

**FY 2019 – 2021  
OLDER PERSON'S COMMISSION  
ADOPTED BUDGET**

**Approved by the OPC Board  
July 12, 2018**

**OLDER PERSON'S COMMISSION  
FY 2019 – FY 2021 ADOPTED BUDGET**

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

In Re: FY 2019 – FY 2021 OPC Budget

July 12, 2018

On behalf of the Older Persons' Commission Governing Board (OPC Board) we are pleased to present the FY 2019 – FY 2021 OPC Budget which was adopted by the Board on this date. 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. Our goal is to enhance the lives of citizens 50 years and older making our communities an attractive place to live, work, do business, and play.

The FY 2019 OPC Budget, which begins October 1, 2018, totals **\$4,262,000**, represents maintenance of the current programs and facilities. In total, the FY 2019 budget is an increase of **\$30,800 (0.73%)** from the FY 2018 budget. Material changes in the FY 2019 budget include:

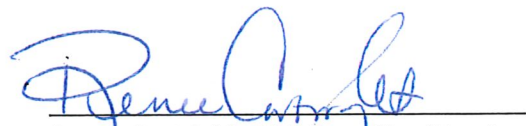
- Use of Fund Balance: The OPC Board has adopted a "Use of Fund Balance" policy which limits the use of fund balance to one-time needs and requires that fund balance is maintained equal to at least 25% of expenditures. The Interlocal Agreement prohibits the OPC from issuing debt or borrowing funds to meet its capital needs. With the facility aging, capital needs have increased; this budget assumes the use of fund balance to meet some of these capital needs. The FY 2019 – FY 2021 budget maintains a fund balance of **32.61%** at the end of the triennial period; \$43,000 in FY 2019 capital needs WILL BE covered by operating revenues.
- Personnel / Organizational Changes:
  - o The proposed budget eliminates the Performing Arts Department Head full-time position and five (5) part-time Fitness and Aquatic Instructor positions, transferring these functions to contracted staff at an annual savings of approximately \$60,000.
  - o Transportation drive hours have been increased by 16 hours a week (approximately \$11,000). This increase is required to meet increasing demand for transportation services. Fare revenue covers the increased hours.
  - o The OPC will no longer provide HR / Administrative / Financial support to the Michigan Senior Olympics (MSO), which is a separate non-profit agency. This move reduces revenue but also reduces corresponding personnel and operating expenditures. MSO will still be housed in the OPC facility under a building use agreement.

- o The recommended budget includes the addition of a new Nutrition Assessor/ Clerical position for 12 hours a week at an annual cost of \$9,700. This position is needed due to the increased number of meals on wheels clients as well as new reporting requirements instituted by the nutrition grantor, the Area Agency on Aging 1-B.
- o The FY 2019 budget assumes a 2.0% general salary increase for all full-time and part-time employees hired as of April 1, 2018. In addition, a 2.0% across the board wage increase is included for FY 2020 and FY 2021 *simply as a calculation place marker*. Any across the board wage increase recommendation and approval in the out fiscal years will be a considered after analyzing market conditions, inflation, the OPC's financial position, and the will of the OPC Board.
- o The recommended budget includes a salary adjustment for the Executive Director equal to 5% of the FY 2018 base salary. The recommended adjustment reflects the increased workload borne by the ED, the long list of accomplishments over the past four years, and comparisons to similar positions in the area.
- Operating: Outside contractors and services will increase by \$205,300 (26%) from the current FY 2018 budget. This increase reflects the shifting of performing arts as well as fitness and aquatic instruction from employee based to contractor based. In addition, professional services were increased in the Facility Management area to include night time cleaning of the facility as well as a one-time salary study on the salaried employees. Equipment Rental and Purchases are increased to cover the cost of leasing new copier / printers for the facility. Analysis has concluded that with rapidly changing technology, leasing this equipment is preferable to purchasing / owning the equipment.
- One-time Expenditures / Capital Improvement Plan: The FY 2019 - FY 2021 budget expands the capital improvement plan to cover various projects and new building equipment due to the age of the facility and current equipment. This expansion is a result of a dramatic increase in memberships, and the number of classes and events. Details of the projects and equipment included under the Capital Improvement Plan are included later in this document

Additional details are located in the attached packet. Should you have any questions, please feel free to contact Executive Director Renee Cortright, Financial Director Tim Soave, or a member of the OPC Board.

Thank you for your continued support of the OPC!

  
 Stuart Bikson, OPC Board Chair

  
 Renee Cortright, OPC Executive Director

  
 Tim Soave, OPC Financial Director

## FY 2019 Budget Highlights

### Presentation Change / Use of Fund Balance

- The OPC's Budget presentation has changed to separate the cost of one-time capital items and projects from daily operating revenues and expenditures.
- This has been completed to assure that annual operating expenditures will be covered by annual operating revenues; thus avoiding any structural budget deficit for the proposed fiscal year and subsequent fiscal years.
- The Interlocal Agreement prohibits the OPC from issuing debt or borrowing funds to meet its capital needs. Thus capital needs must be met from operating revenues or use of fund balance.
  - o With the facility aging, capital needs have increased; operating revenues alone are insufficient to cover these needs. This budget assumes some use of fund balance to meet capital needs.
- The OPC Board has adopted a Use of Fund Balance Policy which requires thoughtful, planned use of fund balance resources including:
  - o Limits the use of fund balance to one-time needs;
  - o Requires the OPC to maintain a fund balance equal to at least **25%** of expenditures.
- The FY 2019 – FY 2021 budget maintains a fund balance of **32.61%** at the end of the triennial period.
  - o Note \$43,000 in FY 2019 capital needs WILL BE covered by operating revenues.

### Revenue Changes

- Overall revenue projections increase by \$30,800 (.73%) from the current FY 2018 budget, \$4,231,200 to \$4,262,000.
- Contributions from the participating communities related to property taxes levied to cover OPC operating and transportation are anticipated to increase \$91,800 (5.4%) reflecting the growth in property values in all three communities (estimates confirmed with communities financial officers).
- Reimbursement revenue projections decreased by a net of \$63,200 as the administrative services contract with the Michigan Senior Olympics (MSO) ends. In prior fiscal years the OPC covered all administrative cost for the MSO, the MSO reimbursed the OPC 100% of these costs. Beginning in FY 2019, MSO will manage their own administrative functions.

## Expenditures – Organizational / HR / Personnel Cost Changes

- Overall personnel cost **decreases** in FY 2019 by **\$118,300 (5.3%)** due to the following actions:
- Shifting to Contractual Services
  - o The proposed budget shifts several services from employee based to contractor based, increasing the flexibility in service provision and also reducing personnel and overall cost.
  - o The Performance Arts Department Head position (full-time with benefits) has been eliminated and replaced with a 500 hour a year contracted position. Duties of the position will be covered by the contractor and other OPC employees. Projected savings \$60,000 per year.
  - o Five (5) Fitness and Aquatic Instructor positions (part-time not benefit eligible) are converted to contractor position. No immediate savings will be generated by this move, however savings will be realized in the future as worker's compensation and other employee based insurances will decrease.
- Transportation driver hours have been increased by 16 hours a week (approximately \$11,000). This increase is required to meet increasing demand for transportation services. Fare revenue covers the increased hours.
- Recreation Programs (MSO): as stated above, the OPC will no longer provide HR / Administrative / Financial support to the MSO. The MSO is a separate non-profit agency. This move reduces revenue but also reduces corresponding personnel and operating expenditures. MSO will still be housed in the OPC facility under agreement.
- New Nutrition Assessor / Clerical - the recommended budget includes the addition of a new Nutrition Assessor for 12 hours a week at an annual cost of \$9,700. This position is needed because of the increased number of meals on wheels clients as well as new reporting requirements instituted by the nutrition grantor agency – the Area Agency on Aging 1-B.
- The FY 2019 budget assumes a 2% general salary increase for all full-time and part-time employees hired as of April 1, 2018. In addition, a 2.0% general wage increase is included for FY 2020 and FY 2021 *simply as a calculation place marker*. Any general wage increase recommendation and approval in the out fiscal years will be a considered after analyzing market conditions, inflation, the OPC's financial position, and the will of the OPC Board.
- Executive Director's Salary Adjustment – the recommended budget includes a salary adjustment for the Executive Director equal to 5% of the FY 2018 base salary. (The general 2% increase is added to the adjusted base for a 7% overall increase). The recommended adjustment reflects the increased workload borne by the ED, the long list of accomplishments over the past four years, and comparisons to similar positions in the

area. The OPC plans to implement a salary study in FY 2019 analyzing the base salary for the remaining salaried positions.

#### Operating Expenditure Changes

- Outside contractors and services will increase by \$205,300 (26%) from the current FY 2018 budget. This increase reflects the shifting of performing arts and fitness and aquatic instruction from employee based to contractor based. In addition, professional services were increased in the Facility Management area to include night time cleaning of the facility as well as funding to cover the anticipated salary study mentioned above.
- Equipment Rental and Purchases are increased to cover the cost of leasing new copier / printers for the facility. Analysis has concluded that with rapidly changing technology, leasing this equipment is preferable to purchasing / owning the equipment.

#### One-time Expenditures / Capital Improvement Plan

- The FY 2019 - FY 2021 budget expands the capital improvement plan for the OPC. Various projects and new equipment are required due to the age of the facility and current equipment, and expanded use as both memberships and the number of classes and events has increased dramatically.
- Details of the projects and equipment included under the Capital Improvement Plan are included later in this document, however some of the major items include:
  - o Facility Improvements:
    - Generator cables for server room and pool pumps so that operations may be maintained in power outages;
    - Improvements to pool area including pool resurfacing, filter tank and surge tank changes;
    - Installation of automatic doors to increase access for mobility challenged clients
  - o Equipment Replacement:
    - Exercise equipment
    - Hot-Shot van (for food transport)
    - New computers
    - Laser printers



**SCHEDULE A**  
**OPC - FY 2019 - 2021 Adopted Budget**

	FY 2017 Actual	FY 2018 Budget	FY 2018 Forecast	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget
<b>REVENUES</b>						
Donations	\$ 556,021	\$ 466,000	\$ 549,100	\$ 447,700	\$ 447,700	\$ 447,700
Fees	947,284	882,000	970,200	899,000	898,000	897,000
Grants	648,521	588,000	592,500	590,000	590,000	590,000
Miscellaneous	20,465	6,000	18,500	7,500	7,500	7,500
Rochester Hills Millage	1,096,264	1,084,400	1,120,200	1,141,700	1,178,800	1,260,300
Rochester Millage	205,126	205,400	205,400	214,900	219,800	232,600
Oakland Township Millage	409,749	409,300	411,000	434,300	441,100	473,900
Reimbursements	151,399	130,100	155,800	66,900	67,300	67,800
Trips, Perform., Café, Gift Shop	474,838	460,000	518,700	460,000	460,000	460,000
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 4,509,669</b>	<b>\$ 4,231,200</b>	<b>\$ 4,541,400</b>	<b>\$ 4,262,000</b>	<b>\$ 4,310,200</b>	<b>\$ 4,436,800</b>
<b>EXPENDITURES</b>						
Salaries & Wages	\$ 1,887,991	\$ 1,925,700	\$ 1,975,600	\$ 1,821,800	\$ 1,857,800	\$ 1,894,500
Fringe Benefits						
Pension	42,529	44,000	46,100	38,100	38,800	39,500
Health Savings Account	6,467	5,600	9,400	6,300	6,300	6,300
Social Security	144,419	146,800	152,100	139,900	142,600	145,200
Hospitalization	90,954	92,300	103,900	84,700	89,000	93,500
Life Insurance	3,979	3,400	4,500	3,300	3,400	3,600
Disability Insurance	14,893	12,600	17,200	11,500	12,100	12,600
Worker's Compensation	24,615	26,000	38,800	32,500	33,800	35,100
Fringe Total	<u>\$ 327,855</u>	<u>\$ 330,700</u>	<u>\$ 372,000</u>	<u>\$ 316,300</u>	<u>\$ 326,000</u>	<u>\$ 335,800</u>
Personnel Total	\$ 2,215,845	\$ 2,256,400	\$ 2,347,600	\$ 2,138,100	\$ 2,183,800	\$ 2,230,300
Outside Contractors / Services	\$ 693,623	\$ 800,900	\$ 871,500	\$ 1,006,200	\$ 1,004,900	\$ 1,026,700
Operating Supplies	599,408	624,600	628,500	640,000	648,000	656,000
Memberships / Travel	19,243	19,600	19,300	22,400	22,600	22,100



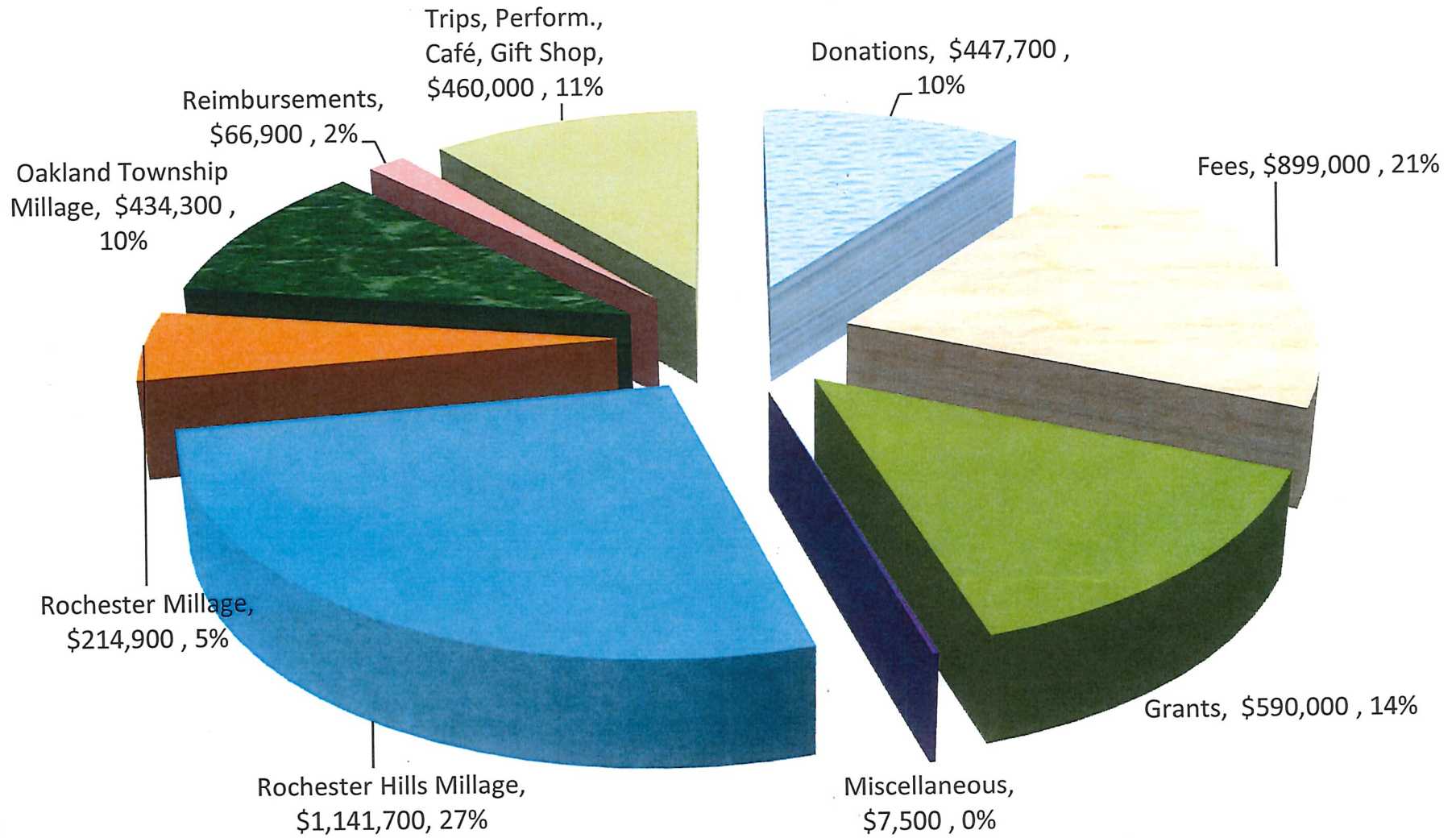
	FY 2017 Actual	FY 2018 Budget	FY 2018 Forecast	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget
Maintenance / Utilities	285,983	248,400	299,000	270,400	276,600	282,600
Equipment Purchases / Rentals	65,593	12,800	36,500	29,800	29,800	30,800
Liability / Unemployment Insurance	70,169	108,000	123,000	108,000	113,000	115,000
Other	18,274	4,200	3,000	4,100	4,100	4,100
Operating Total	\$ 1,752,293	\$ 1,818,500	\$ 1,980,800	\$ 2,080,900	\$ 2,099,000	\$ 2,137,300
<b>TOTAL ANNUAL OPERATING EXPENDITURES</b>	<b>\$ 3,968,138</b>	<b>\$ 4,074,900</b>	<b>\$ 4,328,400</b>	<b>\$ 4,219,000</b>	<b>\$ 4,282,800</b>	<b>\$ 4,367,600</b>
<b>NET OPERATING</b>	<b>\$ 541,531</b>	<b>\$ 156,300</b>	<b>\$ 213,000</b>	<b>\$ 43,000</b>	<b>\$ 27,400</b>	<b>\$ 69,200</b>
<b>ONE-TIME EXPENDITURES</b>						
Capital Improvement Plan	178,744	120,000	169,900	297,500	261,500	203,500
<b>TOTAL ONE-TIME EXPENDITURES</b>	<b>\$ 178,744</b>	<b>\$ 120,000</b>	<b>\$ 169,900</b>	<b>\$ 297,500</b>	<b>\$ 261,500</b>	<b>\$ 203,500</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,146,882</b>	<b>\$ 4,194,900</b>	<b>\$ 4,498,300</b>	<b>\$ 4,516,500</b>	<b>\$ 4,544,300</b>	<b>\$ 4,571,100</b>
Planned Impact on Fund Balance	\$ 362,788	\$ 36,300	\$ 43,100	\$ (254,500)	\$ (234,100)	\$ (134,300)
Beginning Fund Balance	\$ 1,671,329	\$ 2,034,117	\$ 2,070,417	\$ 2,113,517	\$ 1,859,017	\$ 1,624,917
Ending Fund Balance	<b>\$ 2,034,117</b>	<b>\$ 2,070,417</b>	<b>\$ 2,113,517</b>	<b>\$ 1,859,017</b>	<b>\$ 1,624,917</b>	<b>\$ 1,490,617</b>
Target Fund Balance (25% of Expenditures)	\$ 1,036,721	\$ 1,048,725	\$ 1,124,575	\$ 1,129,125	\$ 1,136,075	\$ 1,142,775
Percent Fund Balance of Expenditures	49.05%	49.36%	46.98%	41.16%	35.76%	32.61%
<b>Fund Balance Over Target</b>	<b>\$ 997,397</b>	<b>\$ 1,021,692</b>	<b>\$ 988,942</b>	<b>\$ 729,892</b>	<b>\$ 488,842</b>	<b>\$ 347,842</b>

**SCHEDULE B**  
**OPC - FY 2019-2021 Adopted Budget**

	FY 2017 Actual	FY 2018 Budget	FY 2018 Forecast	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget
<b><u>REVENUES</u></b>						
Donations	\$ 556,021	\$ 466,000	\$ 549,100	\$ 447,700	\$ 447,700	\$ 447,700
Fees	947,284	882,000	970,200	899,000	898,000	897,000
Grants	648,521	588,000	592,500	590,000	590,000	590,000
Miscellaneous	20,465	6,000	18,500	7,500	7,500	7,500
Rochester Hills Millage	1,096,264	1,084,400	1,120,200	1,141,700	1,178,800	1,260,300
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Oakland Township Millage	409,749	409,300	411,000	434,300	441,100	473,900
Reimbursements	151,399	130,100	155,800	66,900	67,300	67,800
Trips, Perform., Café, Gift Shop	474,838	460,000	518,700	460,000	460,000	460,000
<b>TOITAL OPERATING REVENUES</b>	<b>\$ 4,509,669</b>	<b>\$ 4,231,200</b>	<b>\$ 4,541,400</b>	<b>\$ 4,262,000</b>	<b>\$ 4,310,200</b>	<b>\$ 4,436,800</b>
<b><u>EXPENDITURES</u></b>						
Administration	\$ 882,090	\$ 839,600	\$ 890,300	\$ 940,400	\$ 950,300	\$ 974,800
Facilities Management	471,019	464,500	496,200	485,200	501,700	520,100
Leisure Travel	216,423	324,200	311,300	326,800	327,600	328,500
Adult Day Services	90,367	85,800	79,400	74,400	75,600	76,800
Performing Arts	36,997	85,300	88,300	29,100	28,100	28,100
Fitness & Aquatics	399,649	429,600	446,100	456,200	462,700	469,300
Enhancement & Arts	163,120	157,600	169,200	163,500	166,800	172,100
Nutrition	680,365	605,000	661,200	689,300	696,800	705,300
Transportation	731,331	728,100	791,500	754,600	768,900	783,400
Newsletter / Vintage View	23,738	36,200	36,400	36,700	37,200	37,700
Senior Resources	40,496	86,900	100,600	98,300	100,200	102,100
Café	44,574	58,000	61,000	61,500	63,300	65,100
Volunteers	47,074	34,400	34,400	35,000	35,600	36,300

	FY 2017 Actual	FY 2018 Budget	FY 2018 Forecast	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget
Recreation Programs	77,488	71,700	86,400	-	-	-
Charity Event	61,648	63,000	71,100	63,000	63,000	63,000
Acts of Kindness	1,759	5,000	5,000	5,000	5,000	5,000
<b>TOTAL ANNUAL OPERATING EXPENDITURES</b>	<b>\$ 3,968,138</b>	<b>\$ 4,074,900</b>	<b>\$ 4,328,400</b>	<b>\$ 4,219,000</b>	<b>\$ 4,282,800</b>	<b>\$ 4,367,600</b>
<b>NET OPERATING</b>	<b>\$ 541,531</b>	<b>\$ 156,300</b>	<b>\$ 213,000</b>	<b>\$ 43,000</b>	<b>\$ 27,400</b>	<b>\$ 69,200</b>
<b><u>ONE-TIME EXPENDITURES</u></b>						
Capital Improvement Plan	178,744	120,000	169,900	297,500	261,500	203,500
<b>TOTAL ONE-TIME EXPENDITURES</b>	<b>\$ 178,744</b>	<b>\$ 120,000</b>	<b>\$ 169,900</b>	<b>\$ 297,500</b>	<b>\$ 261,500</b>	<b>\$ 203,500</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,146,882</b>	<b>\$ 4,194,900</b>	<b>\$ 4,498,300</b>	<b>\$ 4,516,500</b>	<b>\$ 4,544,300</b>	<b>\$ 4,571,100</b>
Impact on Fund Balance	\$ 362,788	\$ 36,300	\$ 43,100	\$ (254,500)	\$ (234,100)	\$ (134,300)
Beginning Fund Balance	\$ 1,671,329	\$ 2,034,117	\$ 2,070,417	\$ 2,113,517	\$ 1,859,017	\$ 1,624,917
<b>Ending Fund Balance</b>	<b>\$ 2,034,117</b>	<b>\$ 2,070,417</b>	<b>\$ 2,113,517</b>	<b>\$ 1,859,017</b>	<b>\$ 1,624,917</b>	<b>\$ 1,490,617</b>
Target Fund Balance (25% of Expenditures)	\$ 1,036,721	\$ 1,048,725	\$ 1,124,575	\$ 1,129,125	\$ 1,136,075	\$ 1,142,775
Percent Fund Balance of Expenditures	49.05%	49.36%	46.98%	41.16%	35.76%	32.61%
<b>Fund Balance Over Target</b>	<b>\$ 997,397</b>	<b>\$ 1,021,692</b>	<b>\$ 988,942</b>	<b>\$ 729,892</b>	<b>\$ 488,842</b>	<b>\$ 347,842</b>

# OPC FY 2019 Revenue Budget - \$4,262,000



OPC 2016-2018 REVENUE BUDGET

FY 2019 -2021  
OPC Adopted Revenue Budget

DEPT.#	ACCT. #	REVENUE	FY 2017 Actual	FY 2018 Budget	FY 2018 Forecast	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget
<b>DONATIONS</b>								
0820	1 450100	BUILDING FUND-DONATIONS	22,483	7,500	28,000	12,000	12,000	12,000
0820	1 450200	GIVING PLAN - GENERAL	21,957	25,000	28,000	25,000	25,000	25,000
0820	1 450300	SPONSORSHIPS - GENERAL	4,625	-	4,500	4,000	4,000	4,000
0820	1 450500	BUILDING FUND	2,125	-	40,900	-	-	-
3004	1 450100	CONTRIBUTIONS & DONATIONS - ADS	7,106	1,000	3,500	1,200	1,200	1,200
3004	1 450200	GIVING PLAN - ADS	1,460	-	3,200	1,000	1,000	1,000
3004	1 450300	SPONSORSHIPS	750	-	1,000	-	-	-
3006	1 450100	CONTRIBUTIONS & DONATIONS - PERFORMING ARTS	7,505	3,000	5,900	6,000	6,000	6,000
3007	1 450100	CONTRIBUTION & DONATIONS - HEALTH & WELLNESS	2,899	2,000	1,000	1,000	1,000	1,000
3007	1 450300	SPONSORSHIPS	-	-	500	-	-	-
3008	1 450100	CONTRIBUTIONS & DONATIONS - ENRICHMENT & ARTS	34,355	25,000	15,000	25,000	25,000	25,000
3008	1 450200	GIVING PLAN - ENRICHMENT & ARTS	2,216	-	800	500	500	500
3008	1 450300	SPONSORSHIPS	-	-	7,000	-	-	-
3009	1 430100	NUTRITION SALES	19,747	-	500	-	-	-
3009	1 440101	WALK FOR MEALS	-	-	5,500	-	-	-
3009	1 450100	CONTRIBUTION & DONATIONS - NUTRITION	281,961	300,000	275,000	285,000	285,000	285,000
3009	1 450200	GIVING PLAN - NUTRITION	5,143	-	8,200	3,000	3,000	3,000
3009	1 450300	SPONSORSHIPS	650	-	-	-	-	-
3011	1 450100	CONTRIBUTIONS & DONATIONS - TRANSPORTATION	6,460	2,000	12,000	4,000	4,000	4,000
3011	1 450200	GIVING PLAN - TRANSPORTATION	6,797	-	4,000	2,000	2,000	2,000
3012	1 450100	CONTRIBUTION & DONATIONS - NEWSLETTER	-	-	-	-	-	-
3013	1 450100	CONTRIBUTION & DONATIONS - SENIOR RESOURCES	11,138	5,000	2,500	3,000	3,000	3,000
3013	1 450300	SPONSORSHIPS	6,775	-	3,100	-	-	-
3013	1 450400	CONTRIBUTION & DONATIONS - MEDICAL CLOSET	450	-	1,000	-	-	-
3016	1 450300	SPONSOR FEE - RECREATION CHRISTMAS PARADE	-	500	-	-	-	-
3017	3 450100	FUND RAISING & DONATIONS - CHARITY EVENT	2,670	-	-	-	-	-
3017	3 450300	SPONSOR -CHARITY EVENT	103,350	90,000	93,000	70,000	70,000	70,000
3019	450100	CONTRIBUTIONS & DONATIONS-AOK	3,400	5,000	5,000	5,000	5,000	5,000
			<b>\$ 556,021</b>	<b>\$ 466,000</b>	<b>\$ 549,100</b>	<b>\$ 447,700</b>	<b>\$ 447,700</b>	<b>\$ 447,700</b>
<b>FEES</b>								
0820	2 430600	MS. SENIOR MICHIGAN	727	-	-	-	-	-
0820	2 440100	FEES - ADMINISTRATION	33,836	3,000	12,500	10,000	10,000	10,000
0820	2 440200	FEES - NON-RESIDENT MEMBERSHIP	101,847	85,000	125,000	100,000	100,000	100,000
0820	2 440300	FEES - BUILDING RENTAL	38,858	57,000	57,000	59,000	59,000	59,000
3002	2 440200	FEES - TRAVEL	(11,978)	-	22,000	-	-	-
3004	2 440100	FEES - ADULT DAY SERVICES	98,501	90,000	70,000	70,000	70,000	70,000
3006	2 440100	FEES - PERFORMING ARTS	-	-	-	-	-	-

OPC 2016-2018 REVENUE BUDGET

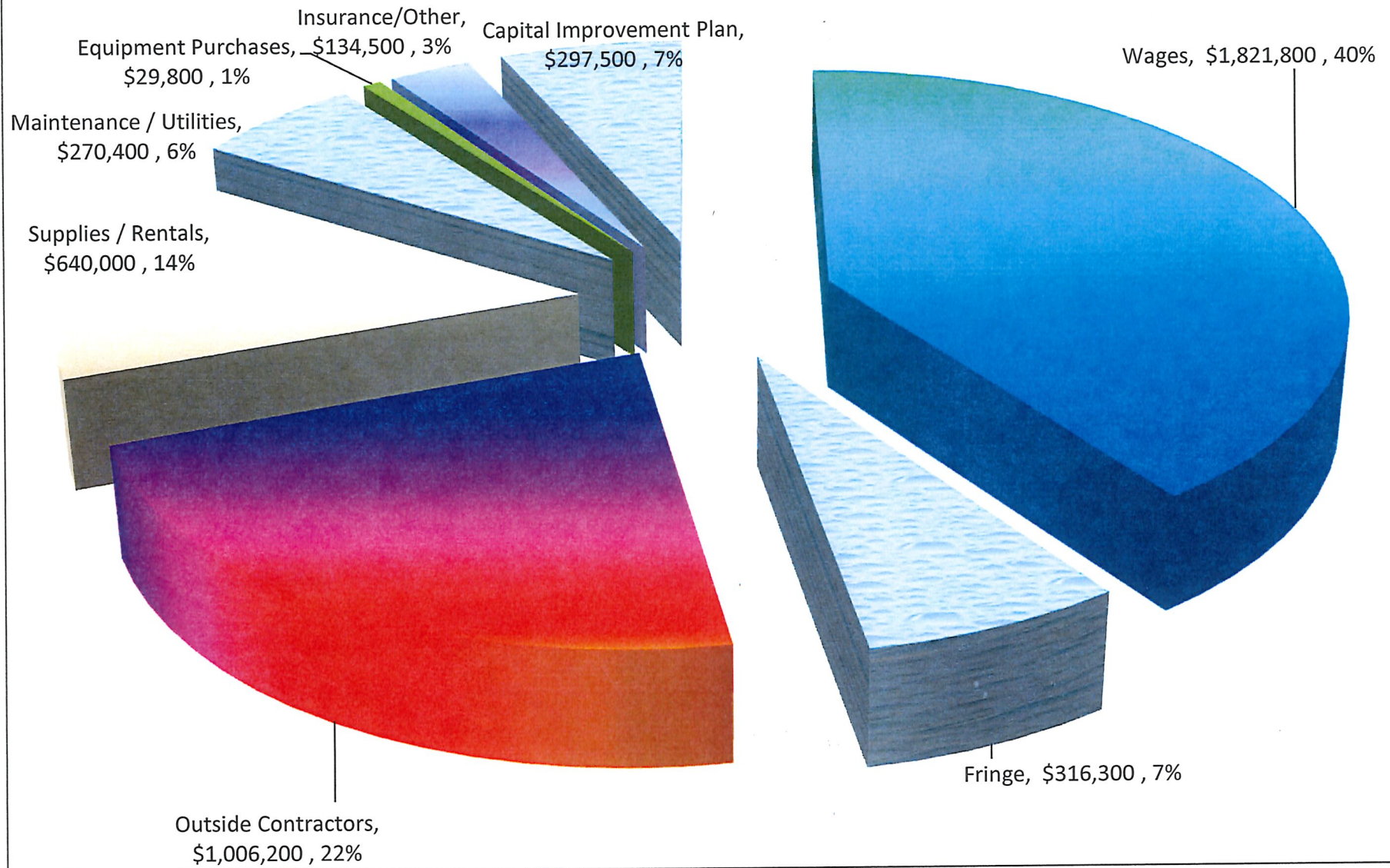
			FY 2017 Actual	FY 2018 Budget	FY 2018 Forecast	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget
3007	2	440100	FEES - HEALTH & WELLNESS	447,011	425,000	420,000	425,000	425,000
3007	2	440400	FEES - CRITTENTON	286	-	300	-	-
3008	2	440100	FEES - ENRICHMENT & ARTS	114,288	84,000	115,000	95,000	95,000
3009	2	440100	FEES - NUTRITION WALK FOR MEALS	-	-	-	-	-
3011	2	440100	FEES - TRANSPORTATION	80,791	100,000	100,000	100,000	100,000
3012	1	440100	FEES - NEWSLETTER	19,956	15,000	17,000	18,000	17,000
3012	1	440500	FEES - VINTAGE VIEW	4,220	3,000	1,700	2,000	2,000
3013	1	440100	FEES - SENIOR RESOURCES	(8,900)	-	7,500	-	-
3017	3	440100	FEES - CHARITY EVENT	27,842	20,000	22,200	20,000	20,000
				<b>\$ 947,284</b>	<b>\$ 882,000</b>	<b>\$ 970,200</b>	<b>\$ 899,000</b>	<b>\$ 898,000</b>
<b>GRANTS</b>								<b>\$ 897,000</b>
3009	4	410010	FEDERAL GRANT AAA1B NUTRITION MEALS	514,844	465,000	465,000	465,000	465,000
3010	4	410020	STATE GRANT AAA1B WAIVER MEALS	5,166	2,000	6,500	4,000	4,000
3011	4	410040	MUNICIPAL CREDITS	-	-	-	-	-
3011	4	410050	SPECIALIZED SERVICE	128,511	121,000	121,000	121,000	121,000
				<b>\$ 648,521</b>	<b>\$ 588,000</b>	<b>\$ 592,500</b>	<b>\$ 590,000</b>	<b>\$ 590,000</b>
<b>MISCELLANEOUS</b>								
0820	5	430200	SALES OF ASSETS	2,000	-	4,500	-	-
0820	5	430300	RAFFLE - ADMINISTRATION	680	-	-	-	-
0820	5	470100	PENSION FORFIETURES	7,211	-	-	-	-
0820	5	470200	INTEREST & DIVIDENDS EARNINGS	9,090	4,000	13,000	6,000	6,000
0820	5	470400	MISCELLANEOUS REVENUE	1,485	2,000	1,000	1,500	1,500
0820	5	470500	TAX TRIBUNALS	-	-	-	-	-
0820	5	470600	MS. SENIOR MICHIGAN	-	-	-	-	-
3017	5	430300	RAFFLE - CHARITY EVENT	-	-	-	-	-
				<b>\$ 20,465</b>	<b>\$ 6,000</b>	<b>\$ 18,500</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>
<b>ROCHESTER HILLS - MILLAGE</b>								<b>\$ 7,500</b>
0820	6	420100	TAX CONTRIBUTION - ROCHESTER HILLS	761,566	765,800	791,700	809,200	837,000
0820	6	420100	DELINQUENT TAX - ROCHESTER HILLS	17,587	-	100	-	-
3011	6	420100	TRANSPORTATION MILLAGE - ROCHESTER HILLS	317,111	318,600	328,400	332,500	341,800
				<b>\$ 1,096,264</b>	<b>\$ 1,084,400</b>	<b>\$ 1,120,200</b>	<b>\$ 1,141,700</b>	<b>\$ 1,178,800</b>
<b>ROCHESTER - MILLAGE</b>								<b>\$ 1,260,300</b>
0820	7	420200	TAX CONTRIBUTION - ROCHESTER	148,527	149,200	149,200	155,600	157,900
0820	7	420210	DELINQUENT TAX - ROCHESTER	1,095	-	-	-	-
3011	7	420200	TRANSPORTATION APPROPRIATION - ROCHESTER	55,504	56,200	56,200	59,300	61,900
				<b>\$ 205,126</b>	<b>\$ 205,400</b>	<b>\$ 205,400</b>	<b>\$ 214,900</b>	<b>\$ 219,800</b>
<b>OAKLAND TOWNSHIP - MILLAGE</b>								<b>\$ 232,600</b>
0820	8	420300	TAX CONTRIBUTION - OAKLAND TOWNSHP	276,536	284,500	285,400	304,500	309,000
0820	8	420310	DELINQUENT TAX - OAKLAND TOWNSHIP	-	-	-	-	-

OPC 2016-2018 REVENUE BUDGET

			FY 2017 Actual	FY 2018 Budget	FY 2018 Forecast	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	
3011	8	420300	TRANSPORTATION MILLAGE - OAKLAND TOWNSHIP	133,212	124,800	125,600	129,800	132,100	139,100
			\$ 409,749	\$ 409,300	\$ 411,000	\$ 434,300	\$ 441,100	\$ 473,900	
<b><u>REIMBURSEMENTS</u></b>									
0820	9	460100	REIMBURSEMENT- ADMINISTRATION	2,918	-	6,000	8,400	8,800	9,300
0820	9	470300	REFUND & REBATES - INSURANCE	78,072	58,000	58,000	58,000	58,000	58,000
3001	9	470300	REFUND & REBATES	-	-	-	-	-	-
3002	9	460100	REIMBURSEMENT- TRAVEL	(6,659)	-	5,400	-	-	-
3007	9	460100	REIMBURSEMENT- CRITTENTON	(45)	1,000	-	500	500	500
3016	9	460100	REIMBURSEMENT- MSO	77,113	71,100	86,400	-	-	-
			\$ 151,399	\$ 130,100	\$ 155,800	\$ 66,900	\$ 67,300	\$ 67,800	
<b><u>TRIPS, PERFORMANCE, GIFT SHOP, CAFÉ</u></b>									
3002	10	430100	SALES - TRIPS	320,191	350,000	350,000	350,000	350,000	350,000
3006	10	430100	SALES - PERFORMING ARTS	30,758	25,000	25,000	25,000	25,000	25,000
3008	10	430100	SALES - GIFT SHOP	40,374	30,000	35,000	25,000	25,000	25,000
3014	10	430100	SALES - OUR TOWN CAFÉ	60,834	55,000	80,000	60,000	60,000	60,000
3008	10	430300	RAFFLE			500			
3017	10	430300	SIGNATURE EVENT - RAFFLE	22,682	-	28,200	-	-	-
			\$ 474,838	\$ 460,000	\$ 518,700	\$ 460,000	\$ 460,000	\$ 460,000	
TOTAL REVENUES			\$ 4,509,669	\$ 4,231,200	\$ 4,541,400	\$ 4,262,000	\$ 4,310,200	\$ 4,436,800	



# OPC FY 2019 Expenditure Budget - \$4,516,500



FY 2019-2021  
OPC Adopted Expenditure Budget

DEPT.#	ACCT. #		FY 2017 Actual	FY 2018 Budget	FY 2018 Forecast	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget
<b>820 OPC ADMINISTRATION</b>								
0820	. 510100	SALARIES & WAGES	368,751	344,100	354,000	386,400	394,100	402,000
0820	. 520100	PENSION PLAN	11,436	11,400	12,000	11,900	12,100	12,300
0820	. 520200	H.S.A. ADMINISTRATION & SAVINGS PLAN FEE	1,584	1,600	3,000	1,800	1,800	1,800
0820	. 520400	EMPLOYERS SOCIAL SECURITY	28,210	26,300	27,100	29,600	30,100	30,600
0820	. 520500	HOSPITALIZATION INSURANCE	25,589	23,600	27,000	24,100	25,300	26,600
0820	. 520600	EMPLOYERS LIFE INSURANCE	1,251	1,000	1,300	1,100	1,100	1,200
0820	. 520700	PHYSICAL DISABILITY INSURANCE	4,791	4,000	5,200	4,000	4,100	4,200
0820	. 520800	UNEMPLOYMENT INSURANCE	1,728	8,000	4,000	8,000	8,000	8,000
0820	. 520900	WORKERS COMPENSATION INSURANCE	4,763	4,900	12,000	5,300	5,400	5,500
0820	. 530100	OPERATING SUPPLIES-ADMINISTRATION	37,721	35,000	31,000	36,000	38,000	40,000
0820	. 530300	EXPENDIBLE EQUIPMENT	13,358	1,000	10,000	1,000	1,000	1,000
0820	. 540000	ADVERTISING / MARKETING	1,185	1,500	1,500	2,500	2,500	2,500
0820	. 540100	PROFESSIONAL SERVICES	167,963	170,000	170,200	190,000	180,000	185,000
0820	. 540200	AUDIT FEES	15,800	16,000	16,200	17,000	12,000	12,000
0820	. 540225	BANK CHARGES	1,148	10,000	5,000	10,000	12,000	14,000
0820	. 540250	CREDIT CARD FEES	25,979	25,000	25,000	30,000	33,000	35,000
0820	. 540300	LEGAL FEES	7,998	10,000	6,000	10,000	10,000	10,000
0820	. 540400	CONTRACTUAL SERVICES	2,655	500	2,500	500	500	500
0820	. 540500	RECORDING FEES	-	100	-	-	-	-
0820	. 540600	MEMBERSHIP & DUES	9,012	5,000	6,000	5,000	5,000	5,000
0820	. 540700	TRAVEL & SEMINARS	1,525	2,500	1,500	2,800	3,000	2,500
0820	. 540750	PAYROLL FEES	12,575	14,000	14,000	15,000	15,500	16,000
0820	. 540800	PRINTING & PUBLISHING-WANT ADS	18,017	6,000	20,000	10,000	11,000	11,000
0820	. 540850	PAYPAL MAC FEES	13	-	1,500	2,300	2,500	2,800
0820	. 540900	FREIGHT	-	7,000	7,000	7,000	7,000	7,000
0820	. 541000	LIABILITY INSURANCE & BONDS	68,441	100,000	119,000	100,000	105,000	107,000
0820	. 550200	TELEPHONE EXPENSE	633	1,500	2,600	2,500	2,700	2,700
0820	. 560100	RENTAL EQUIPMENT	6,042	6,000	3,000	23,000	24,000	25,000
0820	. 560300	TAX TRIBUNALS	-	-	200	-	-	-
0820	. 570300	CAPITALIZED EQUIPMENT	26,013	-	-	-	-	-
0820	. 580100	MISCELLANEOUS EXPENSE	515	3,600	2,500	3,600	3,600	3,600
0820	. 590000	PRIOR YEAR'S EXPENSE	17,393	-	-	-	-	-
			<b>\$ 882,090</b>	<b>\$ 839,600</b>	<b>\$ 890,300</b>	<b>\$ 940,400</b>	<b>\$ 950,300</b>	<b>\$ 974,800</b>
<b>3001 FACILITIES MANAGEMENT</b>								
3001	. 510100	SALARIES & WAGES	133,542	176,700	135,000	136,200	138,900	141,600
3001	. 520100	PENSION PLAN	8,149	9,200	9,200	5,800	5,900	6,000
3001	. 520200	H.S.A. ADMINISTRATION & SAVINGS PLAN FEE	1,233	2,400	2,400	1,800	1,800	1,800
3001	. 520400	EMPLOYERS SOCIAL SECURITY	10,216	13,500	10,400	10,500	10,700	10,900
3001	. 520500	HOSPITALIZATION INSURANCE	31,152	38,300	42,500	26,900	28,300	29,700
3001	. 520600	EMPLOYERS LIFE INSURANCE	608	800	800	500	500	500

OPC 2016-2018 EXPENDITURE BUDGET

			FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021
			Actual	Budget	Forecast	Budget	Budget	Budget
3001	520700	PHYSICAL DISABILITY INSURANCE	2,357	3,000	3,200	1,800	1,900	1,900
3001	520900	WORKERS COMPENSATION INSURANCE	418	500	500	600	600	600
3001	530100	OPERATING SUPPLIES-CUSTODIAL	13,775	12,000	21,000	20,000	22,000	23,000
3001	530300	EXPENDIBLE EQUIPMENT	2,808	-	-	-	-	-
3001	540100	PROFESSIONAL SERVICES	49,500	32,000	55,000	40,000	43,000	48,000
3001	540400	CONTRACTUAL SERVICES	70,998	75,000	75,000	115,000	117,000	120,000
3001	540425	LICENSE FEES	365	500	1,000	500	500	500
3001	540600	MEMBERSHIP & DUES	-	100	200	100	100	100
3001	540700	TRAVEL & SEMINARS	134	-	-	-	-	-
3001	540800	PRINTING & PUBLISHING	77	-	-	-	-	-
3001	540900	FRIEGHT	73	-	-	-	-	-
3001	550100	PUBLIC UTILITIES	124,903	95,000	115,000	120,000	125,000	130,000
3001	550400	MAINTENANCE-EQUIPMENT	20,631	5,500	25,000	5,500	5,500	5,500
3001	560100	RENTAL EQUIPMENT	80	-	-	-	-	-
3001	580100	MISCELLANEOUS EXPENSE	-	-	-	-	-	-
			<b>\$ 471,019</b>	<b>\$ 464,500</b>	<b>\$ 496,200</b>	<b>\$ 485,200</b>	<b>\$ 501,700</b>	<b>\$ 520,100</b>
<b>3002 OPC LEISURE TRAVEL</b>								
3002	510100	SALARIES & WAGES	35,532	35,800	35,800	38,200	38,900	39,700
3002	520400	EMPLOYERS SOCIAL SECURITY	2,718	2,800	2,800	3,000	3,100	3,200
3002	520900	WORKERS COMPENSATION INSURANCE	108	100	200	100	100	100
3002	530100	OPERATING SUPPLIES	34,313	45,000	32,000	45,000	45,000	45,000
3002	540100	PROFESSIONAL SERVICES	143,701	240,000	240,000	240,000	240,000	240,000
3002	540700	TRAVEL EXPENSES	52	500	500	500	500	500
			<b>\$ 216,423</b>	<b>\$ 324,200</b>	<b>\$ 311,300</b>	<b>\$ 326,800</b>	<b>\$ 327,600</b>	<b>\$ 328,500</b>
<b>3004 OPC ADULT DAY SERVICES</b>								
3004	510100	SALARIES & WAGES	75,576	63,900	63,900	57,800	58,900	60,000
3004	520100	PENSION PLAN	838	-	-	-	-	-
3004	520200	H.S.A. ADMINISTRATION & SAVINGS PLAN FEE	-	-	-	-	-	-
3004	520400	EMPLOYERS SOCIAL SECURITY	6,188	4,900	4,900	4,500	4,600	4,700
3004	520500	HOSPITALIZATION INSURANCE	-	-	-	-	-	-
3004	520600	EMPLOYERS LIFE INSURANCE	74	-	-	-	-	-
3004	520700	PHYSICAL DISABILITY INSURANCE	261	-	-	-	-	-
3004	520900	WORKERS COMPENSATION INSURANCE	406	400	500	500	500	500
3004	530100	OPERATING SUPPLIES	1,629	2,000	1,500	2,000	2,000	2,000
3004	530300	EXPENDABLE EQUIPMENT	-	200	200	200	200	200
3004	540100	PROFESSIONAL SERVICES	5,335	14,000	8,000	9,000	9,000	9,000
3004	540700	TRAVEL & SEMINARS	60	300	300	300	300	300
3004	550400	MAINTENANCE-EQUIPMENT	-	100	100	100	100	100
3004	570300	CAPITALIZED EQUIPMENT	-	-	-	-	-	-
			<b>\$ 90,367</b>	<b>\$ 85,800</b>	<b>\$ 79,400</b>	<b>\$ 74,400</b>	<b>\$ 75,600</b>	<b>\$ 76,800</b>
<b>3006 OPC PERFORMING ARTS</b>								
3006	510100	SALARIES & WAGES	17,519	51,600	51,600	-	-	-
3006	520100	PENSION PLAN	1,500	3,100	3,100	-	-	-
3006	520200	H.S.A. ADMINISTRATION & SAVINGS PLAN FEE	433	800	800	-	-	-
3006	520400	EMPLOYERS SOCIAL SECURITY	1,340	3,900	3,900	-	-	-

OPC 2016-2018 EXPENDITURE BUDGET

			FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021
			Actual	Budget	Forecast	Budget	Budget	Budget
3008	520500	HOSPITALIZATION INSURANCE	3,274	11,300	11,900	-	-	-
3008	520600	EMPLOYERS LIFE INSURANCE	89	100	300	-	-	-
3008	520700	PHYSICAL DISABILITY INSURANCE	313	300	1,200	-	-	-
3008	520900	WORKERS COMPENSATION INSURANCE	95	100	200	-	-	-
3008	530100	OPERATING SUPPLIES	3,731	3,000	3,600	3,000	3,000	3,000
3008	530300	EXPENDIBLE EQUIPMENT	150	1,000	1,000	1,000	-	-
3008	540100	PROFESSIONAL SERVICES	8,530	10,000	10,000	25,000	25,000	25,000
3008	540700	TRAVEL & SEMINARS	-	-	-	-	-	-
3008	540800	PRINTING & PUBLISHING	23	-	600	-	-	-
3008	550400	MAINTENANCE-EQUIPMENT	-	100	100	100	100	100
3008	560100	EQUIPMENT RENTAL	-	-	-	-	-	-
3008	570300	CAPITALIZED EQUIPMENT	-	-	-	-	-	-
<b>3007 OPC FITNESS &amp; AQUATICS</b>			<b>\$ 36,997</b>	<b>\$ 85,300</b>	<b>\$ 88,300</b>	<b>\$ 29,100</b>	<b>\$ 28,100</b>	<b>\$ 28,100</b>
3007	510100	SALARIES & WAGES	222,541	244,400	240,000	161,300	164,500	167,700
3007	520100	PENSION PLAN	5,638	5,700	5,700	5,900	6,000	6,100
3007	520200	H.S.A. ADMINISTRATION & SAVINGS PLAN FEE	800	-	1,000	900	900	900
3007	520400	EMPLOYERS SOCIAL SECURITY	17,014	18,700	18,700	12,400	12,600	12,800
3007	520500	HOSPITALIZATION INSURANCE	4,950	6,300	6,300	14,800	15,500	16,300
3007	520600	EMPLOYERS LIFE INSURANCE	522	500	600	600	700	800
3007	520700	PHYSICAL DISABILITY INSURANCE	1,839	1,800	2,200	1,800	1,900	2,000
3007	520900	WORKERS COMPENSATION INSURANCE	1,415	1,700	2,000	2,000	2,100	2,200
3007	530100	OPERATING SUPPLIES	15,673	12,000	15,000	12,000	12,000	12,000
3007	530300	EXPENDIBLE EQUIPMENT	1,881	1,500	2,000	1,500	1,500	1,500
3007	540100	PROFESSIONAL SERVICES	95,427	106,000	117,000	212,000	214,000	216,000
3007	540600	MEMBERSHIP & DUES	1,654	1,000	1,000	1,000	1,000	1,000
3007	540700	TRAVEL & SEMINARS	335	1,000	500	1,000	1,000	1,000
3007	540800	PRINTING & PUBLISHING	420	-	100	-	-	-
3007	550400	MAINTENANCE-EQUIPMENT	2,143	4,000	4,000	4,000	4,000	4,000
3007	560100	RENTAL EQUIPMENT	-	-	-	-	-	-
3007	560200	RENTAL EXPENSE	19,088	25,000	25,000	25,000	25,000	25,000
3007	570300	CAPITALIZED EQUIPMENT	8,310	-	5,000	-	-	-
<b>3008 OPC ENHANCEMENT &amp; ARTS</b>			<b>\$ 399,649</b>	<b>\$ 429,600</b>	<b>\$ 446,100</b>	<b>\$ 456,200</b>	<b>\$ 462,700</b>	<b>\$ 469,300</b>
3008	510100	SALARIES & WAGES	99,729	104,900	104,900	107,100	109,200	111,300
3008	520100	PENSION PLAN	-	-	-	-	-	-
3008	520200	H.S.A. ADMINISTRATION & SAVINGS PLAN FEE	-	-	-	-	-	-
3008	520400	EMPLOYERS SOCIAL SECURITY	7,629	8,100	8,100	8,200	8,400	8,600
3008	520500	HOSPITALIZATION INSURANCE	-	-	-	-	-	-
3008	520600	EMPLOYERS LIFE INSURANCE	-	-	-	-	-	-
3008	520700	PHYSICAL DISABILITY INSURANCE	-	-	-	-	-	-
3008	520900	WORKERS COMPENSATION INSURANCE	270	400	400	500	500	500
3008	530100	OPERATING SUPPLIES	31,990	27,000	27,000	27,000	28,000	30,000
3008	530300	EXPENDIBLE EQUIPMENT	-	1,500	1,500	1,500	1,500	1,500
3008	540100	PROFESSIONAL SERVICES	18,888	14,000	26,000	18,000	18,000	19,000
3008	540600	MEMBERSHIP & DUES	337	300	300	300	300	300

OPC 2016-2018 EXPENDITURE BUDGET

			FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021
			Actual	Budget	Forecast	Budget	Budget	Budget
3008	. 540700	TRAVEL & SEMINARS	206	200	200	200	200	200
3008	. 540800	PRINTING & PUBLISHING	192	-	100	-	-	-
3008	. 540900	FRIEGHT	-	500	-	-	-	-
3008	. 550400	MAINTENANCE-EQUIPMENT	446	200	200	200	200	200
3008	. 560100	RENTAL EQUIPMENT	1,565	500	500	500	500	500
3008	. 570300	CAPITALIZED EQUIPMENT	1,868	-	-	-	-	-
			<b>\$ 163,120</b>	<b>\$ 157,600</b>	<b>\$ 169,200</b>	<b>\$ 163,500</b>	<b>\$ 166,800</b>	<b>\$ 172,100</b>
<b>3009 OPC NUTRITION</b>								
3009	. 510100	SALARIES & WAGES	298,559	226,400	280,000	291,000	296,800	302,700
3009	. 520100	PENSION PLAN	7,012	4,900	5,400	7,500	7,600	7,700
3009	. 520200	H.S.A. ADMINISTRATION & SAVINGS PLAN FEE	1,600	800	1,200	1,800	1,800	1,800
3009	. 520400	EMPLOYERS SOCIAL SECURITY	23,245	17,300	21,500	22,300	22,700	23,000
3009	. 520500	HOSPITALIZATION INSURANCE	17,773	6,500	7,000	18,900	19,900	20,900
3009	. 520600	EMPLOYERS LIFE INSURANCE	769	400	500	600	600	600
3009	. 520700	PHYSICAL DISABILITY INSURANCE	2,718	1,500	1,800	1,918	2,000	2,100
3009	. 520900	WORKERS COMPENSATION INSURANCE	3,068	3,600	3,600	3,700	3,800	3,900
3009	. 530100	OPERATING SUPPLIES	299,599	295,000	295,000	295,000	295,000	295,000
3009	. 530300	EXPENDIBLE EQUIPMENT	-	1,000	1,000	1,000	1,000	1,000
3009	. 540100	PROFESSIONAL SERVICES	7,389	11,000	11,000	10,000	10,000	11,000
3009	. 540600	MEMBERSHIP & DUES	590	3,100	700	3,100	3,100	3,100
3009	. 540700	TRAVEL & SEMINARS	3,798	4,500	4,500	4,500	4,500	4,500
3009	. 540800	PRINTING & PUBLISHING	587	500	500	500	500	500
3009	. 540900	FRIEGHT	-	1,500	500	500	500	500
3009	. 550200	TELEPHONE EXPENSE	-	-	-	-	-	-
3009	. 550400	MAINTENANCE	-	7,000	7,000	7,000	7,000	7,000
3009	. 550500	HOT SHOT VANS MAINTAINED-NUTRITION	10,314	20,000	20,000	20,000	20,000	20,000
3009	. 560100	RENTAL EQUIPMENT	75	-	-	-	-	-
3009	. 570300	CAPITALIZED EQUIPMENT	3,269	-	-	-	-	-
3009	. 570300	MISCELLANEOUS EXPENSE	-	-	-	-	-	-
			<b>\$ 680,365</b>	<b>\$ 605,000</b>	<b>\$ 661,200</b>	<b>\$ 689,300</b>	<b>\$ 696,800</b>	<b>\$ 705,300</b>
<b>3011 OPC TRANSPORTATION</b>								
3011	. 510100	SALARIES & WAGES	471,178	463,000	480,000	476,200	485,700	495,400
3011	. 520100	PENSION PLAN	3,351	3,500	3,700	3,500	3,600	3,700
3011	. 520200	H.S.A. ADMINISTRATION & SAVINGS PLAN FEE	-	-	-	-	-	-
3011	. 520400	EMPLOYERS SOCIAL SECURITY	36,045	34,800	37,000	36,500	37,100	37,700
3011	. 520500	HOSPITALIZATION INSURANCE	-	-	-	-	-	-
3011	. 520600	EMPLOYERS LIFE INSURANCE	222	200	300	200	200	200
3011	. 520700	PHYSICAL DISABILITY INSURANCE	1,044	900	1,200	1,000	1,100	1,200
3011	. 520900	WORKERS COMPENSATION INSURANCE	13,295	13,500	18,000	19,000	20,000	21,000
3011	. 530100	OPERATING SUPPLIES	880	500	1,100	1,000	1,000	1,000
3011	. 530300	EXPENDIBLE EQUIPMENT	-	100	100	100	100	100
3011	. 530400	FUEL	70,031	90,000	90,000	92,000	94,000	96,000
3011	. 540100	PROFESSIONAL SERVICES / EMPLOYEE MEDICAL EXAMS	7,546	6,000	20,000	6,000	6,000	6,000
3011	. 540600	MEMBERSHIPS & DUES	220	100	100	100	100	100
3011	. 540700	TRAVEL & SEMINARS	606	500	3,000	3,000	3,000	3,000

OPC 2016-2018 EXPENDITURE BUDGET

			FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021
			Actual	Budget	Forecast	Budget	Budget	Budget
3011	540800	PRINTING & PUBLISHING	-	-	-	-	-	-
3011	550400	MAINTENANCE	126,914	115,000	125,000	116,000	117,000	118,000
3011	550500	EQUIPMENT-VEHICLES	-	-	12,000	-	-	-
			<b>\$ 731,331</b>	<b>\$ 728,100</b>	<b>\$ 791,500</b>	<b>\$ 754,600</b>	<b>\$ 768,900</b>	<b>\$ 783,400</b>
<b>3012 OPC NEWSLETTER / VINTAGE VIEW</b>								
3012	510100	SALARIES & WAGES	9,988	20,900	20,900	21,300	21,700	22,100
3012	520400	EMPLOYERS SOCIAL SECURITY	764	1,600	1,600	1,700	1,800	1,900
3012	520900	WORKERS COMPENSATION INSURANCE	34	100	100	100	100	100
3012	530100	OPERATING SUPPLIES	7,073	6,000	6,000	6,000	6,000	6,000
3012	540100	PROFESSIONAL SERVICES	2,721	1,600	1,800	1,600	1,600	1,600
3012	540800	PRINTING & PUBLISHING	3,158	6,000	6,000	6,000	6,000	6,000
			<b>\$ 23,738</b>	<b>\$ 36,200</b>	<b>\$ 36,400</b>	<b>\$ 36,700</b>	<b>\$ 37,200</b>	<b>\$ 37,700</b>
<b>3013 OPC SENIOR RESOURCES</b>								
3013	510100	SALARIES & WAGES	33,958	73,800	81,400	81,300	82,900	84,500
3013	520100	PENSION PLAN	838	3,200	3,700	3,500	3,600	3,700
3013	520200	H.S.A. ADMINISTRATION & SAVINGS PLAN FEE	-	-	-	-	-	-
3013	520400	EMPLOYERS SOCIAL SECURITY	1,379	5,600	6,300	6,200	6,300	6,400
3013	520500	HOSPITALIZATION INSURANCE	-	-	-	-	-	-
3013	520600	EMPLOYERS LIFE INSURANCE	74	100	400	300	300	300
3013	520700	PHYSICAL DISABILITY INSURANCE	261	200	1,200	1,000	1,100	1,200
3013	520900	WORKERS COMPENSATION INSURANCE	123	100	400	100	100	100
3013	530100	OPERATING SUPPLIES	2,387	1,000	3,200	2,500	2,500	2,500
3013	540100	PROFESSIONAL SERVICES	401	2,500	2,000	2,500	2,500	2,500
3013	540600	MEMBERSHIPS & DUES	205	100	100	100	100	100
3013	540700	TRAVEL & SEMINARS	510	300	300	300	300	300
3013	560100	RENTAL EQUIPMENT	180	-	1,000	-	-	-
3013	540800	PRINTING & PUBLISHING	180	-	600	500	500	500
			<b>\$ 40,496</b>	<b>\$ 86,900</b>	<b>\$ 100,600</b>	<b>\$ 98,300</b>	<b>\$ 100,200</b>	<b>\$ 102,100</b>
<b>3014 OPC OPC CORNER CAFÉ</b>								
3014	510100	SALARIES & WAGES	21,210	34,900	32,000	35,300	36,000	36,700
3014	520100	PENSION PLAN	-	-	-	-	-	-
3014	520400	EMPLOYERS SOCIAL SECURITY	1,622	2,700	2,500	2,700	2,800	2,900
3014	520900	WORKERS COMPENSATION INSURANCE	298	400	500	500	500	500
3014	530100	OPERATING SUPPLIES	21,399	20,000	26,000	23,000	24,000	25,000
3014	530300	EXPENDIBLE EQUIPMENT	-	-	-	-	-	-
3014	540800	PRINTING & PUBLISHING	45	-	-	-	-	-
3014	540100	PROFESSIONAL SERVICES	-	-	-	-	-	-
			<b>\$ 44,574</b>	<b>\$ 58,000</b>	<b>\$ 61,000</b>	<b>\$ 61,500</b>	<b>\$ 63,300</b>	<b>\$ 65,100</b>
<b>3015 OPC VOLUNTEERS</b>								
3015	510100	SALARIES & WAGES	40,231	29,100	29,100	29,700	30,200	30,800
3015	520100	PENSION PLAN	838	-	-	-	-	-
3015	520200	H.S.A. ADMINISTRATION & SAVINGS PLAN FEE	-	-	-	-	-	-
3015	520400	EMPLOYERS SOCIAL SECURITY	3,484	2,300	2,300	2,300	2,400	2,500
3015	520600	EMPLOYERS LIFE INSURANCE	74	-	-	-	-	-
3015	520700	PHYSICAL DISABILITY INSURANCE	261	-	-	-	-	-
3015	520900	WORKERS COMPENSATION INSURANCE	101	100	100	100	100	100

OPC 2016-2018 EXPENDITURE BUDGET

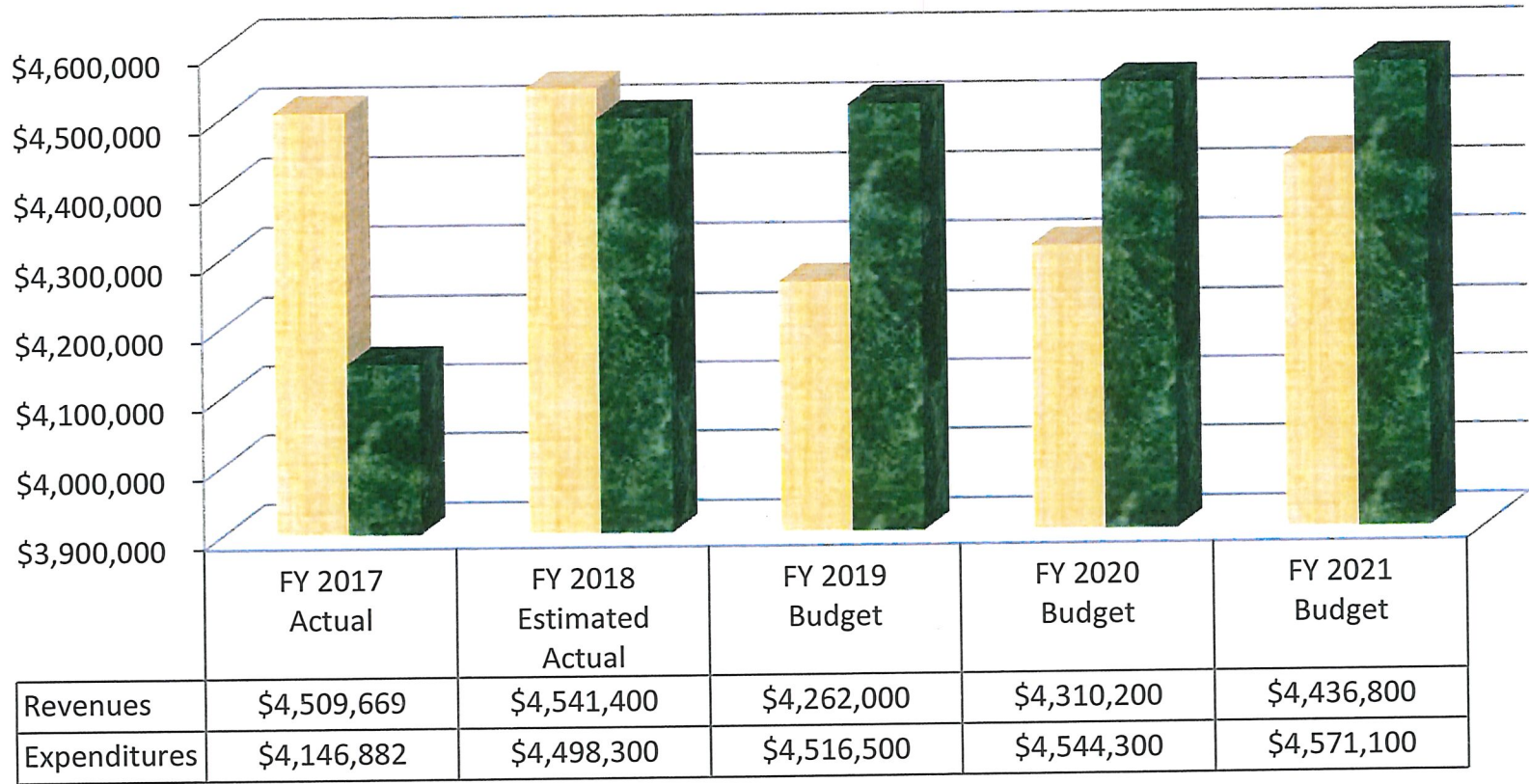
			FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021
			Actual	Budget	Forecast	Budget	Budget	Budget
3015	. 530100	OPERATING SUPPLIES	852	1,500	1,500	1,500	1,500	1,500
3015	. 540100	PROFESSIONAL SERVICES	1,234	1,200	1,200	1,200	1,200	1,200
3015	. 540600	MEMBERSHIP & DUES	-	-	-	-	-	-
3015	. 540700	TRAVEL & SEMINARS	-	100	100	100	100	100
3015	. 540800	PRINTING & PUBLISHING	-	100	100	100	100	100
			<b>\$ 47,074</b>	<b>\$ 34,400</b>	<b>\$ 34,400</b>	<b>\$ 35,000</b>	<b>\$ 35,600</b>	<b>\$ 36,300</b>
<b>3016 OPC RECREATION PROGRAMS</b>								
3016	. 510100	SALARIES & WAGES	59,282	56,200	65,400	-	-	-
3016	. 520100	PENSION PLAN	2,929	3,000	3,300	-	-	-
3016	. 520200	H.S.A. ADMINISTRATION & SAVINGS PLAN FEE	800	-	1,000	-	-	-
3016	. 520300	EMPLOYERS SOCIAL SECURITY	4,535	4,300	5,000	-	-	-
3016	. 520500	HOSPITALIZATION INSURANCE	7,990	6,300	9,200	-	-	-
3016	. 520600	EMPLOYERS LIFE INSURANCE	285	300	400	-	-	-
3016	. 520700	PHYSICAL DISABILITY INSURANCE	1,009	900	1,200	-	-	-
3016	. 520900	WORKERS COMPENSATION INSURANCE	162	100	300	-	-	-
3016	. 530100	OPERATING SUPPLIES	496	600	600	-	-	-
3016	. 540100	PROFESSIONAL SERVICES	-	-	-	-	-	-
3016	. 745823	OPERATING SUPPLIES-FLOAT & MISC..	-	-	-	-	-	-
			<b>\$ 77,488</b>	<b>\$ 71,700</b>	<b>\$ 86,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>3017 OPC CHARITY EVENT</b>								
3017	. 510100	SALARIES & WAGES	-	-	-	-	-	-
3017	. 520100	PENSION PLAN	-	-	-	-	-	-
3017	. 520200	H.S.A. ADMINISTRATION & SAVINGS PLAN FEE	17	-	-	-	-	-
3017	. 520400	EMPLOYERS SOCIAL SECURITY	-	-	-	-	-	-
3017	. 520500	HOSPITALIZATION INSURANCE	226	-	-	-	-	-
3017	. 520600	EMPLOYERS LIFE INSURANCE	11	-	-	-	-	-
3017	. 520700	PHYSICAL DISABILITY INSURANCE	38	-	-	-	-	-
3017	. 520900	WORKERS COMPENSATION INSURANCE	59	-	-	-	-	-
3017	. 530100	OPERATING SUPPLIES	33,354	37,000	37,000	37,000	37,000	37,000
3017	. 540100	PROFESSIONAL SERVICES	22,202	14,000	22,000	14,000	14,000	14,000
3017	. 540700	TRAVEL & SEMINARS	-	-	-	-	-	-
3017	. 540800	PRINTING & PUBLISHING	324	-	100	-	-	-
3017	. 560100	RENTAL	5,417	12,000	12,000	12,000	12,000	12,000
3017	. 580100	MISCELLANEOUS EXPENSE	-	-	-	-	-	-
			<b>\$ 61,648</b>	<b>\$ 63,000</b>	<b>\$ 71,100</b>	<b>\$ 63,000</b>	<b>\$ 63,000</b>	<b>\$ 63,000</b>
<b>3019 A-OK</b>								
3019	. 510100	SALARIES & WAGES	392	-	-	-	-	-
3019	. 520300	EMPLOYERS SOCIAL SECURITY	30	-	-	-	-	-
3019	. 520900	WORKERS COMPENSATION INSURANCE	-	-	-	-	-	-
3019	. 530100	OPERATING SUPPLIES	-	-	-	-	-	-
3019	. 540100	PROFESSIONAL SERVICES	1,337	5,000	5,000	5,000	5,000	5,000
			<b>\$ 1,759</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
<b>TOTAL ANNUAL OPERATING</b>			<b>\$ 3,968,138</b>	<b>\$ 4,074,900</b>	<b>\$ 4,328,400</b>	<b>\$ 4,219,000</b>	<b>\$ 4,282,800</b>	<b>\$ 4,367,600</b>



OPC 2016-2018 EXPENDITURE BUDGET

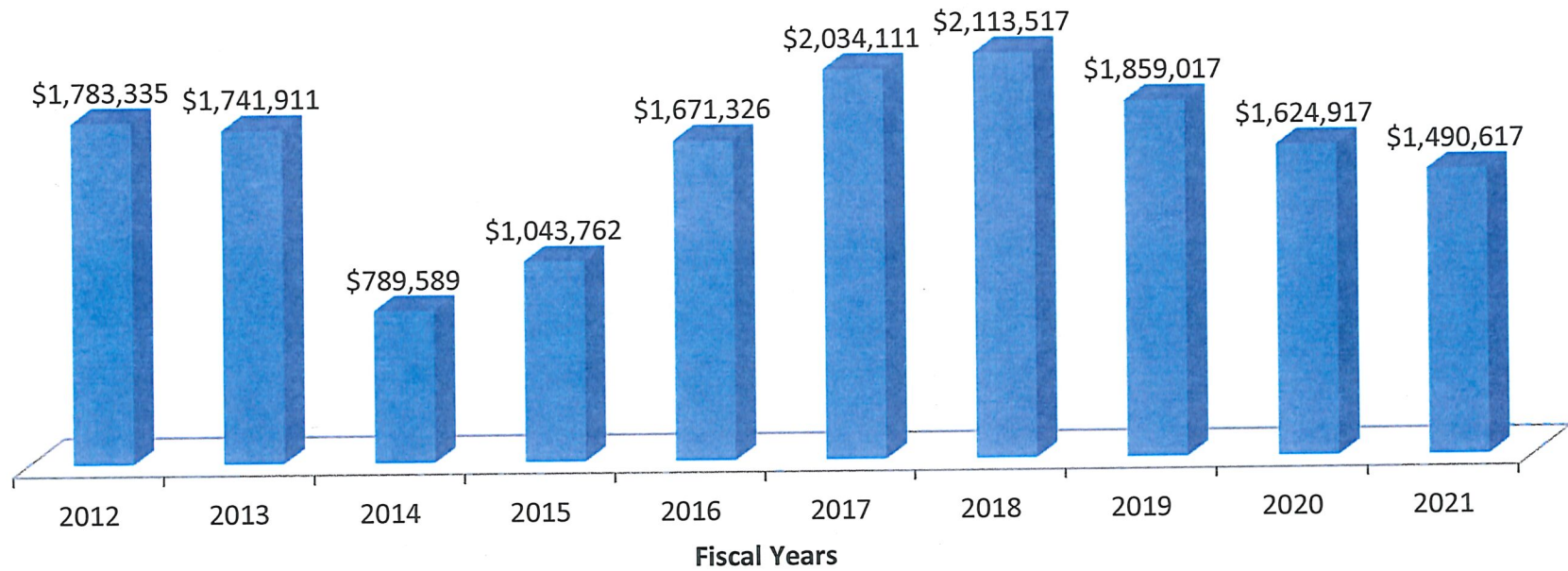
			FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021
			Actual	Budget	Forecast	Budget	Budget	Budget
<b>ONE-TIME EXPENDITURES</b>								
3001	. 550300	CAPITAL IMPROVEMENT PLAN -MAINTENANCE & REPAIRS - BLDS. & GROUNDS	\$ 42,512	\$ 27,000	\$ 40,000	\$ 45,500	\$ 48,000	\$ 40,000
3001	. 570200	CAPITAL IMPROVEMENT PLAN -BUILDING-ADDITIONS & IMPROVEMENTS CAPITAL	70,418	50,000	71,000	103,000	21,000	20,000
3001	. 570300	CAPITAL IMPROVEMENT PLAN - CAPITALIZED EQUIPMENT	65,814	43,000	58,900	149,000	192,500	143,500
			<u>\$ 178,744</u>	<u>\$ 120,000</u>	<u>\$ 169,900</u>	<u>\$ 297,500</u>	<u>\$ 261,500</u>	<u>\$ 203,500</u>
<b>FUND TOTALS</b>			<u>\$ 4,146,882</u>	<u>\$ 4,194,900</u>	<u>\$ 4,498,300</u>	<u>\$ 4,516,500</u>	<u>\$ 4,544,300</u>	<u>\$ 4,571,100</u>

## OPC Financial Performance



■ Revenues    ■ Expenditures

## OPC Fund Balance



**OPC 2019-2021 CAPITAL PLAN**

PROJECT	Total Cost	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY2022 Budget	FY 2023 to FY 2027
<b><u>New Projects (01-3001-570200)</u></b>						
Generator Cables for Server Room / Pool Pumps	\$ 25,000	\$ 25,000				
Resurface Therapy Pool	\$ 20,000	\$ 20,000				
Install Seven (7) Automatic Doors	\$ 15,000	\$ 15,000				
Window Sill Block	\$ 10,000	\$ 10,000				
Duct-Sock for Pool HVAC	\$ 15,000	\$ 15,000				
Support Bolts for the Pool / Surge Tank	\$ 3,000	\$ 3,000				
LED Lighting / Parking Lot	\$ 15,000	\$ 15,000				
Resurface Walking Track	\$ 5,000		\$ 5,000			
Sport and Aquatics Desk Countertops	\$ 9,000		\$ 9,000			
Filter Tanks Sand Change	\$ 17,000		\$ 7,000			\$ 10,000
Library Use Renovation	\$ 20,000			\$ 20,000		
Snowmelt Blower and Relocation	\$ 14,000				\$ 14,000	
HVAC/LAN Thermostat Control	\$ 15,000					\$ 15,000
<b>TOTAL PROJECTS</b>	<b>\$ 183,000</b>	<b>\$ 103,000</b>	<b>\$ 21,000</b>	<b>\$ 20,000</b>	<b>\$ 14,000</b>	<b>\$ 25,000</b>
<b><u>Equipment (01-3001-570300)</u></b>						
New Computers	\$ 24,500	\$ 14,000	\$ 7,000	\$ 3,500		
Laser Printers	\$ 15,000	\$ 15,000				
Hot Shot Van	\$ 60,000	\$ 60,000				
Replace Five Machines in the Cardio Room	\$ 40,000	\$ 20,000	\$ 20,000			
Hur Equipment	\$ 100,000	\$ 35,000	\$ 35,000	\$ 30,000		
Boxing Equipment	\$ 5,000	\$ 5,000				
Handicapped Accessible Buses	\$ 180,000		\$ 60,000	\$ 60,000	\$ 60,000	
Hi-Low	\$ 20,000		\$ 20,000			
Dining Room Chairs	\$ 37,500		\$ 37,500			
Free Weight Equipment	\$ 10,000		\$ 10,000			
Swim Blocks	\$ 1,000		\$ 1,000			
Badminton Stands	\$ 2,000		\$ 2,000			
Workstations	\$ 100,000			\$ 50,000	\$ 50,000	
Two Gas Convection Ovens - Kitchen	\$ 12,000					\$ 12,000
Kitchen Coolers / Refrigerators/ Freezers	\$ 40,000					\$ 40,000
<b>TOTAL EQUIPMENT</b>	<b>\$ 647,000</b>	<b>\$ 149,000</b>	<b>\$ 192,500</b>	<b>\$ 143,500</b>	<b>\$ 110,000</b>	<b>\$ 52,000</b>
<b><u>Maintenance (01-3001-550300)</u></b>						
Parking Lot	\$ 19,000	\$ 7,000	\$ 9,000	\$ 1,000	\$ 1,000	\$ 1,000
Lawn / Irrigation	\$ 19,500	\$ 7,500	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Caulking and Resealing	\$ 25,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Barn Maintenance	\$ 5,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Roof Maintenance	\$ 25,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Rug Replacement Contract	\$ 25,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Miscellaneous	\$ 95,000	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
<b>TOTAL MAINTENANCE</b>	<b>\$ 213,500</b>	<b>\$ 45,500</b>	<b>\$ 48,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>
<b>TOTAL CAPITAL PLAN</b>	<b>\$ 1,043,500</b>	<b>\$ 297,500</b>	<b>\$ 261,500</b>	<b>\$ 203,500</b>	<b>\$ 164,000</b>	<b>\$ 117,000</b>

## 2019 Capital Improvement Plan

### New Projects

- Generator Cables for Server Room / Pool Pumps – although the OPC has generators which keep emergency lights on and operates the kitchen in the event of power outages, loss of power severally affects other areas of the facility, particularly the room that houses the computer server and the pumps that move water in the pools. Loss of power damages the equipment in these areas not only adding to the OPC expenses; but forcing shutdowns for a number of days. Connecting these areas to the emergency generator will allow for quicker recovery from power outages.
- Resurface Therapy Pool – the OPC’s therapy pool (and other sections of the pool area) require resurfacing and coating to maintain appropriate operation.
- Install Seven (7) Automatic Doors – in order to allow easier access to the facility and its rooms for mobility challenged clients, this appropriation will support the installation of automatic “handicapped” doors in the bathrooms and entrances.
- Window Sill Block – this appropriation will clean and protect the exterior “rock” face of the OPC as well as seal, repair and secure the window sill on top of the block exterior, preventing water leaks in the facility.
- Duct Sock for Pool HVAC and Support Bolts for Pool Surge Tank – repairs are required to the pool support equipment in order to regulate the humidity level in the pool area as well as purify the pool water.
- LED Lighting / Parking Lot – project will expand the use of LED lighting in the OPC parking lot, reducing utility and repair costs.

### Equipment

- New Computers – this appropriation continues with the five (5) year plan to replace the individual computer workstations with up-to-date equipment.
- Laser Printers – reviews conducted for the OPC by the Michigan Non-Profit Association and the OPC’s IT support vendor highly recommend the upgrade of the OPC’s printers to laser printers. This change will save processing cost and time.
- Hot Shot Van – this vehicle is used to transport hot meals to the various congregate meal sites away from the OPC. The current van is 15 years old and is incurring high maintenance cost.
- Fitness Equipment – due to increased memberships, classes, and overall use, a number of pieces of fitness equipment are wearing out and requiring undue maintenance. The purchase of new, technologically enhanced exercise equipment will reduce maintenance cost and provide a better experience for the OPC clients.

Rochester Hills – Oakland – Rochester Older Person’s Commission  
Fiscal Year 2019 Budget Resolution

Whereas pursuant to Public Act 621 of 1978 (as amended by P.A. 493 of 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 2019 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 2019 (October 1, 2018 – September 30, 2019).
- 3) Notice of a public hearing on the proposed budget was published on the OPC Website on June 11, 2018 and a public hearing on the proposed budget was held by the OPC Board of Directors on July 12, 2018.
- 4) The OPC Board of Directors (Board) adopts the General Fund budget for the OPC for the fiscal year beginning October 1, 2018, with total estimated revenues and expenditures equaling \$4,262,000.
- 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, or both.
- 7) Contingency / Use of Fund Balance – transfers will not be made from the Contingency account, nor will fund balance be used to cover expenditures without the Board approving a budget amendment and in accordance with the Board’s approved Use of Fund Balance policy.

- 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: July 12, 2018**

**(8) Yeas (0) Nays**