-	0.46	-	0.70	-	-	(0.70)	-100%
SPECIAL ACTIVITIES	-	0.31	-	1.78	-	1.78	-	3.85	-	0.76	-	0.56	(0.20)	-26%
PERFORMING ARTS CENTER	3	2.69	3	3.53	3	4.44	4.50	5.04	3.50	5.59	3.50	3.34	(2.25)	-25%
FINE ARTS PROGRAMS	-	0.96	-	0.98	-	1.56	0.20	2.04	0.20	1.93	-	1.32	(0.81)	-38%
AQUATICS	-	9.26	-	9.76	-	9.50	-	9.54	-	11.62	-	11.46	(0.16)	-1%
SWIMMING POOLS	-	13.11	-	14.81	3	12.12	3.00	15.66	3.00	15.96	3.00	14.20	(1.76)	-9%
PROGRAMMING/CHILD CARE	-	1.09	-	1.32	-	1.32	-	0.40	-	0.40	-	0.40	-	0%
FACILITY ADMINISTRATION	4	12.25	4	14.66	10	11.87	12.00	12.40	12.00	12.40	<sup>B</sup> 10.00	12.09	(2.31)	-9%
BANQUET/CONFERENCE CENTER	1	1.22	1	2.46	2	1.29	2.30	1.10	2.30	1.60	2.50	0.50	(0.90)	-23%
DISC PROGRAMS	2	9.68	2	10.28	3	9.17	3.00	7.69	3.00	8.25	3.00	6.72	(1.53)	-14%
DISC SNACK BAR	-	1.35	-	1.35	-	1.23	-	1.12	-	0.92	-	0.63	(0.29)	-31%
SENIOR SERVICES	2	3.89	2	3.91	2	1.95	1.00	1.61	1.00	1.61	1.00	1.61	-	0%
SMART BUS PROGRAM	-	5.97	-	5.97	-	5.97	-	5.97	-	5.97	-	5.97	-	0%
<b>Administration Subtotal</b>	<b>21</b>	<b>80.32</b>	<b>23</b>	<b>91.23</b>	<b>31.50</b>	<b>77.85</b>	<b>35.00</b>	<b>79.93</b>	<b>33</b>	<b>79.79</b>	<b>30</b>	<b>72.11</b>	<b>(10.68)</b>	<b>-9%</b>

**A. Admin:** Consolidation of 2 FT Assistant Directors into 1 Deputy Director

**B. Facility Admin:** Removal of 2 unfunded FT slots (Custodian and Office Assistant II)

**\*Department Wide:** Reduction in PT hours

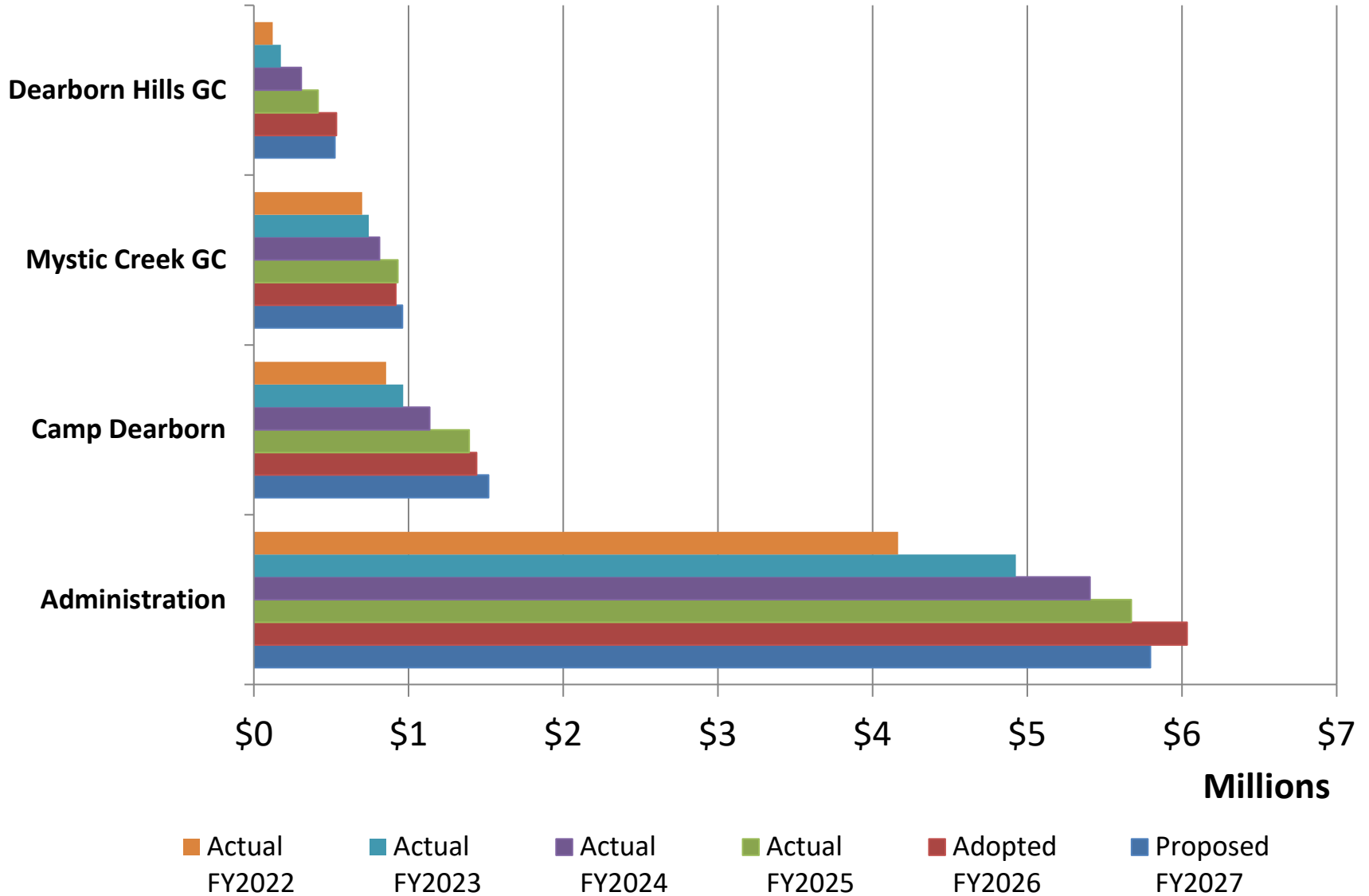
# Recreation Positions (FTE)

Positions by Division	FY2022		FY2023		FY2024		FY2025		FY2026		FY2027		FY2026 to FY2027	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT		
Camp Dearborn, General	3	22.84	3	21.58	11	11.25	10	10.72	10	10.61	9	10.69	(.92)	-4%
Camp Dearborn, Concessions	-	-	-	-	-	-	-	1.85	-	1.64	-	1.44	(.20)	-1%
<b>Camp Dearborn Subtotal</b>	<b>3</b>	<b>22.84</b>	<b>3</b>	<b>21.58</b>	<b>11</b>	<b>11.25</b>	<b>10</b>	<b>12.57</b>	<b>10</b>	<b>12.25</b>	<b>9</b>	<b>12.13</b>	<b>(1.12)</b>	<b>-5%</b>
<b>Mystic Creek Golf Course</b>	<b>3</b>	<b>15.93</b>	<b>3</b>	<b>16.25</b>	<b>4</b>	<b>15.15</b>	<b>4</b>	<b>12.90</b>	<b>4</b>	<b>13.83</b>	<b>4</b>	<b>12.67</b>	<b>(1.16)</b>	<b>-7%</b>
<b>Dearborn Hills Golf Course</b>	<b>1</b>	<b>6.2</b>	<b>-</b>	<b>1.34</b>	<b>0.5</b>	<b>7.01</b>	<b>3</b>	<b>6.98</b>	<b>3</b>	<b>6.90</b>	<b>3</b>	<b>6.10</b>	<b>(.80)</b>	<b>-8%</b>
<b>Total Positions (FTE)</b>	<b>28</b>	<b>125.29</b>	<b>29</b>	<b>130.40</b>	<b>47</b>	<b>111.26</b>	<b>52</b>	<b>112.38</b>	<b>50.00</b>	<b>112.77</b>	<b>46.00</b>	<b>103.01</b>	<b>(13.76)</b>	<b>-8%</b>

**A. Camp:** Removal of 1 FT unfunded slot (Plumber).

**\*Department Wide:** Reduction in PT hours

# Recreation Payroll Expense



# Recreation Payroll Expense

<b>Payroll by Division</b>	<b>Actual FY2022</b>	<b>Actual FY2023</b>	<b>Actual FY2024</b>	<b>Actual FY2025</b>	<b>Adopted FY2026</b>	<b>Proposed FY2027</b>	<b>FY2026 to FY2027</b>	
Administration	\$1,019,147	\$981,615	\$981,241	\$971,052	\$849,672	<b>\$784,816</b>	\$(64,856)	-8%
Sports Programs	117,684	105,015	64,150	114,243	77,121	<b>112,956</b>	35,835	46%
Fitness / Athletic	126,867	141,529	113,393	99,682	142,966	<b>119,869</b>	(23,097)	-16%
City Parks	242,027	270,329	279,627	271,941	357,143	<b>390,948</b>	33,805	9%
Playground Programs	26,861	47,450	32,236	39,074	39,252	-	(39,252)	-100%
Special Activities	10,567	81,620	88,162	65,583	47,900	<b>26,629</b>	(21,271)	-44%
Theatre	394,713	432,427	485,251	583,272	523,064	<b>499,883</b>	(23,181)	-4%
Fine Arts Programs	24,928	15,465	94,346	57,888	94,173	<b>66,467</b>	(27,706)	-29%
Aquatics Comm Center	234,619	388,549	324,108	432,221	407,427	<b>427,932</b>	20,505	5%
Swimming Pools Admin	75,057	120,632	329,845	352,613	341,293	<b>341,991</b>	698	0%
Ford Woods Pool	125,160	117,521	92,061	70,088	107,085	<b>114,860</b>	7,775	7%
Lapeer Pool	32,609	4,758	18,552	-	29,620	<b>31,527</b>	1,907	6%
Dunworth Pool	85,144	319,143	321,394	240,021	343,262	<b>324,894</b>	(18,368)	-5%
Summer-Stephens Pool	47,209	36,681	23,118	4,857	29,620	<b>30,932</b>	1,312	4%
Ten Eyck Pool	32,845	29,656	30,053	9,777	29,620	<b>30,932</b>	1,312	4%
General Comm Center	22,044	29,513	23,021	21,213	20,545	<b>19,698</b>	(847)	-4%
Facility Admin Comm Ctr	624,763	771,113	1,047,058	1,281,880	1,299,007	<b>1,320,411</b>	21,404	2%
Banquet/Conference Ctr	94,346	137,535	156,697	109,876	211,530	<b>119,085</b>	(92,445)	-44%
Dearborn Ice Skating Ctr	532,496	539,181	595,061	672,000	684,546	<b>655,140</b>	(29,406)	-4%
Senior Citizen Services	210,905	247,038	211,660	177,107	146,859	<b>149,818</b>	2,959	2%
SMART Transportation	84,276	108,722	94,863	98,531	250,846	<b>227,047</b>	(23,799)	-9%
<b>Administration Subtotal</b>	<b>\$4,164,267</b>	<b>\$4,925,492</b>	<b>\$5,405,897</b>	<b>\$5,672,919</b>	<b>\$6,032,551</b>	<b>\$5,795,835.00</b>	<b>\$(236,716)</b>	<b>-4%</b>

# Recreation Payroll Expense

	Actual	Actual	Actual	Actual	Adopted	Proposed	FY2026	
Payroll by Division	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	to FY2027	
Camp Dearborn, General	855,176	965,928	1,135,900	1,351,589	1,375,508	1,459,082	83,574	6%
Camp Dearborn, Concessions	-	-	-	39,859	63,622	57,576	(6,046)	-10%
<b>Camp Dearborn Subtotal</b>	855,176	965,928	1,135,900	1,391,448	1,439,130	1,516,658	77,528	5%
<b>Mystic Creek Golf Course</b>	700,515	742,485	812,407	931,018	918,066	961,166	43,100	5%
<b>Dearborn Hills Golf Course</b>	121,906	173,925	306,336	414,438	533,773	524,311	(9,462)	-2%
<b>Recreation Payroll Expense</b>	\$5,841,864	\$6,807,830	\$7,660,540	\$8,409,822	\$8,923,520	\$8,797,970	\$(125,550)	-1%

# Recreation Payroll Expense

Payroll Items	Actual FY2022	Actual FY2023	Actual FY2024	Actual FY2025	Adopted FY2026	Proposed FY2027	FY2026 vs FY2027	
WAGES, PART TIME/SEASONAL	\$2,849,935	\$3,409,305	\$3,307,008	\$3,466,382	\$4,079,465	\$3,834,068	\$(245,397)	-6%
SALARIES & WAGES, FULL TM	1,710,494	2,046,163	2,775,985	3,303,819	3,231,599	3,254,332	22,733	1%
FICA/MEDICARE, CITY SHARE	350,900	423,524	467,515	516,169	544,486	562,499	18,013	3%
HOSPITAL/MED.INSURANCE	241,676	247,648	390,814	354,562	325,669	428,646	102,977	32%
401A	80,551	95,705	138,781	177,484	171,440	166,242	(5,198)	-3%
GENL EMPL REVISED (CH22)	191,011	152,972	134,178	145,288	149,973	137,409	(12,564)	-8%
OVERTIME, FULL TIME	35,119	89,374	92,884	116,813	97,103	91,034	(6,069)	-6%
POST EMPLOYMNT HEALTH INS	223,465	83,400	92,893	96,521	75,852	75,207	(645)	-1%
HCSP	1,875	33,961	56,675	64,882	55,830	57,338	1,508	3%
UNEMPLOYMENT COMPENSATION	55,654	-	33,682	53,500	49,913	45,519	(4,394)	-9%
OVERTIME, PART TIME/SEAS	16,808	35,684	27,238	47,518	30,832	31,135	303	1%
DENTAL INSURANCE	16,564	17,977	27,147	30,452	27,779	26,573	(1,206)	-4%
LONGEVITY PAY	31,410	24,600	26,830	27,340	22,400	20,865	(1,535)	-7%
WORKERS COMP CONTRIB.	25,516	52,967	40,711	41,305	21,566	29,840	8,274	38%
GENL EMPL OPERATIV (CH22)	24,625	24,998	19,523	17,105	10,520	10,769	249	2%
CLOTHING	1,733	14,533	12,000	800	9,600	7,200	(2,400)	-25%
SHIFT PREMIUM PAY	923	1,870	4,396	10,533	6,382	7,149	767	12%
LONG-TERM DISABILITY	2,004	2,706	4,401	5,624	4,740	4,669	(71)	-1%
DEATH/DISMEMBERMENT INS..	2,214	2,680	3,725	3,999	4,203	4,253	50	1%
CAR ALLOWANCE	1,178	893	707	2,293	2,190	1,200	(990)	-45%
HOLIDAY PAY	1,565	3,111	5,310	5,771	1,978	2,023	45	2%
DEFER.COMP.-PT/SEAS/TEMP	-	-	-	-	-	-	-	0%
GRATUITIES	(30,481)	(42,575)	(77,344)	(78,337)	-	-	-	0%
DENTAL WAIVER	541	214	-	-	-	-	-	0%
HEALTH INS WAIVER PAY	6,584	2,292	-	-	-	-	-	0%
DISTRIB PERSONNEL EXPENSE	-	83,829	75,479	-	-	-	-	0%
<b>Recreation Payroll Expense</b>	<b>\$5,841,864</b>	<b>\$6,807,831</b>	<b>\$7,660,538</b>	<b>\$8,409,823</b>	<b>\$8,923,520</b>	<b>\$8,797,970</b>	<b>\$(125,550)</b>	<b>-1%</b>

**Executive Summary  
Variance Report**

	FY2024 Two Years Ago Actuals	FY2025 Last Year Actuals	FY2023-25 Three Year Average	FY2026 Adopted Budget	FY2027 Proposed Budget	FY26 Adopted to FY27 Proposed Variance	FY26 to FY27 % Change	
<b>Recreation</b>								
Revenue	8,839,364	9,922,032	9,151,051	9,902,320	11,105,786	1,203,466	12%	<b>1</b>
<b>Expenditure</b>								
Salary, Wages, & Allowances	6,174,308	6,900,640	6,219,839	7,479,359	7,247,806	(231,553)	-3%	<b>2</b>
Personnel Services: Benefits	1,486,232	1,509,183	1,406,225	1,444,161	1,550,164	106,003	7%	<b>3</b>
Professional & Contractual Services	1,562,094	1,766,650	1,518,008	1,490,441	1,527,550	37,109	2%	<b>4</b>
Utilities	926,186	1,025,975	967,797	1,090,358	1,283,449	193,091	18%	<b>5</b>
Repair & Maintenance Services	321,147	521,521	406,380	456,398	525,318	68,920	15%	<b>6</b>
Rentals	1,189,778	1,458,112	1,235,438	1,630,204	1,216,460	(413,744)	-25%	<b>7</b>
Community Promotion	4,980	1,811	5,309	20,000	18,000	(2,000)	-10%	
Insurance & Bonds	446,917	501,888	471,043	516,143	435,790	(80,353)	-16%	<b>8</b>
Communications	60,628	94,901	71,082	154,599	167,932	13,333	9%	
Printing & Publishing	56,050	88,053	71,949	90,446	128,668	38,222	42%	<b>9</b>
Training & Transportation	12,924	11,957	14,967	18,250	28,790	10,540	58%	
Supplies & Materials	935,720	1,123,091	995,902	1,238,742	1,239,976	1,234	0%	
Items for Resale	407,395	517,762	446,415	588,148	614,810	26,662	5%	<b>10</b>
Other Expenses	321,702	368,696	331,874	414,295	424,075	9,780	2%	
Capital Outlay	16,167	61,221	58,996	40,000	33,800	(6,200)	-16%	
Debt Service	280,605	316,756	292,401	163,829	163,805	(24)	0%	
Transfers Out	934,737	933,925	934,368	918,620	821,232	(97,388)	-11%	<b>11</b>
Expenses Allocated Out	-	-	(3,904)	-	-	-	0%	
Undistributed Appropriations	-	-	-	-	-	-	0%	
Total Expenditures	15,137,569	17,202,141	15,444,091	17,753,993	17,427,625	(326,368)	-2%	
Recreation Subsidy	6,298,205	7,280,108	6,293,040	7,851,673	6,321,839	(1,529,834)	-19%	
	-	-	-	-	-	-		



Recreation

April 7, 2026

Note:	Category	Comment	Major Changes from Prior Yr Bud		
			Ongoing	One-Time	Capital
	Other Net Adjustments:		111,087		
	Total Revenue Changes		1,203,466		
<b>2</b>	<b>Salary, Wages &amp; Allowances</b>	<b>Salary, Wages &amp; Allowances</b>			
		<b>3005 Administration Division</b>			
		Decrease in Salaries & Wages, Full Time	(69,423)		
		Increase in Salaries & Wages, Part Time	35,272		
		<b>3010 Sports Programs</b>			
		Increase in Salaries & Wages, Part Time	28,167		
		<b>3014 City Parks</b>			
		Increase in Salaries & Wages, Part Time	26,387		
		<b>3015 Playground Programs</b>			
		Decrease in Salaries & Wages, Part Time	(36,380)		
		<b>3033 Theatre</b>			
		Decrease in Salaries & Wages, Part Time	(73,156)		
		<b>3050 Dunworth Pool</b>			
		Decrease in Salaries & Wages, Part Time	(24,979)		
		<b>3056 Facility Admin - Comm Center</b>			
		Increase in Salaries & Wages, Full Time	56,705		
		Decrease in Salaries & Wages, Part Time	(73,965)		
		<b>3058 Banquet / Conference Center</b>			
		Decrease in Salaries & Wages, Full Time	(42,900)		
		Decrease in Salaries & Wages, Part Time	(36,577)		
		<b>3060 Dearborn Ice Skating Center</b>			
		Decrease in Salaries & Wages, Part Time	(39,592)		
		<b>3065 Camp Dearborn</b>			
		Increase in Salaries & Wages, Full Time	41,118		
		<b>3079 Mystic Creek</b>			
		Increase in Salaries & Wages, Part Time	17,004		
		<b>3093 SMART Transportation</b>			
		Decrease in Salaries & Wages, Part Time	(22,068)		
		<b>Other Net Change</b>	(17,166)		
<b>3</b>	<b>Personnel Services: Benefits</b>	<b>Personnel Services: Benefits</b>			
		<b>3033 Theatre</b>			
		Increase in Hospital / Med Insurance	12,087		
		<b>3044 Aquatics - Community Center</b>			
		Increase in FICA / Medicare	12,219		
		<b>3056 Facility Admin - Comm Center</b>			
		Increase in Hospital / Med Insurance	30,381		

Recreation

April 7, 2026

Note:	Category	Comment	Major Changes from Prior Yr Bud		
			Ongoing	One-Time	Capital
		<b>3065 Camp Dearborn</b>			
		Increase in Hospital / Med Insurance	21,233		
		<b>3080 Dearborn Hills Golf Course</b>			
		Increase in Hospital / Med Insurance	27,007		
		<b>Other Net Change</b>	3,076		
<b>4</b>	<b>Professional &amp; Contractual Services</b>	<b>Professional &amp; Contractual Services</b>			
		<b>3005 Administration Division</b>			
		Increase in IT allocations	27,299		
		<b>3014 City Parks</b>			
		Parks power washing, painting of comfort stations, vandalism and graffiti cleanup	49,960		
		<b>3015 Playground Programs</b>			
		Shade sail install / removal at inclusive playgrounds, and routine playground maintenance	15,000		
		<b>3035 Fine Arts Programs</b>			
		Decrease in Theatre Program Services	(22,550)		
		<b>3056 Facility Admin - Comm Center</b>			
		Increase in Other Professional Services for D/A Central service calls	15,000		
		<b>3065 Camp Dearborn</b>			
		Reduction in contractual plumbing, electrical, and tree trimming	(71,200)		
		<b>3079 Mystic Creek</b>			
		Reduction in traded rounds	(30,838)		
		Reduction in Other Services	(18,900)		
		<b>Other Net Change</b>	73,338		
<b>5</b>	<b>Utilities</b>	<b>Utilities</b>			
		<b>3014 City Parks</b>			
		Increase in Electric Utilities	36,648		
		<b>3046 Crowley Splash Park</b>			
		Increase in Water & Sewage	19,000		
		<b>3048 Hemlock Splash Park</b>			
		Increase in Water & Sewage	16,000		
		<b>3053 Whitmore-Boiles Splash Park</b>			
		Increase in Water & Sewage	20,000		
		<b>3065 Camp Dearborn</b>			
		Increase in Electric Utilities	35,887		
		<b>3080 Dearborn Hills Golf Course</b>			
		Increase in Electric Utilities due to Birdie's usage	38,300		
		Increase in Fuel Utilities due to Birdie's usage	18,900		

Recreation

April 7, 2026

Note:	Category	Comment	Major Changes from Prior Yr Bud		
			Ongoing	One-Time	Capital
		<b>Other Net Change</b>	8,356		
<b>6</b>	<b>Repair &amp; Maintenance Services</b>	<b>Repair &amp; Maintenance Services</b>			
		<b>3060 Dearborn Ice Skating Center</b>			
		DISC rubber matting in locker rooms, exterior painting		65,000	
		<b>3065 Camp Dearborn</b>			
		Cabana door replacements, Resort Cabins update flooring and gutters, Green Cabins roof and gutter updates		24,000	
		Painting and fence repairs completed in current fiscal year		(38,000)	
		<b>Other Net Change</b>	17,920		
<b>7</b>	<b>Rentals</b>	<b>Rentals</b>			
		<b>3012 Fitness / Athletic</b>			
		Decrease in Facility Lease (Due to an operating credit, and allocation methodology change to work order percentages)	(66,646)		
		<b>3014 City Parks</b>			
		Decrease in Facility Lease (Due to an operating credit, and allocation methodology change to work order percentages)	(122,989)		
		<b>3033 Theatre</b>			
		Decrease in Facility Lease (Due to an operating credit, and allocation methodology change to work order percentages)	(54,432)		
		<b>3044 Aquatics - Community Center</b>			
		Decrease in Facility Lease (Due to an operating credit, and allocation methodology change to work order percentages)	(34,926)		
		<b>3058 Banquet / Conference Center</b>			
		Decrease in Facility Lease (Due to an operating credit, and allocation methodology change to work order percentages)	(44,666)		
		<b>3060 Dearborn Ice Skating Center</b>			
		Decrease in Facility Lease (Due to an operating credit, and allocation methodology change to work order percentages)	(18,767)		
		<b>3080 Dearborn Hills Golf Course</b>			
		Decrease in Facility Lease (Due to an operating credit, and allocation methodology change to work order percentages)	(17,457)		
		<b>Other Net Change</b>	(53,861)		
<b>8</b>	<b>Insurance &amp; Bonds</b>	<b>Insurance &amp; Bonds</b>			
		<b>3005 Administration Division</b>			
		Decrease in General Insurance allocation	(12,656)		
		<b>3014 City Parks</b>			
		Decrease in General Insurance allocation	(6,079)		
		<b>3050 Dunworth Pool</b>			
		Decrease in General Insurance allocation	(4,340)		

Recreation

April 7, 2026

Note:	Category	Comment	Major Changes from Prior Yr Bud		
			Ongoing	One-Time	Capital
		<b>3056 Facility Admin - Comm Center</b>			
		Decrease in General Insurance allocation	(4,615)		
		<b>3060 Dearborn Ice Skating Center</b>			
		Decrease in General Insurance allocation	(5,267)		
		<b>3065 Camp Dearborn</b>			
		Decrease in General Insurance allocation	(27,644)		
		<b>3079 Mystic Creek</b>			
		Decrease in General Insurance allocation	(6,066)		
		<b>Other Net Change</b>	<b>(13,686)</b>		
<b>9</b>	<b>Printing &amp; Publishing</b>	<b>Printing &amp; Publishing</b>			
		<b>3005 Administration Division</b>			
		Decrease in Printing & Binding	(10,000)		
		<b>3033 Theatre</b>			
		Increase in Printing & Binding	5,000		
		<b>3060 Dearborn Ice Skating Center</b>			
		Decrease in Printing & Binding	(7,000)		
		<b>3079 Mystic Creek</b>			
		Increase in traded rounds	61,698		
		<b>Other Net Change</b>	<b>(11,476)</b>		
<b>10</b>	<b>Items for Resale</b>	<b>Items for Resale</b>			
		<b>3058 Banquet / Conference Center</b>			
		Increase in Banquet/Outing Liquor	7,000		
		<b>3060 Dearborn Ice Skating Center</b>			
		Increase in Merchandise for Resale	11,250		
		<b>3065 Camp Dearborn</b>			
		Increase in Merchandise for Resale	15,000		
		<b>3079 Mystic Creek</b>			
		Increase in Merchandise for Resale	9,100		
		Reduction in Banquet/Outing Food	(21,100)		
		<b>Other Net Change</b>	<b>5,412</b>		
<b>11</b>	<b>Transfers Out</b>	<b>Transfers Out</b>			
		<b>3014 City Parks</b>			
		Decrease in Facilities Fund	(20,000)		
		<b>3047 Ford Woods Pool</b>			
		Decrease in Facilities Fund	(21,504)		
		<b>3049 Lapeer Pool</b>			

Recreation

April 7, 2026

Note:	Category	Comment	Major Changes from Prior Yr Bud		
			Ongoing	One-Time	Capital
		Decrease in Facilities Fund	(16,000)		
		<b>3051 Summer - Stephens Pool</b>			
		Decrease in Facilities Fund	(16,000)		
		<b>3052 Ten Eyck Pool</b>			
		Decrease in Facilities Fund	(16,000)		
		<b>3093 SMART Transportation</b>			
		Decrease in Designated Purposes Fund	(10,000)		
		<b>Other Net Change</b>	2,116		
		Other Net Adjustments	26,663		
		<b>Total Expenditure Noted Changes</b>	<b>(377,368)</b>	<b>51,000</b>	<b>-</b>

**Executive Summary  
Variance Report**

	FY2024 Two Years Ago Actuals	FY2025 Last Year Actuals	FY2023-25 Three Year Average	FY2026 Adopted Budget	FY2027 Proposed Budget	FY26 Adopted to FY27 Proposed Variance	FY26 to FY27 % Change	
<b>Camp Dearborn</b>								
Revenue	2,254,854	2,510,161	2,361,160	2,435,526	2,882,735	447,209	18%	<b>1</b>
<u>Expenditure</u>								
Salary, Wages, & Allowances	846,387	1,066,794	892,500	1,130,449	1,174,758	44,309	4%	<b>2</b>
Personnel Services: Benefits	289,514	324,655	271,925	308,681	341,900	33,219	11%	<b>3</b>
Professional & Contractual Services	512,304	771,889	601,751	602,588	555,047	(47,541)	-8%	<b>4</b>
Utilities	234,323	261,203	249,711	251,340	290,917	39,577	16%	<b>5</b>
Repair & Maintenance Services	38,170	182,749	93,011	117,600	88,500	(29,100)	-25%	<b>6</b>
Rentals	26,867	14,459	45,621	20,000	28,000	8,000	40%	
Community Promotion	4,880	1,811	5,276	10,000	8,000	(2,000)	-20%	
Insurance & Bonds	150,634	212,486	180,875	186,652	159,008	(27,644)	-15%	<b>7</b>
Communications	8,935	14,990	10,715	39,529	34,336	(5,193)	-13%	
Printing & Publishing	10,897	11,318	13,025	15,686	18,070	2,384	15%	
Training & Transportation	2,251	690	1,259	-	4,100	4,100	0%	
Supplies & Materials	159,927	167,736	151,888	272,900	231,600	(41,300)	-15%	<b>8</b>
Items for Resale	38,113	110,331	56,978	110,000	136,010	26,010	24%	<b>9</b>
Other Expenses	94,390	106,029	90,842	102,060	130,287	28,227	28%	<b>10</b>
Capital Outlay	-	-	17,100	-	10,500	10,500	0%	<b>11</b>
Debt Service	39,162	39,144	39,169	39,174	39,182	8	0%	
Transfers Out	-	50,189	16,730	-	-	-	0%	
Expenses Allocated Out	-	-	-	-	-	-	0%	
Undistributed Appropriations	-	-	-	-	-	-	0%	
Total Expenditures	2,456,751	3,336,472	2,738,377	3,206,659	3,250,215	43,556	1%	
Camp Dearborn Subsidy	201,897	826,311	377,217	771,133	367,480	(403,653)	-52%	
	-	-	-	-	-	-		

Recreation - Camp Dearborn

April 7, 2026

Major Changes from Prior Yr Bud

Note: Category		Comment	Ongoing	One-Time	Capital
D	Department				
<b>1</b>	<b>Revenue</b>	<b>Revenue</b>			
		Decrease in General Admission - Residents	(18,000)		
		Decrease in trailer deposit revenue	(29,500)		
		Increase in Green Cabins rental revenue, based on FY2026 actuals	116,240		
		Decrease in Tent Village revenue	(26,500)		
		Increase in Rustic Cabins revenue	24,490		
		Increase in Resort Cabins revenue	54,000		
		Increase in Rustic Camping revenue	16,800		
		Increase in Trailer Camping Permanent revenue, due to other local campgrounds raising their rates	62,500		
		Increase in Chalet rental revenue	21,600		
		Increase in Temp Camping-Full Hookup revenue, due to other local campgrounds raising their rates	117,398		
		Michigan Brightlights anticipated profit share based on FY2026 actuals	60,000		
		Increase in Credit Card Service Fees	30,000		
		Guernsey Farms Concert-Series sponsorship revenue	15,000		
		Decrease in Inspection revenue	(18,515)		
		Other Net Adjustments:	21,696		
		Total Revenue Charges	447,209		
<b>2</b>	<b>Salary, Wages, &amp; Allowances</b>	<b>Salary, Wages, &amp; Allowances</b>			
		Increase in Salaries & Wages, Full Time	41,118		
		Increase in Salaries & Wages, Part Time	8,032		
		<b>Other Net Change</b>	(4,841)		
<b>3</b>	<b>Personnel Services: Benefits</b>	<b>Personnel Services: Benefits</b>			
		Increase in Hospital/Med Insurance	21,233		
		Increase in FICA/Medicare	6,311		
		<b>Other Net Change</b>	5,675		
<b>4</b>	<b>Professional &amp; Contractual Services</b>	<b>Professional &amp; Contractual Services</b>			
		Reduction in contractual plumbing, electrical, and tree trimming	(71,200)		
		Increase in Program Services	13,700		
		<b>Other Net Change</b>	9,959		
<b>5</b>	<b>Utilities</b>	<b>Utilities</b>			
		Increase in Electric Utilities (normal annual increases, and MI Brightlights event)	35,887		
		<b>Other Net Change</b>	3,690		
<b>6</b>	<b>Repair &amp; Maintenance Services</b>	<b>Repair &amp; Maintenance Services</b>			
		Cabana door replacements, Resort Cabins flooring and gutters updates, Green Cabins roof and gutter updates		24,000	
		Painting and fence repairs completed in current fiscal year		(38,000)	
		<b>Other Net Change</b>	(15,100)		
<b>7</b>	<b>Insurance &amp; Bonds</b>	<b>Insurance &amp; Bonds</b>			
		Decrease in General Insurance	(27,644)		
		<b>Other Net Change</b>	-		
<b>8</b>	<b>Supplies &amp; Materials</b>	<b>Supplies &amp; Materials</b>			
		Decrease in Signs due to Camp sign project completed in FY2026	(72,500)		
		Increase in Planting Materials	10,000		
		<b>Other Net Change</b>	21,200		
<b>9</b>	<b>Items for Resale</b>	<b>Items for Resale</b>			
		Increase in Merchandise for Resale	15,000		
		<b>Other Net Change</b>	11,010		

Recreation - Camp Dearborn

April 7, 2026

Major Changes from Prior Yr Bud		
Ongoing	One-Time	Capital

Note: Category

Comment

			Ongoing	One-Time	Capital
<b>10</b>	<b>Other Expenses</b>	<b>Other Expenses</b>			
		Increase in Campspot Fees	23,020		
		Increase in Credit Card Service Fees	6,420		
		<b>Other Net Change</b>	(1,213)		
<b>11</b>	<b>Capital Outlay</b>	<b>Capital Outlay</b>			
		Increase in Operating Equipment		6,000	
		Increase in Furniture & Office Equipment	4,500		
		<b>Other Net Change</b>	-		
		Other Net Adjustment:	7,299		
		Total Expenditure Noted Changes	51,556	(8,000)	-

**Executive Summary  
Variance Report**

	FY2024 Two Years Ago Actuals	FY2025 Last Year Actuals	FY2023-25 Three Year Average	FY2026 Adopted Budget	FY2027 Proposed Budget	FY26 Adopted to FY27 Proposed Variance	FY26 to FY27 % Change	
<b>Mystic Creek</b>								
Revenue	2,104,320	2,264,165	2,113,337	2,161,600	2,438,060	276,460	13%	<b>1</b>
<u>Expenditure</u>								
Salary, Wages, & Allowances	679,825	779,815	695,679	772,790	798,597	25,807	3%	<b>2</b>
Personnel Services: Benefits	132,582	151,203	132,958	145,276	162,569	17,293	12%	<b>3</b>
Professional & Contractual Services	210,905	305,952	218,400	133,572	90,963	(42,609)	-32%	<b>4</b>
Utilities	61,843	55,168	61,287	69,000	60,800	(8,200)	-12%	
Repair & Maintenance Services	72,377	80,085	75,338	73,200	86,850	13,650	19%	<b>5</b>
Rentals	42,888	76,628	41,991	188,435	185,255	(3,180)	-2%	
Community Promotion	-	-	-	-	-	-	0%	
Insurance & Bonds	24,810	28,024	26,155	35,551	31,035	(4,516)	-13%	
Communications	16,293	16,643	14,594	26,875	16,245	(10,630)	-40%	<b>6</b>
Printing & Publishing	8,847	24,972	16,861	9,550	71,298	61,748	647%	<b>7</b>
Training & Transportation	595	660	502	1,100	1,050	(50)	-5%	
Supplies & Materials	193,034	195,770	195,096	219,373	192,917	(26,456)	-12%	<b>8</b>
Items for Resale	249,038	253,222	257,164	317,180	303,280	(13,900)	-4%	<b>9</b>
Other Expenses	66,485	59,604	64,605	69,655	61,440	(8,215)	-12%	
Capital Outlay	-	-	-	-	4,000	4,000	0%	
Debt Service	116,779	118,635	117,088	-	-	-	0%	
Transfers Out	49,500	-	16,500	-	-	-	0%	
Expenses Allocated Out	-	-	-	-	-	-	0%	
Undistributed Appropriations	-	-	-	-	-	-	0%	
Total Expenditures	1,925,800	2,146,380	1,934,217	2,061,557	2,066,299	4,742	0%	
Mystic Creek Contribution	(178,520)	(117,786)	(179,121)	(100,043)	(371,761)	(271,718)	272%	

Recreation - Mystic Creek

April 7, 2026

Major Changes from Prior Yr Bud

Note:	Category	Comment	Major Changes from Prior Yr Bud		
			Ongoing	One-Time	Capital
Department					
<b>1</b>	<b>Revenue</b>	<b>Revenue</b>			
		Increase in Banquet/Outing Beer & Wine	7,000		
		Increase in Bar & Grill Liquor	6,000		
		Increase in Sports Equipment	13,000		
		Increase in Traded Rounds	34,960		
		Increase in General Golf Admissions	204,500		
		Other Net Adjustments:	11,000		
		Total Revenue Charges	276,460		
<b>2</b>	<b>Salary, Wages, &amp; Allowances</b>	<b>Salary, Wages, &amp; Allowances</b>			
		Increase in Salaries & Wages, Full Time	13,504		
		Increase in Salaries & Wages, Part Time	14,420		
		<b>Other Net Change</b>	(2,117)		
<b>3</b>	<b>Personnel Services: Benefits</b>	<b>Personnel Services: Benefits</b>			
		Increase in Hospital/Med Insurance	11,791		
		Increase in FICA/Medicare	5,486		
		<b>Other Net Change</b>	16		
<b>4</b>	<b>Professional &amp; Contractual Services</b>	<b>Professional &amp; Contractual Services</b>			
		Reduction in Traded Rounds	(30,838)		
		Reduction in Other Services (Clubhouse and Rest Station painting completed in current FY)	(18,900)		
		<b>Other Net Change</b>	7,129		
<b>5</b>	<b>Repair &amp; Maintenance Services</b>	<b>Repair &amp; Maintenance Services</b>			
		Increase in Parking Lot R&M	10,000		
		<b>Other Net Change</b>	3,650		
<b>6</b>	<b>Communications</b>	<b>Communications</b>			
		Decrease in Telephone Service	(10,630)		
		<b>Other Net Change</b>	-		
<b>7</b>	<b>Printing &amp; Publishing</b>	<b>Printing &amp; Publishing</b>			
		Increase in Traded Rounds	61,698		
		<b>Other Net Change</b>	50		
<b>8</b>	<b>Supplies &amp; Materials</b>	<b>Supplies &amp; Materials</b>			
		Decrease in Signs due to previous year new signage	(23,500)		
		Increase in Chemicals due to rising costs	5,000		
		<b>Other Net Change</b>	(7,956)		
<b>9</b>	<b>Items for Resale</b>	<b>Items for Resale</b>			
		Decrease in Banquet/Outing Food	(21,100)		
		<b>Other Net Change</b>	7,200		
		Other Net Adjustment:	(20,161)		
		Total Expenditure Noted Changes	4,742	-	-

**Executive Summary  
Variance Report**

	FY2024 Two Years Ago Actuals	FY2025 Last Year Actuals	FY2023-25 Three Year Average	FY2026 Adopted Budget	FY2027 Proposed Budget	FY26 Adopted to FY27 Proposed Variance	FY26 to FY27 % Change	
<b>Dearborn Hills</b>								
Revenue	289,382	520,676	322,947	556,820	787,970	231,150	42%	<b>1</b>
<u>Expenditure</u>								
Salary, Wages, & Allowances	181,671	341,158	200,265	441,870	415,204	(26,666)	-6%	<b>2</b>
Personnel Services: Benefits	124,665	73,280	97,968	91,903	109,107	17,204	19%	<b>3</b>
Professional & Contractual Services	212,808	39,447	104,442	77,750	94,297	16,547	21%	<b>4</b>
Utilities	27,499	52,199	34,465	46,600	116,200	69,600	149%	<b>5</b>
Repair & Maintenance Services	16,004	17,828	17,440	21,800	26,250	4,450	20%	
Rentals	24,902	61,864	30,948	103,605	87,678	(15,927)	-15%	<b>6</b>
Community Promotion	-	-	-	-	-	-	0%	
Insurance & Bonds	10,952	10,647	11,943	12,817	15,535	2,718	21%	
Communications	5,977	7,871	6,917	10,527	21,256	10,729	102%	<b>7</b>
Printing & Publishing	2,593	7,961	4,723	7,600	5,200	(2,400)	-32%	
Training & Transportation	700	-	233	750	1,000	250	33%	
Supplies & Materials	56,845	74,813	57,659	116,350	119,300	2,950	3%	
Items for Resale	13,859	24,395	15,263	28,050	30,520	2,470	9%	
Other Expenses	16,829	22,474	17,178	35,700	36,600	900	3%	
Capital Outlay	-	-	-	-	-	-	0%	
Debt Service	2,050	36,418	13,507	2,051	2,051	-	0%	
Transfers Out	-	-	12,783	-	-	-	0%	
Expenses Allocated Out	-	-	(3,904)	-	-	-	0%	
Undistributed Appropriations	-	-	-	-	-	-	0%	
Total Expenditures	697,353	770,356	621,830	997,373	1,080,198	82,825	8%	
Dearborn Hills Subsidy	407,971	249,681	298,883	440,553	292,228	(148,325)	-34%	
	-	-	-	-	-	-		

Dearborn Hills Golf Course

April 7, 2026

Major Changes from Prior Yr Bud

Note: Category		Comment	Ongoing	One-Time	Capital
D	Department				
<b>1</b>	<b>Revenue</b>	<b>Revenue</b>			
		Increase in Sports Equipment revenue	12,500		
		Increase in General Admissions revenue	75,000		
		Increase in League revenue	15,000		
		Increase in Catering revenue	38,500		
		Decrease in golf cart rental revenue	(15,300)		
		Increase in Utility Reimbursement revenue	67,200		
		Increase in anticipated City share of Birdie's sales revenue	37,950		
		Other Net Adjustments:	300		
		Total Revenue Charges	231,150		
<b>2</b>	<b>Salary, Wages &amp; Allowances</b>	<b>Salary, Wages &amp; Allowances</b>			
		Decrease in Salaries & Wages, Full Time	(7,722)		
		Decrease in Salaries & Wages, Part Time	(14,274)		
		<b>Other Net Change</b>	<b>(4,670)</b>		
<b>3</b>	<b>Personnel Services: Benefits</b>	<b>Personnel Services: Benefits</b>			
		Increase in Hospital / Med Insurance	31,358		
		Decrease in 401A	(5,537)		
		Increase in Dental Insurance	1,130		
		Decrease in FICA / Medicare	(1,044)		
		Decrease in Unemployment Compensation	(7,385)		
		<b>Other Net Change</b>	<b>(1,318)</b>		
<b>4</b>	<b>Professional &amp; Contractual Services</b>	<b>Professional &amp; Contractual Services</b>			
		Increase in Grounds Maintenance (Gooseworks, greens spray, aeration and core removal)	10,400		
		<b>Other Net Change</b>	<b>6,147</b>		
<b>5</b>	<b>Utilities</b>	<b>Utilities</b>			
		Increase in Electric Utilities	38,300		
		Increase in Fuel	18,900		
		Increase in Water/Sewage	10,000		
		<b>Other Net Change</b>	<b>2,400</b>		
<b>6</b>	<b>Rental</b>	<b>Rental</b>			
		Decrease in Facility Lease	(17,457)		
		<b>Other Net Change</b>	<b>1,530</b>		
<b>7</b>	<b>Communications</b>	<b>Communications</b>			
		Increase in Communications, Telephone Service	10,729		
		<b>Other Net Change</b>	<b>-</b>		
		Other Net Adjustment:	11,338		
		Total Expenditure Noted Changes	82,825	-	-

**CITY OF DEARBORN  
PERSONNEL HISTORY  
BASED ON CURRENT DEPARTMENTAL ALIGNMENTS**

DEPARTMENT	2025		2026		2027		Difference	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
RECREATION ADMINISTRATION (3005)	8.00	2.75	7.00	0.42	6.00	1.26	(1.00)	0.84
SPORTS PROGRAMS (3010)	0.50	1.26	0.50	0.78	0.50	1.45	-	0.67
FITNESS/ATHLETIC DIVISION (3012 682-687)	-	1.95	-	3.01	-	2.44	-	(0.57)
CITY PARKS (3014)	0.50	7.09	0.50	7.87	0.50	8.16	-	0.29
PLAYGROUND PROGRAMS (3015)	-	0.46	-	0.70	-	-	-	(0.70)
SPECIAL ACTIVITIES (3030)	-	3.85	-	0.76	-	0.56	-	(0.20)
PERFORMING ARTS CENTER (3033)	4.50	5.04	3.50	5.59	3.50	3.34	-	(2.25)
FINE ARTS PROGRAMS (3035)	0.20	2.04	0.20	1.93	-	1.32	(0.20)	(0.61)
AQUATICS (3044)	-	9.54	-	11.62	-	11.46	-	(0.16)
SWIMMING POOLS (3045 - 3052)	3.00	15.66	3.00	15.96	3.00	14.20	-	(1.76)
PROGRAMMING/CHILD CARE (3055)	-	0.40	-	0.40	-	0.40	-	-
FACILITY ADMINISTRATION (3056)	12.00	12.40	12.00	12.40	10.00	12.09	(2.00)	(0.31)
BANQUET/CONFERENCE CENTER (3058)	2.30	1.10	2.30	1.60	2.50	0.50	0.20	(1.10)
DISC PROGRAMS (3060 682)	3.00	7.69	3.00	8.25	3.00	6.72	-	(1.53)
DISC SNACK BAR (3060 685)	-	1.12	-	0.92	-	0.63	-	(0.29)
CAMP DEARBORN (3065 684)	10.00	10.72	10.00	10.61	9.00	10.69	(1.00)	0.08
CAMP DEARBORN - CONCESSIONS (3070 685)		1.85		1.64	-	1.44	-	(0.20)
MYSTIC CREEK - GOLF COURSE SPORTS (3079 683)	1.00	5.45	1.00	5.45	1.00	5.00	-	(0.45)
MYSTIC CREEK - FOOD SERVICE (3079 685)	1.00	2.91	1.00	3.84	1.00	3.55	-	(0.29)
MYSTIC CREEK - MAINTENANCE (3079 694)	2.00	4.54	2.00	4.54	2.00	4.12	-	(0.42)
DEARBORN HILLS - GOLF COURSE SPORTS (3080 683)	1.00	5.59	1.00	5.27	1.00	4.66	-	(0.61)
DEARBORN HILLS - MAINTENANCE (3080 694)	2.00	1.39	2.00	1.63	2.00	1.44	-	(0.19)
SENIOR SERVICES (3090 843)	1.00	1.61	1.00	1.61	1.00	1.61	-	-
SMART BUS PROGRAM (3093 846)	-	5.97	-	5.97	-	5.97	-	-
<b>TOTAL RECREATION</b>	<b>52.00</b>	<b>112.38</b>	<b>50.00</b>	<b>112.77</b>	<b>46.00</b>	<b>103.01</b>	<b>(4.00)</b>	<b>(9.76)</b>

CITY OF DEARBORN

Fiscal Year 2027 (7/1/2026 - 6/30/2027) Budgeted Personnel Positions

Increase or (Decrease)	Increase or (Decrease)	FISCAL YEAR 2027				Fund Department Budgeted Position	FISCAL YEAR 2026			
		Full Time FTE	Part Time FTE	Part Time Slots	Part Time FTE		Full Time Slots	Full Time FTE	Part Time Slots	Part Time FTE
						<b>RECREATION DEPARTMENT ADMINISTRATION 101 3005 681</b>				
			2.00			OFFICE ASSISTANT III	2.00	2.00		
			1.00			OFFICE MANAGER	1.00	1.00		
-2.00						ASSISTANT RECREATION DIRECTOR	2.00	2.00		
1.00			1.00			DEPUTY DIRECTOR OF RECREATION				
			1.00			ACCOUNTANT II	1.00	1.00		
			1.00			DIRECTOR OF RECREATION	1.00	1.00		
	0.63				1.00	OFFICE SUPPORT III				
	0.21				1.00	DEPARTMENT CONSULTANT				2.00 0.42
<b>-1.00</b>	<b>0.84</b>		<b>6.00</b>		<b>6.00</b>	<b>TOTAL ADMINISTRATION</b>	<b>7.00</b>	<b>7.00</b>	<b>2.00</b>	<b>0.42</b>
						<b>RECREATION DEPARTMENT SPORTS PROGRAMS 101 3010 683</b>				
						RECREATION SUPERVISOR	0.50	0.50		
-0.50			0.50			FACILITY MANAGER	0.50	0.50		
	0.72				5.00	RECREATION ASSISTANT (PT)			2.00	0.48
					4.00	THEATER TECH SUPPORT			4.00	0.01
	-0.05				1.00	RECREATION COORDINATOR (PT)			1.00	0.29
	<b>0.67</b>		<b>0.50</b>		<b>0.50</b>	<b>TOTAL SPORTS PROGRAMS</b>	<b>0.50</b>	<b>0.50</b>	<b>7.00</b>	<b>0.78</b>
						<b>RECREATION DEPARTMENT FITNESS/ATHLETIC DIVISION 101 3012 682 - 687</b>				
	-0.18				30.00	FITNESS INSTRUCTOR (PT)			30.00	1.18
	-0.39				6.00	RECREATION SPECIALIST (PT)			6.00	1.83
	<b>-0.57</b>				<b>36.00</b>	<b>TOTAL FITNESS/ATHLETIC DIVISION</b>			<b>36.00</b>	<b>3.01</b>

CITY OF DEARBORN

Fiscal Year 2027 (7/1/2026 - 6/30/2027) Budgeted Personnel Positions

Increase or (Decrease)	Increase or (Decrease)	FISCAL YEAR 2027				Fund Department Budgeted Position	FISCAL YEAR 2026				
		Full Time FTE	Part Time Slots	Full Time FTE	Part Time Slots		Full Time Slots	Full Time FTE	Part Time Slots	Part Time FTE	
						<b>RECREATION DEPARTMENT</b>					
						<b>CITY PARKS</b>					
						<b>101 3014 691</b>					
						RECREATION SUPERVISOR		0.50	0.50		
-0.50			0.50	0.50		FACILITY MANAGER	0.50	0.50			
	0.49				16.00	4.31			16.00	3.82	
	-0.20				4.00	1.54			4.00	1.74	
					6.00	2.31			6.00	2.31	
	<b>0.29</b>		<b>0.50</b>	<b>0.50</b>	<b>26.00</b>	<b>8.16</b>		<b>0.50</b>	<b>0.50</b>	<b>26.00</b>	<b>7.87</b>
						<b>TOTAL CITY PARKS</b>					
						<b>RECREATION DEPARTMENT</b>					
						<b>PLAYGROUND PROGRAMS</b>					
						<b>101 3015 691</b>					
	-0.70					RECREATION SPECIALIST (PT)			2.00	0.70	
	<b>-0.70</b>					<b>TOTAL PLAYGROUND PROGRAMS</b>			<b>2.00</b>	<b>0.70</b>	
						<b>RECREATION DEPARTMENT</b>					
						<b>SPECIAL ACTIVITIES</b>					
						<b>101 3030 682</b>					
	-0.02				4.00	0.29			2.00	0.31	
	-0.04				2.00	0.10			1.00	0.14	
	-0.14				9.00	0.17			5.00	0.31	
	<b>-0.20</b>				<b>15.00</b>	<b>0.56</b>			<b>8.00</b>	<b>0.76</b>	
						<b>TOTAL SPECIAL ACTIVITIES</b>					



CITY OF DEARBORN

Fiscal Year 2027 (7/1/2026 - 6/30/2027) Budgeted Personnel Positions

Increase or (Decrease)	Increase or (Decrease)	FISCAL YEAR 2027				Fund Department Budgeted Position	FISCAL YEAR 2026			
		Full Time FTE	Part Time Slots	Full Time FTE	Part Time Slots		Full Time Slots	Full Time FTE	Part Time Slots	Part Time FTE
						<b>RECREATION DEPARTMENT</b>				
						<b>SWIMMING POOLS - ADMIN</b>				
						<b>101 3045 682</b>				
			1.00	1.00		ASSISTANT RECREATION SUPERVISOR	1.00	1.00		
-1.00						FACILITY MANAGER	1.00	1.00		
-1.00						FACILITY MAINTENANCE MECHANIC	1.00	1.00		
1.00			1.00	1.00		FACILITY MAINTENANCE MECHANIC III				
1.00			1.00	1.00		FACILITY COORDINATOR				
	-0.87					HEAD LIFEGUARD (SL)			2.00	0.87
	<b>-0.87</b>	<b>3.00</b>	<b>3.00</b>			<b>TOTAL SWIMMING POOLS - ADMIN</b>	<b>3.00</b>	<b>3.00</b>	<b>2.00</b>	<b>0.87</b>
						<b>RECREATION DEPARTMENT</b>				
						<b>SWIMMING POOLS - FORD WOODS</b>				
						<b>101 3047 682</b>				
	0.19			1.00	0.91	WATER SAFETY INSTRUCTOR (PT)			1.00	0.72
	0.26			12.00	1.15	LIFEGUARD (PT)			12.00	0.89
	-0.31			3.00	0.53	HEAD LIFEGUARD (SL)			3.00	0.84
				3.00	0.24	RECREATION ASSISTANT (PT)			3.00	0.24
				1.00	0.19	AQUATICS SPECIALIST (PT)			1.00	0.19
	<b>0.14</b>			<b>20.00</b>	<b>3.02</b>	<b>TOTAL SWIMMING POOLS - FORD WOODS</b>			<b>20.00</b>	<b>2.88</b>
						<b>RECREATION DEPARTMENT</b>				
						<b>SWIMMING POOLS - LAPEER</b>				
						<b>101 3049 682</b>				
	0.08			1.00	0.16	WATER SAFETY INSTRUCTOR (PT)			1.00	0.08
	-0.02			4.00	0.46	LIFEGUARD (PT)			4.00	0.48
	-0.04			1.00	0.21	HEAD LIFEGUARD (SL)			1.00	0.25
	<b>0.02</b>			<b>6.00</b>	<b>0.83</b>	<b>TOTAL SWIMMING POOLS - LAPEER</b>			<b>6.00</b>	<b>0.81</b>

CITY OF DEARBORN

Fiscal Year 2027 (7/1/2026 - 6/30/2027) Budgeted Personnel Positions

Increase or (Decrease)	Increase or (Decrease)	FISCAL YEAR 2027				Fund Department Budgeted Position	FISCAL YEAR 2026				
		Full Time FTE	Part Time Slots	Full Time FTE	Part Time Slots		Full Time Slots	Full Time FTE	Part Time Slots	Part Time FTE	
						<b>RECREATION DEPARTMENT</b>					
						<b>SWIMMING POOLS - DUNWORTH</b>					
						<b>101 3050 682</b>					
	-0.04			4.00	0.46	RECREATION ASSISTANT (PT)		4.00	0.50		
	-0.10			8.00	0.77	WATER SAFETY INSTRUCTOR (PT)		8.00	0.87		
	-0.83			50.00	6.38	LIFEGUARD (PT)		50.00	7.21		
	-0.10			6.00	0.91	HEAD LIFEGUARD (SL)		6.00	1.01		
				1.00	0.19	AQUATICS SPECIALIST		1.00	0.19		
	<b>-1.07</b>			<b>69.00</b>	<b>8.71</b>	<b>TOTAL SWIMMING POOLS - DUNWORTH</b>		<b>69.00</b>	<b>9.78</b>		
						<b>RECREATION DEPARTMENT</b>					
						<b>SWIMMING POOLS - SUMMER STEPHENS</b>					
						<b>101 3051 682</b>					
	0.08			1.00	0.16	WATER SAFETY INSTRUCTOR (PT)		1.00	0.08		
	-0.02			4.00	0.46	LIFEGUARD (PT)		4.00	0.48		
	-0.05			1.00	0.20	HEAD LIFEGUARD (SL)		1.00	0.25		
	<b>0.01</b>			<b>6.00</b>	<b>0.82</b>	<b>TOTAL SWIMMING POOLS - SUMMER STEPHENS</b>		<b>6.00</b>	<b>0.81</b>		
						<b>RECREATION DEPARTMENT</b>					
						<b>SWIMMING POOLS - TEN EYCK</b>					
						<b>101 3052 682</b>					
	0.08			1.00	0.16	WATER SAFETY INSTRUCTOR (PT)		1.00	0.08		
	-0.02			4.00	0.46	LIFEGUARD (PT)		4.00	0.48		
	-0.05			1.00	0.20	HEAD LIFEGUARD (SL)		1.00	0.25		
	<b>0.01</b>			<b>6.00</b>	<b>0.82</b>	<b>TOTAL SWIMMING POOLS - TEN EYCK</b>		<b>6.00</b>	<b>0.81</b>		
						<b>TOTAL SWIMMING POOLS</b>					
	<b>-1.76</b>	<b>3.00</b>	<b>3.00</b>	<b>169.00</b>	<b>25.66</b>			<b>3.00</b>	<b>3.00</b>	<b>171.00</b>	<b>15.96</b>
						<b>RECREATION DEPARTMENT</b>					
						<b>FORD COMMUNITY &amp; PERFORMING ARTS CENTER</b>					
						<b>PROGRAMMING/CHILD CARE</b>					
						<b>101 3055 682</b>					
				5.00	0.11	RECREATION AIDE (PT)		5.00	0.11		
				6.00	0.05	THEATER TECH SUPPORT		6.00	0.05		
				2.00	0.24	PROGRAM SPECIALIST		2.00	0.24		
				<b>13.00</b>	<b>0.40</b>	<b>TOTAL PROGRAMMING/CHILD CARE</b>		<b>13.00</b>	<b>0.40</b>		

CITY OF DEARBORN

Fiscal Year 2027 (7/1/2026 - 6/30/2027) Budgeted Personnel Positions

Increase or (Decrease)	Increase or (Decrease)	FISCAL YEAR 2027				Fund Department Budgeted Position	FISCAL YEAR 2026			
		Full Time FTE	Part Time Slots	Full Time FTE	Part Time Slots		Full Time Slots	Full Time FTE	Part Time Slots	Part Time FTE
						<b>RECREATION DEPARTMENT</b>				
						<b>FORD COMMUNITY &amp; PERFORMING ARTS CENTER</b>				
						<b>ADMINISTRATION</b>				
						<b>101 3056 681</b>				
-1.00		3.00		3.00		CUSTODIAN	4.00	4.00		
-1.00							1.00	1.00		
-1.00		1.00		1.00		RECREATION MAINTENANCE TECHNICIAN	1.00	1.00		
		1.00		1.00		RECREATION SUPERVISOR	2.00	2.00		
		1.00		1.00		ASSISTANT FACILITY MANAGER	1.00	1.00		
		1.00		1.00		FACILITY MANAGER	1.00	1.00		
		1.00		1.00		OFFICE ASSISTANT II	1.00	1.00		
-1.00							1.00	1.00		
2.00		2.00		2.00		ASSISTANT RECREATION SUPERVISOR				
	-0.07				8.00	SERVICE DESK			8.00	3.34
					20.00	BUILDING SUPERVISOR			20.00	2.71
	-0.24				24.00	CUSTODIAN (PT)			24.00	5.77
					1.00	PROGRAM SPECIALIST			1.00	0.58
<b>-1.00</b>	<b>-0.31</b>	<b>10.00</b>	<b>10.00</b>	<b>53.00</b>	<b>12.09</b>	<b>TOTAL ADMINISTRATION</b>	<b>12.00</b>	<b>12.00</b>	<b>53.00</b>	<b>12.40</b>
						<b>RECREATION DEPARTMENT</b>				
						<b>FORD COMMUNITY &amp; PERFORMING ARTS CENTER</b>				
						<b>BANQUET/CONFERENCE CENTER</b>				
						<b>101 3058 686</b>				
-0.30						OFFICE ASSISTANT III	0.30	0.30		
		1.00		1.00		OFFICE ASSISTANT II	1.00	1.00		
0.50		1.50		1.50		ASSISTANT RECREATION SUPERVISOR	1.00	1.00		
	-0.19					OFFICE SUPPORT III			1.00	0.19
	-0.15				14.00	STAGEHAND			16.00	0.27
	-0.11					STAGE MANAGER			4.00	0.11
	-0.05				10.00	THEATER TECHNICIAN			8.00	0.17
	-0.68					RECREATION SPECIALIST			2.00	0.68
	-0.04				2.00	FOOD & BEVERAGE ASSISTANT (PT)			6.00	0.18
	0.12				1.00	MANUAL HELPER				
<b>0.20</b>	<b>-1.10</b>	<b>2.50</b>	<b>2.50</b>	<b>27.00</b>	<b>0.50</b>	<b>TOTAL BANQUET/CONFERENCE CENTER</b>	<b>2.30</b>	<b>2.30</b>	<b>37.00</b>	<b>1.60</b>





CITY OF DEARBORN

Fiscal Year 2027 (7/1/2026 - 6/30/2027) Budgeted Personnel Positions

Increase or (Decrease)	Increase or (Decrease)	FISCAL YEAR 2027				Fund Department Budgeted Position	FISCAL YEAR 2026			
		Full Time FTE	Part Time Slots	Full Time FTE	Part Time Slots		Full Time Slots	Full Time FTE	Part Time Slots	Part Time FTE
						<b>RECREATION DEPARTMENT</b>				
						<b>MYSTIC CREEK GOLF COURSE OPERATIONS</b>				
						<b>101 3079 683</b>				
						GOLF COURSE MANAGER		1.00	1.00	
	-0.30				44.00	RECREATION ASSISTANT (PT)				44.00
	-0.08				2.00	RECREATION COORDINATOR (PT)				2.00
	-0.05				2.00	RECREATION SPECIALIST				2.00
	-0.02				1.00	OFFICE SUPPORT III				1.00
					2.00	LEAD CUSTODIAN (PT) - 50/50 685 & 683 Req #3362				2.00
	<b>-0.45</b>	<b>1.00</b>	<b>1.00</b>	<b>51.00</b>	<b>5.00</b>	<b>TOTAL MYSTIC CREEK GOLF COURSE OPERATIONS</b>	<b>1.00</b>	<b>1.00</b>	<b>51.00</b>	<b>5.45</b>
						<b>RECREATION DEPARTMENT</b>				
						<b>MYSTIC CREEK GOLF COURSE FOOD SERVICE</b>				
						<b>101 3079 685</b>				
						ASSISTANT RECREATION SUPERVISOR		1.00	1.00	
	-0.05				20.00	WAITSTAFF (PT)				25.00
	-1.06					CASHIER ASSOCIATE				6.00
	-0.43					FOOD & BEVERAGE ASSISTANT (PT)				2.00
	0.67				5.00	CHEF'S ASSISTANT ([PT)				0.67
	0.17				1.00	EXECUTIVE CHEF (PT)				2.00
	0.41				2.00	RECREATION SPECIALIST				0.48
					2.00	LEAD CUSTODIAN (PT) - 50/50 685 & 683 Req #3362				2.00
	<b>-0.29</b>	<b>1.00</b>	<b>1.00</b>	<b>30.00</b>	<b>3.55</b>	<b>TOTAL MYSTIC CREEK GOLF COURSE FOOD SERVICE</b>	<b>1.00</b>	<b>1.00</b>	<b>37.00</b>	<b>3.84</b>
						<b>RECREATION DEPARTMENT</b>				
						<b>MYSTIC CREEK GOLF COURSE FIELD MAINTENANCE</b>				
						<b>101 3079 694</b>				
						ASSISTANT GOLF COURSE SUPERINTENDENT		1.00	1.00	
						GOLF COURSE SUPERINTENDENT		1.00	1.00	
	0.21				22.00	GROUNDSKEEPER (PT)				20.00
	-0.63					GOLF COURSE MAINTENANCE COORDINATOR (PT)				2.00
	<b>-0.42</b>	<b>2.00</b>	<b>2.00</b>	<b>22.00</b>	<b>4.12</b>	<b>TOTAL MYSTIC CREEK GOLF COURSE FIELD MAINT</b>	<b>2.00</b>	<b>2.00</b>	<b>22.00</b>	<b>4.54</b>

CITY OF DEARBORN

Fiscal Year 2027 (7/1/2026 - 6/30/2027) Budgeted Personnel Positions

Increase or (Decrease)	Increase or (Decrease)	FISCAL YEAR 2027				Fund Department Budgeted Position	FISCAL YEAR 2026			
		Full Time FTE	Part Time Slots	Full Time FTE	Part Time Slots		Full Time Slots	Full Time FTE	Part Time Slots	Part Time FTE
						<b>RECREATION DEPARTMENT</b>				
						<b>DEARBORN HILLS GOLF COURSE OPERATIONS</b>				
						<b>101 3080 683</b>				
						FACILITY COORDINATOR				
	0.24	1.00	1.00			GOLF COURSE MANAGER	1.00	1.00		
	-0.64			2.00	0.87	RECREATION COORDINATOR			2.00	0.63
	-0.21			20.00	3.60	RECREATION ASSISTANT (PT)			20.00	4.24
				1.00	0.19	RECREATION SPECIALIST (PT)			1.00	0.40
	<b>-0.61</b>	<b>1.00</b>	<b>1.00</b>	<b>23.00</b>	<b>4.66</b>	<b>TOTAL DEARBORN HILLS GOLF COURSE OPERATIONS</b>	<b>1.00</b>	<b>1.00</b>	<b>23.00</b>	<b>5.27</b>
						<b>RECREATION DEPARTMENT</b>				
						<b>DEARBORN HILLS GOLF COURSE GROUNDS MAINTENANCE</b>				
						<b>101 3080 694</b>				
		1.00	1.00			PUBLIC WORKS TECHNICIAN	1.00	1.00		
		1.00	1.00			GOLF COURSE SUPERINTENDENT	1.00	1.00		
	-0.19			8.00	1.44	GROUNDSKEEPER			8.00	1.63
	<b>-0.19</b>	<b>2.00</b>	<b>2.00</b>	<b>8.00</b>	<b>1.44</b>	<b>TOTAL DEARBORN HILLS GOLF COURSE GROUNDS MAINT</b>	<b>2.00</b>	<b>2.00</b>	<b>8.00</b>	<b>1.63</b>
						<b>RECREATION DEPARTMENT</b>				
						<b>SENIOR CITIZEN SERVICES</b>				
						<b>101 3090 843</b>				
		1.00	1.00			ASSISTANT RECREATION SUPERVISOR	1.00	1.00		
				6.00	0.59	OFFICE SUPPORT I			6.00	0.59
				3.00	1.02	OFFICE SUPPORT III			3.00	1.02
						PROGRAM SPECIALIST				
		<b>1.00</b>	<b>1.00</b>	<b>9.00</b>	<b>1.61</b>	<b>TOTAL SENIOR CITIZEN SERVICES</b>	<b>1.00</b>	<b>1.00</b>	<b>9.00</b>	<b>1.61</b>
						<b>RECREATION DEPARTMENT</b>				
						<b>SMART BUS PROGRAM</b>				
						<b>101 3093 846</b>				
				3.00	1.30	OFFICE SUPPORT I			3.00	1.30
				10.00	4.19	BUS DRIVER			10.00	4.19
				1.00	0.48	PROGRAM SPECIALIST			1.00	0.48
				<b>14.00</b>	<b>5.97</b>	<b>TOTAL SMART BUS PROGRAM</b>			<b>14.00</b>	<b>5.97</b>
	<b>-2.50</b>	<b>46.00</b>	<b>46.00</b>	<b>703.00</b>	<b>103.01</b>	<b>GRAND TOTAL RECREATION DEPT GEN'L FUND</b>	<b>50.00</b>	<b>50.00</b>	<b>707.00</b>	<b>112.77</b>