



**be 50+!** OLDER PERSONS' COMMISSION

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**FY 2021 – 2023  
OLDER PERSON'S COMMISSION  
ADOPTED BUDGET**

**June 25, 2020**

**OLDER PERSON'S COMMISSION  
FY 2021 – FY 2023 ADOPTED BUDGET**

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TO: Rochester Hills City Council;  
Rochester City Council;  
Oakland Township Board of Trustees

From: Jack Dalton, OPC Board Chairperson  
Renee Cortright, OPC Executive Director  
Tim Soave, OPC Administrative Services Director

Subject: FY 2021-2023 Adopted Budget

Date: June 25, 2020

Attached please find the FY 2021-2023 OPC Budget adopted by the OPC Board on June 25, 2020 by a unanimous vote. These are extremely rare times for our organization and the adopted budget fully reflects this fact. The COVID-19 pandemic and related actions to lessen the spread of the virus, has generated such a high degree of uncertainty regarding the OPC operations that normal budgeting practices are practically impossible. Additionally, the OPC's millage initiative is scheduled for the August 4, 2020 primary ballot; the outcome of this initiative, which changes the OPC's fiscal landscape, will not be known until after the OPC budget is submitted to the member communities.

Given this level of uncertainty, the adopted budget attempts to place the OPC in the best position to respond to this uncertainty, by allocating resources to keep activities and programs in place while allowing for flexibility to meet the changing environment.

The important aspects of the adopted budget include:

- No assumption of adoption of the millage initiative, community contributions are based upon the current Headlee adjusted millage rates. The adoption of the millage initiative would generate additional income (*please see potential budget amendment below*);
- Operating expenditures are anticipated to be higher than operating revenues (Note: should the millage initiative pass, operating revenues will exceed operating expenditures);
- Establishment of a Budget Stabilization Account, essentially the use of reserves in order to continue operations for a time period so that the true on-going impact of the pandemic can be taken into account. This use of reserves in this manner requires a change in OPC Board policy, which is included as part of the budget resolution.

Since mid-March OPC's essential services related to meals on wheels (nutrition), transportation, and senior resources (shelf stable meal programs for low income seniors and telephone reassurance calls) continued unabated and in fact have expanded while the facility remained closed to clients and other programs and services were placed on hold. The organization is still receiving grant funds for these essential services (as well as community contributions); however, a majority of the OPC revenue is derived from fees for services, particularly related to the non-essential operations of fitness and aquatics, enrichment and fine arts, performing arts and leisure travel. The revenue loss from the ceasing of these programs has been substantial.

In response the OPC Administration took decisive, yet painful, action to attempt to soften the blow of the revenue losses by furloughing all part-time employees and contractors who are not involved in essential services and assigning all salaried employees (who are not directing essential services) to work in the essential service areas. This provided resources to those essential service areas without having to pay additional part-time help and reduced the need for volunteers, which limited the number of individuals in the facility.

These actions will allow the OPC to finish the current fiscal year with very little to no loss in operating fund balance. Unfortunately, the prospect of reduced revenues will continue into FY 2021 as the OPC is required to open slowly and safely by limiting the:

- Number of people in the facility at one time;
- Hours of operations;
- Limiting the number of programs offered and participants in these programs.

There is also concern regarding the willingness of clients to come back to the facility; as you are aware, the OPC client base is the most vulnerable to this virus. At this time, it is not possible to anticipate with any degree of clarity how long it will take to fully open the facility, resume programming and how long it will take for clients to be comfortable to fully participate in OPC activities. Also, we cannot anticipate the outcome of the millage initiative.

Given this uncertainty, there are two options.

1. Reduce operations immediately by eliminating programs and services to match the revenues generated. As client comfort and interest increase, programs and activities could be added. This is the fiscally "safest" option. However, there are difficulties with this option which includes staff layoffs (some staff may find other employment in the meantime) and the potential for some clients never to return to the facility or activities. Also, immediate program cuts may not be required should the millage initiative pass.
2. Maintaining current programming as much as practical (a slow opening is still anticipated) and use reserves to cover any revenue shortfall. The benefit of this approach is that the OPC has sufficient reserves to do this for a period of time – the adopted budget shows we can do this for the three-year budget period; which will allow time for the full impact of COVID-19 to be analyzed and accounted. This will also provide the flexibility needed to match the changing environment and allow time to find out the impact of the millage initiative.

Even though positions and expenditures are budgeted does not mean that these resources will actually be used and spent immediately. Unless there is work available, staff will not be brought back nor hours increased; thus, the adopted budget includes some built in cushion.

Considering both alternatives, particularly the uncertainty regarding the full impact of the COVID-19 situation and the upcoming millage initiative, the OPC Board has decided to adopt the enclosed budget, allowing the use of Budget Stabilization funds to smooth operations for the near future.

One final note, should the millage initiative be adopted, the OPC Board authorizes the FY 2021-2023 Adopted Budget is amended as follows:

<b>Revenues</b>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
Rochester Hills Contributions	\$338,000	\$344,800	\$351,400
Rochester Contributions	65,300	79,600	73,600
Oakland Township Contributions	<u>144,700</u>	<u>159,700</u>	<u>162,000</u>
	<u>\$548,000</u>	<u>\$584,100</u>	<u>\$587,000</u>
 <b>Fund Balance</b>			
Shortfall Coverage	\$292,900	\$443,800	\$384,800
Budget Stabilization	<u>\$255,100</u>	<u>\$140,300</u>	<u>\$202,200</u>
	<u>\$548,000</u>	<u>\$584,100</u>	<u>\$587,000</u>

The OPC Board and Administration believes that this adopted budget reflects a responsible plan to meet the needs of the residents aged 50+ of the three communities and will allow the organization to continue to provide the high-quality programs and supportive services that we have all come to expect.

**Older Person's Commission (OPC)**  
**FY 2021-2023 Adopted Budget**  
**Budget Highlights**

**Overview / What's Different**

- A Budget Stabilization Account has been created. The amount allocated to this account is that portion of fund balance which is greater than 25% of annual expenditures. OPC Board policy requires a minimum of 25% of annual expenditures remain in fund balance.
  - o The account was created in order to provide a smoothing of operations which have been severely impacted by the COVID-19 pandemic and the subsequent facility closure.
  - o Use of these funds allows for continued (limited) operations while the full impact of the pandemic and the recovery can be analyzed.
- The FY 2021-2023 Budget assumes use of Budget Stabilization funds to support operations.
- The proposed budget resolution amends OPC Board policy to allow for the use of Budget Stabilization funds to cover any short term operating shortfalls

**Revenues**

- Overall revenue expectations have been reduced from previous fiscal years which reflect an anticipated slow recovery from COVID-19 pandemic and related facility and programmatic shutdown.
  - o Community contributions (property taxes) and nutrition and transportation grants continue with minor interruptions; fees for services (the OPC's largest revenue source) and donations have been seriously affected.
  - o It is anticipated that full recovery may take the entire fiscal year.
- Community contributions (property taxes) reflect the current Headlee adjusted property tax rate for each community; the potential impact of the August 4, 2020 millage initiative is not included.
  - o Should the millage initiative be adopted, the OPC should receive an additional \$548,000 in revenue for FY 2021, which would be added to the Budget Stabilization account.

**Expenditures**

- As with the revenue expectations, overall expenditure authorization reflects the anticipated slow recovery from the COVID-19 pandemic.
- Personnel
  - o Salaries and wages reflect continued implementation of the compensation study, including filling of the Program Services Director position.
    - This budget follows the best practice of allocating a level of funding to support full employment, in reality the call back and use of staff will be dependent upon the level of activity achieved during the fiscal year. There are currently a number of vacant positions which will remain vacant (or have reduced hours) until a need for the resource is generated.

- As part of continued reorganization, the Senior Resource Manager position has been deleted. Additional reorganizations may be proposed during the fiscal year as the long term impacts on operations are realized.
- The OPC's FY 2020 health care plan experienced a 29% rate increase heading into FY 2021. Rather than simply renew the plan, an alternative plan was negotiated which eliminated most of this increase.
- Operating
  - Operating expenditures, including those related to contracted employees, have been reduced reflecting the anticipated slow recovery from the facility and program shutdown.

#### **Capital Outlay**

- Due to the uncertainty of funding and the fact that a number of projects have been completed during FY 2019 and FY 2020 no capital projects are planned or budgeted for FY 2021.
- Future projects are listed and will be implemented when the need arises.

**SCHEDULE A (Millage Approved)  
 OPC - FY 2021 - 2023 Adopted Budget**

	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget
<b>REVENUES</b>					
Donations	\$ 506,767	\$ 408,000	\$ 389,500	\$ 397,800	\$ 404,700
Fees	1,088,056	949,100	808,000	871,000	908,000
Grants	683,493	655,000	651,000	651,000	651,000
Miscellaneous	41,528	21,000	21,000	21,000	21,000
<b>Rochester Hills Contribution</b>	<b>1,173,837</b>	<b>1,186,800</b>	<b>1,552,600</b>	<b>1,582,800</b>	<b>1,613,300</b>
<b>Rochester Contribution</b>	<b>218,779</b>	<b>227,400</b>	<b>294,600</b>	<b>311,500</b>	<b>316,900</b>
<b>Oakland Township Contribution</b>	<b>439,243</b>	<b>454,300</b>	<b>597,800</b>	<b>629,700</b>	<b>645,200</b>
Reimbursements	72,399	58,000	55,000	55,000	56,000
Trips, Perform., Café, Gift Shop	819,563	455,000	285,000	315,000	335,000
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 5,043,665</b>	<b>\$ 4,414,600</b>	<b>\$ 4,654,500</b>	<b>\$ 4,834,800</b>	<b>\$ 4,951,100</b>

<b>EXPENDITURES</b>					
Salaries & Wages	\$ 1,815,528	\$ 1,886,700	\$ 2,041,300	\$ 2,087,300	\$ 2,120,500
Fringe Benefits					
Pension	36,168	39,400	48,900	50,000	50,600
Health Savings Account	4,201	6,300	6,600	7,100	7,500
Social Security	138,888	144,700	156,600	160,300	162,700
Hospitalization	68,732	65,400	79,800	85,700	91,000
Life Insurance	3,014	3,300	3,800	4,100	4,500
Disability Insurance	12,001	13,000	13,800	16,000	17,000
Worker's Compensation	6,256	34,200	19,500	22,200	25,000
Fringe Total	<b>\$ 269,260</b>	<b>\$ 306,300</b>	<b>\$ 329,000</b>	<b>\$ 345,400</b>	<b>\$ 358,300</b>
Personnel Total	<b>\$ 2,084,788</b>	<b>\$ 2,193,000</b>	<b>\$ 2,370,300</b>	<b>\$ 2,432,700</b>	<b>\$ 2,478,800</b>
Outside Contractors / Services	\$ 1,207,203	\$ 1,069,800	\$ 880,200	\$ 877,700	\$ 912,600
Operating Supplies	585,505	661,000	644,400	668,400	689,200
Memberships / Travel	13,901	22,900	20,400	21,000	21,600



	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget
Maintenance / Utilities	184,422	293,100	297,000	305,500	310,900
Equipment Purchases / Rentals	204,651	30,600	26,000	27,100	28,200
Liability / Unemployment Insurance	108,705	113,000	115,000	117,000	118,000
Other	4,131	4,100	4,100	4,100	4,100
Contingency / Compensation Adjustment	-	27,100	-	-	-
Operating Total	\$ 2,308,518	\$ 2,221,600	\$ 1,987,100	\$ 2,020,800	\$ 2,084,600
<b>TOTAL ANNUAL OPERATING EXPENDITURES</b>	<b>\$ 4,393,306</b>	<b>\$ 4,414,600</b>	<b>\$ 4,357,400</b>	<b>\$ 4,453,500</b>	<b>\$ 4,563,400</b>
<b>NET OPERATING</b>	<b>\$ 650,359</b>	<b>\$ -</b>	<b>\$ 297,100</b>	<b>\$ 381,300</b>	<b>\$ 387,700</b>
<b><u>ONE-TIME EXPENDITURES</u></b>					
Capital Improvement Plan	119,786	250,500	42,000	241,000	185,500
<b>TOTAL ONE-TIME EXPENDITURES</b>	<b>\$ 119,786</b>	<b>\$ 250,500</b>	<b>\$ 42,000</b>	<b>\$ 241,000</b>	<b>\$ 185,500</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,513,092</b>	<b>\$ 4,665,100</b>	<b>\$ 4,399,400</b>	<b>\$ 4,694,500</b>	<b>\$ 4,748,900</b>
Planned Impact on Fund Balance	\$ 530,573	\$ (250,500)	\$ 255,100	\$ 140,300	\$ 202,200
Beginning Fund Balance	\$ 2,346,692	\$ 2,877,265	\$ 2,626,765	\$ 2,881,865	\$ 3,022,165
<b>Ending Fund Balance</b>	<b>\$ 2,877,265</b>	<b>\$ 2,626,765</b>	<b>\$ 2,881,865</b>	<b>\$ 3,022,165</b>	<b>\$ 3,224,365</b>
Percent Fund Balance of Expenditures	63.75%	56.31%	65.51%	64.38%	67.90%
<b>Budget Stabilization</b>	<b>\$ 1,748,992</b>	<b>\$ 1,460,490</b>	<b>\$ 1,782,015</b>	<b>\$ 1,848,540</b>	<b>\$ 2,037,140</b>
<b>Target Fund Balance (25% of Expenditures)</b>	<b>\$ 1,128,273</b>	<b>\$ 1,166,275</b>	<b>\$ 1,099,850</b>	<b>\$ 1,173,625</b>	<b>\$ 1,187,225</b>

**SCHEDULE B (Millage Approved)  
OPC - FY 2021 - 2023 Adopted Budget**

	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget
<b><u>REVENUES</u></b>					
Donations	\$ 506,767	\$ 408,000	\$ 389,500	\$ 397,800	\$ 404,700
Fees	1,088,056	949,100	808,000	871,000	908,000
Grants	683,493	655,000	651,000	651,000	651,000
Miscellaneous	41,528	21,000	21,000	21,000	21,000
<b>Rochester Hills Contribution</b>	<b>1,173,837</b>	<b>1,186,800</b>	<b>1,552,600</b>	<b>1,582,800</b>	<b>1,613,300</b>
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Reimbursements	72,399	58,000	55,000	55,000	56,000
Trips, Perform., Café, Gift Shop	819,563	455,000	285,000	315,000	335,000
<b>TOITAL OPERATING REVENUES</b>	<b>\$ 5,043,665</b>	<b>\$ 4,414,600</b>	<b>\$ 4,654,500</b>	<b>\$ 4,834,800</b>	<b>\$ 4,951,100</b>

**EXPENDITURES**

Administration	\$ 903,909	\$ 994,200	\$ 1,123,600	\$ 1,102,900	\$ 1,124,500
Facilities Management	473,746	520,900	526,200	536,400	547,700
Leisure Travel	657,470	328,100	226,100	238,900	252,400
Adult Day Services	79,410	75,000	74,100	75,300	76,300
Performing Arts	16,112	28,100	18,600	21,600	23,600
Fitness & Aquatics	518,222	489,100	482,000	510,300	527,500
Enrichment & Arts	186,936	197,300	204,900	225,000	234,600
Nutrition	661,790	686,300	676,000	687,800	698,400
Transportation	653,687	791,100	820,300	840,500	860,400
Newsletter / Vintage View	30,962	36,400	37,200	37,900	38,400
Senior Resources	95,644	102,100	40,400	41,500	42,600
Café	72,241	81,600	71,100	74,700	75,200
Volunteers	27,421	32,600	36,100	38,600	39,400

	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget
Recreation Programs	149	-	-	-	-
Charity Event	14,007	23,200	19,300	20,600	20,900
Acts of Kindness	1,600	1,500	1,500	1,500	1,500
Contingency / Compensation Adjustment	-	27,100	-	-	-
<b>TOTAL ANNUAL OPERATING EXPENDITURES</b>	<b>\$ 4,393,306</b>	<b>\$ 4,414,600</b>	<b>\$ 4,357,400</b>	<b>\$ 4,453,500</b>	<b>\$ 4,563,400</b>
<b>NET OPERATING</b>	<b>\$ 650,359</b>	<b>\$ -</b>	<b>\$ 297,100</b>	<b>\$ 381,300</b>	<b>\$ 387,700</b>
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<b>TOTAL ONE-TIME EXPENDITURES</b>	<b>\$ 119,786</b>	<b>\$ 250,500</b>	<b>\$ 42,000</b>	<b>\$ 241,000</b>	<b>\$ 185,500</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,513,092</b>	<b>\$ 4,665,100</b>	<b>\$ 4,399,400</b>	<b>\$ 4,694,500</b>	<b>\$ 4,748,900</b>
Impact on Fund Balance	\$ 530,573	\$ (250,500)	\$ 255,100	\$ 140,300	\$ 202,200
Beginning Fund Balance	\$ 2,346,692	\$ 2,877,265	\$ 2,626,765	\$ 2,881,865	\$ 3,022,165
<b>Ending Fund Balance</b>	<b>\$ 2,877,265</b>	<b>\$ 2,626,765</b>	<b>\$ 2,881,865</b>	<b>\$ 3,022,165</b>	<b>\$ 3,224,365</b>
Percent Fund Balance of Expenditures	63.75%	56.31%	65.51%	64.38%	67.90%
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<b>Target Fund Balance (25% of Expenditures)</b>	<b>\$ 1,128,273</b>	<b>\$ 1,166,275</b>	<b>\$ 1,099,850</b>	<b>\$ 1,173,625</b>	<b>\$ 1,187,225</b>

**FY 2021 -2023**  
**OPC Adopted Revenue Budget**

<b>DEPT.#</b>	<b>ACCT. #</b>	<b>REVENUE</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Budget</b>	<b>FY 2021 Budget</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
<b>DONATIONS</b>							
0820	1 450100	CONTRIBUTIONS & DONATIONS - GENERAL	47,295	25,000	15,000	18,000	20,000
0820	1 450200	ANNUAL GIVING PLAN - GENERAL	29,397	25,000	25,000	25,000	25,000
0820	1 450300	SPONSORSHIPS - GENERAL	24,150	4,000	4,000	4,000	4,000
3004	1 450100	CONTRIBUTIONS & DONATIONS - ADS	18,898	2,500	5,000	5,000	6,000
3004	1 450200	ANNUAL GIVING PLAN - ADS	1,485	1,000	1,500	1,500	1,500
3004	1 450300	SPONSORSHIPS - ADS	(750)	-	-	-	-
3006	1 450100	CONTRIBUTIONS & DONATIONS - PERFORMING ARTS	15	4,000	-	-	-
3006	1 450300	SPONSORSHIPS - PERFORMING ARTS	5,500	-	5,000	5,000	5,000
3007	1 450100	CONTRIBUTION & DONATIONS - FITNESS & AQUATICS	5,395	1,000	2,000	2,000	2,200
3007	1 450300	SPONSORSHIPS - FITNESS & AQUATICS	2,425	-	-	-	-
3008	1 450100	CONTRIBUTIONS & DONATIONS - ENRICHMENT & ARTS	7,499	10,000	4,000	4,900	5,400
3008	1 450200	ANNUAL GIVING PLAN - ENRICHMENT & ARTS	1,908	1,000	1,000	1,000	1,000
3008	1 450300	SPONSORSHIPS - ENRICHMENT & ARTS	18,081	-	10,000	11,000	12,000
3009	1 430100	NUTRITION SALES	3,135	-	2,000	2,000	2,000
3009	1 430250	LIQUID MEAL SALES	2,809	2,500	2,500	2,500	2,500
3009	1 440101	WALK FOR MEALS / RUN	10,406	5,000	4,000	4,300	4,600
3009	1 450100	CONTRIBUTION & DONATIONS - NUTRITION	231,810	260,000	260,000	260,000	260,000
3009	1 450101	WALK FOR MEALS DONATIONS	12,062	-	3,000	5,000	6,000
3009	1 450200	ANNUALGIVING PLAN - NUTRITION	7,355	6,500	8,000	8,200	8,500
3009	1 450300	SPONSORSHIPS - NUTRITION	1,000	-	-	-	-
3011	1 450100	CONTRIBUTIONS & DONATIONS - TRANSPORTATION	4,203	1,000	3,500	4,000	4,200
3011	1 450200	ANNUAL GIVING PLAN - TRANSPORTATION	10,913	2,000	3,500	3,700	3,900
3013	1 450100	CONTRIBUTION & DONATIONS - SENIOR RESOURCES	534	1,000	-	-	-
3013	1 450200	ANNUAL GIVING PLAN - SENIOR RESOURCES	677	-	500	700	900
3013	1 450300	SPONSORSHIPS - SENIOR RESOURCES	17,950	5,000	6,000	6,000	6,000
3013	1 450400	CONTRIBUTION & DONATIONS - MEDICAL CLOSET	168	-	-	-	-
3015	1 450100	CONTRIBUTION & DONATIONS - SENIOR VOLUNTEERS	-	-	-	-	-
3017	3 450100	FUND RAISING & DONATIONS - CHARITY EVENT	300	-	-	-	-
3017	3 450300	SPONSORSHIPS -CHARITY EVENT	36,500	50,000	22,500	22,500	22,500
3019	1 450100	CONTRIBUTIONS & DONATIONS-AOK	5,647	1,500	1,500	1,500	1,500
			<b>\$ 506,767</b>	<b>\$ 408,000</b>	<b>\$ 389,500</b>	<b>\$ 397,800</b>	<b>\$ 404,700</b>

			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
			Actual	Budget	Budget	Budget	Budget
<b><u>FEES</u></b>							
0820	2	430500	SALES TAX				
0820	2	430600	MS. SENIOR MICHIGAN	5,216			
0820	2	440100	FEES - ADMINISTRATION	15,239	1,000	5,000	6,000
0820	2	440200	FEES - NON-RESIDENT MEMBERSHIP	104,856	100,000	95,000	97,000
0820	2	440300	FEES - BUILDING RENTAL	69,706	71,000	71,000	71,000
3002	2	440200	FEES - TRAVEL	15,358	-	-	-
3004	2	440100	FEES - ADULT DAY SERVICES	108,204	85,000	65,000	67,000
3006	2	430150	SPECIAL EVENTS - PERFORMING ARTS	909.26			
3006	2	440100	FEES - PERFORMING ARTS				
3007	2	440100	FEES - HEALTH & WELLNESS	471,471	470,100	400,000	425,000
3007	2	440400	FEES - APR	292	-	-	-
3008	2	430150	SPECIAL EVENTS - ENRICHMENT & ARTS	23,603	-	-	-
3008	2	440100	FEES - ENRICHMENT & ARTS	124,657	115,000	75,000	95,000
3008	2	470350	FEES - PAYPAL MAC REBATES	(45)	-	-	-
3009	2	430150	SPECIAL EVENTS -NUTRITION	14,027			
3011	2	440100	FEES - TRANSPORTATION	76,154	75,000	55,000	65,000
3012	1	440100	FEES - NEWSLETTER	17,196	18,000	16,000	17,000
3012	1	440500	FEES - VINTAGE VIEW	5,450	3,000	3,000	3,000
3013	2	430150	SPECIAL EVENTS - SENIOR RESOURCES	445			
3013	1	440100	FEES - SENIOR RESOURCES	27,316	1,000	18,000	20,000
3017	3	440100	FEES - CHARITY EVENT	8,000	10,000	5,000	5,000
			<b>\$ 1,088,056</b>	<b>\$ 949,100</b>	<b>\$ 808,000</b>	<b>\$ 871,000</b>	<b>\$ 908,000</b>
<b><u>GRANTS</u></b>							
820	4	410060	COVID GRANTS				
3007	4	410030	FOUNDATION GRANT	50,000			
3009	4	410010	FEDERAL GRANT AAA1B NUTRITION MEALS	556,258	530,000	530,000	530,000
3010	4	410020	STATE GRANT AAA1B WAIVER MEALS	4,230	4,000	-	-
3011	4	410040	MUNICIPAL CREDITS	49,400	-	98,800	98,800
3011	4	410050	SPECIALIZED SERVICE	23,605	121,000	22,200	22,200
			<b>\$ 683,493</b>	<b>\$ 655,000</b>	<b>\$ 651,000</b>	<b>\$ 651,000</b>	<b>\$ 651,000</b>
<b><u>MISCELLANEOUS</u></b>							
0820	5	430200	SALES OF ASSETS	-	-	-	-
0820	5	470200	INTEREST & DIVIDENDS EARNINGS	40,566	20,000	20,000	20,000
0820	5	470400	MISCELLANEOUS REVENUE	962	1,000	1,000	1,000
			<b>\$ 41,528</b>	<b>\$ 21,000</b>	<b>\$ 21,000</b>	<b>\$ 21,000</b>	<b>\$ 21,000</b>

			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b><u>ROCHESTER HILLS - CONTRIBUTION</u></b>							
0820	6 420100	TAX CONTRIBUTION - ROCHESTER HILLS	792,065	841,000	1,196,000	1,219,300	1,242,800
0820	6 420100	DELINQUENT TAX - ROCHESTER HILLS	52,991	-	-	-	-
3011	6 420100	TRANSPORTATION MILLAGE - ROCHESTER HILLS	328,781	345,800	356,600	363,500	370,500
			<b>\$ 1,173,837</b>	<b>\$ 1,186,800</b>	<b>\$ 1,552,600</b>	<b>\$ 1,582,800</b>	<b>\$ 1,613,300</b>
<b><u>ROCHESTER - CONTRIBUTION</u></b>							
0820	7 420200	TAX CONTRIBUTION - ROCHESTER	158,892	161,000	228,300	243,900	247,900
0820	7 420210	DELINQUENT TAX - ROCHESTER	-	-	-	-	-
3011	7 420200	TRANSPORTATION APPROPRIATION - ROCHESTER	59,887	66,400	66,300	67,600	69,000
			<b>\$ 218,779</b>	<b>\$ 227,400</b>	<b>\$ 294,600</b>	<b>\$ 311,500</b>	<b>\$ 316,900</b>
<b><u>OAKLAND TOWNSHIP - CONTRIBUTION</u></b>							
0820	8 420300	TAX CONTRIBUTION - OAKLAND TOWNSHIP	306,576	319,500	461,800	492,900	501,000
0820	8 420310	DELINQUENT TAX - OAKLAND TOWNSHIP	893	-	-	-	-
3011	8 420300	TRANSPORTATION MILLAGE - OAKLAND TOWNSHIP	131,774	134,800	136,000	136,800	144,200
			<b>\$ 439,243</b>	<b>\$ 454,300</b>	<b>\$ 597,800</b>	<b>\$ 629,700</b>	<b>\$ 645,200</b>
<b><u>REIMBURSEMENTS</u></b>							
0820	9 460100	REIMBURSEMENT- ADMINISTRATION	8,850	-	-	-	-
0820	9 470300	REFUND & REBATES - INSURANCE	67,023	58,000	55,000	55,000	56,000
3002	9 460100	REIMBURSEMENT- TRAVEL	(3,474)	-	-	-	-
3007	9 460100	REIMBURSEMENT- APR	-	-	-	-	-
3016	9 460100	REIMBURSEMENT- MSO	-	-	-	-	-
			<b>\$ 72,399</b>	<b>\$ 58,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 56,000</b>
<b><u>TRIPS, PERFORMANCE, GIFT SHOP, CAFÉ</u></b>							
0820	5 430200	SALES OF ASSETS	-	-	-	-	-
3002	10 430100	SALES - TRIPS	707,890	350,000	200,000	220,000	230,000
3006	10 430100	SALES - PERFORMING ARTS	12,510	20,000	20,000	20,000	20,000
3008	10 430100	SALES - GIFT SHOP	32,694	25,000	25,000	25,000	25,000
3008	10 430300	RAFFLE - ENRICHMENT & ARTS	2,035	-	-	-	-
3009	10 430100	NUTRITION SALES	-	-	-	-	-
3009	10 430300	RAFFLE - NUTRITION	681	-	-	-	-
3014	10 430100	SALES - OUR TOWN CAFÉ	58,518	60,000	40,000	50,000	60,000
3017	10 430350	AUCTION - CHARITY EVENT	5,035	-	-	-	-
3017	10 430300	RAFFLE - CHARITY EVENT	200	-	-	-	-
			<b>\$ 819,563</b>	<b>\$ 455,000</b>	<b>\$ 285,000</b>	<b>\$ 315,000</b>	<b>\$ 335,000</b>
		<b>TOTAL REVENUES</b>	<b>\$ 5,043,665</b>	<b>\$ 4,414,600</b>	<b>\$ 4,654,500</b>	<b>\$ 4,834,800</b>	<b>\$ 4,951,100</b>

FY 2021 - 2023 OPC Adopted Expenditure Budget

DEPT.#	ACCT. #		FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget
<b>820 ADMINISTRATION</b>							
0820	1 510100	SALARIES & WAGES	383,738	398,200	572,500	585,300	595,100
0820	2 520100	PENSION PLAN	11,931	12,100	21,100	21,400	21,800
0820	3 520200	H.S.A. ADMINISTRATION & SAVINGS PLAN FEE	1,801	1,800	1,900	2,000	2,100
0820	4 520400	EMPLOYERS SOCIAL SECURITY	29,356	30,500	43,800	44,800	45,600
0820	5 520500	HOSPITALIZATION INSURANCE	21,105	21,800	22,800	24,500	26,000
0820	6 520600	EMPLOYERS LIFE INSURANCE	1,074	1,100	1,600	1,800	1,900
0820	7 520700	PHYSICAL DISABILITY INSURANCE	4,228	4,200	6,400	7,400	7,900
0820	14 520800	UNEMPLOYMENT INSURANCE	6,495	8,000	8,000	8,000	8,000
0820	8 520900	WORKERS COMPENSATION INSURANCE	299	5,400	2,800	2,900	3,000
0820	10 530100	OPERATING SUPPLIES-ADMINISTRATION	40,381	36,000	32,000	34,000	36,000
0820	13 530300	EXPENDIBLE EQUIPMENT	6,288	1,000	1,200	1,300	1,400
0820	9 540000	ADVERTISING / MARKETING	3,250	32,500	36,000	10,000	10,000
0820	9 540100	PROFESSIONAL SERVICES	120,493	200,000	140,000	120,000	120,000
0820	9 540200	AUDIT FEES	16,500	13,800	14,100	14,400	14,400
0820	9 540225	BANK CHARGES	-	-	-	-	-
0820	9 540250	CREDIT CARD FEES	30,673	33,000	31,000	33,000	35,000
0820	9 540300	LEGAL FEES	3,498	7,000	7,000	5,000	5,000
0820	9 540400	CONTRACTUAL SERVICES	5,801	9,000	8,000	9,000	9,000
0820	9 540500	RECORDING FEES	-	-	-	-	-
0820	11 540600	MEMBERSHIP & DUES	5,492	5,000	5,200	5,400	5,600
0820	11 540700	TRAVEL & SEMINARS	3,484	3,000	2,500	2,700	2,900
0820	9 540750	PAYROLL FEES	12,641	17,000	15,500	16,500	18,000
0820	9 540800	PRINTING & PUBLISHING-WANT ADS	21,369	12,000	15,000	15,000	15,000
0820	9 540850	PAYPAL MAC FEES	1,435	2,500	2,500	2,600	2,800
0820	9 540900	FREIGHT	300	5,000	1,500	1,600	1,700
0820	14 541000	LIABILITY INSURANCE & BONDS	102,210	105,000	107,000	109,000	110,000
0820	12 550200	TELEPHONE EXPENSE	2,433	2,700	2,600	2,700	2,700
0820	13 560100	RENTAL EQUIPMENT	453	23,000	18,000	19,000	20,000
0820	15 560300	TAX TRIBUNALS	-	-	-	-	-
0820	13 570200	BUILDING - CAPITAL ADDITIONS & IMPROVEMENTS	36,653	-	-	-	-
0820	13 570300	CAPITALIZED EQUIPMENT	27,083	-	-	-	-
0820	15 580100	MISCELLANEOUS EXPENSE	3,443	3,600	3,600	3,600	3,600
0820	15 59000	PRIOR YEAR'S EXPENSE	-	-	-	-	-
			<b>\$ 903,909</b>	<b>\$ 994,200</b>	<b>\$ 1,123,600</b>	<b>\$ 1,102,900</b>	<b>\$ 1,124,500</b>
<b>3001 FACILITIES MANAGEMENT</b>							
3001	1 510100	SALARIES & WAGES	125,954	125,500	123,200	124,200	124,500
3001	2 520100	PENSION PLAN	7,241	6,100	6,300	6,300	6,300
3001	3 520200	H.S.A. ADMINISTRATION & SAVINGS PLAN FEE	1,000	1,800	1,900	2,000	2,100

			FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget	
3001	4	520400	EMPLOYERS SOCIAL SECURITY	9,636	9,600	9,500	9,500	9,600
3001	5	520500	HOSPITALIZATION INSURANCE	32,184	21,800	22,800	24,500	26,000
3001	6	520600	EMPLOYERS LIFE INSURANCE	544	500	500	500	600
3001	7	520700	PHYSICAL DISABILITY INSURANCE	2,654	3,000	1,800	2,100	2,200
3001	8	520900	WORKERS COMPENSATION INSURANCE	907	1,000	600	700	800
3001	10	530100	OPERATING SUPPLIES	2,339	22,000	-	-	-
3001	10	530200	CUSTODIAL SUPPLIES	14,900		30,000	32,000	35,000
3001	9	540100	PROFESSIONAL SERVICES	36,803	54,000	45,000	43,000	45,000
3001	13	530300	EXPENDIBLE EQUIPMENT	1,458	-			
3001	9	540400	CONTRACTUAL SERVICES	78,691	110,000	120,000	122,000	123,000
3001	15	540425	LICENSE FEES	689	500	500	500	500
3001	9	540450	INSPECTION FEES	-				
3001	11	540600	MEMBERSHIP & DUES	-	100	100	100	100
3001	9	540900	FRIEGHT	337	-	-	-	-
3001	12	550100	PUBLIC UTILITIES	124,403	135,000	132,000	135,000	138,000
3001	12	550400	MAINTENANCE-EQUIPMENT	34,007	30,000	32,000	34,000	34,000
3001	15	580100	MISCELLANEOUS EXPENSE	-	-	-	-	-
				<b>\$ 473,746</b>	<b>\$ 520,900</b>	<b>\$ 526,200</b>	<b>\$ 536,400</b>	<b>\$ 547,700</b>
<b>3002 LEISURE TRAVEL</b>								
3002	1	510100	SALARIES & WAGES	38,070	39,500	37,600	38,300	38,800
3002	4	520400	EMPLOYERS SOCIAL SECURITY	2,912	3,000	2,900	3,000	3,000
3002	8	520900	WORKERS COMPENSATION INSURANCE	25	100	100	100	100
3002	10	530100	OPERATING SUPPLIES	53,460	45,000	35,000	37,000	40,000
3002	9	540100	PROFESSIONAL SERVICES	562,934	240,000	150,000	160,000	170,000
3002	9	540800	PRINTING & PUBLISHING					
3002	11	540700	TRAVEL EXPENSES	68	500	500	500	500
				<b>\$ 657,470</b>	<b>\$ 328,100</b>	<b>\$ 226,100</b>	<b>\$ 238,900</b>	<b>\$ 252,400</b>
<b>3004 ADULT DAY SERVICES</b>								
3004	1	510100	SALARIES & WAGES	61,967	59,500	60,500	61,000	61,300
3004	4	520400	EMPLOYERS SOCIAL SECURITY	4,741	4,600	4,700	4,700	4,700
3004	8	520900	WORKERS COMPENSATION INSURANCE	92	500	300	400	500
3004	10	530100	OPERATING SUPPLIES	2,833	3,000	3,000	3,100	3,200
3004	13	530300	EXPENDABLE EQUIPMENT	5,132	-	200	200	200
3004	9	540100	PROFESSIONAL SERVICES	4,647	7,000	5,000	5,500	6,000
3004	11	540700	TRAVEL & SEMINARS	-	300	300	300	300
3004	12	550400	MAINTENANCE-EQUIPMENT	-	100	100	100	100
3004	13	570300	CAPITALIZED EQUIPMENT	-	-	-	-	-
				<b>\$ 79,410</b>	<b>\$ 75,000</b>	<b>\$ 74,100</b>	<b>\$ 75,300</b>	<b>\$ 76,300</b>
<b>3006 PERFORMING ARTS</b>								
3006	10	530100	OPERATING SUPPLIES	935	3,000	3,000	3,000	3,000
3006	13	530300	EXPENDIBLE EQUIPMENT	-	-	-	-	-
3006	9	540100	PROFESSIONAL SERVICES	11,084	25,000	15,000	18,000	20,000



			FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget
3006	11	540700	TRAVEL & SEMINARS	-	-	-	-
3006	9	540800	PRINTING & PUBLISHING	392	-	500	500
3006	12	550400	MAINTENANCE-EQUIPMENT	-	100	100	100
3006	12	580100	MISCELLANEOUS EXPENSE	19			
3006	13	570300	CAPITALIZED EQUIPMENT	3,681	-	-	-
			<b>\$ 16,112</b>	<b>\$ 28,100</b>	<b>\$ 18,600</b>	<b>\$ 21,600</b>	<b>\$ 23,600</b>
<b>3007 FITNESS &amp; AQUATICS</b>							
3007	1	510100	SALARIES & WAGES	166,527	181,400	200,600	204,400
3007	2	520100	PENSION PLAN	6,128	6,400	7,000	7,200
3007	3	520200	H.S.A. ADMINISTRATION & SAVINGS PLAN FEE	600	900	900	1,200
3007	4	520400	EMPLOYERS SOCIAL SECURITY	12,740	13,900	15,400	16,000
3007	5	520500	HOSPITALIZATION INSURANCE	8,026	-	-	-
3007	6	520600	EMPLOYERS LIFE INSURANCE	488	600	600	600
3007	7	520700	PHYSICAL DISABILITY INSURANCE	1,754	1,800	1,800	2,100
3007	8	520900	WORKERS COMPENSATION INSURANCE	217	2,100	1,200	1,400
3007	10	530100	OPERATING SUPPLIES	21,966	24,000	25,000	26,000
3007	13	530300	EXPENDIBLE EQUIPMENT	8,860	3,000	3,000	3,000
3007	9	540100	PROFESSIONAL SERVICES	220,592	225,000	200,000	220,000
3007	11	540600	MEMBERSHIP & DUES	-	1,000	1,000	1,000
3007	11	540700	TRAVEL & SEMINARS	-	1,000	500	500
3007	9	540800	PRINTING & PUBLISHING	26	-	-	-
3007	12	550400	MAINTENANCE-EQUIPMENT	3,325	3,000	3,000	3,400
3007	13	560100	RENTAL EQUIPMENT	3,057			
3007	10	560200	RENTAL EXPENSE	20,138	25,000	22,000	24,000
3007	13	570300	CAPITALIZED EQUIPMENT	43,779	-	-	-
			<b>\$ 518,222</b>	<b>\$ 489,100</b>	<b>\$ 482,000</b>	<b>\$ 510,300</b>	<b>\$ 527,500</b>
<b>3008 ENRICHMENT &amp; ARTS</b>							
3008	1	510100	SALARIES & WAGES	99,458	103,600	107,100	116,600
3008	4	520100	PENSION PLAN			3,100	3,600
3008	4	520400	EMPLOYERS SOCIAL SECURITY	7,609	8,000	8,200	9,000
3008	5	520500	HOSPITALIZATION INSURANCE	-	-	11,400	12,200
3008	6	520600	EMPLOYERS LIFE INSURANCE	-	-	300	300
3008	7	520700	PHYSICAL DISABILITY INSURANCE	-	-	900	1,100
3008	8	520900	WORKERS COMPENSATION INSURANCE	62	500	200	300
3008	10	530100	OPERATING SUPPLIES	48,438	48,000	45,000	48,000
3008	13	530300	EXPENDIBLE EQUIPMENT	-	1,500	1,500	1,500
3008	9	540100	PROFESSIONAL SERVICES	28,643	34,000	25,000	30,000
3008	11	540600	MEMBERSHIP & DUES	75	300	300	300
3008	11	540700	TRAVEL & SEMINARS	112	200	200	200
3008	9	540800	PRINTING & PUBLISHING	28	-	500	700
3008	12	550400	MAINTENANCE-EQUIPMENT	392	200	200	200
3008	13	560100	RENTAL EQUIPMENT	1,619	1,000	1,000	1,000
3008	13	560200	RENTAL EXPENSE	500			

			FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget						
3008	13	570300	CAPITALIZED EQUIPMENT	-	-	-	-	-					
				\$	186,936	\$	197,300	\$	204,900	\$	225,000	\$	234,600
<b>3009 NUTRITION</b>													
3009	1	510100	SALARIES & WAGES	285,067	279,100	266,400	269,400	272,600					
3009	2	520100	PENSION PLAN	6,435	7,800	7,600	7,700	7,800					
3009	3	520200	H.S.A. ADMINISTRATION & SAVINGS PLAN FEE	800	1,800	1,900	2,000	2,100					
3009	4	520400	EMPLOYERS SOCIAL SECURITY	21,808	21,400	20,400	20,700	20,900					
3009	5	520500	HOSPITALIZATION INSURANCE	7,417	21,800	22,800	24,500	26,000					
3009	6	520600	EMPLOYERS LIFE INSURANCE	423	600	600	600	700					
3009	7	520700	PHYSICAL DISABILITY INSURANCE	1,480	1,900	1,900	2,200	2,300					
3009	8	520900	WORKERS COMPENSATION INSURANCE	924	3,800	1,800	1,900	2,000					
3009	10	530100	OPERATING SUPPLIES	288,334	295,000	300,000	305,000	310,000					
3009	13	530300	EXPENDIBLE EQUIPMENT	807	1,000	1,000	1,000	1,000					
3009	9	540100	PROFESSIONAL SERVICES	14,681	16,000	17,000	18,000	18,000					
3009	11	540600	MEMBERSHIP & DUES	662	3,100	3,100	3,100	3,100					
3009	11	540700	TRAVEL & SEMINARS	1,260	4,500	3,000	3,200	3,400					
3009	9	540800	PRINTING & PUBLISHING	1,235	1,000	1,000	1,000	1,000					
3009	9	540900	FRIEGHT	-	500	500	500	500					
3009	12	550400	MAINTENANCE	2,077	7,000	7,000	7,000	7,000					
3009	12	550500	HOT SHOT VANS MAINTAINED-NUTRITION	17,765	20,000	20,000	20,000	20,000					
3009	13	560100	RENTAL EQUIPMENT	-	-	-	-	-					
3009	13	570300	CAPITALIZED EQUIPMENT	10,615	-	-	-	-					
3009	15	570300	MISCELLANEOUS EXPENSE	-	-	-	-	-					
				\$	661,790	\$	686,300	\$	676,000	\$	687,800	\$	698,400
<b>3011 TRANSPORTATION</b>													
3011	1	510100	SALARIES & WAGES	490,804	513,000	547,200	558,200	569,000					
3011	2	520100	PENSION PLAN	1,288	3,400	3,800	3,900	3,900					
3011	4	520400	EMPLOYERS SOCIAL SECURITY	37,546	39,300	41,900	42,700	43,600					
3011	5	520500	HOSPITALIZATION INSURANCE	-	-	-	-	-					
3011	6	520600	EMPLOYERS LIFE INSURANCE	214	200	200	300	300					
3011	7	520700	PHYSICAL DISABILITY INSURANCE	889	1,000	1,000	1,100	1,200					
3011	8	520900	WORKERS COMPENSATION INSURANCE	3,508	20,000	12,000	14,000	16,000					
3011	10	530100	OPERATING SUPPLIES	1,738	1,000	1,000	1,100	1,200					
3011	13	530300	EXPENDIBLE EQUIPMENT	2,470	100	100	100	100					
3011	10	530400	FUEL	53,126	105,000	100,000	102,000	105,000					
3011	9	540100	PROFESSIONAL SERVICES / EMPLOYEE MEDICAL EXAMS	7,930	10,000	10,000	11,000	12,000					
3011	11	540600	MEMBERSHIPS & DUES	-	100	100	100	100					
3011	11	540700	TRAVEL & SEMINARS	2,692	3,000	3,000	3,000	3,000					
3011	9	540800	PRINTING & PUBLISHING	46	-	-	-	-					
3011	12	550400	MAINTENANCE	-	95,000	100,000	103,000	105,000					
3011	15	580100	MISCELLANEOUS EXPENSE	-	-	-	-	-					
3011	13	550500	MAINTENANCE-VEHICLES	51,436	-	-	-	-					
				\$	653,687	\$	791,100	\$	820,300	\$	840,500	\$	860,400

				FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
				Actual	Budget	Budget	Budget	Budget
<b>3012 NEWSLETTER / VINTAGE VIEW</b>								
3012	1	510100	SALARIES & WAGES	20,466	22,100	22,600	23,000	23,500
3012	4	520400	EMPLOYERS SOCIAL SECURITY	1,566	1,700	1,800	1,800	1,800
3012	8	520900	WORKERS COMPENSATION INSURANCE	13	100	100	100	100
3012	10	530100	OPERATING SUPPLIES	3,450	6,000	6,200	6,500	6,500
3012	9	540100	PROFESSIONAL SERVICES	2,000	2,000	2,000	2,000	2,000
3012	9	540800	PRINTING & PUBLISHING	3,469	4,500	4,500	4,500	4,500
				<b>\$ 30,962</b>	<b>\$ 36,400</b>	<b>\$ 37,200</b>	<b>\$ 37,900</b>	<b>\$ 38,400</b>
<b>3013 SENIOR RESOURCES</b>								
3013	1	510100	SALARIES & WAGES	73,046	84,600	27,500	28,100	28,700
3013	2	520100	PENSION PLAN	3,144	3,600	-	-	-
3013	4	520400	EMPLOYERS SOCIAL SECURITY	5,588	6,500	2,100	2,200	2,200
3013	5	520500	HOSPITALIZATION INSURANCE	-	-	-	-	-
3013	6	520600	EMPLOYERS LIFE INSURANCE	271	300	-	-	-
3013	7	520700	PHYSICAL DISABILITY INSURANCE	996	1,100	-	-	-
3013	8	520900	WORKERS COMPENSATION INSURANCE	62	100	100	100	100
3013	10	530100	OPERATING SUPPLIES	3,432	2,500	3,000	3,200	3,400
3013	9	540100	PROFESSIONAL SERVICES	7,162	2,500	7,000	7,200	7,500
3013	11	540600	MEMBERSHIPS & DUES	-	100	100	100	100
3013	11	540700	TRAVEL & SEMINARS	46	300	100	100	100
3013	13	560100	RENTAL EQUIPMENT	760	-	-	-	-
3013	9	540800	PRINTING & PUBLISHING	1,137	500	500	500	500
				<b>\$ 95,644</b>	<b>\$ 102,100</b>	<b>\$ 40,400</b>	<b>\$ 41,500</b>	<b>\$ 42,600</b>
<b>3014 OUR TOWN CORNER CAFÉ</b>								
3014	1	510100	SALARIES & WAGES	45,676	53,000	45,400	45,900	46,300
3014	4	520400	EMPLOYERS SOCIAL SECURITY	3,494	4,100	3,500	3,600	3,600
3014	8	520900	WORKERS COMPENSATION INSURANCE	128	500	200	200	300
3014	10	530100	OPERATING SUPPLIES	22,943	24,000	22,000	25,000	25,000
3014	13	530300	EXPENDIBLE EQUIPMENT	-	-	-	-	-
3014	9	540800	PRINTING & PUBLISHING	-	-	-	-	-
				<b>\$ 72,241</b>	<b>\$ 81,600</b>	<b>\$ 71,100</b>	<b>\$ 74,700</b>	<b>\$ 75,200</b>
<b>3015 VOLUNTEERS</b>								
3015	1	510100	SALARIES & WAGES	24,756	27,200	30,700	32,900	33,600
3015	4	520400	EMPLOYERS SOCIAL SECURITY	1,893	2,100	2,400	2,600	2,600
3015	8	520900	WORKERS COMPENSATION INSURANCE	19	100	100	100	100
3015	10	530100	OPERATING SUPPLIES	645	1,500	1,200	1,300	1,400
3015	9	540100	PROFESSIONAL SERVICES	-	1,200	1,200	1,200	1,200
3015	11	540600	MEMBERSHIP & DUES	-	300	300	300	300
3015	11	540700	TRAVEL & SEMINARS	9	100	100	100	100
3015	9	540800	PRINTING & PUBLISHING	98	100	100	100	100
				<b>\$ 27,421</b>	<b>\$ 32,600</b>	<b>\$ 36,100</b>	<b>\$ 38,600</b>	<b>\$ 39,400</b>

			FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget	
<b>3016 RECREATION PROGRAMS</b>								
3016	10	530100	OPERATING SUPPLIES	148	-	-	-	-
				\$ 148	\$ -	\$ -	\$ -	\$ -
<b>3017 CHARITY EVENT</b>								
3017	10	530100	OPERATING SUPPLIES	4,576	11,000	6,000	6,200	6,500
3017	9	540100	PROFESSIONAL SERVICES	7,553	3,200	3,300	3,400	3,400
3017	9	540700	TRAVEL & SEMINARS	44				
3017	9	540800	PRINTING & PUBLISHING	112	-	-	-	-
3017	10	560100	RENTAL	1,723	9,000	10,000	11,000	11,000
3017	15	580100	MISCELLANEOUS EXPENSE	-	-	-	-	-
				\$ 14,007	\$ 23,200	\$ 19,300	\$ 20,600	\$ 20,900
<b>3019 A-OK</b>								
3019	10	530100	OPERATING SUPPLIES					
3019	9	540100	PROFESSIONAL SERVICES	1,600	1,500	1,500	1,500	1,500
				\$ 1,600	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
820	17	510500	CONTINGENCY / COMPENSATION ADJUSTMENT		\$ 27,100	\$ -	\$ -	\$ -
			<b>TOTAL ANNUAL OPERATING</b>	\$ 4,393,306	\$ 4,414,600	\$ 4,357,400	\$ 4,453,500	\$ 4,563,400
<b>ONE-TIME EXPENDITURES</b>								
3001	16	550300	CAPITAL IMPROVEMENT PLAN -MAINTENANCE & REPAIRS - BLDS. & GROUNDS	\$ 81,712	\$ 42,000	\$ 42,000	\$ 48,000	\$ 42,500
3001	16	570200	CAPITAL IMPROVEMENT PLAN -BUILDING-ADDITIONS & IMPROVEMENTS CAPITAL	25,253	16,000	-	83,000	40,000
3001	16	570300	CAPITAL IMPROVEMENT PLAN - CAPITALIZED EQUIPMENT	12,821	192,500	-	110,000	103,000
				\$ 119,786	\$ 250,500	\$ 42,000	\$ 241,000	\$ 185,500
<b>FUND TOTALS</b>				\$ 4,513,092	\$ 4,665,100	\$ 4,399,400	\$ 4,694,500	\$ 4,748,900

**OPC 2021-2032 CAPITAL IMPROVEMENT PLAN (CIP)**

PROJECT	Total Cost	FY 2021 Budget	FY2022 Budget	FY2023 Budget	FY 2024 to FY 2026	FY 2027 to FY 2029	FY 2030 to FY 2032
<b><u>New Projects (01-3001-570200)</u></b>							
Filter Tanks Sand Change	\$ 51,000			\$ 25,000		\$ 12,000	\$ 14,000
Library Use Renovation	\$ 20,000				\$ 20,000		
Snowmelt Blower and Relocation	\$ 14,000		\$ 14,000				
Cardio Flooring Replacement	\$ 35,000		\$ 35,000				
Dutch LaVere Flooring Replacement	\$ 34,000		\$ 34,000				
Parking Lot Expansion	\$ 1,200,000					\$1,200,000	
RTU & Dehumidification Replacement	\$ 1,550,000				\$ 750,000	\$ 800,000	
Barn Development	\$ 1,300,000					\$ 900,000	\$ 400,000
Roof Membrane Removal / Replacement	\$ 1,350,000				\$ 675,000	\$ 337,000	\$ 338,000
Current Parking Lot Replacement	\$ 700,000				\$ 700,000		
Extended Receiving Bay	\$ 390,000				\$ 390,000		
Locker Room Flooring Improvement	\$ 117,000				\$ 117,000		
Pool Area Flooring Improvement	\$ 110,000				\$ 110,000		
Walking Track Replacement	\$ 85,000					\$ 85,000	
Atrium Redesign	\$ 25,000				\$ 25,000		
HVAC/LAN Thermostat Control	\$ 15,000			\$ 15,000			
<b>TOTAL PROJECTS</b>	<b>\$ 6,996,000</b>	<b>\$ -</b>	<b>\$ 83,000</b>	<b>\$ 40,000</b>	<b>\$ 2,787,000</b>	<b>\$ 3,334,000</b>	<b>\$ 752,000</b>
<b><u>Equipment (01-3001-570300)</u></b>							
New Computers	\$ 28,000	\$ -					\$ 28,000
Laser Printers	\$ 20,000						\$ 20,000
Hot Shot Van	\$ 75,000					\$ 75,000	
Replace Five Machines in the Cardio Room	\$ 51,000			\$ 23,000		\$ -	\$ 28,000
Hur Equipment	\$ 70,000			\$ 30,000			\$ 40,000
Boxing Equipment	\$ 7,500					\$ 7,500	
Handicapped Accessible Buses	\$ 260,000	\$ -	\$ 60,000		\$ 63,000	\$ 67,000	\$ 70,000
Hi-Low	\$ -						
Dining Room Chairs	\$ 42,000					\$ 42,000	
Free Weight Equipment	\$ 12,000					\$ 12,000	
Swim Blocks	\$ -						
Badminton Stands	\$ 2,500						\$ 2,500
Workstations	\$ 100,000		\$ 50,000	\$ 50,000			
Saw Slab and Left Hand Wheel	\$ 5,000				\$ 5,000		
Woodshop - Two Gas Convection Ovens - Kitchen	\$ 15,000					\$ 15,000	
Kitchen Coolers / Refrigerators / Freezers	\$ 45,000					\$ 45,000	
<b>TOTAL EQUIPMENT</b>	<b>\$ 733,000</b>	<b>\$ -</b>	<b>\$ 110,000</b>	<b>\$ 103,000</b>	<b>\$ 68,000</b>	<b>\$ 263,500</b>	<b>\$ 188,500</b>
<b><u>Maintenance (01-3001-550300)</u></b>							
Parking Lot	\$ 87,000	\$ 3,000	\$ 9,000	\$ 3,000	\$ 18,000	\$ 24,000	\$ 30,000
Lawn / Irrigation	\$ 57,500	\$ 3,000	\$ 3,000	\$ 3,500	\$ 12,000	\$ 16,000	\$ 20,000
Caulking and Resealing	\$ 69,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 15,000	\$ 18,000	\$ 21,000
Barn Maintenance	\$ 12,700	\$ 1,000	\$ 1,000	\$ 1,000	\$ 3,000	\$ 3,200	\$ 3,500
Roof Maintenance	\$ 47,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 7,500	\$ 11,000	\$ 14,000
Rug Replacement Contract	\$ 75,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 17,000	\$ 20,000	\$ 23,000
Miscellaneous	\$ 300,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 70,000	\$ 80,000	\$ 90,000
<b>TOTAL MAINTENANCE</b>	<b>\$ 648,700</b>	<b>\$ 42,000</b>	<b>\$ 48,000</b>	<b>\$ 42,500</b>	<b>\$ 142,500</b>	<b>\$ 172,200</b>	<b>\$ 201,500</b>
<b>TOTAL CAPITAL PLAN</b>	<b>\$ 8,377,700</b>	<b>\$ 42,000</b>	<b>\$ 241,000</b>	<b>\$ 185,500</b>	<b>\$ 2,997,500</b>	<b>\$ 3,769,700</b>	<b>\$ 1,142,000</b>

Due to the fact that a number of projects and purchases will be completed in FY 2020, and with the financial uncertainty currently being experienced related to the COVID-19 pandemic and the millage initiative, capital projects (except required maintenance) will be placed on hold for FY 2021.

**Rochester Hills – Oakland – Rochester Older Person’s Commission**  
**Fiscal Year 2021 Budget Resolution**

Whereas pursuant to Public Act 621 of 1978 (as amended by P.A. 493 or 2000), the Uniform Budgeting and Accounting Act for Local Governments, it is the responsibility of the Older Person’s Commission (OPC) to adopt an annual budget and work program; and

Whereas the OPC Executive Director has submitted a proposed budget as required by the Interlocal Agreement.

Now Therefore Be it Resolved

- 1) That this resolution shall be known and be cited as the “FY 2021 Older Person’s Commission Budget Resolution.”
- 2) That this budget reflects a reasonable allocation of available resources and allows for the delivery of programs and administrative activities for the OPC during Fiscal Year 2021 (October 1, 2020 – September 30, 2021).
- 3) Notice of a public hearing on the proposed budget was published on the OPC Website on June 1, 2020 and a public hearing on the proposed budget was held by the OPC Board of Directors on June 25, 2020.
- 4) The OPC Board of Directors (Board) adopts the General Fund budget for the OPC for the fiscal year beginning October 1, 2020, with total estimated revenues of \$4,106,500, planned use of the Budget Stabilization account of fund balance of \$292,900 and expenditures of \$4,399,400.
- 5) The Board authorizes the Executive Director to transfer appropriations between cost categories as delineated in Schedule B of the budget document, in an amount up to \$10,000 or 25% of the original and/or amended budget, whichever is less.
- 6) Due to the economic uncertainty related to the COVID-19 pandemic, the OPC Board’s “Use of Fund Balance” policy is amended to:
  - a. Include the establishment of a Budget Stabilization Account with in General Fund Balance;
  - b. Authorizes the use of Budget Stabilization funds to support a shortfall in operating revenues, within a fiscal year, with the approval of the OPC Board.
- 7) Whenever it appears to the Executive Director or the Board that actual and probable revenues in the General Fund will be less than the estimated revenues upon which appropriations were based, the Executive Director shall present to the Board recommendations which, if adopted, will prevent expenditures from exceeding available revenues for the current fiscal year. Such recommendations shall include proposals for

reducing appropriations, increasing revenues, use of the Budget Stabilization account or all three.

- 8) With the approval of this resolution the OPC Board approves all expenditures and bills presented within the budget allocation as adopted, amended, or transferred as specified in #5 above, in accordance with Article V, Section 4 of the Interlocal Agreement.
- 9) All purchases of goods and services shall conform to the Board's approved Purchasing Procedures.
- 10) If any provision of this act appears to be in conflict with the Interlocal Agreement signed by the participating communities, the provisions of the Interlocal Agreement shall apply.

Approved June 25, 2020

(8) Yeah

(0) Nay