



EAST LANSING AGENDA

Parks and Recreation Advisory Commission Meeting

7:00 PM - Wednesday, April 15, 2026

Hannah Community Center - 819 Abbot Road, East Lansing, MI 48823

Public Comment - Email: jstone@cityofeastlansing.com

Page

1. OPENING

The City of East Lansing occupies the ancestral, traditional, and contemporary lands of the Anishinaabek Three Fires Confederacy, the Odawa (Ottawa), Ojibwe (Chippewa), and Bodewadmi (Potawatomi), ceded in the 1819 Treaty of Saginaw. The East Lansing Parks and Recreation Advisory Commission recognizes historic Indigenous communities in Michigan and those forcibly removed from their homelands. We further recognize the ongoing relationship of dependence upon, and respect for, all living beings of earth, sky, and water. In offering this land acknowledgment, we affirm Indigenous sovereignty, history, and experiences, and commit to the sustainability and stewardship of our shared spaces.

1.1. Roll Call

1.2. Approval of the agenda

1.3. Approval of the minutes

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[Parks and Recreation Advisory Commission - 18 Mar 2026 - Minutes - Pdf](#)

2. PUBLIC COMMENT

3. DISCUSSION ITEMS

4. BUSINESS ITEMS

4.1. Consideration of preliminary FY2027 Parks and Recreation Fund budget, Parks Capital Improvement Fund budget, and proposed Fee Schedule

4 - 54

Motion to recommend City Council approval of the FY2027 Parks and Recreation Fund budget, FY2027 Parks CIP budget, and FY2027 Proposed Fee Schedule as prepared by staff and as reviewed by the Parks and Recreation Advisory Commission.

[Agenda Item Report - Pdf](#)

5. CITY COUNCIL LIAISON COMMENTS

6. STAFF COMMUNICATIONS - DIRECTOR'S REPORT

7. COMMISSIONER COMMENTS

8. ADJOURNMENT



MINUTES

Parks and Recreation Advisory Commission Meeting

7:00 PM - Wednesday, March 18, 2026
Hannah Community Center

The Parks and Recreation Advisory Commission of the City of East Lansing was called to order on Wednesday, March 18, 2026, at 7:00 PM, in the Hannah Community Center, with the following members present:

PRESENT: Sarah Hoover, Josh Ramirez-Roberts, Adam DeLay, Sarah Reckhow, Commissioner Christopher Thompson, and Commissioner Chris Hodges

EXCUSED: Commissioner Nella Davis-Ray

1. OPENING

The City of East Lansing occupies the ancestral, traditional, and contemporary lands of the Anishinaabek Three Fires Confederacy, the Odawa (Ottawa), Ojibwe (Chippewa), and Bodewadmi (Potawatomi), ceded in the 1819 Treaty of Saginaw. The East Lansing Parks and Recreation Advisory Commission recognizes historic Indigenous communities in Michigan and those forcibly removed from their homelands. We further recognize the ongoing relationship of dependence upon, and respect for, all living beings of earth, sky, and water. In offering this land acknowledgment, we affirm Indigenous sovereignty, history, and experiences, and commit to the sustainability and stewardship of our shared spaces.

Roll Call

Approval of the agenda

The agenda was approved as distributed. Moved by DeLay and supported by Ramirez-Roberts.

Approval of the minutes

The minutes of the February 18, 2026 meeting were approved as distributed. Moved by Ramirez-Roberts and supported by DeLay.

2. PUBLIC COMMENT

3. DISCUSSION ITEMS

Presentation of preliminary FY2027 Parks and Recreation Fund budget and fee schedule

Staff presented the preliminary budget and fee schedule and answered questions from the Commission.

Staff will be presenting the final preliminary FY2027 Parks and Recreation Fund budget and Proposed Fee Schedule at the April 15, 2026 meeting and

request a recommendation from the Commission for adoption to the City Council.

Discussion of capital investment priorities and presentation of preliminary FY2027 Parks Capital Improvement Fund budget

Staff presented the preliminary FY2027 Parks CIP budget and answered questions from the Commission.

Staff will be presenting the final preliminary FY2027 Parks CIP budget at the April 15, 2026 meeting and request a recommendation from the Commission for adoption to the City Council.

4. BUSINESS ITEMS

5. CITY COUNCIL LIAISON COMMENTS

6. STAFF COMMUNICATIONS - DIRECTOR'S REPORT

Drwencke shared that the Commission on the Environment will be asking City Council to adopt a policy resolution which will retire No Mow May and replacing that with a permanent year-round compliance framework for native landscapes. That policy resolution would pertain to private property only. The Commission on the Environment is interested in working with the Parks and Recreation Advisory Commission in developing a plan for park spaces.

7. COMMISSIONER COMMENTS

8. ADJOURNMENT

The meeting was adjourned at 9:10 pm.



Parks and Recreation Advisory Commission

AGENDA ITEM REPORT

To: Parks and Recreation Advisory Commission

Subject: Consideration of preliminary FY2027 Parks and Recreation Fund budget, Parks Capital Improvement Fund budget, and proposed Fee Schedule

Meeting: Parks and Recreation Advisory Commission - 15 Apr 2026

Department: Parks, Recreation and Arts

Staff Contact: Justin Drwencke, Director of Parks, Recreation, and Arts

BACKGROUND INFORMATION:

Staff provided the draft version of the FY2027 Parks and Recreation Fund budget, Parks Capital Improvement Fund budget, and proposed Fee Schedule to the Commission at the March 18, 2026, meeting. The final preliminary budget is attached.

RECOMMENDATION:

Motion to recommend City Council approval of the FY2027 Parks and Recreation Fund budget, FY2027 Parks CIP budget, and FY2027 Proposed Fee Schedule as prepared by staff and as reviewed by the Parks and Recreation Advisory Commission.

ATTACHMENTS:

[FY2027 Preliminary Budget - Parks and Recreation Fund](#)
[Parks and Recreation Fund - FY2026 Year-End Estimate and FY2027 Budget](#)
[FY2027 Preliminary Budget - Rec & Culture Indirect Cost Allocation Summary](#)
[FY2027 Proposed Fee Schedule](#)
[FY2027 Preliminary Budget - Parks Capital Improvement Fund](#)

———— City of East Lansing ————
PARKS AND RECREATION FUND

City of East Lansing

PARKS AND RECREATION FUND

Revenues, Expenditures, & Changes in Fund Balance

	FY2025	FY2026	FY2027
	Actual	Amended	Budget
<u>Revenues & Financing Sources:</u>	<u>Actual</u>	<u>Budget</u>	<u>Request</u>
Intergovernmental Revenue	\$ 658,870	\$ 144,000	\$ 279,885
Licenses and Permits	8,481	8,000	8,000
Charges for Services	2,355,620	2,645,190	2,343,865
Rental Income	491,350	523,575	591,560
Community Support	161,934	202,400	158,855
Other Miscellaneous Revenue	69	2,100	3,700
Interest Income	41,941	20,000	25,230
Other Financing Sources:			
Issuance of Long-Term Liabilities	12,473	-	-
Transfers In	2,579,910	2,641,470	2,617,470
Reappropriated Equity	-	54,125	-
Total Revenues & Financing Sources	<u>6,310,648</u>	<u>6,240,860</u>	<u>6,028,565</u>
<u>Expenditures & Financing Sources:</u>			
Personnel Services	2,802,842	3,052,445	2,929,875
Operating Costs	3,009,234	3,185,555	5,421,300
Recreation & Culture Indirect Cost Allocation	-	-	(2,371,365)
Capital Outlay	39,785	2,860	-
Debt Service	1,323	-	-
Transfers Out	7,000	-	-
Replenish Fund Equity	-	-	48,755
Total Expenditures & Financing Sources	<u>5,860,184</u>	<u>6,240,860</u>	<u>6,028,565</u>
Operating Surplus (Deficit)	<u>\$ 450,464</u>	<u>\$ -</u>	<u>\$ -</u>

Statement of Fund Balance:

Fund Balance as of June 30, 2025 (per audited financial statements)	\$ 1,129,702
Anticipated Operating Surplus (Deficit) for year ended June 30, 2026	219,795
Estimated Available Fund Balance as of June 30, 2026	1,349,497
Anticipated Operating Surplus (Deficit) for year ended June 30, 2027	48,755
Estimated Available Fund Balance as of June 30, 2027	<u>\$ 1,398,252</u>
FY2027 Estimated Fund Balance as a Percentage of Operating Expenditures	23.4%

PARKS AND RECREATION FUND

Estimated Revenues

EXPLANATORY INFORMATION

FY2027 revenue for the Parks and Recreation Fund is budgeted at \$6,028,565, which represents a decrease of \$212,295 (-3.4%) from the FY2026 amended budget, largely attributed to transferring administration of middle school athletics to East Lansing Public Schools and All-of-us Express Children’s Theatre separating from the City of East Lansing.

INCOME

Revenues for this fund are derived from:

- \$ 279,885 Intergovernmental Revenue - Includes a School-Age Care state grant, Summer Solstice Jazz Festival (SSJF) state grant, and cultural arts grants for the SSJF and East Lansing Farmers Market.
- \$ 8,000 Licenses and Permits - Permits issued for park reservations and rentals.
- \$ 3,097,980 Charges for Services, Rental Income, Community Support, Other Miscellaneous Revenue - This represents fees charged for annual memberships, facility passes, and program fees; rental and reservation income; and donations and contributions. These are discussed in more detail within each division.
- \$ 25,230 Interest Income - Amount of income on idle cash balances and fund balances throughout the year. The FY2027 amount represents a conservative average income amount.
- \$ - 0 - Issuance of Long-Term Liabilities - The inception of a lease as required by GASB 87, *Accounting for Leases*. FY2027 reflects the inception of a lease for a new copier. There are no new leases expected for FY2027.
- \$ 2,617,470 Transfers In - Operating subsidy from the General Fund budgeted at \$2,617,470 for FY2027, which represents a decrease of \$24,000 (-0.9%) from FY2026.
- \$ - 0 - Reappropriated Equity - This amount represents reappropriated fund balance, or the use of prior years' surplus to balance current year expenditures

As shown in the statement of fund balance, operating surplus for FY2026 of \$219,795 and \$48,755 for FY2027 are anticipated. The estimated fund balance as of June 30, 2027, is \$1,398,252, which represents 23.4% of operating expenditures. This is slightly above the target of 10-20% for special revenue funds, which will provide sufficient reserves for future implementation of the job classification and wage study.

DEPARTMENT APPROPRIATION

FUND
FUNCTION
STAFF RESPONSIBLE

Parks and Recreation Fund
Culture and Recreation
Justin Drwencke/Jane Stone

PROGRAMS

The Parks and Recreation Fund includes recreation and cultural programs, the East Lansing Hannah Community Center, and several recreation facilities. The Parks, Recreation and Arts Department works to improve the quality of life for residents, neighbors, and city employees by:

- Providing indoor and outdoor recreation activities and facilities
- Coordinating enrichment and skill-building activities and programs
- Facilitating connection and community building
- Providing and maintaining comfortable and safe recreation and work spaces
- Providing efficient and effective administrative services

Detailed information about the department’s programs and activities is provided under each respective division in the subsequent sections.

GOALS & OBJECTIVES

Four strategic goals, adopted in the 2025-2029 Parks, Recreation, Open Space, and Greenways Plan, provide a framework for decisions and priorities related to providing quality recreation and cultural programs and services to the community:

- Inclusion and Belonging - Remove barriers to participation and implement best practices of inclusive, welcoming communities to ensure inclusion of people of all backgrounds, regardless of race, gender, sexual orientation, socioeconomic position, or physical/cognitive ability (*Sense of Place*)
- Capacity - Extend, improve, and maintain experiences available in city parks, trails, green spaces, and facilities that align with community needs and vision (*Sense of Place, Sound Infrastructure*)
- Community Integration - Provide and promote programs, events, and amenities that are responsive to and integrated with the needs of the community and region (*Sense of Place*)
- Stewardship - Be responsible stewards for the lands, facilities, and resources entrusted to city management (*Sound Infrastructure, High-Performing Government*)

Additionally, specific objectives for 2027-2028 include:

- Support community connections and enhance quality of life by increasing participation in recreation and enrichment programs by 10% over two years (*Sense of Place*)
- Increase financial stability by evaluating how resources are acquired and utilized, to improve efficiency and allow resources to be invested in core programs and services (*Financial Stability*)

EXPLANATORY INFORMATION

The FY2027 budget allocates \$2,371,365 of Administration and Hannah Community Center (ELHCC) expenses to other divisions through the newly developed Recreation and Culture Indirect Cost Allocation. Administration costs are distributed to divisions supervised by the Director of Parks, Recreation and Arts. ELHCC expenses are distributed to divisions and programs housed at the community center.

City of East Lansing

PARKS AND RECREATION FUND

Changes in Fund Balance by Division

	FY2025	FY2026	FY2027
	Actual	Amended Budget	Budget Request
<u>Unassigned Revenue - Net Impact</u>	\$ 2,631,360	\$ 2,711,295	\$ 2,639,100
<u>Administration - Net Impact</u>	(1,157,872)	(1,332,105)	(183,455)
<u>Park Stewardship - Net Impact</u>	(14,231)	(23,120)	(25,945)
<u>Recreation Facilities & Athletics</u>			
Softball Complex	1,420	-	(208,890)
Soccer Complex	(53,352)	(82,565)	(174,245)
Athletics	(151,907)	(168,905)	(73,755)
<i>Rec. Facilities & Athletics Net Impact</i>	(203,839)	(251,470)	(456,890)
<u>Aquatics</u>			
Aquatic Center	(5,283)	48,665	(208,820)
ELHCC Pool	(97,432)	(94,175)	(383,740)
<i>Aquatics Net Impact</i>	(102,715)	(45,510)	(592,560)
<u>Hannah Community Center</u>			
ELHCC Guest Services	(80,294)	(2,040)	(703,385)
ELHCC Building	(971,738)	(1,025,860)	-
<i>Hannah Community Center Net Impact</i>	(1,052,032)	(1,027,900)	(703,385)
<u>School-Age Childcare - Net Impact</u>	569,099	215,565	(131,495)
<u>Recreation & Arts Programs</u>			
Recreation & Arts Programs	(61,106)	(26,530)	(360,065)
All-of-Us Express Children's Theatre	10,706	(63,475)	-
<i>Recreation & Arts Programs Net Impact</i>	(50,400)	(90,005)	(360,065)
<u>Community Events</u>			
Summer Solstice Jazz Festival	(6,498)	800	(26,225)
Community Events	(119,431)	(147,550)	(159,080)
<i>Community Events Net Impact</i>	(125,929)	(146,750)	(185,305)
<u>Other Appropriations</u>			
Arts Planning & Administration	(25,977)	-	-
Respite Center Agreement	(10,000)	(10,000)	-
Transfers to Other Funds	(7,000)	-	-
<i>Other Appropriations Net Impact</i>	(42,977)	(10,000)	-
<i>Total Net Impact</i>	<u>\$ 450,464</u>	<u>\$ -</u>	<u>\$ -</u>

UNASSIGNED REVENUE

FUND
FUNCTION
STAFF RESPONSIBLE

Parks and Recreation Fund
Unassigned Revenue
Justin Drwencke/Jane Stone

	FY2025	FY2026	FY2027
	Actual	Amended Budget	Budget Request
Revenues & Financing Sources:			
Licenses and Permits	\$ 8,481	\$ 8,000	\$ 8,000
Community Support	3,486	2,700	3,400
Other Miscellaneous Revenue	69		
Interest Income	41,941	20,000	25,230
Other Financing Sources:			
Issuance of Long-Term Liabilities	12,473	-	-
Transfers In	2,564,910	2,626,470	2,602,470
Reappropriated Equity	-	54,125	-
<i>Total Revenues & Financing Sources</i>	<u>2,631,360</u>	<u>2,711,295</u>	<u>2,639,100</u>
Net Impact on Parks & Recreation Fund	<u>\$ 2,631,360</u>	<u>\$ 2,711,295</u>	<u>\$ 2,639,100</u>

DEPARTMENT SPECIFIC REVENUE

- \$ 8,000 Licenses and Permits - Permit fees for Patriarche Park pavilion reservations.
- \$ 3,400 Community Support - Includes donations to the 'Round Up for Scholarships' program and the donation of income tax refunds to support the parks and playgrounds, or recreational youth scholarships.
- \$ - 0 - Other Miscellaneous Revenue - Minor amounts received from sales of equipment. There is no revenue expected in FY2027.
- \$ 25,230 Interest Income - This amount consists of interest income on idle cash balances throughout the year. The FY2027 amount represents a conservative average income amount.
- \$ - 0 - Issuance of Long-Term Liabilities - The inception of a lease as required by GASB 87, *Accounting for Leases*. FY2027 reflects the inception of a lease for a new copier. There are no new leases expected for FY2027.
- \$ 2,602,470 Transfers In- Operating subsidy from the General Fund budgeted at \$2,602,470 for FY2027, which represents a decrease of \$24,000 (-0.9%) from FY2026.

ADMINISTRATION

FUND
FUNCTION
STAFF RESPONSIBLE

Parks and Recreation Fund
 Culture and Recreation
 Justin Drwencke/Jane Stone

	FY2025	FY2026	FY2027
	Actual	Amended Budget	Budget Request
Administration:			
Direct Expenditures	\$ 1,157,872	\$ 1,332,105	\$ 1,175,115
<i>Subtotal</i>	(1,157,872)	(1,332,105)	(1,175,115)
Indirect Cost Allocation (Contra)	-	-	(991,660)
<i>Administration Net Impact</i>	<u>(1,157,872)</u>	<u>(1,332,105)</u>	<u>(183,455)</u>
Net Impact on Parks & Recreation Fund	<u>\$ (1,157,872)</u>	<u>\$ (1,332,105)</u>	<u>\$ (183,455)</u>

DEPARTMENT APPROPRIATION

Administration expenditures are budgeted at \$1,175,115 for FY2027, which includes \$373,375 for personnel services. Compared to FY2026, Administration personnel costs are decreasing by \$232,220 (-38.3%) for FY2027. This is due to turnover in the Director position, a temporary freeze of the Assistant Director position, and directly allocating a portion of the Operations and Project Manager position to the divisions this position manages.

Operating costs are budgeted at \$752,985 in FY2027, an increase of \$26,475 (3.6%) from FY2026 in part due to the direct allocation of certain legal services costs. Other variances from FY2026 include increased postage rates, decreased office and operating supply expenses, and a reduction to the internal computer rental charge in alignment with the changes to personnel services described above. General government indirect costs are budgeted at \$623,525 for FY2027, consistent with the FY2026 budget. The general government indirect cost allocation aims to distribute general government costs to those departments and funds that utilize these services.

The FY2027 budget allocates Administration expenses in the amount of \$991,660 to other divisions through the recreation and culture indirect cost allocation. Operating expenses, including general government indirect costs, legal services, audit services, and insurance, are distributed *pro rata* to each division based on the total share of direct expenses. Personnel services are distributed based on the number of employees (FTE) in each division.

The remaining, unallocated Administration expenses of \$183,455 include \$87,080 in costs associated with providing staff support to the Parks and Recreation Advisory Commission and project management for park and facility capital improvement projects, \$47,620 for the share of Hannah Community Center utility expenses attributed to municipal storage areas, and \$48,755 to replenish fund equity.

For additional information about capital improvement projects budgeted for FY2027, see the Capital Improvement Fund and the Parks Capital Improvement Fund later in this document.

PARK STEWARDSHIP

FUND
 FUNCTION
 STAFF RESPONSIBLE

Parks and Recreation Fund
 Culture and Recreation
 Justin Drwencke/Heather Majano

	FY2025	FY2026	FY2027
	Actual	Amended	Budget
		Budget	Request
<u>Park Stewardship:</u>			
Revenue	\$ 3,854	\$ 5,200	\$ 3,255
Direct Expenditures	<u>18,085</u>	<u>28,320</u>	<u>21,240</u>
<i>Subtotal</i>	(14,231)	(23,120)	(17,985)
Indirect Cost Allocation	<u>-</u>	<u>-</u>	<u>7,960</u>
<i>Park Stewardship Net Impact</i>	<u>(14,231)</u>	<u>(23,120)</u>	<u>(25,945)</u>
Net Impact on Parks & Recreation Fund	<u>\$ (14,231)</u>	<u>\$ (23,120)</u>	<u>\$ (25,945)</u>

PROGRAMS & OBJECTIVES

The Park Stewardship program works to engage the East Lansing community in restoring park ecosystems while providing education on natural area management and native, pollinator friendly plants. Activities offered through this program include:

- Volunteer engagement
- Invasive species removal and natural area restoration
- Trail maintenance & native plant gardening
- Community education
- Participation in the Mid-Michigan Cooperative Invasive Species Management Area (CISMA)

DEPARTMENT SPECIFIC REVENUE

\$ 3,255 Community Support - Community members can elect to donate income tax refunds to support the Park Stewardship program.

DEPARTMENT APPROPRIATION

Expenditures include \$17,400 for personnel services, \$3,840 for direct operating expenses, and \$7,960 from the allocation of recreation and culture indirect costs.

Personnel services are budgeted to decrease by \$4,870 (21.9%) in FY2027, compared to FY2026, due to recalculating the allocation of personnel costs for the Art Festival, Public Art, and Stewardship Coordinator, across the divisions this position supports.

———— City of East Lansing ————

RECREATION FACILITIES & ATHLETICS

FUND
FUNCTION
STAFF RESPONSIBLE

Parks and Recreation Fund
 Culture and Recreation
 Justin Drwencke/Jim Jennings/Tim Lane

	FY2025	FY2026	FY2027
	Actual	Amended	Budget
		Budget	Request
<u>Softball Complex:</u>			
Revenue	\$ 1,420	\$ -	\$ 31,225
Direct Expenditures	-	-	191,105
<i>Subtotal</i>	1,420	-	(159,880)
Indirect Cost Allocation	-	-	49,010
<i>Softball Complex Net Impact</i>	1,420	-	(208,890)
<u>Soccer Complex:</u>			
Revenue	117,474	99,285	118,165
Direct Expenditures	<u>170,826</u>	<u>181,850</u>	231,220
<i>Subtotal</i>	(53,352)	(82,565)	(113,055)
Indirect Cost Allocation	-	-	61,190
<i>Soccer Complex Net Impact</i>	(53,352)	(82,565)	(174,245)
<u>Athletics:</u>			
Revenue	186,766	205,915	109,225
Direct Expenditures	<u>338,673</u>	<u>374,820</u>	141,890
<i>Subtotal</i>	(151,907)	(168,905)	(32,665)
Indirect Cost Allocation	-	-	41,090
<i>Athletics Net Impact</i>	<u>(151,907)</u>	<u>(168,905)</u>	(73,755)
Net Impact on Parks & Recreation Fund	<u>\$ (203,839)</u>	<u>\$ (251,470)</u>	\$ (456,890)

PROGRAMS & OBJECTIVES

Recreation Facilities & Athletics provides high quality facilities for recreational leagues, regional clubs, and programs, and teaches early sports skills, teamwork, and cooperation, while promoting exercise and social engagement. Facilities and activities include:

- East Lansing Softball Complex
- East Lansing Soccer Complex
- Recreation baseball, including T-Ball, Coach Pitch, and Kid Pitch leagues
- Recreation basketball

RECREATION FACILITIES & ATHLETICS (Continued)

FUND
FUNCTION
STAFF RESPONSIBLE

Parks and Recreation Fund
Culture and Recreation
Justin Drwencke/Jim Jennings/Tim Lane

DEPARTMENT SPECIFIC REVENUE

Softball Complex

\$ 4,000 Charges for Services - Revenue from operating concessions during tournaments.

\$ 27,225 Rental Income - Field rental fees for tournaments, youth club games and training, and other athletic events. The Softball Complex hosted two softball tournaments and one baseball tournament in FY2026, which are expected to return in FY2027. Primary users include the East Lansing Baseball Club, East Lansing Softball Club, and Cap City Athletic soccer club for fall training.

Soccer Complex

\$ 118,165 Rental Income - Field rental fees for regional leagues and clubs, including the East Lansing Soccer Club and Cap City Athletic. The East Lansing Soccer Complex is also the home field for East Lansing High School teams; however, under the terms of the Joint Recreation Zone between the City and East Lansing Public Schools, the school district does not pay field rental fees.

Athletics

\$ 100,725 Charges for Services - Program participation fees for recreation baseball and recreation basketball leagues. The budgeted amount for FY2027 reflects a proposed \$10 increase to baseball (from \$70/75 to \$80/85) and basketball program fees (from \$80 to \$90).

\$ 8,500 Community Support - Fundraising revenues from MSU home football game parking in Valley Court Park.

DEPARTMENT APPROPRIATION

Expenditures for all Recreation Facilities & Athletics divisions total \$715,505 for FY2027.

Softball Complex - Expenditures include \$78,020 for personnel services, \$113,085 for direct operating expenses, and \$49,010 from the allocation of recreation and culture indirect costs. Prior to FY2027, the Softball Complex and Athletics divisions were combined under the Athletics division. The FY2027 budget separates Softball Complex activities into a separate division to distinguish between recreation facility expenses and programming expenses.

Soccer Complex - Expenditures include \$46,620 for personnel services, \$184,600 for direct operating expenses, and \$61,190 from the allocation of recreation and culture indirect costs. Operating costs for the East Lansing Soccer Complex include contract services for the turf field and grounds maintenance contract with Hundred Acre Woods. The FY2027 budget reflects the contract price of \$132,500, up from \$97,480 under the previous 5-year contract, which ended in FY2026.

RECREATION FACILITIES & ATHLETICS (Continued)

FUND

FUNCTION

STAFF RESPONSIBLE

Parks and Recreation Fund

Culture and Recreation

Justin Drwencke/Jim Jennings/Tim Lane

DEPARTMENT APPROPRIATION (Continued)

Athletics - Expenditures include \$67,540 for personnel services, \$74,350 for direct operating expenses, and \$41,090 from the allocation of recreation and culture indirect costs. In FY2026, administration of middle school athletics transitioned from the Parks, Recreation and Arts department to East Lansing Public Schools. The FY2027 budget reflects this change, with related revenues and expenditures no longer included in the Athletics division budget.

AQUATICS

FUND
FUNCTION
STAFF RESPONSIBLE

Parks and Recreation Fund
Culture and Recreation
Justin Drwencke/Jim Jennings/Dana Kilponen

	FY2025 Actual	FY2026 Amended Budget	FY2027 Budget Request
<u>Aquatic Center:</u>			
Revenue	\$ 623,024	\$ 675,375	\$ 682,340
Direct Expenditures	<u>628,307</u>	<u>626,710</u>	<u>678,735</u>
<i>Subtotal</i>	(5,283)	48,665	3,605
Indirect Cost Allocation	<u>-</u>	<u>-</u>	<u>212,425</u>
<i>Aquatic Center Net Impact</i>	(5,283)	48,665	(208,820)
<u>ELHCC Pool:</u>			
Revenue	92,680	110,685	143,140
Direct Expenditures	<u>190,112</u>	<u>204,860</u>	<u>255,560</u>
<i>Subtotal</i>	(97,432)	(94,175)	(112,420)
Indirect Cost Allocation	<u>-</u>	<u>-</u>	<u>271,320</u>
<i>ELHCC Pool Net Impact</i>	(97,432)	(94,175)	(383,740)
Net Impact on Parks & Recreation Fund	<u><u>\$ (102,715)</u></u>	<u><u>\$ (45,510)</u></u>	<u><u>\$ (592,560)</u></u>

PROGRAMS & OBJECTIVES

Aquatics provides opportunities for community members to build swimming and water safety skills, improve or maintain fitness through swimming, and create lasting memories through aquatic recreation. Activities include:

- Group learn-to swim classes
- Private and semi-private lessons
- Open and lap swim
- Masters Swim
- Hannah Community Center (ELHCC) swimming pool rentals
- East Lansing Family Aquatic Center operations, including admissions, concessions, and large group reservations

AQUATICS (Continued)

FUND
FUNCTION
STAFF RESPONSIBLE

Parks and Recreation Fund
Culture and Recreation
Justin Drwencke/Jim Jennings/Dana Kilponen

DEPARTMENT SPECIFIC REVENUE

Aquatic Center

\$ 678,640 Charges for Services:

- \$583,640 from daily, 10-visit, and season pass sales for admission to the East Lansing Family Aquatic Center.
\$95,000 from concessions sales at the East Lansing Family Aquatic Center.

\$ 3,700 Other Miscellaneous Revenue - Sales of goggles and swim diapers.

Aquatic Center revenues are expected to increase slightly in FY2027 due to adjustments to group reservations. To reduce operational and administrative burdens, the small picnic areas near the pool will now be available on a first come, first served basis only. A large group picnic area and discounted admission rate is still available for groups of 75 people or more.

ELHCC Pool

\$ 93,470 Charges for Services - Program fees from learn-to-swim classes, private and semi-private lessons, and the Masters Swim program. The FY2027 budget reflects a \$5 increase to private and semi-private lesson packages, which include four 30-minute lessons. It is important to note that the open and lap swim programs are included in fitness pass sales and revenues for these activities are reflected in the ELHCC Guest Services division. Staff are evaluating tools to accurately allocate these revenues in future years.

\$ 49,670 Rental Income - Pool rental fees for reservations and private events at the Hannah Community Center swimming pool, including Trojan Aquatics Swim Team and Prime Time Water Aerobics.

The ELHCC swimming pool was closed for part of FY2026 for HVAC equipment upgrade, reducing revenues and operating expenditures for the fiscal year. The FY2027 budget includes a full year of pool operations. Additionally, pool rental revenues are expected to increase in FY2027 by eliminating discounted rental rates for select users that were not incorporated into the fee schedule.

DEPARTMENT APPROPRIATION

Expenditures for all Aquatics divisions total \$1,418,040 for FY2027.

Aquatic Center - Expenditures include \$354,720 for personnel services, \$324,015 for direct operating expenses, and \$212,425 from the allocation of recreation and culture indirect costs. Excluding indirect costs, Aquatic Center expenses are projected to increase by \$52,025 (8.3%) in FY2027. Increased expenses are due, in part, to increases to Michigan's minimum wage in 2026 and 2027. Additionally, inflation-driven price increases and tariffs on pool chemicals are increasing the cost of operating supplies.

AQUATICS (Continued)

FUND

FUNCTION

STAFF RESPONSIBLE

Parks and Recreation Fund

Culture and Recreation

Justin Drwencke/Jim Jennings/Dana Kilponen

DEPARTMENT APPROPRIATION (Continued)

The FY2027 Aquatic Center budget includes a reduction of six days of operation for the 2026 season. The Aquatic Center has traditionally operated until Labor Day; however, attendance declines significantly after the school year starts in late August. Based on historical trends, ending the 2026 season on Sunday, August 23 to align with the start of the 2026-27 school year is expected to reduce end-of-season operating losses caused by low attendance.

ELHCC Pool - Expenditures include \$239,260 for personnel services, \$16,300 for direct operating expenses, and \$271,320 from the allocation of recreation and culture indirect costs. Expenses for the Hannah Community Center swimming pool are projected to increase by \$50,700 (24.7%) due to wage increases and increased operating supply costs.

HANNAH COMMUNITY CENTER

FUND
FUNCTION
STAFF RESPONSIBLE

Parks and Recreation Fund
 Culture and Recreation
 Justin Drwencke/Lois Fogarasi

	FY2025	FY2026	FY2027
	Actual	Amended Budget	Budget Request
<u>ELHCC Guest Services:</u>			
Revenue	\$ 515,440	\$ 612,225	\$ 612,310
Direct Expenditures	<u>595,734</u>	<u>614,265</u>	<u>666,935</u>
<i>Subtotal</i>	(80,294)	(2,040)	(54,625)
Indirect Cost Allocation	-	-	1,036,790
Indirect Cost Allocation (Contra)	<u>-</u>	<u>-</u>	<u>(388,030)</u>
<i>ELHCC Guest Services Net Impact</i>	(80,294)	(2,040)	(703,385)
<u>ELHCC Building:</u>			
Direct Expenditures	<u>971,738</u>	<u>1,025,860</u>	<u>991,675</u>
<i>Subtotal</i>	(971,738)	(1,025,860)	(991,675)
Indirect Cost Allocation (Contra)	<u>-</u>	<u>-</u>	<u>(991,675)</u>
<i>ELHCC Building Net Impact</i>	<u>(971,738)</u>	<u>(1,025,860)</u>	<u>-</u>
Net Impact on Parks & Recreation Fund	<u>\$ (1,052,032)</u>	<u>\$ (1,027,900)</u>	<u>\$ (703,385)</u>

PROGRAMS & OBJECTIVES

The Hannah Community Center (ELHCC) supports community members’ physical and emotional wellness while providing a safe and welcoming place for community members to visit, connect, learn, and celebrate life milestones and supporting local businesses and organizations by providing a comfortable space for meetings and events. Activities include:

- Pass sales with access to the fitness center, gymnasiums, and swimming pool
- Class registration
- Meeting and event rentals
- Event set up and support
- Oversee custodial services

DEPARTMENT SPECIFIC REVENUE

\$ 225,810 Charges for Services - Revenues from the sale of daily, 10-visit, six month, and annual fitness passes. Staff are evaluating tools to accurately allocate these revenues between the ELHCC Pool, Guest Services, and Recreation and Arts divisions in future years.

HANNAH COMMUNITY CENTER (Continued)

FUND
FUNCTION
STAFF RESPONSIBLE

Parks and Recreation Fund
Culture and Recreation
Justin Drwencke/Lois Fogarasi

DEPARTMENT SPECIFIC REVENUE (Continued)

\$ 386,500 Rental Income:

- \$375,000 from space rentals of the ELHCC Banquet Hall, conference rooms, small meeting rooms, classrooms, dance studio, basketball gyms, and performing arts theater. Facility rental revenues are expected to increase slightly in FY2027 due to eliminating discounted rental rates that were not incorporated into the fee schedule.
- \$11,500 from linen rentals for meeting and event reservations and audio/visual equipment rental fees.

Staff expect to accommodate increased reservations of the Hannah Community Center’s Albert A. White Performing Arts Theater by external community groups in FY2027 due to All-of-us Express Children’s Theatre separating from the City. Previously, AECT’s production schedule created limited times available for outside groups to reserve the theater.

In FY2026, the former East Lansing Public Art Gallery was converted into an additional meeting room. This 16-seat meeting room has been in high demand throughout FY2026 and staff anticipate continued high demand in FY2027.

DEPARTMENT APPROPRIATION

Expenditures for all Hannah Community Center divisions total \$2,695,400 for FY2027.

Guest Services - Expenditures include \$554,290 for personnel services, \$112,645 for direct operating expenses, and \$1,036,790 from the allocation of recreation and culture indirect costs. The Guest Services division’s share of the allocation represents expenses related to building operations, meeting and event rentals, and overhead for rentable spaces.

Compared to FY2026, personnel services are increasing by \$54,440 (10.9%). Previously, a portion of personnel costs for the Theater Technician position were allocated to the All-of-us Express Children’s Theater division. The FY2027 budget includes 100% of this position in the Guest Services division.

The FY2027 budget allocates some Hannah Community Center expenses to other divisions through the recreation and culture indirect cost allocation. Expenses related to program registration support and front desk staff, totaling \$388,030 for FY2027, are allocated *pro rata* to Parks, Recreation and Arts programs based on the number of programs or facility reservations scheduled.

ELHCC Building - Building expenditures total \$991,675 in FY2027, a decrease of \$34,185 (-3.3%) in part due to reduced repairs and maintenance expenses following the completion of one-time repairs budgeted in FY2026. The recreation and culture indirect cost allocation charges out total building expenses, including utilities and custodial services, based on the amount of space dedicated to programs or divisions.

SCHOOL-AGE CHILDCARE

FUND
 FUNCTION
 STAFF RESPONSIBLE

Parks and Recreation Fund
 Culture and Recreation
 Justin Drwencke/Julie Anne Jennings

	FY2025	FY2026	FY2027
	Actual	Amended Budget	Budget Request
School-Age Childcare:			
Revenue	\$ 1,470,734	\$ 1,111,240	\$ 1,100,155
Direct Expenditures	901,635	895,675	964,730
<i>Subtotal</i>	569,099	215,565	135,425
Indirect Cost Allocation	-	-	266,920
<i>School-Age Childcare Net Impact</i>	569,099	215,565	(131,495)
Net Impact on Parks & Recreation Fund	<u>\$ 569,099</u>	<u>\$ 215,565</u>	<u>\$ (131,495)</u>

PROGRAMS & OBJECTIVES

School-Age Childcare works to strengthen academic success and support social-emotional growth, healthy living, youth voice and leadership, and family engagement. This is provided through accessible, high-quality out-of-school time activities, camps with fun, hands-on activities, and STREAM (science, technology, recreation, engineering, arts & math) programming. Activities include:

- Before- and after-school care
- Half-day and break care
- Summer camps

DEPARTMENT SPECIFIC REVENUE

\$ 265,285 Intergovernmental Revenue - State operating grant from the Michigan Department of Lifelong Education, Advancement, and Potential (MiLEAP) 2025-26 Out-of-School Time (OST) grant program. In FY2026, the program received a \$695,280 grant from MiLEAP. This grant supports the Before- and After-School program and school-age summer camps. The grant period spans FY2026 and FY2027, with a portion of grant revenues and related expenditures reflected in the FY2027 budget.

\$ 834,870 Charges for Services - Program fees from Before- and After-School Care, half-day and break care, and summer camp.

DEPARTMENT APPROPRIATION

Expenditures include \$769,280 for personnel services, \$195,450 for direct operating expenses, and \$266,920 from the allocation of recreation and culture indirect costs. Personnel services are projected to increase by \$41,620 (5.7%), due, in part, to increases to Michigan’s minimum wage in 2026 and 2027. Direct operating costs are increasing \$27,435 (16.3%), related to the 2025-26 OST grant.

City of East Lansing

RECREATION & ARTS PROGRAMS

FUND
FUNCTION
STAFF RESPONSIBLE

Parks and Recreation Fund
 Culture and Recreation
 Justin Drwencke/Kathleen Miller

	FY2025	FY2026	FY2027
	Actual	Amended Budget	Budget Request
Recreation & Arts Programs:			
Revenue	\$ 280,578	\$ 288,260	\$ 421,800
Direct Expenditures	<u>341,684</u>	<u>314,790</u>	<u>518,225</u>
<i>Subtotal</i>	(61,106)	(26,530)	(96,425)
Indirect Cost Allocation	<u>-</u>	<u>-</u>	<u>263,640</u>
<i>Recreation & Arts Programs Net Impact</i>	(61,106)	(26,530)	(360,065)
All-of-Us Express Children's Theatre:			
Revenue	245,750	245,660	-
Direct Expenditures	<u>235,044</u>	<u>309,135</u>	<u>-</u>
<i>Subtotal</i>	10,706	(63,475)	-
Indirect Cost Allocation	<u>-</u>	<u>-</u>	<u>-</u>
<i>AECT Net Impact</i>	<u>10,706</u>	<u>(63,475)</u>	<u>-</u>
Net Impact on Parks & Recreation Fund	<u><u>\$ (50,400)</u></u>	<u><u>\$ (90,005)</u></u>	<u><u>\$ (360,065)</u></u>

PROGRAMS & OBJECTIVES

Recreation and Arts Programs support well-being, creativity, social connections, physical activity, healthy habits, and appreciation for the arts, while building long-lasting memories and traditions. Activities include:

- Personal training and group fitness classes
- Buddy basketball
- Visual art and ceramics classes
- Dance and theater programs
- Summer camps

RECREATION & ARTS PROGRAMS (Continued)

FUND
FUNCTION
STAFF RESPONSIBLE

Parks and Recreation Fund
Culture and Recreation
Justin Drwencke/Kathleen Miller

DEPARTMENT SPECIFIC REVENUE

\$ 404,600 Charges for Services:

- \$340,750 of revenue from class, program, workshop, and supply fees. The budgeted amount reflects nominal increases to certain program fees, as proposed in the FY2027 fee schedule.
- \$63,850 accounts for revenue from personal training, including, fitness room orientations fees, and worksite wellness. The budgeted amount reflects proposed changes to personal training session fees in the FY2027 fee schedule. Revenues for the Worksite Wellness program supports fitness training, wellness challenges, and health promotion initiatives for City employees.

\$ 17,200 Community Support - Fundraising revenues from MSU home football game parking at the Hannah Community Center, along with revenues from the sale of donated ceramic works from pottery program participants.

DEPARTMENT APPROPRIATION

The FY2027 budget reflects changes to theater camps, productions, and the separation of the All-of-us Express Children's Theatre (AECT) from the City of East Lansing, effective May 18, 2026. Any ongoing expenditures previously budgeted under the AECT division have been reassigned to the Recreation and Arts division for FY2027 and future years.

Expenditures include \$283,600 for personnel services, \$234,625 for direct operating expenses, and \$263,640 from the allocation of recreation and culture indirect costs.

Compared to the combined FY2026 totals for the Recreation and Arts and AECT divisions, personnel services are expected to decrease by \$71,310 (-20.1%) in FY2027. Direct operating costs are projected to decrease by \$34,390 (-12.8%).

City of East Lansing

COMMUNITY EVENTS

FUND
FUNCTION
STAFF RESPONSIBLE

Parks and Recreation Fund
 Culture and Recreation
 Justin Drwencke/Colleen Armitage

	FY2025	FY2026	FY2027
	Actual	Amended	Budget
		Budget	Request
Summer Solstice Jazz Festival:			
Revenue	\$ 122,402	\$ 149,450	\$ 149,750
Direct Expenditures	128,900	148,650	138,280
<i>Subtotal</i>	(6,498)	800	11,470
Indirect Cost Allocation	-	-	37,695
<i>SSJF Net Impact</i>	(6,498)	800	(26,225)
Community Events:			
Revenue	15,766	26,270	18,100
Direct Expenditures	135,197	173,820	135,750
<i>Subtotal</i>	(119,431)	(147,550)	(117,650)
Indirect Cost Allocation	-	-	41,430
<i>Community Events Net Impact</i>	(119,431)	(147,550)	(159,080)
Net Impact on Parks & Recreation Fund	<u>\$ (125,929)</u>	<u>\$ (146,750)</u>	<u>\$ (185,305)</u>

PROGRAMS & OBJECTIVES

Community Events seek to strengthen community connections and improve quality of life in East Lansing through inclusive, engaging artistic and cultural events, that promote diverse artistic expression, provide convenient access to fresh produce and nutrition education, and stimulate economic activity. Activities include:

- East Lansing Farmers Market (ELFM)
- Moonlight Film Festival
- Play in the Park
- Children’s Cultural Concerts
- Summer Solstice Jazz Festival (SSJF)

DEPARTMENT SPECIFIC REVENUE

Summer Solstice Jazz Festival

\$ 14,000 Intergovernmental Revenue - Operating grants include a state grant, from the Michigan Arts and Culture Council, and a local Cultural Arts Grant for the SSJF.

\$ 1,750 Charges for Services - Revenues from the sale of t-shirts and other merchandise at the SSJF.

COMMUNITY EVENTS (Continued)

FUND
FUNCTION
STAFF RESPONSIBLE

Parks and Recreation Fund
Culture and Recreation
Justin Drwencke/Colleen Armitage

DEPARTMENT SPECIFIC REVENUE (Continued)

Summer Solstice Jazz Festival (Continued)

\$ 119,000 Community Support - Sponsorship and donations to support the SSJF.

\$ 15,000 Transfers In - A direct transfer from the General Fund to support the SSJF.

Community Events

\$ 600 Intergovernmental Revenue - Represents a Cultural Arts Grant to support art initiatives at the East Lansing Farmers Market.

\$ 10,000 Rental Income - Stall rental fees paid by East Lansing Farmers Market vendors to participate in the market.

\$ 7,500 Community Support - Sponsorship and donations to support special events at the East Lansing Farmers Market.

DEPARTMENT APPROPRIATION

Expenditures for all Community Events divisions total \$353,155 for FY2027.

Summer Solstice Jazz Festival - Expenditures include \$30,910 for personnel services, \$107,370 for direct operating expenses, and \$37,695 from the allocation of recreation and culture indirect costs.

Personnel services for SSJF are expected to decrease by \$6,260 (-16.8%) in FY2027 due to recalculating the allocation of personnel costs for the Community Events Specialist across the SSJF and Community Events divisions. Direct operating costs are projected to decrease by \$4,110 (-3.7%).

Community Events - Expenditures include \$89,560 for personnel services, \$46,190 for direct operating expenses, and \$41,430 from the allocation of recreation and culture indirect costs.

Personnel services for Community Events are expected to increase by \$2,160 (2.5%) in FY2027 due to recalculating the allocation of the Community Events Specialist position. A portion of this increase is offset by the reduction of budgeted hours for contingent positions, which were reduced for the FY2027 budget based on actual hours worked over the past two fiscal years.

Direct operating costs are decreasing by \$40,230 (-46.6%) compared to FY2026. The FY2027 budget reflects transitioning coordination of the Summer Concert Series to the Community and Economic Development Department. Additional variances reflected in the FY2027 budget include discontinuing the Winter Fest event, due to increased competition from other winter and holiday events in early December, and transferring Crystal Awards operating costs to the City Council division under the General Fund.

OTHER APPROPRIATIONS

FUND
FUNCTION
STAFF RESPONSIBLE

Parks and Recreation Fund
Culture and Recreation
Justin Drwencke/Jane Stone

	FY2025	FY2026	FY2027
	Actual	Amended	Budget
		Budget	Request
<u>Arts Planning & Administration:</u>			
Revenue	\$ 3,400	\$ -	\$ -
Direct Expenditures	<u>29,377</u>	-	-
<i>Arts Planning & Admin. Net Impact</i>	(25,977)	-	-
<u>Respite Center Agreement:</u>			
Direct Expenditures	<u>10,000</u>	<u>10,000</u>	-
<i>Respite Center Net Impact</i>	(10,000)	(10,000)	-
<u>Transfers to Other Funds:</u>			
Direct Expenditures	<u>7,000</u>	-	-
<i>Transfers to Other Funds Net Impact</i>	<u>(7,000)</u>	-	-
Net Impact on Parks & Recreation Fund	<u>\$ (42,977)</u>	<u>\$ (10,000)</u>	<u>\$ -</u>

DEPARTMENT APPROPRIATION

In FY2026, administration of the City’s public art program and staff support provided to the Arts Commission was transferred to the Public Art Fund. These expenditures were included in the Parks and Recreation Fund through FY2025.

The City of East Lansing has an agreement with Forster Woods Adult Center to provide adult day services at the Valley Court Community Center. Under the terms of this agreement, the City makes an annual contribution of \$10,000 to Forster Woods. This contribution is not reflected in the FY2027 budget as the current agreement ends September 30, 2026, and renewal terms have not yet been negotiated. The City’s contribution under the current agreement is reflected in the FY2026 budget.

Finally, an annual subsidy from the Parks and Recreation Fund to the Prime Time Senior Programs Fund was discontinued in FY2026.

City of East Lansing
Parks and Recreation Fund by Account Classification

	FY25 Actual Amount	FY26 Amended Budget	FY26 Year To Date	FY26 Estimated Amount	FY27 Budget Request	+/- FY26 Budget/FY27 Budget Request
Revenue						
570 - Intergovernmental Revenue	\$ 658,870	\$ 144,000	\$ 985,359	\$ 726,075	\$ 279,885	\$ 135,885
550 - Licenses and Permits	\$ 8,481	\$ 8,000	\$ 3,521	\$ 8,000	\$ 8,000	\$ -
590 - Charges for Services	\$ 2,355,620	\$ 2,645,190	\$ 1,721,068	\$ 2,247,525	\$ 2,343,865	\$ (301,325)
661 - Rental Income	\$ 491,351	\$ 523,575	\$ 303,040	\$ 504,195	\$ 591,560	\$ 67,985
610 - Community Support	\$ 161,934	\$ 202,400	\$ 63,876	\$ 191,685	\$ 158,855	\$ (43,545)
670 - Other Miscellaneous Revenue	\$ 69	\$ 2,100	\$ -	\$ 3,100	\$ 3,700	\$ 1,600
631 - Interest Income	\$ 41,941	\$ 20,000	\$ 20,178	\$ 28,030	\$ 25,230	\$ 5,230
690 - General Fund Transfer	\$ 2,564,910	\$ 2,641,470	\$ 2,188,725	\$ 2,641,470	\$ 2,617,470	\$ (24,000)
690 - Reappropriated Equity	\$ -	\$ 54,125	\$ -	\$ -	\$ -	\$ (54,125)
	\$ 6,310,650	\$ 6,240,860	\$ 5,285,767	\$ 6,350,080	\$ 6,028,565	\$ (212,295)
Expenditures						
600 - Personnel Services	\$ 2,802,842	\$ 3,052,445	\$ 2,016,035	\$ 2,782,595	\$ 2,929,875	\$ (122,570)
700 - Operating Costs	\$ 3,009,234	\$ 3,185,555	\$ 2,204,379	\$ 3,344,810	\$ 3,131,830	\$ (53,725)
700 - Rec & Culture Indirect Charge Allocation	\$ -	\$ -	\$ -	\$ -	\$ 2,289,470	\$ 2,289,470
800 - Contra Expense - Indirect Cost Allocation	\$ -	\$ -	\$ -	\$ -	\$ (2,371,365)	\$ (2,371,365)
900 - Capital Outlay	\$ 39,786	\$ 2,860	\$ 2,878	\$ 2,880	\$ -	\$ (2,860)
950 - Debt Service	\$ 1,323	\$ -	\$ -	\$ -	\$ -	\$ -
960 - Transfers Out	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ -
990 - Replenish Fund Equity	\$ -	\$ -	\$ -	\$ -	\$ 48,755	\$ 48,755
	\$ 5,860,184	\$ 6,240,860	\$ 4,223,292	\$ 6,130,285	\$ 6,028,565	\$ (212,295)
Revenue Grand Totals:	\$ 6,310,650	\$ 6,240,860	\$ 5,285,767	\$ 6,350,080	\$ 6,028,565	
Expenditure Grand Totals:	\$ 5,860,184	\$ 6,240,860	\$ 4,223,292	\$ 6,130,285	\$ 6,028,565	
Net Grand Totals:	\$ 450,466	\$ -	\$ 1,062,475	\$ 219,795	\$ -	

Administration

Budget by Account Classification

	FY25 Actual Amount	FY26 Amended Budget	FY26 Year To Date	FY26 Estimated Amount	FY27 Budget Request	+/- FY26 Budget/FY27 Budget Request
Revenue						
570 - Intergovernmental Revenue	\$ -	\$ -	\$ 345	\$ 345	\$ -	\$ -
550 - Licenses and Permits	\$ 8,481	\$ 8,000	\$ 3,521	\$ 8,000	\$ 8,000	\$ -
610 - Community Support	\$ 3,486	\$ 2,700	\$ 1,733	\$ 3,400	\$ 3,400	\$ 700
670 - Other Miscellaneous Revenue	\$ 69	\$ -	\$ -	\$ -	\$ -	\$ -
631 - Interest Income	\$ 41,941	\$ 20,000	\$ 20,178	\$ 28,030	\$ 25,230	\$ 5,230
690 - Other Financing Sources	\$ 2,577,383	\$ 2,680,595	\$ 2,188,725	\$ 2,626,470	\$ 2,602,470	\$ (78,125)
	<u>\$ 2,631,360</u>	<u>\$ 2,711,295</u>	<u>\$ 2,214,502</u>	<u>\$ 2,666,245</u>	<u>\$ 2,639,100</u>	<u>\$ (72,195)</u>
Expenditures						
600 - Personnel Services	\$ 548,600	\$ 605,595	\$ 361,024	\$ 477,744	\$ 373,375	\$ (232,220)
700 - Operating Costs	\$ 595,477	\$ 726,510	\$ 577,440	\$ 781,380	\$ 752,985	\$ 26,475
800 - Contra Expense - Indirect Cost Allocation	\$ -	\$ -	\$ -	\$ -	\$ (991,660)	\$ (991,660)
900 - Capital Outlay	\$ 12,473	\$ -	\$ -	\$ -	\$ -	\$ -
950 - Debt Service	\$ 1,323	\$ -	\$ -	\$ -	\$ -	\$ -
990 - Replenish Fund Equity	\$ -	\$ -	\$ -	\$ -	\$ 48,755	\$ 48,755
	<u>\$ 1,157,872</u>	<u>\$ 1,332,105</u>	<u>\$ 938,464</u>	<u>\$ 1,259,124</u>	<u>\$ 183,455</u>	<u>\$ (1,148,650)</u>
Revenue Grand Totals:	\$ 2,631,360	\$ 2,711,295	\$ 2,214,502	\$ 2,666,245	\$ 2,639,100	
Expenditure Grand Totals:	\$ 1,157,872	\$ 1,332,105	\$ 938,464	\$ 1,259,124	\$ 183,455	
Net Grand Totals:	<u>\$ 1,473,487</u>	<u>\$ 1,379,190</u>	<u>\$ 1,276,038</u>	<u>\$ 1,407,121</u>	<u>\$ 2,455,645</u>	

Park Stewardship
Budget by Account Classification

	FY25 Actual Amount	FY26 Amended Budget	FY26 Year To Date	FY26 Estimated Amount	FY27 Budget Request	+/- FY26 Budget/FY27 Budget Request
<u>Revenue</u>						
610 - Community Support	\$ 3,854	\$ 5,200	\$ 500	\$ 3,755	\$ 3,255	\$ (1,945)
	\$ 3,854	\$ 5,200	\$ 500	\$ 3,755	\$ 3,255	\$ (1,945)
<u>Expenditures</u>						
600 - Personnel Services	\$ 12,001	\$ 22,270	\$ 8,976	\$ 12,350	\$ 17,400	\$ (4,870)
700 - Operating Costs	\$ 6,084	\$ 6,050	\$ 3,131	\$ 4,780	\$ 3,840	\$ (2,210)
700 - Rec & Culture Indirect Charge Allocation	\$ -	\$ -	\$ -	\$ -	\$ 7,960	\$ 7,960
Expenditure Totals	\$ 18,085	\$ 28,320	\$ 12,108	\$ 17,130	\$ 29,200	\$ 880
Revenue Grand Totals:	\$ 3,854	\$ 5,200	\$ 500	\$ 3,755	\$ 3,255	
Expenditure Grand Totals:	\$ 18,085	\$ 28,320	\$ 12,108	\$ 17,130	\$ 29,200	
Net Grand Totals:	\$ (14,231)	\$ (23,120)	\$ (11,608)	\$ (13,375)	\$ (25,945)	

Softball Complex

Budget by Account Classification

	FY25 Actual Amount	FY26 Amended Budget	FY26 Year To Date	FY26 Estimated Amount	FY27 Budget Request	+/- FY26 Budget/FY27 Budget Request
Revenue						
590 - Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000
661 - Rental Income	\$ -	\$ -	\$ -	\$ -	\$ 27,225	\$ 27,225
	\$ -	\$ -	\$ -	\$ -	\$ 31,225	\$ 31,225
Expenditures						
600 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ 78,020	\$ 78,020
700 - Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ 113,085	\$ 113,085
700 - Rec & Culture Indirect Charge Allocation	\$ -	\$ -	\$ -	\$ -	\$ 49,010	\$ 49,010
	\$ -	\$ -	\$ -	\$ -	\$ 240,115	\$ 240,115
Revenue Grand Totals:	\$ -	\$ -	\$ -	\$ -	\$ 31,225	
Expenditure Grand Totals:	\$ -	\$ -	\$ -	\$ -	\$ 240,115	
Net Grand Totals:	\$ -	\$ -	\$ -	\$ -	\$ (208,890)	

Soccer Complex
Budget by Account Classification

	FY25 Actual Amount	FY26 Amended Budget	FY26 Year To Date	FY26 Estimated Amount	FY27 Budget Request	+/- FY26 Budget/FY27 Budget Request
Revenue						
661 - Rental Income	\$ 117,474	\$ 99,285	\$ 72,758	\$ 106,355	\$ 118,165	\$ 18,880
	\$ 117,474	\$ 99,285	\$ 72,758	\$ 106,355	\$ 118,165	\$ 18,880
Expenditures						
600 - Personnel Services	\$ 18,222	\$ 25,670	\$ 15,227	\$ 24,415	\$ 46,620	\$ 20,950
700 - Operating Costs	\$ 152,605	\$ 156,180	\$ 96,631	\$ 155,590	\$ 184,600	\$ 28,420
700 - Rec & Culture Indirect Charge Allocation	\$ -	\$ -	\$ -	\$ -	\$ 61,190	\$ 61,190
	\$ 170,826	\$ 181,850	\$ 111,858	\$ 180,005	\$ 292,410	\$ 110,560
Revenue Grand Totals:	\$ 117,474	\$ 99,285	\$ 72,758	\$ 106,355	\$ 118,165	
Expenditure Grand Totals:	\$ 170,826	\$ 181,850	\$ 111,858	\$ 180,005	\$ 292,410	
Net Grand Totals:	\$ (53,352)	\$ (82,565)	\$ (39,100)	\$ (73,650)	\$ (174,245)	

Athletics and Softball Complex

Budget by Account Classification

	FY25 Actual Amount	FY26 Amended Budget	FY26 Year To Date	FY26 Estimated Amount	FY27 Budget Request	+/- FY26 Budget/FY2 7 Budget Request
Revenue						
590 - Charges for Services	\$ 162,041	\$ 172,145	\$ 75,402	\$ 97,130	\$ 100,725	\$ (71,420)
661 - Rental Income	\$ 23,495	\$ 24,570	\$ 8,635	\$ 24,820	\$ -	\$ (24,570)
610 - Community Support	\$ 1,230	\$ 9,200	\$ 8,720	\$ 10,720	\$ 8,500	\$ (700)
	\$ 186,766	\$ 205,915	\$ 92,757	\$ 132,670	\$ 109,225	\$ (96,690)
Expenditures						
600 - Personnel Services	\$ 150,875	\$ 164,570	\$ 72,853	\$ 114,660	\$ 67,540	\$ (97,030)
700 - Operating Costs	\$ 187,797	\$ 210,250	\$ 85,412	\$ 176,720	\$ 74,350	\$ (135,900)
700 - Rec & Culture Indirect Charge Allocation	\$ -	\$ -	\$ -	\$ -	\$ 41,090	\$ 41,090
	\$ 338,673	\$ 374,820	\$ 158,265	\$ 291,380	\$ 182,980	\$ (191,840)
Revenue Grand Totals:	\$ 186,766	\$ 205,915	\$ 92,757	\$ 132,670	\$ 109,225	
Expenditure Grand Totals:	\$ 338,673	\$ 374,820	\$ 158,265	\$ 291,380	\$ 182,980	
Net Grand Totals:	\$ (151,907)	\$ (168,905)	\$ (65,508)	\$ (158,710)	\$ (73,755)	

Aquatic Center

Budget by Account Classification

	FY25 Actual Amount	FY26 Amended Budget	FY26 Year To Date	FY26 Estimated Amount	FY27 Budget Request	+/- FY26 Budget/FY27 Budget Request
<u>Revenue</u>						
590 - Charges for Services	\$ 620,224	\$ 673,275	\$ 421,676	\$ 678,000	\$ 678,640	\$ 5,365
610 - Community Support	\$ 2,800	\$ -	\$ -	\$ -		\$ -
670 - Other Miscellaneous Revenue	\$ -	\$ 2,100	\$ -	\$ 3,100	\$ 3,700	\$ 1,600
	<u>\$ 623,024</u>	<u>\$ 675,375</u>	<u>\$ 421,676</u>	<u>\$ 681,100</u>	<u>\$ 682,340</u>	<u>\$ 6,965</u>
<u>Expenditures</u>						
600 - Personnel Services	\$ 312,588	\$ 316,360	\$ 207,948	\$ 320,930	\$ 354,720	\$ 38,360
700 - Operating Costs	\$ 306,182	\$ 310,350	\$ 203,646	\$ 297,095	\$ 324,015	\$ 13,665
700 - Rec & Culture Indirect Charge Allocation	\$ -	\$ -	\$ -	\$ -	\$ 212,425	\$ 212,425
900 - Capital Outlay	\$ 9,537	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ 628,307</u>	<u>\$ 626,710</u>	<u>\$ 411,593</u>	<u>\$ 618,025</u>	<u>\$ 891,160</u>	<u>\$ 264,450</u>
Revenue Grand Totals:	\$ 623,024	\$ 675,375	\$ 421,676	\$ 681,100	\$ 682,340	
Expenditure Grand Totals:	\$ 628,307	\$ 626,710	\$ 411,593	\$ 618,025	\$ 891,160	
Net Grand Totals:	<u>\$ (5,282)</u>	<u>\$ 48,665</u>	<u>\$ 10,082</u>	<u>\$ 63,075</u>	<u>\$ (208,820)</u>	

Hannah Pool

Budget by Account Classification

	FY25 Actual Amount	FY26 Amended Budget	FY26 Year To Date	FY26 Estimated Amount	FY27 Budget Request	+/- FY26 Budget/FY27 Budget Request
Revenue						
590 - Charges for Services	\$ 70,173	\$ 86,670	\$ 45,501	\$ 73,800	\$ 93,470	\$ 6,800
661 - Rental Income	\$ 22,508	\$ 24,015	\$ 12,372	\$ 22,000	\$ 49,670	\$ 25,655
	\$ 92,681	\$ 110,685	\$ 57,873	\$ 95,800	\$ 143,140	\$ 32,455
Expenditures						
600 - Personnel Services	\$ 170,204	\$ 184,960	\$ 103,495	\$ 151,525	\$ 239,260	\$ 54,300
700 - Operating Costs	\$ 19,908	\$ 19,900	\$ 10,303	\$ 16,175	\$ 16,300	\$ (3,600)
700 - Rec & Culture Indirect Charge Allocation	\$ -	\$ -	\$ -	\$ -	\$ 271,320	\$ 271,320
	\$ 190,112	\$ 204,860	\$ 113,798	\$ 167,700	\$ 526,880	\$ 322,020
Revenue Grand Totals:	\$ 92,681	\$ 110,685	\$ 57,873	\$ 95,800	\$ 143,140	
Expenditure Grand Totals:	\$ 190,112	\$ 204,860	\$ 113,798	\$ 167,700	\$ 526,880	
Net Grand Totals:	\$ (97,431)	\$ (94,175)	\$ (55,926)	\$ (71,900)	\$ (383,740)	

Guest Services

Budget by Account Classification

	FY25 Actual Amount	FY26 Amended Budget	FY26 Year To Date	FY26 Estimated Amount	FY27 Budget Request	+/- FY26 Budget/FY27 Budget Request
Revenue						
590 - Charges for Services	\$ 197,082	\$ 246,840	\$ 180,896	\$ 205,685	\$ 225,810	\$ (21,030)
661 - Rental Income	\$ 318,358	\$ 365,385	\$ 205,900	\$ 341,000	\$ 386,500	\$ 21,115
	\$ 515,440	\$ 612,225	\$ 386,796	\$ 546,685	\$ 612,310	\$ 85
Expenditures						
600 - Personnel Services	\$ 477,923	\$ 499,850	\$ 355,912	\$ 473,505	\$ 554,290	\$ 54,440
700 - Operating Costs	\$ 117,811	\$ 114,415	\$ 83,861	\$ 117,445	\$ 112,645	\$ (1,770)
700 - Rec & Culture Indirect Charge Allocation	\$ -	\$ -	\$ -	\$ -	\$ 1,036,790	\$ 1,036,790
800 - Contra Expense - Indirect Cost Allocation	\$ -	\$ -	\$ -	\$ -	\$ (388,030)	\$ (388,030)
	\$ 595,734	\$ 614,265	\$ 439,773	\$ 590,950	\$ 1,315,695	\$ 701,430
Revenue Grand Totals:	\$ 515,440	\$ 612,225	\$ 386,796	\$ 546,685	\$ 612,310	
Expenditure Grand Totals:	\$ 595,734	\$ 614,265	\$ 439,773	\$ 590,950	\$ 1,315,695	
Net Grand Totals:	\$ (80,294)	\$ (2,040)	\$ (52,977)	\$ (44,265)	\$ (703,385)	

Hannah Building

Budget by Account Classification

	FY25 Actual Amount	FY26 Amended Budget	FY26 Year To Date	FY26 Estimated Amount	FY27 Budget Request	+/- FY26 Budget/FY27 Budget Request
<u>Expenditures</u>						
600 - Personnel Services	\$ 22,109	\$ 26,030	\$ 21,721	\$ 30,000	\$ 25,300	\$ 3,191
700 - Operating Costs	\$ 931,853	\$ 996,970	\$ 701,731	\$ 1,069,480	\$ 966,375	\$ (30,595)
800 - Rec & Culture Indirect Charge Allocation (Contra)	\$ -	\$ -	\$ -	\$ -	\$ (991,675)	\$ (991,675)
900 - Capital Outlay	\$ 17,776	\$ 2,860	\$ 2,878	\$ 2,880	\$ -	\$ (2,860)
Expenditure Totals	\$ 971,738	\$ 1,025,860	\$ 726,330	\$ 1,102,360	\$ -	\$ (1,021,939)
Expenditure Grand Totals:	\$ 971,738	\$ 1,025,860	\$ 726,330	\$ 1,102,360	\$ -	
Net Grand Totals:	\$ (971,738)	\$ (1,025,860)	\$ (726,330)	\$ (1,102,360)	\$ -	

School Age Care
Budget by Account Classification

	FY25 Actual Amount	FY26 Amended Budget	FY26 Year To Date	FY26 Estimated Amount	FY27 Budget Request	+/- FY26 Budget/FY27 Budget Request
<u>Revenue</u>						
570 - Intergovernmental Revenue	\$ 646,495	\$ 135,000	\$ 978,414	\$ 713,130	\$ 265,285	\$ 130,285
590 - Charges for Services	\$ 821,699	\$ 976,240	\$ 635,888	\$ 755,000	\$ 834,870	\$ (141,370)
610 - Community Support	\$ 2,540	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ 1,470,734</u>	<u>\$ 1,111,240</u>	<u>\$ 1,614,303</u>	<u>\$ 1,468,130</u>	<u>\$ 1,100,155</u>	<u>\$ (11,085)</u>
<u>Expenditures</u>						
600 - Personnel Services	\$ 654,982	\$ 727,660	\$ 520,654	\$ 715,380	\$ 769,280	\$ 41,620
700 - Operating Costs	\$ 246,653	\$ 168,015	\$ 197,091	\$ 288,960	\$ 195,450	\$ 27,435
700 - Rec & Culture Indirect Charge Allocation	\$ -	\$ -	\$ -	\$ -	\$ 266,920	\$ 266,920
	<u>\$ 901,635</u>	<u>\$ 895,675</u>	<u>\$ 717,745</u>	<u>\$ 1,004,340</u>	<u>\$ 1,231,650</u>	<u>\$ 335,975</u>
Revenue Grand Totals:	<u>\$ 1,470,734</u>	<u>\$ 1,111,240</u>	<u>\$ 1,614,303</u>	<u>\$ 1,468,130</u>	<u>\$ 1,100,155</u>	
Expenditure Grand Totals:	<u>\$ 901,635</u>	<u>\$ 895,675</u>	<u>\$ 717,745</u>	<u>\$ 1,004,340</u>	<u>\$ 1,231,650</u>	
Net Grand Totals:	<u>\$ 569,099</u>	<u>\$ 215,565</u>	<u>\$ 896,558</u>	<u>\$ 463,790</u>	<u>\$ (131,495)</u>	

Rec and Arts
Budget by Account Classification

	FY25 Actual Amount	FY26 Amended Budget	FY26 Year To Date	FY26 Estimated Amount	FY27 Budget Request	+/- FY26 Budget/FY2 7 Budget Request
<u>Revenue</u>						
570 - Intergovernmental Revenue	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -
590 - Charges for Services	\$ 259,337	\$ 271,060	\$ 253,134	\$ 259,110	\$ 404,600	\$ 133,540
610 - Community Support	\$ 20,441	\$ 17,200	\$ 24,100	\$ 24,170	\$ 17,200	\$ -
	<u>\$ 280,578</u>	<u>\$ 288,260</u>	<u>\$ 277,234</u>	<u>\$ 283,280</u>	<u>\$ 421,800</u>	<u>\$ 133,540</u>
<u>Expenditures</u>						
600 - Personnel Services	\$ 186,632	\$ 159,330	\$ 121,655	\$ 158,820	\$ 283,600	\$ 124,270
700 - Operating Costs	\$ 155,052	\$ 155,460	\$ 103,130	\$ 139,945	\$ 234,625	\$ 79,165
700 - Rec & Culture Indirect Charge Allocation	\$ -	\$ -	\$ -	\$ -	\$ 263,640	\$ 263,640
	<u>\$ 341,684</u>	<u>\$ 314,790</u>	<u>\$ 224,784</u>	<u>\$ 298,765</u>	<u>\$ 781,865</u>	<u>\$ 467,075</u>
Revenue Grand Totals:	\$ 280,578	\$ 288,260	\$ 277,234	\$ 283,280	\$ 421,800	
Expenditure Grand Totals:	\$ 341,684	\$ 314,790	\$ 224,784	\$ 298,765	\$ 781,865	
Net Grand Totals:	<u>\$ (61,105)</u>	<u>\$ (26,530)</u>	<u>\$ 52,449</u>	<u>\$ (15,485)</u>	<u>\$ (360,065)</u>	

All-of-Us Express Children's Theatre

Budget by Account Classification

	FY25 Actual Amount	FY26 Amended Budget	FY26 Year To Date	FY26 Estimated Amount	FY27 Budget Request	+/- FY26 Budget/FY27 Budget Request
Revenue						
590 - Charges for Services	\$ 219,750	\$ 217,160	\$ 108,470	\$ 177,050	\$ -	\$ (217,160)
610 - Community Support	\$ 26,000	\$ 28,500	\$ 14,322	\$ 28,500	\$ -	\$ (28,500)
	\$ 245,750	\$ 245,660	\$ 122,792	\$ 205,550	\$ -	\$ (245,660)
Expenditures						
600 - Personnel Services	\$ 130,199	\$ 195,580	\$ 147,738	\$ 190,245	\$ -	\$ (195,580)
700 - Operating Costs	\$ 104,845	\$ 113,555	\$ 66,788	\$ 102,980	\$ -	\$ (113,555)
	\$ 235,044	\$ 309,135	\$ 214,526	\$ 293,225	\$ -	\$ (309,135)
Revenue Grand Totals:	\$ 245,750	\$ 245,660	\$ 122,792	\$ 205,550	\$ -	
Expenditure Grand Totals:	\$ 235,044	\$ 309,135	\$ 214,526	\$ 293,225	\$ -	
Net Grand Totals:	\$ 10,706	\$ (63,475)	\$ (91,734)	\$ (87,675)	\$ -	

Community Events

Budget by Account Classification

	FY25 Actual Amount	FY26 Amended Budget	FY26 Year To Date	FY26 Estimated Amount	FY27 Budget Request	+/- FY26 Budget/FY27 Budget Request
<u>Revenue</u>						
570 - Intergovernmental Revenue	\$ -	\$ -	\$ 600	\$ 600	\$ 600	\$ 600
590 - Charges for Services	\$ -	\$ 50	\$ 1	\$ -	\$ -	\$ (50)
661 - Rental Income	\$ 8,096	\$ 10,320	\$ 3,375	\$ 10,020	\$ 10,000	\$ (320)
610 - Community Support	\$ 7,670	\$ 15,900	\$ 3,041	\$ 7,440	\$ 7,500	\$ (8,400)
	\$ 15,766	\$ 26,270	\$ 7,017	\$ 18,060	\$ 18,100	\$ (8,170)
<u>Expenditures</u>						
600 - Personnel Services	\$ 72,233	\$ 87,400	\$ 66,912	\$ 80,080	\$ 89,560	\$ 2,160
700 - Operating Costs	\$ 62,964	\$ 86,420	\$ 56,245	\$ 80,505	\$ 46,190	\$ (40,230)
700 - Rec & Culture Indirect Charge Allocation	\$ -	\$ -	\$ -	\$ -	\$ 41,430	\$ 41,430
	\$ 135,197	\$ 173,820	\$ 123,157	\$ 160,585	\$ 177,180	\$ 3,360
Revenue Grand Totals:	\$ 15,766	\$ 26,270	\$ 7,017	\$ 18,060	\$ 18,100	
Expenditure Grand Totals:	\$ 135,197	\$ 173,820	\$ 123,157	\$ 160,585	\$ 177,180	
Net Grand Totals:	\$ (119,432)	\$ (147,550)	\$ (116,140)	\$ (142,525)	\$ (159,080)	

Summer Solstice Jazz Festival

Budget by Account Classification

	FY25 Actual Amount	FY26 Amended Budget	FY26 Year To Date	FY26 Estimated Amount	FY27 Budget Request	+/- FY26 Budget/FY2 7 Budget Request
<u>Revenue</u>						
570 - Intergovernmental Revenue	\$ 11,575	\$ 9,000	\$ 6,000	\$ 12,000	\$ 14,000	\$ 5,000
590 - Charges for Services	\$ 1,913	\$ 1,750	\$ 100	\$ 1,750	\$ 1,750	\$ -
610 - Community Support	\$ 93,914	\$ 123,700	\$ 11,460	\$ 113,700	\$ 119,000	\$ (4,700)
690 - Other Financing Sources	\$ 15,000	\$ 15,000	\$ 11,250	\$ 15,000	\$ 15,000	\$ -
	<u>\$ 122,402</u>	<u>\$ 149,450</u>	<u>\$ 28,810</u>	<u>\$ 142,450</u>	<u>\$ 149,750</u>	<u>\$ 300</u>
<u>Expenditures</u>						
600 - Personnel Services	\$ 21,772	\$ 37,170	\$ 11,919	\$ 32,940	\$ 30,910	\$ (6,260)
700 - Operating Costs	\$ 107,128	\$ 111,480	\$ 8,971	\$ 103,755	\$ 107,370	\$ (4,110)
700 - Rec & Culture Indirect Charge Allocation	\$ -	\$ -	\$ -	\$ -	\$ 37,695	\$ 37,695
	<u>\$ 128,900</u>	<u>\$ 148,650</u>	<u>\$ 20,890</u>	<u>\$ 136,695</u>	<u>\$ 175,975</u>	<u>\$ 27,325</u>
Revenue Grand Totals:	\$ 122,402	\$ 149,450	\$ 28,810	\$ 142,450	\$ 149,750	
Expenditure Grand Totals:	\$ 128,900	\$ 148,650	\$ 20,890	\$ 136,695	\$ 175,975	
Net Grand Totals:	<u>\$ (6,498)</u>	<u>\$ 800</u>	<u>\$ 7,920</u>	<u>\$ 5,755</u>	<u>\$ (26,225)</u>	

———— City of East Lansing ————

PARKS AND RECREATION FUND

Recreation and Culture Indirect Cost Allocation Summary

	Rec & Culture Indirect Costs (Contra)	Rec & Culture Indirect Cost Allocation
<u>Administration</u>		
Administration	\$ (991,660)	\$ -
<u>Park Stewardship</u>		
Park Stewardship	-	7,960
<u>Recreation Facilities & Athletics</u>		
Softball Complex	-	49,010
Soccer Complex	-	61,190
Athletics	-	41,090
<u>Aquatics</u>		
Aquatic Center	-	212,425
ELHCC Pool	-	271,320
<u>Hannah Community Center</u>		
ELHCC Guest Services	(388,030)	1,036,790
ELHCC Building	(991,675)	-
<u>School-Age Childcare</u>		
School-Age Childcare	-	266,920
<u>Recreation & Arts Programs</u>		
Recreation & Arts Programs	-	263,640
<u>Community Events</u>		
Summer Solstice Jazz Festival	-	37,695
Community Events	-	41,430
<u>Allocations to Other Funds</u>		
General Fund - Government Buildings	-	7,370
Public Art Fund	-	4,655
Art Festival Fund	-	7,790
Prime Time Seniors Fund	-	62,080
	<u>\$ (2,371,365)</u>	<u>\$ 2,371,365</u>

Five-Year Comparative Fee Schedule

PARKS, RECREATION AND ARTS FUND	For Proposed FY2027 Budget		FY2026 Actual		FY2025 Actual		FY2024 Actual		FY2023 Actual	
	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident
All Parks, Recreation and Arts Fund Divisions										
Credit Card Convenience Fee	3%	3%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
East Lansing Softball Complex and Patriarche Park Ball Field Fees										
Youth Games (includes initial field preparation)										
East Lansing Baseball Club (per game)	Discontinued	Discontinued	\$20.00	N/A	\$20.00	N/A	\$20.00	N/A	\$20.00	N/A
East Lansing Softball Club (per game)	Discontinued	Discontinued	\$20.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A
East Lansing Clubs (per game)	\$25.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other Youth Leagues (per game)	\$50.00	\$70.00	\$20.00	\$35.00	\$20.00	\$35.00	\$20.00	\$35.00	\$20.00	\$35.00
East Lansing High School	No Charge	No Charge	No Charge	No Charge	No Charge	No Charge	No Charge	No Charge	No Charge	No Charge
Team Training										
East Lansing Baseball Club (per team)	\$200.00	N/A	\$200.00	N/A	\$200.00	N/A	\$200.00	N/A	\$200.00	N/A
East Lansing Softball Club (per team)	\$200.00	N/A	\$200.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A
East Lansing Clubs (per team)	\$200.00	\$200.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Adult Games (includes initial field preparation)										
City Sponsored Leagues (per game)	Discontinued	Discontinued	\$20.00	N/A	\$20.00	N/A	\$20.00	N/A	\$20.00	N/A
Other Leagues (per game)	\$50.00	\$70.00	N/A	\$35.00	N/A	\$35.00	N/A	\$35.00	N/A	\$35.00
Youth and Adult Tournaments (Includes initial field preparation)										
Games (per game)	\$40.00	\$70.00	\$40.00	\$70.00	\$40.00	\$70.00	\$40.00	\$70.00	\$40.00	\$70.00
Games starting prior to 9a or later than 8p (per game)	Discontinued	Discontinued	\$40.00	\$90.00	\$40.00	\$90.00	\$40.00	\$90.00	\$40.00	\$90.00
Holiday Weekend (per game)	Discontinued	Discontinued	\$80.00	\$110.00	\$80.00	\$110.00	\$80.00	\$110.00	\$80.00	\$110.00
Holiday Weekend Games starting prior to 9a or later than 8p (per game)	Discontinued	Discontinued	\$80.00	\$130.00	\$80.00	\$130.00	\$80.00	\$130.00	\$80.00	\$130.00
East Lansing Baseball Club Spring Tournament (per game at Patriarche Park)	Discontinued	Discontinued	\$25.00	N/A	\$25.00	N/A	\$25.00	N/A	\$25.00	N/A
East Lansing Softball Club Spring Tournament (per game at Patriarche Park)	Discontinued	Discontinued	\$25.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A
East Lansing Club Tournaments (per game at Patriarche Park)	\$25.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
East Lansing Baseball Club Spring Tournament (per game at Softball Complex)	Discontinued	Discontinued	\$35.00	N/A	\$35.00	N/A	\$35.00	N/A	\$35.00	N/A
East Lansing Softball Club Spring Tournament (per game at Softball Complex)	Discontinued	Discontinued	\$35.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A
East Lansing Club Tournaments (per game at Softball Complex)	\$35.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Additional Services										
Extended Hours Field/Facility Labor - weekdays before 7a or after 3p & Saturdays (per hour)	\$40.00	\$40.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Extended Hours Field/Facility Labor - Sundays (per hour)	\$80.00	\$80.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Full Field Preparation (per field)	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00
Partial Field Preparation (per field)	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00
Partial Field Preparation After 4 Games (per field)	No Charge	No Charge	No Charge	No Charge	No Charge	No Charge	No Charge	No Charge	No Charge	No Charge
Lights (per field)	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00
Scoreboards (per field)	Discontinued	Discontinued	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00
Recreational Field Rental (No field preparation)										
Game (per field) - 90 minutes	\$25.00	\$25.00	\$25.00	\$25.00	\$15.00	\$25.00	\$15.00	\$25.00	\$15.00	\$25.00
East Lansing Soccer Complex Field Fees										
Youth Games										
League Games (per game)	\$35.00	\$65.00	\$35.00	\$65.00	\$35.00	\$65.00	\$35.00	\$65.00	\$25.00	\$50.00
League Games on 5v5 Field (per game)	\$20.00	\$50.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
League Games on Weeknights & Weekend Early/Late Start Times (per game)	\$45.00	\$80.00	\$45.00	\$80.00	\$45.00	\$80.00	\$45.00	\$80.00	\$25.00	\$65.00
League Games in Stadium without Lights (per game)	\$55.00	\$85.00	\$55.00	\$85.00	\$55.00	\$85.00	\$55.00	\$85.00	\$25.00	\$70.00
League Games in Stadium with Lights (per game)	\$75.00	\$120.00	\$75.00	\$120.00	\$75.00	\$120.00	\$75.00	\$120.00	\$55.00	\$105.00
EL Community Club Youth Stadium Event	Discontinued	Discontinued	\$35.00	N/A	\$35.00	N/A	\$35.00	N/A	\$35.00	N/A
Tournament Games (per game)	\$55.00	\$85.00	\$55.00	\$85.00	\$55.00	\$85.00	\$55.00	\$85.00	\$48.00	\$60.00
Tournament Games in Stadium without Lights (per game)	\$85.00	\$105.00	\$85.00	\$105.00	\$85.00	\$105.00	\$85.00	\$105.00	\$75.00	\$95.00
Tournament Games in Stadium with Lights (per game)	\$100.00	\$125.00	\$100.00	\$125.00	\$100.00	\$125.00	\$100.00	\$125.00	\$95.00	\$115.00
Capital Area Classic Tournament (per game)	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	\$50.00	N/A
Summer High School Soccer League (team fee)	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	\$675.00	N/A
Adult Games										
League Games (per game)	\$70.00	\$85.00	\$70.00	\$85.00	\$70.00	\$85.00	\$70.00	\$85.00	\$54.00	\$65.00
League Games in Stadium without Lights (per game)	\$100.00	\$115.00	\$100.00	\$115.00	\$100.00	\$115.00	\$100.00	\$115.00	\$54.00	\$75.00
League Games in Stadium with Lights (per game)	\$140.00	\$170.00	\$140.00	\$170.00	\$140.00	\$170.00	\$140.00	\$170.00	\$105.00	\$130.00
Ultimate Frisbee (per game)	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$50.00	\$55.00

Five-Year Comparative Fee Schedule

PARKS, RECREATION AND ARTS FUND	For Proposed FY2027 Budget		FY2026 Actual		FY2025 Actual		FY2024 Actual		FY2023 Actual		
	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	
Youth Training											
Youth (per team/per field/per hour)	\$55.00	\$55.00	\$55.00	\$55.00	\$55.00	\$55.00	\$55.00	\$55.00	\$50.00	N/A	
East Lansing Community Club - 90 Minute Sessions (per team/per field)^	Discontinued	Discontinued	\$25.00	N/A	\$25.00	N/A	\$25.00	N/A	\$5,000.00	N/A	
East Lansing Community Club (per team/per field/per hour)	\$17.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Fall Training with Lights (per year)	\$750.00	\$750.00	\$750.00	\$750.00	\$750.00	\$750.00	\$750.00	\$750.00	N/A	N/A	
Camps, Clinics and Tryouts											
Youth - 60 Minute Sessions (per field)	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$50.00	\$75.00	
^ - FY2023 rates were by the season											
Adult Semi-Professional League											
Games without Admission Fees without Lights (per game)	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	\$54.00	N/A	
Games without Admission Fees with Lights (per game)	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	\$54.00	N/A	
Stadium Games (per game)	\$800.00	N/A	\$800.00	N/A	\$800.00	N/A	\$800.00	N/A	\$800.00	N/A	
Team Training - (per hour/per field)	\$150.00	N/A	\$150.00	N/A	\$150.00	N/A	\$150.00	N/A	\$40.00	N/A	
Pavilion Rental											
Rate Per Hour - Maximum 4 Hours	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	
East Lansing Family Aquatic Center											
Daily Passes											
Daily Pass	\$13.00	\$13.00	\$13.00	\$13.00	\$11.00	\$11.00	\$11.00	\$11.00	\$8.00	\$11.00	
Daily Pass - After 5:00p	\$12.00	\$12.00	\$12.00	\$12.00	\$10.00	\$10.00	\$10.00	\$10.00	\$6.00	\$9.00	
Daily Pass - Senior	\$12.00	\$12.00	\$12.00	\$12.00	\$10.00	\$10.00	\$10.00	\$10.00	\$6.00	\$9.00	
Daily Pass - Senior - After 5:00p	\$11.00	\$11.00	\$11.00	\$11.00	\$9.00	\$9.00	\$9.00	\$9.00	\$5.00	\$8.00	
10 Visit Passes											
10 Visit Passes	\$120.00	\$120.00	\$110.00	\$110.00	\$90.00	\$90.00	\$90.00	\$90.00	\$60.00	\$80.00	
Season Passes											
First Family Member	\$125.00	\$125.00	\$115.00	\$115.00	\$95.00	\$95.00	\$95.00	\$95.00	\$95.00	\$135.00	
Additional Family Member	\$125.00	\$125.00	\$115.00	\$115.00	\$95.00	\$95.00	\$95.00	\$95.00	\$75.00	\$85.00	
Group Rates											
All-day pass with 3.5 hours reserved shade picnic structure (per person, min. 15)	Discontinued	Discontinued	\$12.00	\$12.00	\$10.00	\$10.00	\$10.00	\$10.00	\$6.00	\$9.00	
All-day pass (per person, min. 75)	\$12.00	\$12.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Large Group Reserved Area (3 hours, with min. 75 person group)	\$50.00	\$50.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
East Lansing Hannah Community Center Passes											
Daily Passes											
Child (5-10)	\$5.00	\$5.00	\$5.00	\$5.00	\$4.00	\$4.00	\$4.00	\$4.00	\$3.00	\$3.00	
Youth (11-18)	\$7.00	\$7.00	\$6.00	\$6.00	\$5.00	\$5.00	\$5.00	\$5.00	\$4.00	\$4.00	
Adult (19-59)	\$9.00	\$9.00	\$8.00	\$8.00	\$7.00	\$7.00	\$7.00	\$7.00	\$6.00	\$9.00	
Senior (60+)	\$7.00	\$7.00	\$6.00	\$6.00	\$5.00	\$5.00	\$5.00	\$5.00	\$4.00	\$6.00	
Adult Weekend - Friday through Sunday (19-59)	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	\$6.00	\$9.00	
10 Visit Passes											
Child (5-10)	\$40.00	\$40.00	\$40.00	\$40.00	\$20.00	\$20.00	\$20.00	\$20.00	\$15.00	\$15.00	
Youth (11-18)	\$60.00	\$60.00	\$50.00	\$50.00	\$30.00	\$30.00	\$30.00	\$30.00	\$25.00	\$25.00	
Adult (19-59)	\$80.00	\$80.00	\$70.00	\$70.00	\$45.00	\$45.00	\$45.00	\$45.00	\$40.00	\$55.00	
Senior (60+)	\$60.00	\$60.00	\$50.00	\$50.00	\$30.00	\$30.00	\$30.00	\$30.00	\$25.00	\$40.00	
Family	\$75.00	\$75.00	\$65.00	\$65.00	N/A	N/A	N/A	N/A	N/A	N/A	
Six Month Passes											
Child (5-10)	\$100.00	\$100.00	\$100.00	\$100.00	N/A	N/A	N/A	N/A	N/A	N/A	
Youth (11-18)	\$175.00	\$175.00	\$168.00	\$168.00	N/A	N/A	N/A	N/A	N/A	N/A	
Adult (19-58)	\$215.00	\$215.00	\$204.00	\$204.00	\$170.00	\$170.00	\$170.00	\$170.00	\$160.00	\$215.00	
Senior (60+)	\$175.00	\$175.00	\$168.00	\$168.00	N/A	N/A	N/A	N/A	N/A	N/A	
Annual Passes											
Child (5-10)	\$130.00	\$130.00	\$130.00	\$130.00	\$115.00	\$115.00	\$115.00	\$115.00	\$96.00	\$96.00	
Youth (11-18)	\$210.00	\$210.00	\$190.00	\$190.00	\$170.00	\$170.00	\$170.00	\$170.00	\$153.00	\$153.00	
Adult (19-59)	\$300.00	\$300.00	\$290.00	\$290.00	\$255.00	\$255.00	\$255.00	\$255.00	\$235.00	\$300.00	
Senior (60+)	\$210.00	\$210.00	\$190.00	\$190.00	\$175.00	\$175.00	\$175.00	\$175.00	\$157.00	\$215.00	
Family	\$450.00	\$450.00	\$440.00	\$440.00	\$390.00	\$390.00	\$390.00	\$390.00	\$370.00	\$451.00	

Five-Year Comparative Fee Schedule

PARKS, RECREATION AND ARTS FUND	For Proposed FY2027 Budget		FY2026 Actual		FY2025 Actual		FY2024 Actual		FY2023 Actual	
	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident
Combo Passes										
Annual Pass at Hannah and Season Pass at Aquatic Center										
Child (5-10)	\$215.00	\$215.00	\$215.00	\$215.00	\$180.00	\$180.00	N/A	N/A	N/A	N/A
Youth (11-18)	\$265.00	\$265.00	\$265.00	\$265.00	\$225.00	\$225.00	N/A	N/A	N/A	N/A
Adult (19-59)	\$355.00	\$355.00	\$355.00	\$355.00	\$300.00	\$300.00	N/A	N/A	N/A	N/A
Senior (60+)	\$265.00	\$265.00	\$265.00	\$265.00	\$230.00	\$230.00	N/A	N/A	N/A	N/A
Family	\$785.00	\$785.00	\$785.00	\$785.00	\$655.00	\$655.00	N/A	N/A	N/A	N/A
East Lansing Hannah Community Center Space Rental										
Room Rental (Hourly Rates)										
East Gym	\$45.00	\$50.00	\$45.00	\$50.00	\$40.00	\$45.00	\$40.00	\$45.00	\$33.00	\$38.00
East Gym - Premium Time (November - April)	\$50.00	\$55.00	\$50.00	\$55.00	\$45.00	\$50.00	\$45.00	\$50.00	\$40.00	\$45.00
West Gym	\$35.00	\$40.00	\$35.00	\$40.00	\$30.00	\$35.00	\$30.00	\$35.00	\$24.00	\$29.00
West Gym - Premium Time (November - April)	\$40.00	\$45.00	\$40.00	\$45.00	\$35.00	\$40.00	\$35.00	\$40.00	\$31.00	\$36.00
Banquet Hall	\$90.00	\$95.00	\$90.00	\$95.00	\$75.00	\$80.00	\$75.00	\$80.00	\$65.00	\$70.00
Banquet Hall - Weekend Hours (Friday 6:00p through Sunday)	\$100.00	\$105.00	\$100.00	\$105.00	\$85.00	\$90.00	\$85.00	\$90.00	\$75.00	\$80.00
Banquet Hall - Special Event (5 hour block)	\$400.00	\$425.00	\$400.00	\$425.00	\$400.00	\$425.00	\$400.00	\$425.00	\$350.00	\$375.00
Recital Room	\$30.00	\$35.00	\$30.00	\$35.00	\$30.00	\$35.00	\$30.00	\$35.00	\$25.00	\$30.00
Executive Conference Room	\$90.00	\$95.00	\$90.00	\$95.00	\$75.00	\$80.00	\$75.00	\$80.00	\$60.00	\$65.00
Executive Conference Room - Weekend Hours (Fri. 6p - Sunday)	\$100.00	\$105.00	\$100.00	\$105.00	\$85.00	\$90.00	\$85.00	\$90.00	\$75.00	\$80.00
Dance Studio	\$40.00	\$45.00	\$40.00	\$45.00	\$30.00	\$35.00	\$30.00	\$35.00	\$25.00	\$30.00
Classroom 223	\$25.00	\$30.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Classroom 233	\$25.00	\$30.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Classroom 235/237	\$35.00	\$40.00	\$35.00	\$40.00	\$35.00	\$40.00	\$35.00	\$40.00	\$29.00	\$34.00
Classroom 144	\$25.00	\$30.00	\$25.00	\$30.00	\$25.00	\$30.00	\$25.00	\$30.00	\$24.00	\$29.00
Classroom 142	\$25.00	\$30.00	\$25.00	\$30.00	\$25.00	\$30.00	\$25.00	\$30.00	\$24.00	\$29.00
Meeting Room 215	\$35.00	\$40.00	\$35.00	\$40.00	N/A	N/A	N/A	N/A	N/A	N/A
Executive Meeting Room	\$35.00	\$40.00	\$35.00	\$40.00	\$35.00	\$40.00	\$35.00	\$40.00	\$25.00	\$30.00
Auditorium (Without admission charge - 4 Hour Minimum)	\$130.00	\$150.00	\$125.00	\$150.00	\$125.00	\$150.00	\$125.00	\$150.00	\$100.00	\$115.00
Auditorium Off Peak (9a to 3p, Mon-Fri)	\$65.00	\$75.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Auditorium (With Admission Fee)	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	\$100.00	\$115.00
Plus \$1 per person										
Auditorium - East Lansing Film Festival	Discontinued	Discontinued	Discontinued	Discontinued	\$58.00	N/A	\$58.00	N/A	\$58.00	N/A
Auditorium - Non-Profit Organization Production Rate	Discontinued	Discontinued	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
Auditorium - Non-Profit Adult Organization Production Rate	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	\$2,000.00	\$2,000.00
Plus \$2 per person										
East Lansing Hannah Community Center Linen Rental										
Linen toppers for the round tables	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00
Linen toppers for the 6ft tables	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00
Linen toppers for the 8ft tables	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00
Floor length linen white 132 X 90 (rectangular tables)	\$12.00	\$12.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00
Floor length linen black 132 X 90 (rectangular tables)	\$12.00	\$12.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00
Table skirts 17' (for an 8ft table)	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$28.00	\$28.00
Table skirts 21'	\$40.00	\$40.00	\$40.00	\$40.00	\$30.00	\$30.00	\$30.00	\$30.00	\$28.00	\$28.00
120" round linen to the floor	\$17.00	\$17.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$14.00	\$14.00
East Lansing Hannah Community Center AV Equipment Rental and Misc Charges										
LCD Projector (per day)	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	N/A	N/A
Phone Line (per day)	Discontinued	Discontinued	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	N/A	N/A
Flipchart, Markers, Paper (per day)	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	N/A	N/A
Standard Microphone	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	N/A	N/A
Wireless Handheld Microphone	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	N/A	N/A
Wireless Lavalier/Lapel Microphone	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	N/A	N/A
16-Piece Portable Microphone System	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	N/A	N/A	N/A	N/A
Custodial Set-Up/Cleaning Fee (per day)	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	N/A	N/A
AV System Use Executive Conference Room/Banquet Hall (includes two mics)	\$100.00	\$100.00	\$100.00	\$100.00	N/A	N/A	N/A	N/A	N/A	N/A
East Lansing Hannah Community Center Tech Fees										
Tech Consultant (per hour)	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	N/A	N/A
Tech Assistance (per hour)	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	N/A	N/A
Tech Rigging (per hour)	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	N/A	N/A
East Lansing Public Art Gallery										
Artist Application Fee	Discontinued	Discontinued	Discontinued	Discontinued	\$25.00	\$25.00	\$25.00	\$25.00	\$5.00	\$5.00

Five-Year Comparative Fee Schedule

PARKS, RECREATION AND ARTS FUND	For Proposed FY2027 Budget		FY2026 Actual		FY2025 Actual		FY2024 Actual		FY2023 Actual		
	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	
East Lansing Hannah Community Center Swim Lesson and Pool Rental Rates											
Programs											
5 Week Swim Lessons	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	\$35.00	\$35.00
6 Week Swim Lessons	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	\$42.00	\$42.00
8 Week Swim Lessons	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	\$54.00	\$54.00
Learn to Swim (per day)	\$12.00	\$12.00	\$12.00	\$12.00	\$10.00	\$10.00	\$10.00	\$9.00	\$9.00	N/A	N/A
Water Tots (per day)	\$12.00	\$12.00	\$12.00	\$12.00	\$9.00	\$9.00	\$9.00	\$8.00	\$8.00	N/A	N/A
Junior Lifeguard Class	Discontinued	Discontinued	Discontinued	Discontinued	\$70.00	\$70.00	\$70.00	\$70.00	\$70.00	\$70.00	\$70.00
Four (4) - Half Hour Private Swim Lessons	\$100.00	\$100.00	\$95.00	\$95.00	\$85.00	\$85.00	\$75.00	\$75.00	\$75.00	\$70.00	\$70.00
Four (4) - Half Hour Semi-Private Swim Lessons	\$85.00	\$85.00	\$80.00	\$80.00	\$70.00	\$70.00	\$60.00	\$60.00	\$60.00	\$55.00	\$55.00
Masters Swim (20 Hours)	\$120.00	\$120.00	\$120.00	\$120.00	\$80.00	\$80.00	\$80.00	\$80.00	\$80.00	\$73.00	\$78.00
Water Aerobics (per day)+	Discontinued	Discontinued	Discontinued	Discontinued	\$9.00	\$10.00	\$9.00	\$10.00	\$9.00	\$80.00	\$85.00
Swim Pool Rental (per hour, max 30 ppl - additional 10 ppl at \$6 per person)	\$125.00	\$130.00	\$125.00	\$130.00	\$125.00	\$130.00	\$80.00	\$85.00	\$70.00	\$75.00	\$75.00
East Lansing Farmer's Market Vendor Fee											
Annual	\$440.00	\$440.00	\$440.00	\$440.00	\$440.00	\$440.00	\$380.00	\$440.00	\$380.00	\$440.00	\$440.00
Weekly	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00
Special Event	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00	N/A	N/A	N/A	N/A	N/A
Electricity, per day	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	N/A	N/A	N/A	N/A	N/A
Electricity, per season for annual vendors	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00	N/A	N/A	N/A	N/A	N/A
Before & After School and Summer Kids Camp											
Before & After School Program											
Registration Fee	\$100.00	\$100.00	\$100.00	\$100.00	\$80.00	\$80.00	\$80.00	\$80.00	\$80.00	\$50.00	\$50.00
Before School - Non-Sibling	\$8.00	\$8.00	\$8.00	\$8.00	\$8.00	\$8.00	\$7.00	\$7.00	\$7.00	\$7.00	\$7.00
Before School - Sibling	\$6.00	\$6.00	\$6.00	\$6.00	\$6.00	\$6.00	\$6.00	\$6.00	\$6.00	\$6.00	\$6.00
After School - Non-Sibling	\$16.00	\$16.00	\$16.00	\$16.00	\$15.00	\$15.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00
After School - Sibling	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
Half Day - Non-Sibling	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00
Half Day - Sibling	\$22.00	\$22.00	\$22.00	\$22.00	\$22.00	\$22.00	\$22.00	\$22.00	\$22.00	\$22.00	\$22.00
Late Start - Non-Sibling	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	\$16.00	\$16.00	\$16.00	\$16.00	\$16.00
Late Start - Sibling	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00
Winter & Spring Break Care - Full Day - Non-Sibling	\$45.00	\$45.00	\$45.00	\$45.00	\$42.00	\$42.00	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00
Winter & Spring Break Care - Full Day - Sibling	\$40.00	\$40.00	\$40.00	\$40.00	\$37.00	\$37.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00
Summer Kids Camp											
Registration Fee	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$30.00	\$30.00
Full Week - Non-Sibling	\$225.00	\$225.00	\$225.00	\$225.00	\$210.00	\$210.00	\$190.00	\$190.00	\$190.00	\$190.00	\$190.00
Full Week - Sibling	\$200.00	\$200.00	\$200.00	\$200.00	\$185.00	\$185.00	\$175.00	\$175.00	\$175.00	\$175.00	\$175.00
Full Day - Non-Sibling	\$45.00	\$45.00	\$45.00	\$45.00	\$42.00	\$42.00	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00
Full Day - Sibling	\$40.00	\$40.00	\$40.00	\$40.00	\$37.00	\$37.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00
AM-Extended Camp Care	\$5.00	\$5.00	\$5.00	\$5.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	N/A	N/A
AM-Extended Camp Care-sibling	\$4.00	\$4.00	\$4.00	\$4.00	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50	N/A	N/A
PM-Extended Camp Care	\$5.00	\$5.00	\$5.00	\$5.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	N/A	N/A
PM-Extended Camp Care-sibling	\$4.00	\$4.00	\$4.00	\$4.00	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50	N/A	N/A
Other School Age Care Fees											
Field Trip Fee	\$12.00	\$12.00	\$12.00	\$12.00	\$10.00	\$7.00	\$10.00	\$7.00	\$10.00	\$7.00	\$7.00
Late Pick Up Fee (per minute, per child)	\$1.00	\$1.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
+ - FY2023 rates were for 16 classes											
Recreation and Arts Program Fees											
Ceramic Classes											
Adult Classes (6 weeks)	Discontinued	Discontinued	\$126.00	\$126.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$102.00	\$107.00
Adult Classes (per day fee)	\$21.00	\$21.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Adult Classes (6 weeks) with Current College Student ID	Discontinued	Discontinued	\$114.00	\$114.00	\$108.00	\$108.00	\$108.00	\$108.00	\$108.00	N/A	N/A
Adult Classes with Current College Student ID (per day fee)	\$19.00	\$19.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Youth Classes (5 Classes)	Discontinued	Discontinued	\$68.00	\$68.00	\$68.00	\$68.00	\$68.00	\$68.00	\$68.00	\$62.00	\$62.00
Youth Classes (per day fee)	\$14.00	\$14.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Ceramic Supply Fee - Youth (one-time course fee)	Discontinued	Discontinued	\$13.00	\$13.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	N/A	N/A
Ceramic Supply Fee - Youth (per day fee)	\$3.00	\$3.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Ceramic Supply Fee - Adult (per day fee)	\$11.00	\$11.00	\$9.00	\$9.00	\$8.00	\$8.00	\$8.00	\$8.00	\$8.00	\$6.00	\$6.00
Additional 25 Pound Bag of Clay	\$30.00	\$30.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Open Lab Fee	Discontinued	Discontinued	\$30.00	\$30.00	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00	\$17.00	\$17.00
Lab Only Fee (6 weeks)	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	\$60.00	\$60.00
Pottery Studio Membership (Monthly Fee)	\$100.00	\$100.00	\$95.00	\$95.00	\$95.00	\$95.00	\$95.00	\$95.00	\$95.00	N/A	N/A

Five-Year Comparative Fee Schedule

PARKS, RECREATION AND ARTS FUND	For Proposed FY2027 Budget		FY2026 Actual		FY2025 Actual		FY2024 Actual		FY2023 Actual	
	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident
Art Classes										
Adult										
Adult Painting (8 classes)	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	\$140.00	\$145.00
Adult Drawing Classes (8 classes)	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	\$140.00	\$145.00
Adult Art Classes (per day fee)	\$15-\$40	\$15-\$40	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Painting Class	Discontinued	Discontinued	\$150-\$200	\$150-\$200	\$185.00	\$185.00	\$185.00	\$185.00	\$185.00	\$185.00
Drawing Class	Discontinued	Discontinued	\$150-\$200	\$150-\$200	\$185.00	\$185.00	\$185.00	\$185.00	\$185.00	\$185.00
Mixed Media Art	Discontinued	Discontinued	\$70.00	\$70.00	\$70.00	\$70.00	\$70.00	\$70.00	\$70.00	\$70.00
Independent Study Painting	Discontinued	Discontinued	\$150-\$200	\$150-\$200	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00
Youth										
Youth Art Workshops (4 classes)	Discontinued	Discontinued	\$40 - \$60	\$40 - \$60	\$40 - \$60	\$40 - \$60	\$40 - \$60	\$40 - \$60	\$40.00	\$40.00
Youth Art Workshops (per day fee)	\$10-\$30	\$10-\$30	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Youth Art Explorers (4 classes)	Discontinued	Discontinued	\$60 - \$90	\$60 - \$90	\$60 - \$90	\$60 - \$90	\$60 - \$90	\$60 - \$90	\$60.00	\$60.00
Dance Classes										
Youth										
Lil' Tykes Ballet (6 sessions)	Discontinued	Discontinued	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$45.00	\$45.00
Lil' Tykes Ballet (per day fee)	\$9.00	\$9.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Studio de Danse										
Dance Classes (monthly charge)										
45 Minute Classes	Discontinued	Discontinued	\$52.00	\$52.00	\$51.00	\$51.00	\$51.00	\$51.00	\$49.00	\$49.00
45 Minute Class/Workshop (per day fee)	\$13.25	\$13.25	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
60 Minute Classes	Discontinued	Discontinued	\$54.00	\$54.00	\$52.00	\$52.00	\$52.00	\$52.00	\$50.00	\$50.00
60 Minute Class/Workshop (per day fee)	\$14.00	\$14.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
75 Minute Classes	Discontinued	Discontinued	\$58.00	\$58.00	\$56.00	\$56.00	\$54.00	\$54.00	\$52.00	\$52.00
75 Minute Class/Workshop (per day fee)	\$14.75	\$14.75	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Workshop (45 Minute for 6 Weeks)	Discontinued	Discontinued	\$74.00	\$74.00	\$74.00	\$74.00	\$74.00	\$74.00	N/A	N/A
Workshop (60 Minute for 6 Weeks)	Discontinued	Discontinued	\$81.00	\$81.00	\$87.00	\$87.00	\$87.00	\$87.00	N/A	N/A
Recital	\$80.00	\$80.00	\$80.00	\$80.00	\$80.00	\$80.00	\$80.00	\$80.00	\$75.00	\$75.00
Registration - classes	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00
Registration - workshops	\$5.00	\$5.00	\$5.00	\$5.00	N/A	N/A	N/A	N/A	N/A	N/A
Enrichment & Special Events										
Babysitting	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	\$65.00	\$65.00
Body Mindfulness	Discontinued	Discontinued	\$86.00	\$86.00	N/A	N/A	N/A	N/A	N/A	N/A
Enrichment Activities (per day fee)	\$8-\$25	\$8-\$25	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Specialty/Sports Camps	\$40 - \$350	\$40 - \$350	\$100 - \$350	\$100 - \$350	\$100 - \$350	\$100 - \$350	\$100 - \$350	\$100 - \$350	\$100 - \$350	\$100 - \$350
Elementary Dances (per person)	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$14.00	\$14.00
Buddy Basketball (4 weeks)	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	N/A	N/A
Fitness Classes										
Adult										
Tai Chi (10 sessions)	Discontinued	Discontinued	\$55.00	\$55.00	\$50.00	\$55.00	\$50.00	\$55.00	\$50.00	\$55.00
Tai Chi (per day fee)	\$6.00	\$6.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Taekwondo - Youth & Adult (6 sessions)	Discontinued	Discontinued	\$55.00	\$55.00	\$55.00	\$55.00	\$50.00	\$50.00	N/A	N/A
Taekwondo - Youth & Adult (per day fee)	\$10.00	\$10.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Yoga Classes (6 sessions)	Discontinued	Discontinued	\$65 - \$90	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Yoga Classes (per day fee)	\$11-\$13	\$11-\$13	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Group Fitness (6 sessions)	Discontinued	Discontinued	\$45 - \$100	\$45 - \$100	\$45 - \$100	\$45 - \$100	\$45 - \$100	\$45 - \$100	\$36 - \$94	\$48 - \$99
Group Fitness (per day fee)	\$8-\$12	\$8-\$12	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Group Fitness Pass	\$100.00	\$100.00	\$100.00	\$100.00	\$90.00	\$90.00	\$90.00	\$90.00	N/A	N/A
Pickleball Classes (3 sessions)	\$55.00	\$55.00	\$55.00	\$55.00	\$50.00	\$50.00	\$50.00	\$50.00	N/A	N/A
Personal Training (30 minute - 1 visit)	\$30.00	\$30.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Personal Training (60 minute - 1 visit)	\$60.00	\$60.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	N/A	N/A
Personal Training Package (Per 60-minute visit in 4, 8 or 12 visit packages)	\$55.00	\$55.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Personal Training Package (Per 60-minute visit in 18 visit package)	\$52.00	\$52.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Semi-Private Personal Training Package (Per 60-minute visit)	\$41.00	\$41.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Youth Camps										
Summer Youth Sports Camps	Discontinued	Discontinued	\$40 - \$200	\$40 - \$200	\$40 - \$100	\$40 - \$100	\$40 - \$100	\$40 - \$100	\$40 - \$100	\$40 - \$100
Buddy Basketball Camp	Discontinued	Discontinued	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00	\$45.00	\$45.00

Five-Year Comparative Fee Schedule

PARKS, RECREATION AND ARTS FUND	For Proposed FY2027 Budget		FY2026 Actual		FY2025 Actual		FY2024 Actual		FY2023 Actual	
	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident
Theater Production Tickets										
Non-Musical Adult	\$12.00	\$12.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Non-Musical Youth	\$8.00	\$8.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Musical Adult (18 & up)	\$14.00	\$14.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Musical Youth (6-17)	\$9.00	\$9.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Handling Fee (shows where ticket price is fixed)	\$4.00	\$4.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
School Shows	\$5.00	\$5.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Theater Camps & Workshops										
Weekly Summer Drama Camp - (1 week)	\$180.00	\$180.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Weekly Summer Drama Camp (2 weeks)	\$360.00	\$360.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Specialty Drama Camp	\$50 - \$150	\$50 - \$150	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Audition Workshop	\$20.00	\$20.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Extended Care (per day)	\$7.00	\$7.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Acting Lessons (1 lesson)	\$40.00	\$40.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Acting Lessons (6 lessons)	\$200.00	\$200.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Dance for Musical Theater (per day fee)	\$12.00	\$12.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Theater Production Participation Fees										
Cast (Non-Musical)	\$140.00	\$140.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Cast (Musical)	\$155.00	\$155.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Crew	\$120.00	\$120.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Elementary Aged Musical	\$210.00	\$210.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
All-of-Us Express Children's Theatre Fees										
Tickets										
Non-Musical Adult	Discontinued	Discontinued	\$12.00	\$12.00	\$12.00	\$12.00	\$10.00	\$10.00	\$10.00	\$10.00
Non-Musical Youth	Discontinued	Discontinued	\$8.00	\$8.00	\$8.00	\$8.00	\$7.00	\$7.00	\$7.00	\$7.00
Musical Adult (18 & up)	Discontinued	Discontinued	\$14.00	\$14.00	Discontinued	\$14.00	\$12.00	\$12.00	\$12.00	\$12.00
Musical Youth (6-17)	Discontinued	Discontinued	\$9.00	\$9.00	Discontinued	\$9.00	\$8.00	\$8.00	\$8.00	\$8.00
Musical Pre-school (2-5)	Discontinued	Discontinued	\$5.00	\$5.00	Discontinued	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00
Handling Fee (shows where ticket price is fixed)	Discontinued	Discontinued	\$4.00	\$4.00	N/A	N/A	N/A	N/A	N/A	N/A
School Shows	Discontinued	Discontinued	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00
Adult (Riverwalk)	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	\$12.00
Youth (Riverwalk)	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	\$10.00
School Shows (Riverwalk)	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	\$7.00
Young Playwrights Program	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	\$20.00
Studio Class - Youth	Discontinued	Discontinued	\$15.00	\$15.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
Studio Class - Adult	Discontinued	Discontinued	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	N/A
Season Ticket Pack	Discontinued	Discontinued	\$85.00	\$85.00	\$85.00	\$85.00	\$70.00	\$70.00	\$70.00	\$70.00
Academies & Workshops										
Weekly Summer Drama Camp - Member (1 week)	Discontinued	Discontinued	\$155.00	\$155.00	\$145.00	\$145.00	\$145.00	\$145.00	\$135.00	\$135.00
Weekly Summer Drama Camp - Non-Member (1 week)	Discontinued	Discontinued	\$180.00	\$180.00	\$170.00	\$170.00	\$170.00	\$170.00	\$160.00	\$160.00
Weekly Summer Drama Camp - Member (2 weeks)	Discontinued	Discontinued	\$325.00	\$325.00	\$275.00	\$275.00	\$275.00	\$275.00	\$255.00	\$255.00
Weekly Summer Drama Camp - Non-Member (2 weeks)	Discontinued	Discontinued	\$360.00	\$360.00	\$310.00	\$310.00	\$310.00	\$310.00	\$295.00	\$295.00
Specialty Drama Camp	Discontinued	Discontinued	\$50 - \$150	\$50 - \$150	\$95 - \$150	\$95 - \$150	\$95 - \$150	\$95 - \$150	N/A	N/A
Audition Workshop Member	Discontinued	Discontinued	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$10.00	\$10.00
Audition Workshop Non-Member	Discontinued	Discontinued	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$15.00	\$15.00
Extended Care (per day)	Discontinued	Discontinued	\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	N/A	N/A
Acting Lessons (1 lesson)	Discontinued	Discontinued	\$40.00	\$40.00	N/A	N/A	N/A	N/A	N/A	N/A
Acting Lessons (6 lessons)	Discontinued	Discontinued	\$200.00	\$200.00	N/A	N/A	N/A	N/A	N/A	N/A
Dance for Musical Theater (10 sessions)	Discontinued	Discontinued	\$115.00	\$115.00	N/A	N/A	N/A	N/A	N/A	N/A
Dance for Musical Theater (per day fee)	Discontinued	Discontinued	\$115.00	\$115.00	N/A	N/A	N/A	N/A	N/A	N/A
Production Participation Fees										
Cast - Member (Non-Musical)	Discontinued	Discontinued	\$120.00	\$120.00	\$115.00	\$115.00	\$115.00	\$115.00	\$110.00	\$110.00
Cast - Non-Member (Non-Musical)	Discontinued	Discontinued	\$140.00	\$140.00	\$130.00	\$130.00	\$130.00	\$130.00	\$125.00	\$125.00
Crew - Member	Discontinued	Discontinued	\$105.00	\$105.00	\$105.00	\$105.00	\$105.00	\$105.00	\$100.00	\$100.00
Crew - Non-Member	Discontinued	Discontinued	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$115.00	\$115.00
Guild Journeyman - Member	Discontinued	Discontinued	\$80.00	\$80.00	\$80.00	\$80.00	\$80.00	\$80.00	\$75.00	\$75.00
Guild Journeyman - Non-Member	Discontinued	Discontinued	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$95.00	\$95.00
Guild Master - Member	Discontinued	Discontinued	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00	\$60.00	\$60.00
Guild Master - Non-Member	Discontinued	Discontinued	\$80.00	\$80.00	\$80.00	\$80.00	\$80.00	\$80.00	\$75.00	\$75.00
Cast - Member (Musical)	Discontinued	Discontinued	\$140.00	\$140.00	\$130.00	\$130.00	\$130.00	\$130.00	\$125.00	\$125.00
Cast - Non-Member (Musical)	Discontinued	Discontinued	\$155.00	\$155.00	\$145.00	\$145.00	\$145.00	\$145.00	\$140.00	\$140.00
Studio Class	Discontinued	Discontinued	\$225.00	\$225.00	\$210.00	\$210.00	\$210.00	\$210.00	\$200.00	\$200.00
Elementary Aged Musical	Discontinued	Discontinued	\$210.00	\$210.00	N/A	N/A	N/A	N/A	N/A	N/A

Five-Year Comparative Fee Schedule

PARKS, RECREATION AND ARTS FUND	For Proposed FY2027 Budget		FY2026 Actual		FY2025 Actual		FY2024 Actual		FY2023 Actual	
	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident
Miscellaneous Items										
DVD	Discontinued	Discontinued	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00
DVD Musical	Discontinued	Discontinued	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00
Best Wishes Ad	Discontinued	Discontinued	\$10.00	\$10.00	\$8.00	\$8.00	\$8.00	\$8.00	\$8.00	\$8.00
Show T-Shirt	Discontinued	Discontinued	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$18.00	\$18.00
Cast & Crew Party	Discontinued	Discontinued	Discontinued	Discontinued	\$9.00	\$9.00	\$9.00	\$9.00	N/A	N/A
Sports and Athletics										
Youth Recreation Leagues										
Baseball										
T-Ball League (per player)	\$80.00	\$80.00	\$70.00	\$70.00	\$70.00	\$70.00	\$70.00	\$70.00	\$65.00	\$65.00
Kid Pitch (per player)	\$85.00	\$85.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$70.00	\$70.00
Coach League (per player)	\$85.00	\$85.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00
Coach Pitch - Full Team (per player)	N/A	\$75.00	N/A	\$75.00	N/A	\$75.00	N/A	\$75.00	N/A	\$75.00
Basketball										
Youth Basketball (per player)	\$90.00	\$90.00	\$80.00	\$80.00	\$80.00	\$80.00	\$80.00	\$80.00	\$70.00	\$70.00
T-Shirts	\$25.00	\$25.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$15.00	\$15.00
Interscholastic Sports										
Basketball (12 games) (per player)	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	\$250.00	\$250.00
Basketball (10 games) (per player)	Discontinued	Discontinued	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00
Cross Country (per player)	Discontinued	Discontinued	\$175.00	\$175.00	\$175.00	\$175.00	\$175.00	\$175.00	\$175.00	\$175.00
Track and Field (per player)	Discontinued	Discontinued	\$175.00	\$175.00	\$175.00	\$175.00	\$175.00	\$175.00	\$175.00	\$175.00
Volleyball (12 games) (per player)	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	Discontinued	\$250.00	\$250.00
Volleyball (10 games) (per player)	Discontinued	Discontinued	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00
Admission Fee- Adult	Discontinued	Discontinued	\$5.00	\$5.00	N/A	N/A	N/A	N/A	N/A	N/A
Admission Fee- Youth	Discontinued	Discontinued	\$3.00	\$3.00	N/A	N/A	N/A	N/A	N/A	N/A
Patriarche Park Pickleball Court Rental										
Per Court (2 hours)	Discontinued	Discontinued	Discontinued	Discontinued	\$25.00	\$25.00	\$25.00	\$25.00	N/A	N/A
Miscellaneous										
Special Event Parking Fee	\$20-\$50	\$20-\$50	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
East Lansing Art Festival										
Application Fee - Early Bird	\$35.00	\$35.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	N/A	N/A
Application Fee	\$45.00	\$45.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	N/A	N/A
Booth Fee - 10x10	\$400.00	\$400.00	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00	N/A	N/A
Booth Fee - 10x20	\$800.00	\$800.00	\$690.00	\$690.00	\$690.00	\$690.00	\$690.00	\$690.00	N/A	N/A
Booth Fee - 10x10 Corner	\$460.00	\$460.00	\$410.00	\$410.00	\$410.00	\$410.00	\$410.00	\$410.00	N/A	N/A
Booth Fee - 10x20 Corner	\$860.00	\$860.00	\$750.00	\$750.00	\$750.00	\$750.00	\$750.00	\$750.00	N/A	N/A

———— City of East Lansing ————

**PARKS CAPITAL IMPROVEMENT
FUND**

———— City of East Lansing ————

PARKS CAPITAL IMPROVEMENT FUND

Revenues, Expenditures, & Changes in Fund Balance

	FY2025	FY2026	FY2027
	Actual	Amended	Budget
<u>Revenues & Financing Sources:</u>	<u>Actual</u>	<u>Budget</u>	<u>Request</u>
Intergovernmental Revenue	\$ 64,906	\$ 150,000	\$ 270,000
Community Support	284,471	133,455	-
Other Miscellaneous Revenue	-	139,165	433,780
Interest Income	30,335	5,000	15,000
Other Financing Sources:			
Issuance of Long-Term Liabilities	-	-	1,450,000
Transfers In	705,825	700,910	851,870
Reappropriated Equity	-	777,085	-
Total Revenues & Financing Sources	<u>1,085,537</u>	<u>1,905,615</u>	<u>3,020,650</u>
<u>Expenditures & Financing Sources:</u>			
Personnel Costs	-	-	5,000
Operating Costs	3,683	-	85,000
Capital Outlay	849,362	1,905,615	2,813,780
Replenish Fund Equity	-	-	116,870
Total Expenditures & Financing Sources	<u>853,045</u>	<u>1,905,615</u>	<u>3,020,650</u>
Operating Surplus (Deficit)	<u>\$ 232,492</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Statement of Fund Balance:</u>			
Fund Balance as of June 30, 2025 (per audited financial statements)			\$ 1,045,546
Anticipated Operating Surplus (Deficit) for year ended June 30, 2026			388,195
Estimated Available Fund Balance as of June 30, 2026			1,433,741
Anticipated Operating Surplus (Deficit) for year ended June 30, 2027			116,870
Estimated Available Fund Balance as of June 30, 2027			<u>\$ 1,550,611</u>
FY2027 Estimated Fund Balance as a Percentage of Operating Expenditures			53.4%

PARKS CAPITAL IMPROVEMENT FUND
Estimated Revenues

EXPLANATORY INFORMATION

The Parks Capital Improvement fund includes revenues and expenditures related to capital improvement projects in parks and trails. Due to the nature of capital improvements, numerous projects are ongoing and frequently overlap fiscal years and activity fluctuates from year to year depending on available funding and the scope of projects. Revenues for this fund are derived from:

INCOME

- \$ 270,000 Intergovernmental Revenue - Michigan Natural Resources Trust Fund grant to support the Northern Tier Trail extension from the Soccer Complex to Coolidge Road.
- \$ 433,780 Other Miscellaneous Revenue - Community Development Block Grant (CDBG) funding to support the Northern Tier Trail extension from the Soccer Complex to Coolidge Road and to realign the Northern Tier Trail by Fire Station No. 1.
- \$ 15,000 Interest Income - This amount consists of interest income on idle cash balances throughout the year. The FY2027 amount represents a conservative average income amount.
- \$ 1,450,000 Issuance of Long-Term Liabilities - The FY2027 budget includes issuance of general obligation bonds to finance essential capital improvement projects in city-owned facilities. The portion of debt proceeds in the Parks Capital Improvement Fund represents financing to repave recreation facility parking lots.
- \$ 851,870 Transfers In - Parks and trails portion of the 20.0% infrastructure allocation of income tax revenues.
- \$ - 0 - Reappropriated Equity - This amount represents reappropriated fund balance, or the use of prior years' surplus to balance current year expenditures.

Fund balance varies from year-to-year based on the timing of grants and construction projects. As detailed in the statement of fund balance, staff project a fund balance of \$1,550,611 as of June 30, 2027. Accumulated fund balance will be used in future fiscal years for projects identified in the City's Capital Improvement Program.

DEPARTMENT APPROPRIATION

FUND
FUNCTION
STAFF RESPONSIBLE

Parks Capital Improvement Fund
Capital Outlay
Justin Drwencke

GOALS & OBJECTIVES

Objectives for the Parks Capital Improvement Fund are derived from the goals and objectives of the Department of Parks, Recreation and Arts, as adopted in the 2025-2029 Parks, Recreation, Open Space, and Greenways plan. Projects identified in the FY2027 budget align with these specific objectives and related strategic priorities:

- Develop and promote a user-friendly process for community members to report needed repairs to amenities and equipment, and ensure appropriate funding to provide timely resolution to maintenance needs (*Safe Community; High-Performing Government*)
- Leverage human experience and policy resources to establish best practices for park, facility, trail, and greenspace management that are environmentally sustainable and responsive to emerging climate needs (*Sound Infrastructure*)
- Evaluate facilities for opportunities to increase energy efficiency, reduce carbon footprint, and promote climate resiliency and incorporate findings into maintenance and capital improvement plans (*Sound Infrastructure*)
- Establish design standards for parks and trails that incorporate domicological principles to ensure a sustainable asset life cycle, by planning and budgeting for future deconstruction and reuse of materials; and prioritize green infrastructure, stormwater retention and filtering, invasive species management, and native pollinator-friendly landscaping (*Sense of Place; Sound Infrastructure*)
- Prioritize the identification and implementation of best practices to provide accessible and dignified infrastructure that creates a welcoming and inclusive environment (*Safe Community; Sound Infrastructure*)
- Increase engagement with programs and public facilities through the application of placemaking principles to project design and program planning (*Sense of Place*)

EXPLANATORY INFORMATION

- \$ 5,000 Personnel Costs - Labor charges, via engineering work orders, related to project consultation and inspections by Engineering staff.
- \$ 85,000 Operating Costs - Includes a \$25,000 allowance for architect/engineering services on new or emerging projects. As well as, \$60,000 for miscellaneous park repairs and improvements, that fall under the capitalization threshold for individual assets or land improvements, such as pathway repairs or replacing individual park amenities.
- \$ 603,780 Northern Tier Trail Extension from Soccer Complex to Coolidge Road - Design and community input began in FY2023 for an extension of the Northern Tier Trail from the Soccer Complex to Coolidge Road. The FY2027 budget includes engineering and construction expenses. Funding for this project is provided by a Natural Resources Trust Fund grant, contributions from developers whose properties include the trail easement, allocation of CDBG funds, and income tax funds. In addition to expenses budgeted for FY2027, this project is expected to continue into FY2028.

DEPARTMENT APPROPRIATION (Continued)

FUND

FUNCTION

STAFF RESPONSIBLE

Parks Capital Improvement Fund

Capital Outlay

Justin Drwencke

EXPLANATORY INFORMATION (Continued)

- \$ 180,000 Realign Northern Tier Trail by Fire Station No. 1 - Engineering and construction expenses to realign a segment of the Northern Tier Trail that currently overlaps with the entry drive to Fire Station No 1. Funding is provided by an allocation of CDBG funds (recommended in FY2027 CDBG Fund budget) and income tax funds.
- \$ 1,468,000 Recreation Facility Parking Lot Improvements - Engineering expenses were appropriated and encumbered in FY2024 to repave the parking lot at the Aquatic Center and Softball Complex, as well as repave and expand the parking lot at the Soccer Complex. The FY2027 budget includes construction expenses for both lots, with funding from bond proceeds.
- \$ 125,000 Valley Court Park and Corridor Improvements - A project to engage the community in developing a comprehensive plan for Valley Court Park, and the adjacent corridor, began in FY2024 and continued through FY2025. The FY2027 budget includes costs for engineering and design services, to develop detailed specifications and construction drawings, to implement the Valley Court Park & Corridor Improvements plan. In future years, construction is expected to be phased across FY2028-2030.
- \$ 160,000 Develop Lucía Ungaro Fox Park - A residential property at 1049 Cresenwood Road was donated to the City in FY2025 to establish Lucía Ungaro Fox Park. The structure was demolished in FY2026 and the FY2027 budget includes expenses related to community engagement, as well as installing park amenities and/or low maintenance landscaping and native vegetation.
- \$ 76,000 Britton Field (ELHCC Site) Fence Improvements - Replace deteriorated segments of fence around Britton Field, which surrounds the Hannah Community Center.
- \$ 95,000 Playground Equipment & Park Amenities - Replace outdate playground equipment and park amenities in Robert S. Shaw Park.
- \$ 70,000 Natural Area Improvements/Restoration - Natural area improvements and habitat restoration in Azaadiikaa Park, as well as pond restoration and water quality improvements in Albert A. White Park.
- \$ 36,000 Community Engagement & Park Planning - To guide future decisions about park improvements and/or management projects, community input and engagement will guide the development of a comprehensive park plan for Henry Fine Park.

As previously noted, some projects are expected to carry over to future fiscal years. The amount noted in replenish fund equity is the unspent portion of bond proceeds and income tax infrastructure allocation, which will be held in the fund balance until expenditures are realized.