

**FY 2024 – 2026
OPC GOVERNING BOARD'S
ADOPTED BUDGET**

June 29, 2023

**OPC GOVERNING BOARD'S FY 2024 - 2026
ADOPTED BUDGET**

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TO: Rochester Hills City Council
Rochester City Council
Oakland Township Board

FROM: OPC Governing Board and Administration

DATE: June 29, 2023

RE: FY 2024 – FY 2026 OPC Budget

On behalf of the OPC Governing Board and Administration we are pleased to present the FY 2024 – FY 2026 OPC Budget, adopted by the Board on June 29, 2023. We believe the attached budget meets the programming needs and wishes of OPC's clients. More importantly, it utilizes taxpayer revenue in an efficient and effective manner. It is OPC's goal to enhance the lives of citizens 50 years and older, making our communities an attractive place to live, work, do business, and play.

The operating portion of the FY 2024-2026 Adopted Budget reflects continuation of the FY 2023 Budget, which was amended in March 2023 to recognize receipt of the County public transit millage allocation. The impact of this allocation on FY 2024 has resulted in the elimination of the OPC local transportation millage as well as the carry forward of 25% the County allocation to support transit service for the final three months of calendar year 2023 (the first three months of FY 2024). Further, the FY 2024 Adopted Budget includes a 4% general salary increase for OPC employees, creation of a new Fitness & Aquatics Supervisor part-time (15 hours/week) position to cover expanded programming, and increased hours for a part-time cook to support nutrition department demands.

Remaining changes recognize inflationary pressures affecting the costs of all goods and services. However, due to the age of the OPC facility, major capital projects are planned in this budget cycle; in particular this includes replacement of the roof membrane, the lightening protection system and parking lot repairs and improvements. The cost of these projects is far beyond any organization's ability to fund out of annual operations, they usually turn to issuing debt. The Interlocal Agreement prohibits the OPC from issuing debt, therefore, the OPC Board set aside a portion of fund balance to cover the cost of major capital improvements. These funds will be used to supplement the FY 2024-2026 Adopted Budget to cover these and other capital project costs.

The FY 2024 OPC Budget, which begins October 1, 2023, totals **\$7,264,500** an increase of **\$475,100 (7%)** from the FY 2023 amended budget, primarily reflecting the carry-forward of County public transit funds. Please see the "Budget Highlights" section of this packet for additional details. The FY 2024 Budget maintains the OPC Board's practice of matching operating expenditures to operating revenues.

Should you have any questions, please feel free to contact Executive Director Renee Cortright, Administrative Director Tim Soave, or a member of the OPC Governing Board.

Thank you for your continued support of the OPC!


Dale Hetrick, OPC Board Chair


Renee Cortright, OPC Executive Director


Tim Soave, OPC Administrative Director

BUDGETARY HIGHLIGHTS - OPERATING

The FY 2024-2026 Adopted Budget primarily reflects the FY 2023 -2025 Amended Budget. The FY 2023-2025 budget was amended to accommodate for the receipt of the Oakland County Public Transit millage funds, as subsequent operating changes. The only structural change includes the recommended addition of a new part-time Evening Supervisor in the Fitness & Aquatics area to cover increased night time and Saturday participation as well as increased hours for a part-time cook to support increased nutrition demands.

OPERATING REVENUES

Changes to the operating revenues for FY 2024 reflect the impact of the adoption of the County Transit millage. The FY 2024 Adopted Budget is 7% (\$475,100) more than the FY 2023 Amended Budget; however this increase actually reflects a governmental accounting requirement rather than a change in operations. In March 2023 Oakland County provided \$1,928,600 in public transit millage funds to utilize for the calendar year 2023. Since the OPC operates on an October-September fiscal year, one quarter of this annual amount must be "carried forward" from the OPC's FY 2023 (which ends September 2023) to the beginning of the OPC's FY 2024 supporting the final three months of transit operations for calendar year 2023. Additionally, the adoption of the County Public Transit Millage led to the ceasing of the OPC local transit millage (and appropriations) levied by Rochester, Rochester Hills and Oakland Township – a \$592,000 reduction.

Once the impact of the County transit millage is accounted for, FY 2024 Adopted Revenues increased by \$273,100 from the FY 2023 Amended Budget (4%). This increase primarily reflects the return of OPC programs, activities, and services to pre-COVID levels. Participation fees are projected to increase by \$47,800 (6.1%); sales for trips, performances, gift shop and the café should increase by \$25,000 (8%); and local government contributions from the OPC operational millage are projected to increase by \$189,400 (9%) reflecting increased property values in all three OPC communities.

ANNUAL OPERATING EXPENDITURES

FY 2024 operating expenditures are increasing by 6.75% (\$412,200) from the FY 2023 Amended Budget. This increase almost exclusively reflects the planned carry forward of 25% of the annual County Transit Millage appropriation.

- **Salaries and Wages:** The Adopted Budget includes a 4% general wage increase for employees whose wages fall within the salary ranges approved by the OPC Board as part of the compensation study conducted in late 2019 and early 2020. In addition, a part-time Fitness & Aquatics Supervisor (15 hours per week) has been added to support increased participation hours in the evenings and Saturdays. Further a part-time cook position in Nutrition was increased for 15 to 25 hours per week to cover increased demands. Finally, it should be noted that a 3% general wage increase has been included in FY 2025 and FY 2026 as a place holder. Any actual increase will depend upon the fiscal condition of the OPC at that time and will require the approval of the OPC Board.

- Fringe Benefits: Fringe benefit rates remained static from the current FY 2023 levels. Increases in allocation results from the proposed wage increase affecting wage-based benefits (social security, pension, etc.)
- Outside Contractors / Services: Increases reflect inflationary adjustments.
- Operating Supplies: Increases reflect inflationary adjustments.
- Memberships & Seminars: Reductions reflect the fact that the FY 2023 Amended Budget included additional money for training related to new technology in the transportation and finance areas which are not required in FY 2024.
- Maintenance & Utilities: Increase in telephone and communication expenses related to expansion of the transportation program (County public transit funds are covering this cost).
- Equipment Purchases / Rentals: Slight reduction in this category reflect significant replacements were implemented in FY 2023.
- Liability / Unemployment Insurance: No significant changes.
- Other: Increase reflects the carry forward of 25% of the calendar year 2023 County public transit millage allocation to cover the first three months of FY 2024.

The net operating impact of the FY 2024-2026 Adopted Budget is that annual operating revenues will exceed annual operating expenditures by \$748,400 in FY 2024, \$710,500 in FY 2025 and \$605,600 in FY 2026. These projected funds will be used to support the capital improvement program.

Fund Balance: The FY 2024 – 2026 Adopted Budget has split the remaining fund balance into three categories in order to increase the transparency of the planned use of these funds. Per the OPC Board policy, 25% of annual expenditures must remain in fund balance; this amount is designated as “Target Fund Balance.” The remaining fund balance is split evenly between “Budget Stabilization” which the OPC Board can use in the case of unexpected operating revenue and expenditure changes, and “Designation for Capital Improvements.” This portion of fund balance will be used to meet future capital needs. (This designation is required because, per the Interlocal Agreement, the OPC cannot issue debt, and with the age of the facility, major repairs will be required in the future).

There are a number of required projects planned for FY 2024-2026, which are listed in the Capital Improvement section of this Adopted Budget. The cost of these projects will exceed the amounts available from the operating budget savings, therefore the Adopted Budget includes the use of \$885,100 from the Designation for Capital Improvements to support the completion of these projects.

SCHEDULE A
OPC - FY 2024 - 2026 Adopted Budget

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Amended	Adopted	Adopted	Adopted
REVENUES					
Donations	\$ 625,669	\$ 437,000	\$ 408,400	\$ 408,600	\$ 408,800
Fees	848,054	777,700	825,500	860,500	872,500
Grants	677,101	624,600	654,600	654,600	654,600
Miscellaneous	80,832	54,500	64,000	64,000	64,000
County Public Transit Contribution		1,928,600	1,928,600	1,928,600	1,928,600
Rochester Hills Contribution	1,633,925	1,665,000	1,423,600	1,483,700	1,519,000
Rochester Contribution	313,018	329,000	265,000	277,800	286,100
Oakland Township Contribution	635,713	668,000	570,800	599,000	625,000
Carry Forward	-	-	794,000	-	-
Trips, Perform., Café, Gift Shop	95,490	305,000	330,000	345,000	348,000
TOTAL OPERATING REVENUES	\$ 4,909,802	\$ 6,789,400	\$ 7,264,500	\$ 6,621,800	\$ 6,706,600
EXPENDITURES					
Salaries & Wages	1,955,593	2,323,516	2,621,500	2,700,400	2,800,600
Fringe Benefits					
Pension	37,263	56,100	60,200	62,000	63,900
Health Savings Account	2,868	5,600	9,600	9,600	9,600
Social Security	149,604	208,700	210,000	216,500	223,300
Hospitalization	110,984	176,000	182,000	187,600	193,300
Life Insurance	4,087	5,800	7,000	7,600	8,200
Disability Insurance	18,777	11,100	23,300	24,100	24,900
Worker's Compensation	<u>68,936</u>	<u>42,500</u>	<u>35,100</u>	<u>36,800</u>	<u>36,800</u>
Fringe Total	<u>\$ 392,519</u>	<u>\$ 505,800</u>	<u>\$ 527,200</u>	<u>\$ 544,200</u>	<u>\$ 560,000</u>
Personnel Total	\$ 2,348,112	\$ 2,829,316	\$ 3,148,700	\$ 3,244,600	\$ 3,360,600
Outside Contractors / Services	714,426	1,240,500	1,113,700	1,168,200	1,205,900
Operating Supplies	638,457	694,300	718,300	740,300	762,300
Memberships / Seminars	13,544	26,600	20,800	21,300	22,200
Maintenance / Utilities	262,396	296,500	317,400	328,000	333,400
Non-Capital Equipment Purchases / Rentals	80,288	45,200	24,900	25,600	26,300
Liability / Unemployment Insurance	60,285	237,700	214,000	219,000	226,000
Other	3,169	733,784	958,300	164,300	164,300
Operating Total	<u>\$ 1,772,565</u>	<u>\$ 3,274,584</u>	<u>\$ 3,367,400</u>	<u>\$ 2,666,700</u>	<u>\$ 2,740,400</u>
TOTAL ANNUAL OPERATING EXPENDITURES	\$ 4,120,675	\$ 6,103,900	\$ 6,516,100	\$ 5,911,300	\$ 6,101,000
NET OPERATING	\$ 789,125	\$ 685,500	\$ 748,400	\$ 710,500	\$ 605,600
ONE-TIME EXPENDITURES					
Capital Improvement Plan	308,629	1,032,100	1,633,500	290,400	1,587,000
TOTAL ONE-TIME EXPENDITURES	\$ 308,629	\$ 1,032,100	\$ 1,633,500	\$ 290,400	\$ 2,187,000
TOTAL EXPENDITURES	\$ 4,429,305	\$ 7,136,000	\$ 8,149,600	\$ 6,201,700	\$ 8,288,000
IMPACT ON FUND BALANCE	\$ 480,497	\$ (346,600)	\$ (885,100)	\$ 420,100	\$ (1,581,400)
Beginning Fund Balance		\$ 5,107,896	\$ 4,761,296	\$ 3,876,196	\$ 4,296,296
Ending Fund Balance	\$ 5,107,896	\$ 4,761,296	\$ 3,876,196	\$ 4,296,296	\$ 2,714,896
Percent Fund Balance of Expenditures	115.32%	66.72%	47.56%	69.28%	32.76%
Target Fund Balance (25% of Expenditures)	\$ 1,030,169	\$ 1,525,975	\$ 1,629,025	\$ 1,477,825	\$ 1,525,250
Designated for Capital Improvements	\$ 2,038,864	\$ 1,617,661	\$ 1,123,586	\$ 1,409,236	\$ 594,823
Designation for Budget Stabilization	\$ 2,038,864	\$ 1,617,661	\$ 1,123,586	\$ 1,409,236	\$ 594,823

SCHEDULE B

OPC - FY 2024 - 2026 Adopted Budget

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Amended	Adopted	Adopted	Adopted
REVENUES					
Donations	\$ 625,669	\$ 437,000	\$ 408,400	\$ 408,600	\$ 408,800
Fees	848,054	777,700	825,500	860,500	872,500
Grants	677,101	624,600	654,600	654,600	654,600
Miscellaneous	80,832	54,500	64,000	64,000	64,000
County Public Transit Contribution		1,928,600	1,928,600	1,928,600	1,928,600
Rochester Hills Contribution	1,633,925	1,665,000	1,423,600	1,483,700	1,519,000
Rochester Contribution	313,018	329,000	265,000	277,800	286,100
Oakland Township Contribution	635,713	668,000	570,800	599,000	625,000
Carry Forward	-	-	794,000	-	-
Trips, Perform., Café, Gift Shop	95,490	305,000	330,000	345,000	348,000
TOTAL OPERATING REVENUES	\$ 4,909,802	\$ 6,789,400	\$ 7,264,500	\$ 6,621,800	\$ 6,706,600
EXPENDITURES					
Administration	1,037,164	1,083,300	1,107,900	1,139,000	1,190,800
Facilities Management	544,622	518,600	537,000	556,100	566,300
Fitness & Aquatics	457,747	557,400	581,200	603,900	625,900
Nutrition	616,794	643,600	679,800	694,500	709,400
Leisure Travel	180,682	210,300	229,900	251,800	263,700
Adult Day Services	65,841	98,600	120,500	125,900	130,500
Performing Arts	3,849	14,100	9,100	11,200	12,300
Enrichment & Arts	282,300	271,100	304,900	316,000	327,000
Transportation	792,826	2,513,600	2,729,000	1,988,600	2,042,100
Newsletter / Vintage View	9,206	41,100	38,200	39,200	40,200
Senior Resources	43,592	44,600	57,800	59,500	61,400
Café	65,894	67,900	79,400	82,700	87,100
Volunteers	<u>20,160</u>	<u>39,700</u>	<u>41,400</u>	<u>42,900</u>	<u>44,300</u>
TOTAL ANNUAL OPERATING EXPENDITURES	\$ 4,120,675	\$ 6,103,900	\$ 6,516,100	\$ 5,911,300	\$ 6,101,000
NET OPERATING	\$ 789,125	\$ 685,500	\$ 748,400	\$ 710,500	\$ 605,600
ONE-TIME EXPENDITURES					
Capital Improvement Plan	<u>308,629</u>	<u>1,032,100</u>	<u>1,633,500</u>	<u>290,400</u>	<u>2,187,000</u>
TOTAL ONE-TIME EXPENDITURES	\$ 308,629	\$ 1,032,100	\$ 1,633,500	\$ 290,400	\$ 2,187,000
TOTAL EXPENDITURES	\$ 4,429,305	\$ 7,136,000	\$ 8,149,600	\$ 6,201,700	\$ 8,288,000
Impact on Fund Balance	\$ 480,497	\$ (346,600)	\$ (885,100)	\$ 420,100	\$ (1,581,400)
Beginning Fund Balance		\$ 5,107,896	\$ 4,761,296	\$ 3,876,196	\$ 4,296,296
Ending Fund Balance	\$ 5,107,896	\$ 4,761,296	\$ 3,876,196	\$ 4,296,296	\$ 2,714,896
Percent Fund Balance of Expenditures	115.32%	66.72%	47.56%	69.28%	32.76%
Target Fund Balance (25% of Expenditures)	\$ 1,030,169	\$ 1,525,975	\$ 1,629,025	\$ 1,477,825	\$ 1,525,250
Designated for Capital Improvements	\$ 2,038,864	\$ 1,617,662	\$ 1,123,586	\$ 1,409,236	\$ 594,823
Designation for Budget Stabilization	\$ 2,038,864	\$ 1,617,662	\$ 1,123,586	\$ 1,409,236	\$ 594,823

OPC FY 2024 - 2026 ADOPTED BUDGET REVENUES

GL NUMBER	DESCRIPTION	FY 2022 ACTUAL	FY 2023 AMENDED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
SALES						
101-172-442000	Tax Tribunal	32				
101-172-679000	Sales Tax	(258)				
101-172-680000	Raffle	830				
101-602-642000	Fitness & Aquatics Sales					
101-603-642000	Nutrition Sales	300				
101-754-642000	Leisure Travel Sales	23,978	230,000	230,000	240,000	240,000
101-757-642000	Performing Arts Sales		15,000	35,000	38,000	41,000
101-757-680000	Performing Arts Raffle					
101-758-642000	Enrichment & Arts Sales	25,194	15,000	20,000	22,000	22,000
101-758-680000	Enrichment & Arts Raffle	741				
101-763-642000	Café Sales	44,673	45,000	45,000	45,000	45,000
SALES		95,490	305,000	330,000	345,000	348,000
GRANTS						
101-172-528000	COVID 19 Grant					
101-603-503000	Federal Grant AAA1B Nutrition Meals	531,699	500,000	530,000	530,000	530,000
101-603-528000	COVID 19 Grant					
101-759-569001	Municipal Credits / Spec. Services	98,800	102,400	102,400	102,400	102,400
101-759-569002	Specialized Services	46,602	22,200	22,200	22,200	22,200
GRANTS		677,101	624,600	654,600	654,600	654,600
ROCHESTER HILLS CONTRIBUTION						
101-172-581000	Contribution Rochester Hills	1,227,403	1,280,000	1,407,600	1,467,700	1,503,000
101-172-581001	Delinquent Rochester Hills	41,240	16,000	16,000	16,000	16,000
101-759-581000	Contribution Rochester Hills	365,282	369,000			
ROCHESTER HILLS CONTRIBUTION		1,633,925	1,665,000	1,423,600	1,483,700	1,519,000
ROCHESTER CONTRIBUTION						
101-172-582000	Contribution Rochester	240,028	259,000	265,000	277,800	286,100
101-172-582001	Delinquent Rochester	2,366				
101-759-582000	Contribution Rochester	70,624	70,000			
ROCHESTER CONTRIBUTION		313,018	329,000	265,000	277,800	286,100
OAKLAND TOWNSHIP CONTRIBUTION						
101-172-583000	Contribution Oakland Township	505,924	515,000	570,800	599,000	625,000
101-759-583000	Contribution Oakland Township	129,789	153,000			
OAKLAND TOWNSHIP CONTRIBUTION		635,713	668,000	570,800	599,000	625,000
FEE INCOME						
101-172-643000	Special Events	9,290				
101-172-651000	Administration Fees	17,636	10,000	15,000	16,000	17,000
101-172-651002	Charity Fees	5,375	5,000	5,000	5,000	5,000
101-172-651003	Non-Resident Fee	68,162	70,000	95,000	97,000	99,000
101-172-651004	Building Rental Fees	74,776	40,000	40,000	42,000	44,000
101-172-651100	Ms. Senior Michigan	1,475		1,500	1,500	1,500
101-602-643000	Fitness & Aquatics Special Events	460				
101-602-651000	Fitness & Aquatics Fees	335,706	400,000	420,000	430,000	430,000
101-603-643000	Nutrition Special Events	929				
101-755-651000	Adult Day Service Fees	41,604	40,000	40,000	50,000	50,000
101-757-643000	Performing Arts Special Events	2,225		2,000	2,000	2,000
101-757-651000	Performing Arts Fees	36,282	20,000			
101-758-643000	Enrichment & Arts Special Events	32,925				
101-758-651000	Enrichment & Arts Fees	127,764	90,000	100,000	105,000	110,000
101-759-651000	Transportation Fees	55,788	74,700	75,000	78,000	80,000
101-761-651000	Newsletter Fees	10,389	10,000	10,000	10,000	10,000
101-761-651006	Vintage View Fees	4,600	3,000	5,000	5,000	5,000
101-762-643000	Senior Resources Special Events	85				
101-762-651000	Senior Resources Fees	22,583	15,000	17,000	19,000	19,000
FEE INCOME		848,054	777,700	825,500	860,500	872,500
MISC.						
101-172-665000	Interest & Dividend Earnings	15,169	3,500	20,000	20,000	20,000
101-172-675000	Miscellaneous Revenue	1,250	1,000	1,000	1,000	1,000
101-172-676000	Reimbursements	1,519				
101-172-687000	Refunds & Rebates	65,016	50,000	43,000	43,000	43,000
101-172-687001	PayPal MAC Rebates	(63)				
101-754-677000	Travel Reimbursements	(2,059)				
MISC.		80,832	54,500	64,000	64,000	64,000

GL NUMBER	DESCRIPTION	FY 2022 ACTUAL	FY 2023 AMENDED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
DONATIONS						
101-172-674000	General Contributions & Donations	62,859	20,000	20,000	20,000	20,000
101-172-674050	Charity Fund Raising	2,355	1,500	1,500	1,500	1,500
101-172-678000	General Sponsorships	18,500	17,000	5,000	5,200	5,400
101-172-678001	Charity - Sponsorships	41,500	22,500	22,500	22,500	22,500
101-172-682000	General Annual Giving Plan	35,681	32,000	30,000	30,000	30,000
101-602-674000	Fitness & Aquatics Contributions & Donations	3,549	2,000	2,000	2,000	2,000
101-602-678000	Fitness & Aquatics Sponsorships	1,000				
101-603-642002	Liquid Meal Sales	1,788	2,000	500	500	500
101-603-651001	Walk for Meals/Run	5,767	4,000	5,000	5,000	5,000
101-603-674000	Nutrition Contributions & Donations	57,673	260,000	260,000	260,000	260,000
101-603-674001	Walk for Meals Donations	825	5,000	5,000	5,000	5,000
101-603-674002	OPC Site	9,883				
101-603-674003	OPC HD	66,688				
101-603-674005	Addison HD	310				
101-603-674006	Auburn Hills Site	7,521				
101-603-674007	Auburn Hills HD	31,029				
101-603-674009	Brandon Site	2,044				
101-603-674010	Brandon HD	4,475				
101-603-674011	Independence HD	28,264				
101-603-674012	Orion Site	6,061				
101-603-674013	Orion HD	15,335				
101-603-674015	Oxford HD	12,367				
101-603-678000	Nutrition Sponsorships	10,500				
101-603-682000	Nutrition Annual Giving Plan	62,655	12,000			
101-755-674000	Adult Day Service Contributions & Donations	11,560	4,000	4,000	4,000	4,000
101-755-678000	Adult Day Service Sponsorships	450				
101-755-682000	Adult Day Service Annual Giving Plan	3,625	1,500			
101-757-678000	Performing Arts Sponsorships	9,975	6,000	6,000	6,000	6,000
101-758-674000	Enrichment & Arts Contributions & Donations	3,205	3,500	3,700	3,700	3,700
101-758-678000	Enrichment & Arts Sponsorships	58,917	30,000	30,000	30,000	30,000
101-758-682000	Enrichment & Arts Annual Giving Plan	2,474	2,500			
101-759-674000	Transportation Contributions & Donations	10,018	5,000	4,200	4,200	4,200
101-759-678000	Transportation Sponsorships	10,000				
101-759-682000	Transportation Annual Giving Plan	200				
101-762-674000	Senior Resources Contributions & Donations	25				
101-762-674055	AOK Donations & Contributions	11,366	3,500	5,000	5,000	5,000
101-762-674060	Donations Medical Closet	1,100		1,000	1,000	1,000
101-762-678000	Senior Resources Sponsorships	13,925	3,000	3,000	3,000	3,000
101-762-682000	Senior Resources Annual Giving Plan	200				
DONATIONS		625,669	437,000	408,400	408,600	408,800
CARRY FORWARD REVENUE						
101-759-500000	CARRY FORWARD - County Transportation			794,000		
CARRY FORWARD REVENUE				794,000		
COUNTY TRANSIT MILLAGE						
101-759-584000	PUBLIC TRANSIT CONTRIBUTION		1,928,600	1,928,600	1,928,600	1,928,600
COUNTY TRANSIT MILLAGE			1,928,600	1,928,600	1,928,600	1,928,600
ESTIMATED REVENUES - FUND 101		\$ 4,909,802	\$ 6,789,400	\$ 7,264,500	\$ 6,621,800	\$ 6,706,600

OPC FY 2024-2026 EXPENDITURES

GL NUMBER	DESCRIPTION	FY 2022 ACTUAL	FY 2023 AMENDED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
Dept 172 - ADMINISTRATION						
101-172-702000	Salaries & Wages	523,028	567,300	602,300	620,400	658,200
101-172-710000	Social Security	32,428	43,400	46,100	47,500	49,000
101-172-711000	Medicare	7,584				
101-172-712000	Pension Plan	16,724	18,800	19,900	20,500	21,100
101-172-713000	Health Savings Account	1,534	2,400	2,400	2,400	2,400
101-172-714000	Hospitalization	31,378	42,000	56,000	57,700	59,500
101-172-715000	Life Insurance	1,545	2,200	2,400	2,500	2,600
101-172-716000	Disability Insurance	7,176	4,600	8,300	8,600	8,900
101-172-717000	Unemployment Insurance		10,500	8,000	8,000	8,000
101-172-718000	Workers Compensation	59,396	2,700	2,900	3,100	3,100
101-172-727000	Operating Supplies	48,031	36,000	36,000	37,000	38,000
101-172-727001	Charity Operating Supplies	4,878	6,500	6,500	6,500	6,500
101-172-750000	Expendible Equipment	27,671	6,000	7,700	7,900	8,100
101-172-801000	Professional Services	72,899	95,000	95,000	95,000	95,000
101-172-801001	Charity Professional Services	12,978	3,400	3,400	3,400	3,400
101-172-802000	Audit Fees	14,400	14,600	14,800	14,800	15,000
101-172-803000	Bank Charges	1,606	1,500	1,500	1,500	1,500
101-172-804000	Credit Card Fees	27,063	28,000	30,000	30,000	30,000
101-172-805000	Legal Fees	410	5,000	5,000	5,000	5,000
101-172-806000	Contractual Services	41,004		30,000	33,000	35,000
101-172-810000	Memberships & Dues	5,483	12,000	12,000	12,000	12,000
101-172-811000	Seminars & Conferences	922	1,500	1,500	1,500	1,500
101-172-812000	Payroll Fees	3,506	5,000	5,200	5,400	5,600
101-172-813000	PayPal MAC Fees	5,806	2,800	6,000	6,400	6,600
101-172-814000	Advertising/Marketing	295	10,000	4,000	4,200	4,400
101-172-850000	Telephone Expense	4,895	3,100	5,000	5,200	5,400
101-172-861000	Travel Expenses	2,225				
101-172-862000	Freight	125				
101-172-900000	Printing & Publishing	15,742	15,000	15,000	15,000	15,000
101-172-900001	Charity Printing & Publishing	450				
101-172-940000	Rental Equipment	3,814	14,000	6,000	6,500	7,000
101-172-940001	Charity Rental Equipment		11,000	11,000	11,000	11,000
101-172-955000	Miscellaneous Expense	1,433	2,000	2,000	2,000	2,000
101-172-955001	Charity Miscellaneous Expense					
101-172-955020	Prior Years Expense	450				
101-172-965000	Liability Insurance and Bonds	60,285	117,000	62,000	65,000	70,000
Totals for dept 172 - ADMINISTRATION		1,037,164	1,083,300	1,107,900	1,139,000	1,190,800
Dept 261 - FACILITIES MANAGEMENT						
101-261-702000	Salaries & Wages	136,559	133,500	144,200	148,500	153,000
101-261-710000	Social Security	8,467	10,300	11,000	11,300	11,700
101-261-711000	Medicare	1,980				
101-261-712000	Pension Plan	6,728	6,800	7,300	7,500	7,800
101-261-713000	Health Savings Account	200	1,600	1,600	1,600	1,600
101-261-714000	Hospitalization	33,873	28,000	28,000	28,900	29,700
101-261-715000	Life Insurance	465	600	700	800	900
101-261-716000	Disability Insurance	2,481	1,200	2,200	2,300	2,400
101-261-718000	Workers Compensation	1,548	7,800	8,200	8,400	8,400
101-261-727000	Operating Supplies	14,629				
101-261-728000	Custodial Supplies	9,361	28,000	25,000	28,000	32,000
101-261-750000	Expendible Equipment	8,799	500	500	500	500
101-261-801000	Professional Services	79,653	130,000	133,000	138,000	138,000
101-261-806000	Contractual Services	50,557				
101-261-807000	License Fees	861	1,200	1,200	1,200	1,200
101-261-808000	Inspection Fees	3,215	3,500	3,500	3,500	3,500
101-261-810000	Memberships & Dues		100	100	100	100
101-261-920000	Public Utilities	163,735	135,000	138,000	141,000	141,000
101-261-931000	Repair & Maint - Equipment	20,991	30,000	32,000	34,000	34,000
101-261-940000	Rental Equipment	520				
101-261-955000	Miscellaneous Expense		500	500	500	500
Totals for dept 261 - FACILITIES MANAGEMENT		544,622	518,600	537,000	556,100	566,300
Dept 602 - FITNESS & AQUATICS						
101-602-702000	Salaries & Wages	183,832	212,100	245,200	252,600	260,100
101-602-710000	Social Security	11,398	26,200	28,000	28,800	29,700
101-602-711000	Medicare	2,666				
101-602-712000	Pension Plan	3,039	7,500	8,100	8,300	8,600
101-602-713000	Health Savings Account	534	800	800	800	800

GL NUMBER	DESCRIPTION	FY 2022 ACTUAL	FY 2023 AMENDED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
101-602-714000	Hospitalization	25,156	28,000	28,000	28,800	29,700
101-602-715000	Life Insurance	610	700	800	900	1,000
101-602-716000	Disability Insurance	2,947	1,300	2,500	2,600	2,700
101-602-718000	Workers Compensation	434	1,600	1,600	1,700	1,700
101-602-727000	Operating Supplies	21,746	27,000	25,000	26,000	27,000
101-602-750000	Expendible Equipment	27,760	3,000	3,000	3,000	3,000
101-602-801000	Professional Services	150,555	220,000	200,000	210,000	220,000
101-602-810000	Memberships & Dues	727	1,000	1,000	1,000	1,000
101-602-811000	Seminars & Conferences	316	500	500	500	500
101-602-931000	Repair & Maint - Equipment	825	2,500	3,200	3,400	3,600
101-602-940000	Rental Equipment	375	500	500	500	500
101-602-941000	Rental Expense	24,827	24,700	33,000	35,000	36,000
Totals for dept 602 - FITNESS & AQUATICS		457,747	557,400	581,200	603,900	625,900
Dept 603 - NUTRITION						
101-603-702000	Salaries & Wages	291,172	253,700	285,600	294,200	303,000
101-603-710000	Social Security	18,053	19,400	21,900	22,600	23,300
101-603-711000	Medicare	4,222				
101-603-712000	Pension Plan	6,016	4,200	4,500	4,600	4,700
101-603-714000	Hospitalization	6,480				
101-603-715000	Life Insurance	660	600	600	700	800
101-603-716000	Disability Insurance	2,456	1,100	2,000	2,100	2,200
101-603-718000	Workers Compensation	974	2,800	3,000	3,200	3,200
101-603-727000	Operating Supplies	263,381	320,000	325,000	325,000	325,000
101-603-750000	Expendible Equipment	2,878	3,000	3,000	3,000	3,000
101-603-801000	Professional Services	5,991	15,000	12,000	14,000	16,000
101-603-810000	Memberships & Dues	965	2,100	1,000	1,200	1,700
101-603-811000	Seminars & Conferences	630	3,400	1,200	1,500	1,900
101-603-850000	Telephone Expense	463				
101-603-861000	Travel Expenses	1,814	600	1,000	1,200	1,400
101-603-862000	Freight	1,065	1,000	1,000	1,000	1,000
101-603-900000	Printing & Publishing	500	1,000	1,000	1,000	1,000
101-603-931000	Repair & Maint - Equipment	1,682	3,500	3,800	4,000	4,000
101-603-932000	Repair & Maint - Vehicles	7,258	12,000	13,000	15,000	17,000
101-603-955000	Miscellaneous Expense	134	200	200	200	200
Totals for dept 603 - NUTRITION		616,794	643,600	679,800	694,500	709,400
Dept 754 - LEISURE TRAVEL						
101-754-702000	Salaries & Wages	27,550	27,700	25,000	25,800	26,600
101-754-710000	Social Security	1,708	2,100	1,900	2,000	2,100
101-754-711000	Medicare	399				
101-754-727000	Operating Supplies	2,105	10,000	3,000	4,000	5,000
101-754-801000	Professional Services	148,920	170,000	200,000	220,000	230,000
101-754-811000	Seminars & Conferences		500			
Totals for dept 754 - LEISURE TRAVEL		180,682	210,300	229,900	251,800	263,700
Dept 755 - ADULT DAY SERVICES						
101-755-702000	Salaries & Wages	55,990	84,100	100,700	103,700	106,800
101-755-710000	Social Security	3,471	6,500	7,700	7,900	8,200
101-755-711000	Medicare	812				
101-755-718000	Workers Compensation	154	900	1,000	1,000	1,000
101-755-727000	Operating Supplies	1,351	2,500	1,500	1,700	1,900
101-755-750000	Expendible Equipment		200	200	200	200
101-755-801000	Professional Services	425	4,000	9,000	11,000	12,000
101-755-810000	Memberships & Dues	3,509				
101-755-811000	Seminars & Conferences	129	300	300	300	300
101-755-931000	Repair & Maint - Equipment		100	100	100	100
Totals for dept 755 - ADULT DAY SERVICES		65,841	98,600	120,500	125,900	130,500
Dept 757 - PERFORMING ARTS						
101-757-727000	Operating Supplies	2,384	1,500	2,500	2,600	2,700
101-757-801000	Professional Services	1,465	12,000	6,000	8,000	9,000
101-757-900000	Printing & Publishing		500	500	500	500
101-757-931000	Repair & Maint - Equipment		100	100	100	100
Totals for dept 757 - PERFORMING ARTS		3,849	14,100	9,100	11,200	12,300
Dept 758 - ENRICHMENT & FINE ARTS						
101-758-702000	Salaries & Wages	127,089	143,800	152,500	157,100	161,800
101-758-710000	Social Security	7,880	11,000	11,700	12,100	12,400
101-758-711000	Medicare	1,843				
101-758-712000	Pension Plan	4,756	7,400	8,200	8,500	8,700

GL NUMBER	DESCRIPTION	FY 2022 ACTUAL	FY 2023 AMENDED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
101-758-713000	Health Savings Account	600	800	800	800	800
101-758-714000	Hospitalization	14,097	14,000	14,000	14,500	14,900
101-758-715000	Life Insurance	482	700	800	900	1,000
101-758-716000	Disability Insurance	2,350	1,400	2,500	2,600	2,700
101-758-718000	Workers Compensation	154	600	700	700	700
101-758-727000	Operating Supplies	70,570	50,000	60,000	63,000	66,000
101-758-750000	Expendible Equipment	4,320	2,500	2,500	2,500	2,500
101-758-801000	Professional Services	39,883	36,000	46,000	48,000	50,000
101-758-810000	Memberships & Dues	347	300	300	300	300
101-758-811000	Seminars & Conferences		200	200	200	200
101-758-900000	Printing & Publishing	4,534	1,000	3,300	3,400	3,600
101-758-931000	Repair & Maint - Equipment	716	200	200	200	200
101-758-940000	Rental Equipment	1,661	1,000	1,000	1,000	1,000
101-758-941000	Rental Expense	863				
101-758-955000	Miscellaneous Expense	155	200	200	200	200
Totals for dept 758 - ENRICHMENT & FINE ARTS		282,300	271,100	304,900	316,000	327,000
Dept 759 - TRANSPORTATION						
101-759-702000	Salaries & Wages	533,265	777,716	928,600	956,500	985,200
101-759-710000	Social Security	33,062	80,400	71,100	73,300	75,500
101-759-711000	Medicare	7,732				
101-759-712000	Pension Plan		11,400	12,200	12,600	13,000
101-759-713000	Health Savings Account			4,000	4,000	4,000
101-759-714000	Hospitalization		64,000	56,000	57,700	59,500
101-759-715000	Life Insurance	325	1,000	1,700	1,800	1,900
101-759-716000	Disability Insurance	1,367	1,500	5,800	5,900	6,000
101-759-718000	Workers Compensation	5,997	24,700	16,000	17,000	17,000
101-759-727000	Operating Supplies	3,684	2,800	3,000	3,200	3,400
101-759-750000	Expendible Equipment	2,490	14,500	500	500	500
101-759-801000	Professional Services	10,638	26,600	28,000	28,000	28,000
101-759-810000	Memberships & Dues		600	100	100	100
101-759-811000	Seminars & Conferences	516	3,500	2,000	2,000	2,000
101-759-814000	Advertising/Marketing		5,000			
101-759-815000	FINANCIAL SUPPORT		150,000			
101-759-816000	ADMINISTRATIVE SUPPORT		56,200			
101-759-817000	FACILITIES SUPPORT		115,000	150,000	155,000	160,000
101-759-818000	IT SUPPORT		5,000			
101-759-819000	COMMUNICATIONS		90,000	90,000	92,000	95,000
101-759-850000	Telephone Expense	1,649		10,000	10,000	10,000
101-759-860000	Fuel	131,919	134,000	140,000	148,000	155,000
101-759-931000	Repair & Maint - Equipment	510				
101-759-932000	Repair & Maint - Vehicles	59,672	110,000	112,000	115,000	118,000
101-759-955000	Miscellaneous Expense			160,000	160,000	160,000
101-759-960000	CARRY FORWARD		729,484	794,000		
101-759-965000	Liability Insurance and Bonds		110,200	144,000	146,000	148,000
Totals for dept 759 - TRANSPORTATION		792,826	2,513,600	2,729,000	1,988,600	2,042,100
Dept 761 - NEWSLETTER						
101-761-702000	Salaries & Wages		22,200	22,600	23,300	24,000
101-761-710000	Social Security		1,700	1,800	1,900	2,000
101-761-718000	Workers Compensation	26	200	300	300	300
101-761-727000	Operating Supplies	322	6,500	3,000	3,200	3,400
101-761-801000	Professional Services	8,244	6,000	6,000	6,000	6,000
101-761-900000	Printing & Publishing	614	4,500	4,500	4,500	4,500
Totals for dept 761 - NEWSLETTER		9,206	41,100	38,200	39,200	40,200
Dept 762 - SENIOR RESOURCES						
101-762-702000	Salaries & Wages	26,172	30,300	38,200	39,400	40,600
101-762-710000	Social Security	1,623	2,300	2,900	3,000	3,100
101-762-711000	Medicare	379				
101-762-718000	Workers Compensation	38	400	500	500	500
101-762-727000	Operating Supplies	4,342	3,400	5,800	6,000	6,200
101-762-727002	AOK Operating Supplies	3,194	2,000	2,000	2,000	2,000
101-762-801000	Professional Services	7,338	4,000	6,200	6,400	6,800
101-762-801002	AOK Professional Services		1,500	1,500	1,500	1,500
101-762-810000	Memberships & Dues		100	100	100	100
101-762-811000	Seminars & Conferences		100	100	100	100
101-762-900000	Printing & Publishing	506	500	500	500	500
Totals for dept 762 - SENIOR RESOURCES		43,592	44,600	57,800	59,500	61,400

GL NUMBER	DESCRIPTION	FY 2022 ACTUAL	FY 2023 AMENDED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
Dept 763 - CAFE						
101-763-702000	Salaries & Wages	32,826	37,200	40,400	41,600	42,900
101-763-710000	Social Security	2,035	2,900	3,100	3,200	3,300
101-763-711000	Medicare	476				
101-763-718000	Workers Compensation	215	600	700	700	700
101-763-727000	Operating Supplies	30,206	27,000	35,000	37,000	40,000
101-763-955000	Miscellaneous Expense	136	200	200	200	200
Totals for dept 763 - CAFE		65,894	67,900	79,400	82,700	87,100
Dept 765 - VOLUNTEERS						
101-765-702000	Salaries & Wages	18,110	33,900	36,200	37,300	38,400
101-765-710000	Social Security	1,123	2,500	2,800	2,900	3,000
101-765-711000	Medicare	263				
101-765-718000	Workers Compensation		200	200	200	200
101-765-727000	Operating Supplies	664	1,400	1,000	1,100	1,200
101-765-801000	Professional Services		1,200	700	900	1,000
101-765-810000	Memberships & Dues		300	300	300	300
101-765-811000	Seminars & Conferences		100	100	100	100
101-765-900000	Printing & Publishing		100	100	100	100
Totals for dept 765 - VOLUNTEERS		20,160	39,700	41,400	42,900	44,300
TOTAL OPERATING EXPENDITURES		\$ 4,120,677	\$ 6,103,900	\$ 6,516,100	\$ 5,911,300	\$ 6,101,000
TOTAL REVENUES		\$ 4,909,802	\$ 6,789,400	\$ 7,264,500	\$ 6,621,800	\$ 6,706,600
NET OPERATING		\$ 789,125	\$ 685,500	\$ 748,400	\$ 710,500	\$ 605,600
Dept 901 - ONE-TIME/CAPITAL						
101-901-930000	Repair & Maint - Bldg & Grounds	27,893	36,500	56,500	38,400	40,000
101-901-971000	Capitalized Equipment	75,332	344,000	175,000	127,000	12,000
101-901-972000	Building - Capital Additions & Imp	205,404	651,600	1,402,000	125,000	2,135,000
Totals for dept 901 - ONE-TIME/CAPITAL		308,629	1,032,100	1,633,500	290,400	2,187,000
IMPACT ON FUND BALANCE		\$ 480,496	\$ (346,600)	\$ (885,100)	\$ 420,100	\$ (1,581,400)
BEGINNING FUND BALANCE			5,107,896	4,761,296	3,876,196	4,296,296
ENDING FUND BALANCE		\$ 5,107,896	\$ 4,761,296	\$ 3,876,196	\$ 4,296,296	\$ 2,714,896
TARGETED FUND BALANCE (25% of operating expenditures)		\$ 1,030,169	\$ 1,525,975	\$ 1,629,025	\$ 1,477,825	\$ 1,525,250
RESERVE FOR OPERATIONS		\$ 2,038,863	\$ 1,617,661	\$ 1,123,586	\$ 1,409,236	\$ 594,823
RESERVE FOR CAPITAL		\$ 2,038,863	\$ 1,617,661	\$ 1,123,586	\$ 1,409,236	\$ 594,823

OPC 2024-2035 CAPITAL IMPROVEMENT PLAN (CIP)

PROJECT	Total Cost	FY2024 Adopted	FY 2025 Adopted	FY 2026 Adopted	Future Projects
<u>New Projects (01-3001-570200)</u>					
Roof Membrane Replacement	\$ 1,000,000	\$ 1,000,000			
LED Lighting (parking lot, hallways, gym, pool)	\$ 100,000	\$ 100,000			
Repair Building Cracks	\$ 70,000	\$ 70,000			
Lockeroom Water Heaters Replumbing and Controls	\$ 60,000	\$ 60,000			
Parking Lot Milling, Patching, Spot Repaving	\$ 42,000	\$ 42,000			
Café / Billiard Room Carpeting & Cabinets	\$ 40,000	\$ 40,000			
Administration Area Recarpeting	\$ 40,000	\$ 40,000			
Parking Lot Seal Coating	\$ 71,000			\$ 35,000	\$ 36,000
Art Studios Cabinets and Curtains	\$ 30,000	\$ 30,000			
Replace East & West Mixing Values	\$ 20,000	\$ 20,000			
Refinish Gym and Exercise Room	\$ 15,000		\$ 15,000		
Moving Lapidary to Lower Level	\$ 75,000		\$ 75,000		
RTU & Dehumidification Replacement	\$ 1,500,000				\$ 1,500,000
Barn Development	\$ 1,300,000				\$ 1,300,000
Parking Lot Expansion	\$ 2,100,000			\$ 2,100,000	
Parking Lot Total Repaving	\$ 2,500,000				\$ 2,500,000
Extended Receiving Bay	\$ 390,000				\$ 390,000
Exterior Access to Roof	\$ 50,000				\$ 50,000
Snowmelt Blower and Relocation	\$ 35,000		\$ 35,000		
Barn Engineering Study	\$ 15,000				\$ 15,000
TOTAL PROJECTS	\$ 9,453,000	\$ 1,402,000	\$ 125,000	\$ 2,135,000	\$ 5,791,000

<u>Equipment (01-3001-570300)</u>					
Office Desks / Workstations	\$ 77,000	\$ 24,000	\$ 28,000		\$ 25,000
Pool Generator	\$ 130,000	\$ 130,000			
New Computers / Servers / Firewall / IT Infrastructure	\$ 40,000	\$ 14,000	\$ 6,000		\$ 20,000
Weight Cardio Equipment	\$ 36,000		\$ 8,000		\$ 28,000
Pool Vacuum	\$ 7,000	\$ 7,000			
Dining Room Chairs	\$ 80,000		\$ 80,000		
Gym Curtain	\$ 12,000			\$ 12,000	
Exercise Bikes	\$ 40,000				\$ 40,000
Patio Chairs	\$ 5,000		\$ 5,000		
Laser Printers	\$ 20,000				\$ 20,000
Hot Shot Van	\$ 75,000				\$ 75,000
Kitchen Coolers / Refrigerators/ Freezers	\$ 45,000				\$ 45,000
TOTAL EQUIPMENT	\$ 567,000	\$ 175,000	\$ 127,000	\$ 12,000	\$ 253,000

<u>Maintenance (01-3001-550300)</u>					
Parking Lot	\$ 29,300	\$ 3,000	\$ 3,300	\$ 5,000	\$ 18,000
Lawn / Irrigation	\$ 23,500	\$ 3,500	\$ 4,000	\$ 4,000	\$ 12,000
Caulking and Resealing	\$ 31,000	\$ 5,000	\$ 5,500	\$ 5,500	\$ 15,000
Roof Maintenance	\$ 23,500	\$ 5,000	\$ 5,500	\$ 5,500	\$ 7,500
Filter Tanks Sand Change	\$ 45,000	\$ 20,000	\$ -	\$ -	\$ 25,000
Miscellaneous	\$ 130,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 70,000
TOTAL MAINTENANCE	\$ 282,300	\$ 56,500	\$ 38,300	\$ 40,000	\$ 147,500

TOTAL CAPITAL PLAN **\$ 10,302,300** **\$ 1,633,500** **\$ 290,300** **\$ 2,187,000** **\$ 6,191,500**

FUNDED BY OTHER SOURCES

Repair Buswash wall leaks	\$ 50,000	\$ 50,000			
Buswash Updates (including curb cut)	\$ 60,000		\$ 60,000		
Handicapped Accessible Buses	\$ 190,000			\$ 90,000	\$ 100,000
	\$ 300,000	\$ 50,000	\$ 60,000	\$ 90,000	\$ 100,000

FY 2024 Capital Improvement Plan

New Projects

- Roof Membrane Replacement – This project is the final phase of a multi-phased project to place a new Duro-Last PVC membrane on the facility roof as well as new metal roofing panels where appropriate. The roof is 22 years old and leaks are starting to appear in some areas. In FY 2023 project the roof was replaced over the west side of the building covering the gym, pool, locker rooms, arts classrooms and the lobby. The FY 2024 project will complete the roof replacement over the remaining sections of the building.
- LED Lighting – This project will improve the LED lighting currently present in the gym and the pool as well as replace current lighting with LED lighting in the remainder of the facility. Funds are available from DTE to cover part of the cost. In addition, the LED lighting should reduce on-going utility expenses.
- Repair Building Cracks – Numerous cracks in the exterior of the building that have developed over the 20+ years of existence, this funding will be used to repair those issues.
- Locker Room Water Heaters Replumbing and Controls – This project will rework the water heating system for the men’s and women’s locker room located by the pool to even-out and control shower water temperatures.
- Parking Lot Milling, Patching, Spot Repairs – This project is funded every four or five years to maintain the integrity of the both the north and south parking lots. This will provide improved safety for facility visitors.
- Café / Billiard Room Carpeting and Cabinets – The café work area (where food is prepared, served and stored) is in need of repair in order for the café staff to function and serve the members properly. In addition the flooring in the café, and the attached billiard room, is over 20 years old and needs replacement.
- Administration Area Recarpeting – This project will replace the 20+ year old carpeting in the Administration area.
- Art Studio Carpeting and Cabinets – The art studio area needs to be refurbished with new carpeting and cabinets used to house art supplies. These studios are used every day and the wear and tear of that constant usage has taken its toll.
- Replace East and West Mixing Values – The project will replace the mixing valves used to control water temperatures throughout the building.

Equipment

- Office Workstations – Current office workstations are over 20 years old. Many of the stations are in disrepair and potentially dangerous. This project will replace these units over a three-year period. The first phase began in FY 2023 which replaced those workstations which are in view of the public. This second phase will cover “back office” areas of the facility.
- Pool Generator – Plans include purchasing of a generator for the pool pumps. If and when the power goes out in the OPC facility, the pumps that keep pool water circulating stop working. When power is restored the pool is unable to open until the pumps are powered up and pool

water is fully circulated; a process that could take a day or two. A generator will keep the pool water circulating so that the pool can be opened when the facility regains power.

- New Computers / Servers / Firewall / IT Infrastructure – based on the recommendation of the OPC’s contracted IT support company, IT Right; an eight-year replacement plan has been developed to keep the IT assets free from interference and operating at peak capacity. The FY 2023 funds will be used to improve backup and disaster recovery and firewall protection.
- Pool Vacuum – A new pool vacuum is required to maintain pool cleanliness.

Funding

Per the Interlocal Agreement which created the organization, the OPC is prohibited from issuing debt or borrowing from private institutions; normally organizations will issue debt to cover large and infrequent capital expenditures. Accordingly, funds needed to pay for any capital improvements and equipment must be generated by OPC operations, either from annual operational savings, grant funding, fundraising, or use of fund balance. For the past eight years all capital improvements have been supported by annual operational savings and grant funding. However, current and future facility projects will create a larger demand on resources than can be generated through normal operations. During FY 2024, \$885,100 of General Fund balance will be used to support the Capital Improvement program

Further, several projects and equipment needs are related to the OPC’s Transportation program. Funding from the OPC’s allocation of the County-wide public transit millage will be used to support these needs.

OPC - Fiscal Year 2024 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 2024 OPC 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 2024 (October 1, 2023 – September 30, 2024).
- 3) Notice of a public hearing on the proposed budget was published on the OPC Website on June 29, 2023 and a public hearing on the proposed budget was held by the OPC Board of Directors on July 6, 2023.
- 4) The OPC Board of Directors (Board) adopts the General Fund budget for the OPC for the fiscal year beginning October 1, 2023, with total estimated revenues of \$7,264,500.
- 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) 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.
- 7) 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.
- 8) All purchases of goods and services shall conform to the Board's approved Purchasing Procedures.
- 9) The 0.1 mill authorized by the voters in November 2016 (and subsequently adjusted per the Headlee Amendment to the Michigan Constitution) not be levied by the participating municipalities to the Interlocal Agreement for this fiscal year.
- 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.