

**FY 2018 – 2020
OLDER PERSON'S COMMISSION
(OPC BOARD)
APPROVED BUDGET**

**OLDER PERSON'S COMMISSION
(OPC BOARD)
FY 2018 – FY 2020 APPROVED BUDGET**

	<u>Pages</u>
Transmittal Letter	1 - 2
FY 2018 Budget Highlights	3 - 4
Budget by Revenue Type and Expenditure Category	5 – 8
Budget by Revenue Type and Unit/Cost Center	9 - 10
Revenue Budget by Account Detail	11 - 12
Expenditure Budget by Account Detail	13 – 17
Capital Plan Schedule	18 – 19
FY 2018 Budget Resolution	20 - 21

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

In Re: FY 2018 – FY 2020 OPC Budget

July 6, 2017

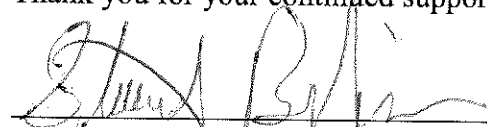
On behalf of the Older Persons' Commission Governing Board (OPC Board) we are pleased to present the FY 2018 – FY 2020 OPC Budget which was adopted by the Board on this date. We believe the attached budget meets the programing needs and wishes of OPC's clients. More importantly, it utilizes taxpayer 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 and do business.


The FY 2018 OPC Budget, which begins October 1, 2017, totals **\$4,231,200**, represents maintenance of the current programs and facilities. In total, the FY 2018 budget is an increase of **\$69,700 (1.7%)** from the FY 2017 budget. Material changes in the FY 2018 budget include:


- Personnel: Addition of a part-time Dishwasher in Nutrition Services and a 3% general salary increase for full and part time employees. Wages and benefits increased by \$27,835 (1.2%).
- Operating: Increase in outside contractors and services related to full year funding for contracted Marketing / Fundraising professional, information technology support, and contracted nightly cleaning services. (Please note that the increase in contracting cost is offset by reduced personnel expenses). Some of these costs have been offset by reduced utility payments as the use of lower cost LED lighting has been expanded.
- Capital Plan: The 2018-2021 Plan includes continuation of the information technology upgrade began in FY 2017 through the purchase of a new server and replacement of old computers in FY 2018. In addition the Plan in FY 2018 continues the interior facility improvements through redesign and expansion of the kiln room, the Adult Day Service atrium, the cashier area, and the men's and women's locker rooms. Additional handicapped buses are anticipated in FY 2019 and FY 2020 as well as a new "hot-shot" van for nutrition in FY 2019. It should be noted that the OPC continuously applies for grant funds to obtain buses, and has been successful in doing so. If grant funding is secured to purchase the buses in the plan, general fund expenditure will NOT be required.
- Contingency: Not all anticipated available revenue has been appropriated. The OPC Board has budgeted unallocated funds in a contingency account - \$36,300 in FY 2018, \$3,700 in FY 2019, and \$91,700 in FY 2020. These funds will be used to enhance programs, as they are designed and implemented, as well as being available to meet emergency needs.

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
Director


Renee Cortright, OPC Executive


Tim Soave, OPC Financial Director

FY 2018 BUDGET HIGHLIGHTS

Total Recommended Budget = \$4,231,200

- Net Increase = \$69,700 (1.7%)
- Contingency = \$36,300

Revenue Changes

- Millages and community contributions are estimated to increase by \$36,000 (2%) due to increased property values. (Note: the estimates have been shared with the communities' financial staff).
- Transportation Fees recommendation includes implementation of the \$2.00 per ride fee (as opposed to a donation) which is anticipated to generate an additional \$30,000. Note the number of rides is anticipated to decrease.
- Budget anticipates increase in Adult Day Service rate by \$10 per day to cover increased cost and transportation.
- All other revenues are anticipated to remain relatively flat.

Personnel Changes

- One new position – 10 hour per week Dishwasher in the Kitchen = \$4,625
- Recommended 3% General Salary increase for all employees
 - o Note over the 2007-2017 period, cumulative raises for OPC employees equaled **11.0%** or a 1.1% annual average. According to the Bureau of Labor Statistics, CPI during the same period was **20.4%** or a 2.04% annual average.
- Benefits decreased by \$18,400 for the original FY 2018 published last July; hospitalization alone decreased by \$10,600
- With all the changes in personnel, benefit reductions, anticipated across the board increase, total Wages & Benefits increased by \$27,835 (1.2%).
- The FY 2018 recommendation (including the 3% general increase) renders a wage and benefit budget that is less than spent by the OPC in 2013, 2014, and 2015. When adjusted for inflation, budgeted FY 2018 wage and benefits are 95% of the amount spent in 2012.
- 2014 Budget: # of positions = 129; salary cost = \$1,991,789. FY 2018 Recommended Budget: #of positions = 115 (11% reduction); salary cost = \$1,979,363.
- Other personnel budget changes reflect elimination of split allocation between departments for certain positions – no change to the bottom line.

Operating Changes

- Most noticeable increase is reflected in Administration – Professional Services to \$170,000 as the OPC utilizes more contracted individuals as opposed to in-house staff to provide administrative services. This change has improved services because the contracted providers constantly update the systems and procedures to meet new demands. The recommended budget includes resources to support marketing, technology, financial systems, website / social media, and anticipated engineering services. These contracted costs have been offset by the

elimination of three positions, independent support contract for technology, and the financial services contract with Rochester Hills.

- Public Utilities and Telephone Expense have been reduced by \$41,500 (33%) due to installation of LED lighting and other energy improvements as well as the transfer of telephone expenses to WOW.

Capital Plan

- The recommended capital plan continues several efforts begun last fiscal year, these include:
 - o Refurbishing the facility including redesigning the Kiln Room for larger capacity, redesigning the Adult Day Service Atrium for multiple purpose use (note this will not be implemented unless a sponsor can be obtained); redesigning the cashier area for more efficient operation and customer service; painting the lower level, and installing larger lockers in the men's and women's locker rooms.
 - o Continued replacement servers and computers to match the increase in technology driven services.
 - o Continued replacement of folding tables and chairs which are used on a daily basis.
- In addition, the recommended capital plan continues resources to support required maintenance on the facility and grounds including basic maintenance on the barn donated by Par Pharmaceuticals along with the land.

OPC - FY 2018 - 2020 Recommended Budget

SCHEDULE A

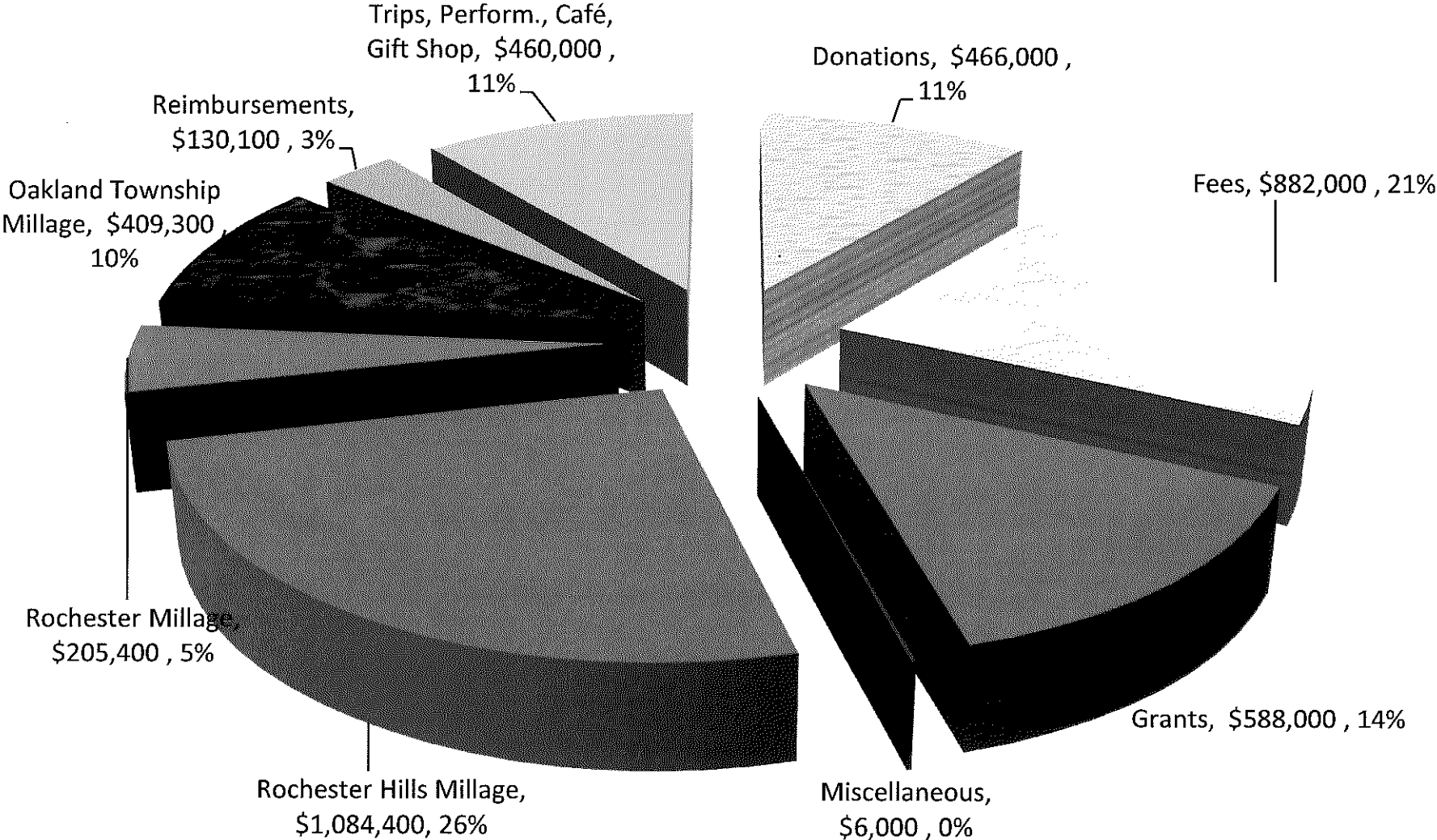
	2015 Actual	2016 Budget (9 Mth)	2016 Actual (9 Mth)	FY 2017 Budget	FY 2017 Estimation	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget
REVENUES								
Donations	\$ 641,297	\$ 338,500	\$ 395,450	\$ 457,100	\$ 493,300	\$ 466,000	\$ 466,000	\$ 466,000
Fees	756,869	650,200	695,754	843,000	875,800	882,000	887,000	887,000
Grants	640,793	437,000	500,763	587,500	591,000	588,000	588,000	588,000
Miscellaneous	26,371	11,800	10,535	11,000	16,200	6,000	6,000	6,000
Rochester Hills Millage	1,003,209	1,066,430	1,072,575	1,064,700	1,094,100	1,084,400	1,117,000	1,148,900
Rochester Millage	202,161	206,183	136,282	204,200	203,500	205,400	209,800	216,100
Oakland Township Millage	311,032	381,100	381,251	394,200	394,200	409,300	424,700	440,500
Reimbursements	205,815	129,600	156,998	124,800	149,000	130,100	130,100	130,100
Trips, Perform., Café, Gift Shop	636,745	355,300	348,522	475,000	485,100	460,000	460,000	460,000
	<u>\$ 4,424,292</u>	<u>\$ 3,576,113</u>	<u>\$ 3,698,130</u>	<u>\$ 4,161,500</u>	<u>\$ 4,302,200</u>	<u>\$ 4,231,200</u>	<u>\$ 4,288,600</u>	<u>\$ 4,342,600</u>
EXPENDITURES								
Salaries & Wages	\$ 1,959,775	\$ 1,416,194	\$ 1,432,222	\$ 1,893,701	\$ 1,786,304	\$ 1,925,700	\$ 1,925,700	\$ 1,925,700
Fringe Benefits								
Pension	48,110	30,649	34,351	43,888	39,575	44,000	44,000	44,000
Health Savings Account	9,074	9,592	6,473	6,400	6,617	5,600	5,600	5,600
Social Security	150,304	107,972	109,609	144,873	137,482	146,800	146,800	146,800
Hospitalization	103,359	63,551	65,449	98,345	93,951	92,300	92,300	92,300
Life Insurance	4,056	3,095	4,249	4,199	4,097	3,400	3,400	3,400
Disability Insurance	15,536	11,726	10,334	15,642	15,281	12,600	12,600	12,600
Worker's Compensation	17,436	16,434	15,505	21,517	22,458	26,000	26,000	26,000
Fringe Total	<u>\$ 347,875</u>	<u>\$ 243,019</u>	<u>\$ 245,970</u>	<u>\$ 334,864</u>	<u>\$ 319,461</u>	<u>\$ 330,700</u>	<u>\$ 330,700</u>	<u>\$ 330,700</u>
Personnel Total	\$ 2,307,650	\$ 1,659,213	\$ 1,678,192	\$ 2,228,565	\$ 2,105,765	\$ 2,256,400	\$ 2,256,400	\$ 2,256,400
Outside Contractors / Services	856,183	575,667	626,531	662,550	891,500	891,500	886,500	889,500
Operating Supplies / Rentals	506,377	456,533	462,964	616,100	533,400	541,100	541,100	541,100
Memberships / Travel	14,226	14,125	12,976	16,700	20,435	19,600	19,600	19,600
Maintenance / Utilities	311,897	246,265	112,088	304,900	317,400	275,400	284,400	292,400
Equipment Purchases (Expendible / Capital)	72,012	90,547	78,678	168,200	245,800	99,300	185,300	140,300
Liability / Unemployment Insurance	98,262	95,400	92,710	110,000	103,000	108,000	108,000	108,000
Other	3,517	3,150	6,427	3,600	21,000	3,600	3,600	3,600

9

Operating Total	\$ 1,862,474	\$ 1,481,687	\$ 1,392,374	\$ 1,882,050	\$ 2,132,535	\$ 1,938,500	\$ 2,028,500	\$ 1,994,500
Contingency	\$ -	\$ 435,213	\$ -	\$ 50,885	\$ -	\$ 36,300	\$ 3,700	\$ 91,700
TOTAL EXPENDITURES	\$ 4,170,124	\$ 3,576,113	\$ 3,070,566	\$ 4,161,500	\$ 4,238,300	\$ 4,231,200	\$ 4,288,600	\$ 4,342,600
Operating Impact on Fund Balance	\$ 254,168	\$ -	\$ 627,564	\$ -	\$ 63,900	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 789,594	\$ 1,043,762	\$ 1,043,762	\$ 1,671,326	\$ 1,671,326	\$ 1,735,226	\$ 1,735,226	\$ 1,735,226
Ending Fund Balance	\$ 1,043,762	\$ 1,043,762	\$ 1,671,326	\$ 1,671,326	\$ 1,735,226	\$ 1,735,226	\$ 1,735,226	\$ 1,735,226
GFOA Best Practice				\$ 707,455	\$ 720,511	\$ 719,304	\$ 729,062	\$ 738,242
Fund Balance Over Minimum				\$ 963,871	\$ 1,014,715	\$ 1,015,922	\$ 1,006,164	\$ 996,984

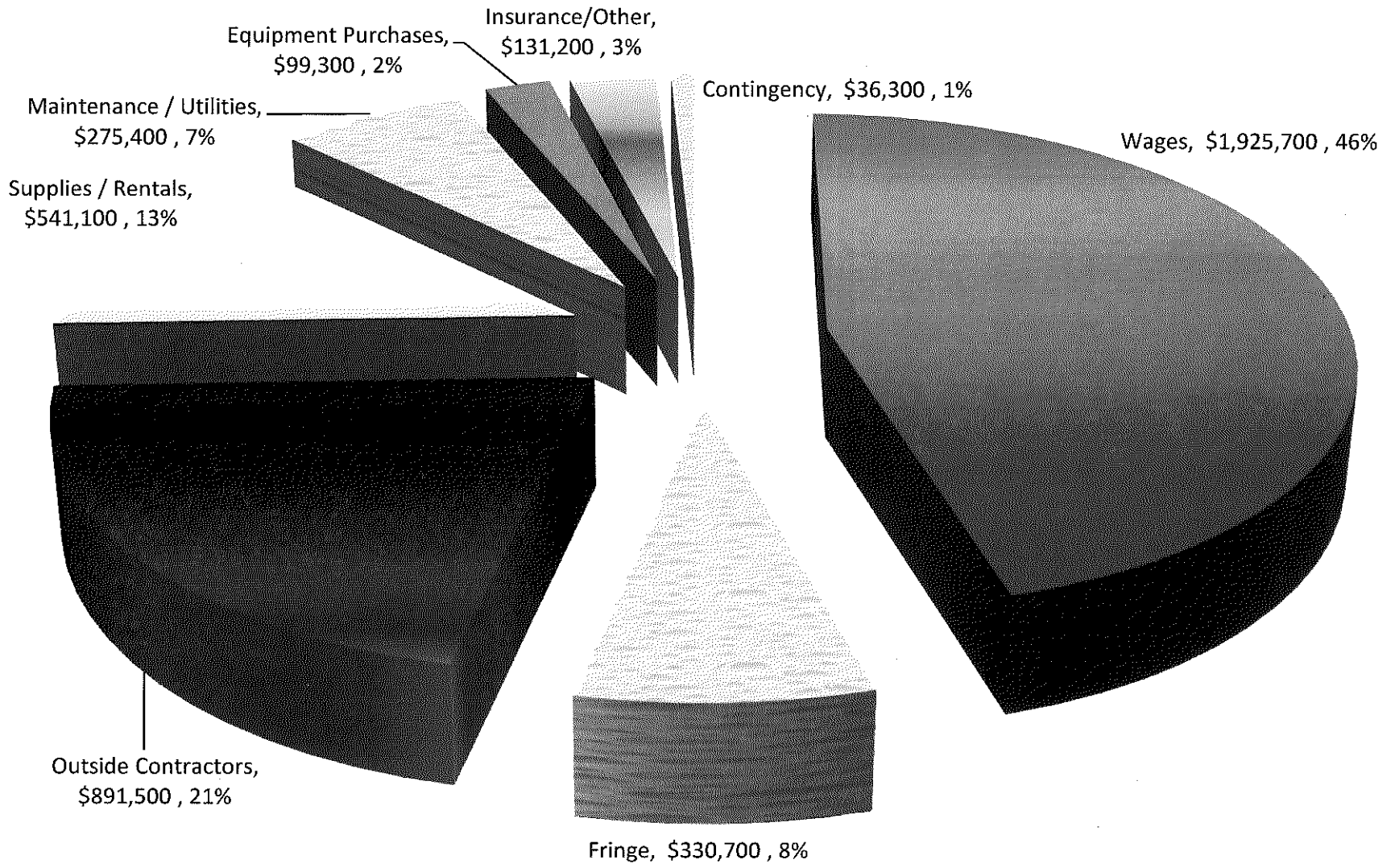
6

OPC FY 2018 Revenue Budget



7

OPC FY 2018 Expenditure Budget



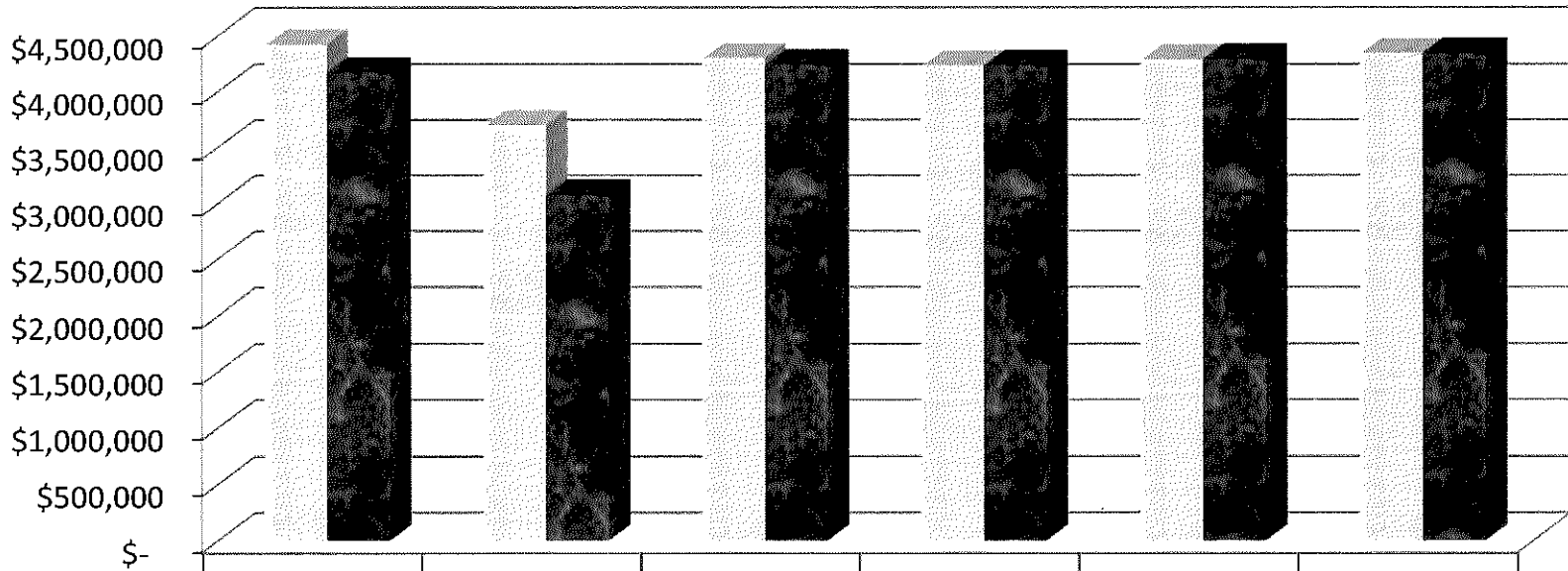
SCHEDULE B

OPC - FY 2017-2019 Approved Budget

	2015 Actual	2016 Budget (9 Mth)	2016 Actual (9 Mth)	FY 2017 Budget	FY 2017 Estimation	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget
REVENUES								
Donations	\$ 641,297	\$ 338,500	\$ 395,450	\$ 457,100	\$ 493,300	\$ 466,000	\$ 466,000	\$ 466,000
Fees	756,869	650,200	695,754	843,000	875,800	882,000	887,000	887,000
Grants	640,793	437,000	500,763	587,500	591,000	588,000	588,000	588,000
Miscellaneous	26,371	11,800	10,535	11,000	16,200	6,000	6,000	6,000
Rochester Hills Millage	1,003,209	1,066,430	1,072,575	1,064,700	1,094,100	1,084,400	1,117,000	1,148,900
Rochester Millage	202,161	206,183	136,282	204,200	203,500	205,400	209,800	216,100
Oakland Township Millage	311,032	381,100	381,251	394,200	394,200	409,300	424,700	440,500
Reimbursements	205,815	129,600	156,998	124,800	149,000	130,100	130,100	130,100
Trips, Perform., Café, Gift Shop	636,745	355,300	348,522	475,000	485,100	460,000	460,000	460,000
	\$ 4,424,292	\$ 3,576,113	\$ 3,698,130	\$ 4,161,500	\$ 4,302,200	\$ 4,231,200	\$ 4,288,600	\$ 4,342,600
EXPENDITURES								
Administration	\$ 1,076,358	\$ 658,000	\$ 677,238	\$ 803,049	\$ 964,200	\$ 839,600	\$ 834,600	\$ 837,600
Facilities Management	221,050	439,400	351,286	616,386	611,215	584,500	678,500	640,500
Leisure Travel	500,149	234,500	262,723	322,986	322,986	324,200	324,200	324,200
Adult Day Services	93,331	74,900	63,968	99,997	87,862	85,800	85,800	85,800
Performing Arts	33,661	28,000	50,938	40,257	38,822	85,300	85,300	85,300
Health & Wellness	405,403	317,200	298,179	420,665	411,371	429,600	429,600	429,600
Enhancement & Arts	192,691	112,400	113,777	143,699	146,349	157,600	157,600	157,600
Nutrition	695,914	514,200	513,381	680,170	661,751	605,000	605,000	605,000
Transportation	651,123	539,300	482,163	701,335	700,230	728,100	729,100	730,100
Newsletter / Vintage View	28,708	20,900	22,523	24,500	25,351	36,200	36,200	36,200
Senior Resources	38,863	26,400	58,661	37,537	38,847	86,900	86,900	86,900
Café	44,351	31,300	34,504	41,219	44,852	58,000	58,000	58,000
Volunteers	45,352	33,000	23,281	49,358	49,403	34,400	34,400	34,400
Recreation Programs	67,811	48,800	56,276	66,457	70,633	71,700	71,700	71,700
Charity Event	66,376	55,800	54,149	63,000	63,351	63,000	63,000	63,000
Acts of Kindness	8,983	6,800	7,519	-	1,077	5,000	5,000	5,000
TOTAL DEPARTMENTS	\$ 4,170,124	\$ 3,140,900	\$ 3,070,566	\$ 4,110,615	\$ 4,238,300	\$ 4,194,900	\$ 4,284,900	\$ 4,250,900
Contingency	\$ -	\$ 435,213	\$ -	\$ 50,885	\$ -	\$ 36,300	\$ 3,700	\$ 91,700
TOTAL EXPENDITURES	\$ 4,170,124	\$ 3,576,113	\$ 3,070,566	\$ 4,161,500	\$ 4,238,300	\$ 4,231,200	\$ 4,288,600	\$ 4,342,600
Operating Impact on Fund Balance	\$ 254,168	\$ -	\$ 627,564	\$ -	\$ 63,900	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 789,594	\$ 1,043,762	\$ 1,043,762	\$ 1,671,326	\$ 1,671,326	\$ 1,735,226	\$ 1,735,226	\$ 1,735,226
Ending Fund Balance	\$ 1,043,762	\$ 1,043,762	\$ 1,671,326	\$ 1,671,326	\$ 1,735,226	\$ 1,735,226	\$ 1,735,226	\$ 1,735,226
GFOA Best Practice				\$ 707,455	\$ 720,511	\$ 719,304	\$ 729,062	\$ 738,242
Fund Balance Over Minimum				\$ 963,871	\$ 1,014,715	\$ 1,015,922	\$ 1,006,164	\$ 996,984

9

OPC Financial Performance



	2015 Actual	2016 Actual	FY 2017 Forecast	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget
Revenues	\$4,424,292	\$3,698,130	\$4,302,200	\$4,231,200	\$4,288,600	\$4,342,600
Expenditures	\$4,170,124	\$3,070,566	\$4,238,300	\$4,231,200	\$4,288,600	\$4,342,600

■ Revenues ■ Expenditures

OPC 2016-2018 REVENUE BUDGET

DEPT.#	ACCT.#	REVENUE	2015 Actual	2016 Budget (9 Months)	2016 Actual (9 Months)	FY 2017 Budget	FY 2017 Estimation	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget
DONATIONS										
0820	1 450100	BUILDING FUND-DONATIONS	5,067	3,500	17,926	5,500	10,000	7,500	7,500	7,500
0820	1 450200	GIVING PLAN - GENERAL	78,793	3,000	2,719	20,000	25,000	25,000	25,000	25,000
0820	1 450300	SPONSORSHIPS - GENERAL	-	-	17,500	-	10,000	-	-	-
0820	1 450500	BUILDING FUND	-	-	-	-	2,500	-	-	-
3004	1 450100	CONTRIBUTIONS & DONATIONS - ADS	-	-	1,357	-	3,000	1,000	1,000	1,000
3004	1 450200	GIVING PLAN - ADS	-	150	150	-	1,500	-	-	-
3006	1 450100	CONTRIBUTIONS & DONATIONS - PERFORMING ARTS	2,889	1,000	498	3,000	7,000	3,000	3,000	3,000
3007	1 450100	CONTRIBUTION & DONATIONS - HEALTH & WELLNESS	4,153	1,700	4,523	2,000	2,300	2,000	2,000	2,000
3008	1 450100	CONTRIBUTIONS & DONATIONS - ENRICHMENT & ARTS	39,003	22,500	24,887	34,000	18,000	25,000	25,000	25,000
3008	1 450200	GIVING PLAN - ENRICHMENT & ARTS	-	500	475	-	2,400	-	-	-
3009	1 450100	CONTRIBUTION & DONATIONS - NUTRITION	310,037	210,000	206,578	300,000	300,000	300,000	300,000	300,000
3009	1 450200	GIVING PLAN - NUTRITION	-	450	450	-	5,000	-	-	-
3011	1 450100	CONTRIBUTIONS & DONATIONS - TRANSPORTATION	104,473	2,600	6,301	2,000	2,000	2,000	2,000	2,000
3011	1 450200	GIVING PLAN - TRANSPORTATION	-	700	750	-	6,900	-	-	-
3012	1 450100	CONTRIBUTION & DONATIONS - NEWSLETTER	29,886	-	-	-	-	-	-	-
3013	1 450100	CONTRIBUTION & DONATIONS - SENIOR RESOURCES	20	2,250	7,260	100	7,200	5,000	5,000	5,000
3013	1 450400	CONTRIBUTION & DONATIONS - MEDICAL CLOSET	50	100	160	-	500	-	-	-
3016	1 450300	SPONSOR FEE - RECREATION CHRISTMAS PARADE	-	500	-	500	-	500	500	500
3017	3 450100	FUND RAISING & DONATIONS - CHARITY EVENT	-	5,167	8,317	-	-	-	-	-
3017	3 450300	SPONSOR - CHARITY EVENT	66,926	82,800	95,300	90,000	90,000	90,000	90,000	90,000
3019	450100	CONTRIBUTIONS & DONATIONS-AOK	-	521	300	-	-	5,000	5,000	5,000
			\$ 641,297	\$ 337,438	\$ 395,450	\$ 457,100	\$ 493,300	\$ 466,000	\$ 466,000	\$ 466,000
FEES										
0820	2 440100	FEES - ADMINISTRATION	4,263	3,300	8,022	-	10,000	3,000	3,000	3,000
0820	2 440200	FEES - NON-RESIDENT MEMBERSHIP	86,012	60,000	69,411	85,000	85,000	85,000	85,000	85,000
0820	2 440300	FEES - BUILDING RENTAL	28,632	43,500	13,500	56,000	56,000	57,000	57,000	57,000
3004	2 440100	FEES - ADULT DAY SERVICES	105,471	75,000	79,193	100,000	80,000	90,000	95,000	95,000
3006	2 440100	FEES - PERFORMING ARTS	-	700	686	-	-	-	-	-
3007	2 440100	FEES - HEALTH & WELLNESS	414,340	306,360	330,367	410,000	435,000	425,000	425,000	425,000
3007	2 440400	FEES - CRITTENTON	-	140	8	-	300	-	-	-
3008	2 440100	FEES - ENRICHMENT & ARTS	85,206	67,500	80,632	84,000	95,000	84,000	84,000	84,000
3009	2 440100	FEES - NUTRITION WALK FOR MEALS	-	-	330	-	-	-	-	-
3011	2 440100	FEES - TRANSPORTATION	-	56,000	56,567	70,000	70,000	100,000	100,000	100,000
3012	1 440100	FEES - NEWSLETTER	-	15,000	15,946	15,000	20,000	15,000	15,000	15,000
3012	1 440500	FEES - VINTAGE VIEW	-	3,000	4,660	3,000	4,500	3,000	3,000	3,000
3013	1 440100	FEES - SENIOR RESOURCES	11,665	-	-	-	-	-	-	-
3017	3 440100	FEES - CHARITY EVENT	21,280	19,700	36,432	20,000	20,000	20,000	20,000	20,000
			\$ 756,869	\$ 650,200	\$ 695,754	\$ 843,000	\$ 875,800	\$ 882,000	\$ 887,000	\$ 887,000
GRANTS										
3009	4 410010	FEDERAL GRANT AAA1B NUTRITION MEALS	510,846	345,000	406,908	465,000	465,000	465,000	465,000	465,000
3010	4 410020	STATE GRANT AAA1B WAIVER MEALS	528	1,000	2,052	1,500	5,000	2,000	2,000	2,000
3011	4 410040	MUNICIPAL CREDITS	-	-	74,100	-	-	-	-	-
3011	4 410050	SPECIALIZED SERVICE	129,419	91,000	17,703	121,000	121,000	121,000	121,000	121,000
			\$ 640,793	\$ 437,000	\$ 500,763	\$ 587,500	\$ 591,000	\$ 588,000	\$ 588,000	\$ 588,000
MISCELLANEOUS										
0820	5 430200	SALES OF ASSETS	3,801	300	40	-	2,000	-	-	-
0820	5 430300	RAFFLE - ADMINISTRATION	-	-	200	-	1,000	-	-	-
0820	5 470100	PENSION FORFIETURES	-	2,800	2,761	-	7,200	-	-	-
0820	5 470200	INTEREST & DIVIDENDS EARNINGS	-	3,500	3,479	4,000	4,000	4,000	4,000	4,000

77

OPC 2016-2018 REVENUE BUDGET

0820	5	470400	MISCELLANEOUS REVENUE	22,570	5,200	1,585	7,000	2,000	2,000	2,000	2,000
0820	5	470500	TAX TRIBUNALS	-	-	-	-	-	-	-	-
0820	5	470600	MS. SENIOR MICHIGAN	-	-	2,124	-	-	-	-	-
3017	5	430300	RAFFLE - CHARITY EVENT	-	-	345	-	-	-	-	-
ROCHESTER HILLS - MILLAGE				\$ 26,371	\$ 11,800	\$ 10,535	\$ 11,000	\$ 16,200	\$ 6,000	\$ 6,000	\$ 6,000
0820	6	420100	TAX CONTRIBUTION - ROCHESTER HILLS	730,932	757,700	757,706	750,900	760,500	765,800	788,800	815,600
0820	6	420100	DELINQUENT TAX - ROCHESTER HILLS	1,183	30	6,122	-	17,000	-	-	-
3011	6	420100	TRANSPORTATION MILLAGE - ROCHESTER HILLS	271,094	308,700	308,747	313,800	315,600	318,600	328,200	333,300
ROCHESTER - MILLAGE				\$ 1,003,209	\$ 1,066,430	\$ 1,072,575	\$ 1,064,700	\$ 1,094,100	\$ 1,084,400	\$ 1,117,000	\$ 1,148,900
0820	7	420200	TAX CONTRIBUTION - ROCHESTER	147,069	146,246	136,274	148,000	148,000	149,200	152,200	156,800
0820	7	420210	DELINQUENT TAX - ROCHESTER	-	-	-	-	-	-	-	-
3011	7	420200	TRANSPORTATION APPROPRIATION - ROCHESTER	55,092	59,937	8	56,200	55,500	56,200	57,600	59,300
OAKLAND TOWNSHIP - MILLAGE				\$ 202,161	\$ 206,183	\$ 136,282	\$ 204,200	\$ 203,500	\$ 205,400	\$ 209,800	\$ 216,100
0820	8	420300	TAX CONTRIBUTION - OAKLAND TOWNSHIP	227,762	268,195	268,345	275,000	275,000	284,500	295,200	306,200
0820	8	420310	DELINQUENT TAX - OAKLAND TOWNSHIP	-	9,928	9,929	-	-	-	-	-
3011	8	420300	TRANSPORTATION MILLAGE - OAKLAND TOWNSHIP	83,270	102,977	102,977	119,200	119,200	124,800	129,500	134,300
REIMBURSEMENTS				\$ 311,032	\$ 381,100	\$ 381,251	\$ 394,200	\$ 394,200	\$ 409,300	\$ 424,700	\$ 440,500
0820	9	460100	REIMBURSEMENT- ADMINISTRATION	-	1,100	2,352	-	1,400	-	-	-
0820	9	470300	REFUND & REBATES - INSURANCE	137,800	79,500	96,825	58,000	76,000	58,000	58,000	58,000
3001	9	470300	REFUND & REBATES	-	-	-	-	-	-	-	-
3002	9	460100	REIMBURSEMENT- TRAVEL	-	-	1,473	-	-	-	-	-
3007	9	460100	REIMBURSEMENT- CRITTENTON	43	-	-	1,000	1,000	1,000	1,000	1,000
3016	9	460100	REIMBURSEMENT- MSO	67,972	49,000	56,348	65,800	70,600	71,100	71,100	71,100
TRIPS, PERFORMANCE, GIFT SHOP, CAFÉ				\$ 205,815	\$ 129,600	\$ 156,997	\$ 124,800	\$ 149,000	\$ 130,100	\$ 130,100	\$ 130,100
3002	10	430100	SALES - TRIPS	512,829	263,000	245,368	350,000	350,000	350,000	350,000	350,000
3006	10	430100	SALES - PERFORMING ARTS	29,275	25,000	20,717	30,000	30,000	25,000	25,000	25,000
3008	10	430100	SALES - GIFT SHOP	38,735	26,000	24,966	40,000	45,000	30,000	30,000	30,000
3009	1	430100	SALES - NUTRITION	-	1,062	16,139	-	100	-	-	-
3009	1	430101	SALES - WALK FOR MEALS	-	-	975	-	-	-	-	-
3014	10	430100	SALES - OUR TOWN CAFÉ	55,906	41,300	40,358	55,000	55,000	55,000	55,000	55,000
3017	10	430300	SIGNATURE EVENT - RAFFLE	-	-	-	-	5,000	-	-	-
TOTAL REVENUES				\$ 4,424,292	\$ 3,576,113	\$ 3,698,130	\$ 4,161,500	\$ 4,302,200	\$ 4,231,200	\$ 4,288,600	\$ 4,342,600
TOTAL EXPENDITURES				\$ 4,170,124	\$ 3,576,113	\$ 3,070,566	\$ 4,161,500	\$ 4,238,300	\$ 4,194,900	\$ 4,284,900	\$ 4,250,900
VARIANCE (Contingency)				\$ 254,168	\$ -	\$ 627,564	\$ -	\$ 63,900	\$ 36,300	\$ 3,700	\$ 91,700

12

O.P.C. EXPENDITURES 2015

DEPT.#	ACCT.#		2015 Actual	2016 Budget (9 Month)	2016 Actual (9Month)	FY 2017 Budget	FY 2017 Estimation	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget
820 OPC ADMINISTRATION										
0820	510100	SALARIES & WAGES								
0820	520100	PENSION PLAN	478,943	240,000	261,765	382,975	347,500	344,100	344,100	344,100
0820	520200	H.S.A. ADMINISTRATION & SAVINGS PLAN FEE	17,474	9,000	10,294	13,697	11,000	11,400	11,400	11,400
0820	520400	EMPLOYERS SOCIAL SECURITY	6,262	4,200	2,423	2,400	1,600	1,600	1,600	1,600
0820	520500	HOSPITALIZATION INSURANCE	36,695	18,375	19,989	29,298	27,000	26,300	26,300	26,300
0820	520600	EMPLOYERS LIFE INSURANCE	44,105	23,154	19,423	32,133	27,000	23,600	23,600	23,600
0820	520700	PHYSICAL DISABILITY INSURANCE	1,538	944	2,432	1,414	1,400	1,000	1,000	1,000
0820	520800	UNEMPLOYMENT INSURANCE	5,842	3,500	3,467	5,344	5,300	4,000	4,000	4,000
0820	520900	WORKERS COMPENSATION INSURANCE	2,798	9,000	13	12,000	5,000	8,000	8,000	8,000
0820	530100	OPERATING SUPPLIES-ADMINISTRATION	3,488	4,787	2,906	4,088	7,000	4,900	4,900	4,900
0820	530100	OPERATING SUPPLIES-CUSTODIAL	29,760	26,250	23,996	35,000	32,000	35,000	35,000	35,000
0820	530300	EXPENDIBLE EQUIPMENT	4,482	-	-	-	-	-	-	-
0820	540000	ADVERTISING / MARKETING	549	750	1,936	1,000	3,000	1,000	1,000	1,000
0820	540100	PROFESSIONAL SERVICES	-	-	895	-	2,500	1,500	1,500	1,500
0820	540200	AUDIT FEES	141,219	100,000	157,740	63,000	170,000	170,000	170,000	170,000
0820	540225	BANK CHARGES	15,200	15,500	15,500	14,000	15,800	16,000	10,000	10,000
0820	540250	CREDIT CARD FEES	-	8,000	808	12,500	10,000	10,000	10,000	10,000
0820	540300	LEGAL FEES	-	18,750	16,324	27,000	22,000	25,000	25,000	27,000
0820	540400	CONTRACTUAL SERVICES	3,365	15,000	16,341	4,000	15,000	10,000	10,000	10,000
0820	540500	RECORDING FEES	28,175	375	-	500	6,500	500	500	500
0820	540600	MEMBERSHIP & DUES	-	1,400	-	100	100	100	100	100
0820	540700	TRAVEL & SEMINARS	2,515	2,250	3,646	2,500	6,000	5,000	5,000	5,000
0820	540750	PAYROLL FEES	2,470	1,875	178	2,500	2,500	2,500	2,500	2,500
0820	540800	PRINTING & PUBLISHING-WANT ADS	-	5,625	7,231	10,000	13,000	14,000	15,000	16,000
0820	540900	FREIGHT	16,225	6,375	(10)	6,000	20,000	6,000	6,000	6,000
0820	541000	LIABILITY INSURANCE & BONDS	-	15,000	4,311	26,000	5,000	7,000	7,000	7,000
0820	550100	PUBLIC UTILITIES	95,464	86,400	92,697	98,000	98,000	100,000	100,000	100,000
0820	550200	TELEPHONE EXPENSE	98,518	-	-	-	-	-	-	-
0820	550300	MAINTENANCE & REPAIRS - BLDG. & GROUNDS	2,728	5,290	577	8,000	1,500	1,500	1,500	1,500
0820	550400	MAINTENANCE-EQUIPMENT	6,895	-	-	-	-	-	-	-
0820	560100	RENTAL EQUIPMENT	4,317	-	-	-	-	-	-	-
0820	560300	TAX TRIBUNALS	4,697	4,500	4,396	6,000	6,500	6,000	6,000	6,000
0820	570200	BUILDING-ADDITIONS & IMPROVEMENTS CAPITAL	1,499	-	-	-	-	-	-	-
0820	570300	CAPITALIZED EQUIPMENT	-	28,600	-	-	75,000	-	-	-
0820	580100	MISCELLANEOUS EXPENSE	19,116	400	2,120	-	6,000	-	-	-
0820	59000	PRIOR YEAR'S EXPENSE	2,020	2,700	5,840	3,600	3,600	3,600	3,600	3,600
0820	600000	CONTINGENCY	-	-	-	-	17,400	-	-	-
				435,213	-	50,885	-	-	-	-
			\$ 1,076,358	\$ 1,093,213	\$ 677,238	\$ 853,934	\$ 964,200	\$ 839,600	\$ 834,600	\$ 837,600
3001 FACILITIES MANAGEMENT										
3001	510100	SALARIES & WAGES								
3001	520100	PENSION PLAN	72,647	130,000	107,881	151,308	130,000	176,700	176,700	176,700
3001	520200	H.S.A. ADMINISTRATION & SAVINGS PLAN FEE	3,655	5,049	6,782	8,712	7,500	9,200	9,200	9,200
3001	520400	EMPLOYERS SOCIAL SECURITY	-	2,344	1,375	2,000	1,400	2,400	2,400	2,400
3001	520500	HOSPITALIZATION INSURANCE	5,557	9,150	8,175	11,576	10,000	13,500	13,500	13,500
3001	520600	EMPLOYERS LIFE INSURANCE	17,073	22,836	25,028	31,147	32,000	38,300	38,300	38,300
3001	520700	PHYSICAL DISABILITY INSURANCE	413	531	441	789	650	800	800	800
3001	520900	WORKERS COMPENSATION INSURANCE	1,616	1,981	1,728	3,024	2,400	3,000	3,000	3,000
3001	530100	OPERATING SUPPLIES-CUSTODIAL	156	234	261	430	430	500	500	500
3001	530300	EXPENDIBLE EQUIPMENT	8,526	10,125	11,417	12,000	12,000	12,000	12,000	12,000
3001	540100	PROFESSIONAL SERVICES	-	150	347	-	5,000	-	-	-
3001	540400	CONTRACTUAL SERVICES	13,979	18,000	25,654	32,000	32,000	32,000	32,000	32,000
3001	540425	LICENSE FEES	22,758	41,250	50,357	46,000	60,000	75,000	75,000	75,000
3001	540600	MEMBERSHIP & DUES	-	-	-	-	500	500	500	500
							135	100	100	100

13

OPC 2016-2018 EXPENDITURE BUDGET

O.P.C. EXPENDITURES 2015			2015	2016	2016	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020
			Actual	Budget (9 Month)	Actual (9Month)	Budget	Estimation	Budget	Budget	Budget
3001	540700	TRAVEL & SEMINARS								
3001	540900	FRIEGHT	420	-						
3001	550100	PUBLIC UTILITIES					200			
3001	550300	MAINTENANCE & REPAIRS - BLDs. & GROUNDS	9,320	86,250	75,737	130,000	90,000	95,000	95,000	95,000
3001	550400	MAINTENANCE-EQUIPMENT	7,676	45,750	16,602	20,000	55,000	27,000	35,000	42,000
3001	570200	BUILDING-ADDITIONS & IMPROVEMENTS CAPITAL	14,692	11,250	8,406	5,500	32,000	5,500	5,500	5,500
3001	570300	CAPITALIZED EQUIPMENT	-	39,500	-	-	-	50,000	25,000	-
3001	580100	MISCELLANEOUS EXPENSE	42,564	15,000	10,976	161,900	140,000	43,000	154,000	134,000
			-	-	120	-	-	-	-	-
			\$ 221,050	\$ 439,400	\$ 351,286	\$ 616,386	\$ 611,215	\$ 584,500	\$ 678,500	\$ 640,500
3002		OPC LEISURE TRAVEL								
3002	510100	SALARIES & WAGES	33,640	25,863	28,914	34,734	34,734	35,800	35,800	35,800
3002	520400	EMPLOYERS SOCIAL SECURITY	2,086	1,950	2,212	2,657	2,657	2,800	2,800	2,800
3002	520900	WORKERS COMPENSATION INSURANCE	559	62	68	95	95	100	100	100
3002	530100	OPERATING SUPPLIES	35,297	26,250	38,503	45,000	45,000	45,000	45,000	45,000
3002	540100	PROFESSIONAL SERVICES	428,467	180,000	193,026	240,000	240,000	240,000	240,000	240,000
3002	540700	TRAVEL EXPENSES	101	375	-	500	500	500	500	500
			\$ 500,149	\$ 234,500	\$ 262,723	\$ 322,986	\$ 322,986	\$ 324,200	\$ 324,200	\$ 324,200
3004		OPC ADULT DAY SERVICES								
3004	510100	SALARIES & WAGES	71,849	56,741	50,814	76,358	65,000	63,900	63,900	63,900
3004	520100	PENSION PLAN	740	552	560	735	800	-	-	-
3004	520200	H.S.A. ADMINISTRATION & SAVINGS PLAN FEE	-	-	-	-	-	-	-	-
3004	520400	EMPLOYERS SOCIAL SECURITY	5,817	4,350	3,802	5,842	5,000	4,900	4,900	4,900
3004	520500	HOSPITALIZATION INSURANCE	-	-	-	-	-	-	-	-
3004	520600	EMPLOYERS LIFE INSURANCE	65	49	47	73	73	-	-	-
3004	520700	PHYSICAL DISABILITY INSURANCE	228	166	169	255	255	-	-	-
3004	520900	WORKERS COMPENSATION INSURANCE	255	217	249	334	334	400	400	400
3004	530100	OPERATING SUPPLIES	1,353	2,025	1,693	2,000	2,000	2,000	2,000	2,000
3004	530300	EXPENDABLE EQUIPMENT	-	150	-	200	200	200	200	200
3004	540100	PROFESSIONAL SERVICES	12,989	10,500	6,540	14,000	14,000	14,000	14,000	14,000
3004	540700	TRAVEL & SEMINARS	35	75	-	100	100	300	300	300
3004	550400	MAINTENANCE-EQUIPMENT	-	75	95	100	100	100	100	100
3004	570300	CAPITALIZED EQUIPMENT	-	-	-	-	-	-	-	-
			\$ 93,331	\$ 74,900	\$ 63,968	\$ 99,997	\$ 87,862	\$ 85,800	\$ 85,800	\$ 85,800
3006		OPC PERFORMING ARTS								
3006	510100	SALARIES & WAGES	15,300	12,998	35,430	17,508	17,500	51,600	51,600	51,600
3006	520100	PENSION PLAN	918	772	1,211	1,030	1,030	3,100	3,100	3,100
3006	520200	H.S.A. ADMINISTRATION & SAVINGS PLAN FEE	625	-	404	400	400	800	800	800
3006	520400	EMPLOYERS SOCIAL SECURITY	1,172	1,793	2,856	1,340	1,340	3,900	3,900	3,900
3006	520500	HOSPITALIZATION INSURANCE	3,227	2,698	2,335	5,440	4,000	11,300	11,300	11,300
3006	520600	EMPLOYERS LIFE INSURANCE	78	58	43	87	87	100	100	100
3006	520700	PHYSICAL DISABILITY INSURANCE	274	200	156	305	305	300	300	300
3006	520900	WORKERS COMPENSATION INSURANCE	41	31	41	47	60	100	100	100
3006	530100	OPERATING SUPPLIES	2,839	1,875	3,663	3,000	3,000	3,000	3,000	3,000
3006	530300	EXPENDABLE EQUIPMENT	-	750	-	1,000	1,000	1,000	1,000	1,000
3006	540100	PROFESSIONAL SERVICES	8,790	6,750	4,800	10,000	10,000	10,000	10,000	10,000
3006	540700	TRAVEL & SEMINARS	-	-	-	-	-	-	-	-
3006	540800	PRINTING & PUBLISHING	-	-	-	-	-	-	-	-
3006	550400	MAINTENANCE-EQUIPMENT	-	75	-	100	100	-	-	-
3006	560100	EQUIPMENT RENTAL	398	-	-	100	-	100	100	100
3006	570300	CAPITALIZED EQUIPMENT	-	-	-	-	-	-	-	-
			\$ 33,661	\$ 28,000	\$ 50,938	\$ 40,257	\$ 38,822	\$ 85,300	\$ 85,300	\$ 85,300
3007		OPC HEALTH & WELLNESS								
3007	510100	SALARIES & WAGES	236,275	180,000	163,803	240,135	225,000	244,400	244,400	244,400
3007	520100	PENSION PLAN	5,838	3,887	4,339	5,183	5,300	5,700	5,700	5,700
3007	520200	H.S.A. ADMINISTRATION & SAVINGS PLAN FEE	-	-	267	-	800	-	-	-
3007	520400	EMPLOYERS SOCIAL SECURITY	18,075	13,200	12,532	18,371	17,200	18,700	18,700	18,700

74

OPC 2016-2018 EXPENDITURE BUDGET

O.P.C. EXPENDITURES 2015			2015	2016	2016	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020
			Actual	Budget (9 Month)	Actual (9Month)	Budget	Estimation	Budget	Budget	Budget
3007	520500	HOSPITALIZATION INSURANCE	-	-	1,645	6,000	5,000	6,300	6,300	6,300
3007	520600	EMPLOYERS LIFE INSURANCE	467	344	342	512	521	500	500	500
3007	520700	PHYSICAL DISABILITY INSURANCE	1,642	1,178	1,237	1,798	1,900	1,800	1,800	1,800
3007	520900	WORKERS COMPENSATION INSURANCE	1,220	923	962	1,416	1,100	1,700	1,700	1,700
3007	530100	OPERATING SUPPLIES	14,075	8,025	9,218	10,700	12,000	12,000	12,000	12,000
3007	530300	EXPENDIBLE EQUIPMENT	1,497	1,125	-	1,500	1,500	1,500	1,500	1,500
3007	540100	PROFESSIONAL SERVICES	97,466	86,250	78,332	105,000	105,000	106,000	106,000	106,000
3007	540600	MEMBERSHIP & DUES	-	700	1,450	1,000	1,000	1,000	1,000	1,000
3007	540700	TRAVEL & SEMINARS	898	825	-	1,000	1,000	1,000	1,000	1,000
3007	540800	PRINTING & PUBLISHING	-	35	-	50	50	-	-	-
3007	550400	MAINTENANCE-EQUIPMENT	2,144	3,000	1,703	4,000	4,000	4,000	4,000	4,000
3007	560100	RENTAL EQUIPMENT	-	8	2,191	-	-	-	-	-
3007	560200	RENTAL EXPENSE	19,112	16,200	12,469	24,000	24,000	25,000	25,000	25,000
3007	570300	CAPITALIZED EQUIPMENT	6,696	1,500	7,688	-	6,000	-	-	-
			\$ 405,403	\$ 317,200	\$ 298,179	\$ 420,665	\$ 411,371	\$ 429,600	\$ 429,600	\$ 429,600
3008 OPC ENHANCEMENT & ARTS										
3008	510100	SALARIES & WAGES	126,552	71,250	70,128	94,531	94,531	104,900	104,900	104,900
3008	520100	PENSION PLAN	2,971	-	-	-	-	-	-	-
3008	520200	H.S.A. ADMINISTRATION & SAVINGS PLAN FEE	-	-	-	-	-	-	-	-
3008	520400	EMPLOYERS SOCIAL SECURITY	9,681	5,250	5,366	7,232	7,232	8,100	8,100	8,100
3008	520500	HOSPITALIZATION INSURANCE	12,073	-	-	-	-	-	-	-
3008	520600	EMPLOYERS LIFE INSURANCE	202	146	-	-	-	-	-	-
3008	520700	PHYSICAL DISABILITY INSURANCE	939	665	-	-	-	-	-	-
3008	520900	WORKERS COMPENSATION INSURANCE	209	217	212	336	336	400	400	400
3008	530100	OPERATING SUPPLIES	27,449	21,525	21,468	28,700	23,000	27,000	27,000	27,000
3008	530300	EXPENDIBLE EQUIPMENT	445	1,047	-	1,500	1,500	1,500	1,500	1,500
3008	540100	PROFESSIONAL SERVICES	11,216	11,250	15,425	10,000	15,000	14,000	14,000	14,000
3008	540600	MEMBERSHIP & DUES	-	-	87	-	300	300	300	300
3008	540700	TRAVEL & SEMINARS	107	150	83	200	200	200	200	200
3008	540800	PRINTING & PUBLISHING	-	-	105	-	150	-	-	-
3008	540900	FRIEGHT	-	375	10	500	200	500	500	500
3008	550400	MAINTENANCE-EQUIPMENT	125	150	73	200	700	200	200	200
3008	560100	RENTAL EQUIPMENT	721	375	821	500	1,000	500	500	500
3008	570300	CAPITALIZED EQUIPMENT	-	-	-	-	2,000	-	-	-
			\$ 192,691	\$ 112,400	\$ 113,777	\$ 143,699	\$ 146,349	\$ 157,600	\$ 157,600	\$ 157,600
3009 OPC NUTRITION										
3009	510100	SALARIES & WAGES	298,998	213,783	206,210	284,157	270,000	226,400	226,400	226,400
3009	520100	PENSION PLAN	9,157	5,775	5,056	7,691	6,500	4,900	4,900	4,900
3009	520200	H.S.A. ADMINISTRATION & SAVINGS PLAN FEE	1,875	2,813	1,454	1,600	1,600	800	800	800
3009	520400	EMPLOYERS SOCIAL SECURITY	22,874	16,425	15,710	21,738	21,000	17,300	17,300	17,300
3009	520500	HOSPITALIZATION INSURANCE	24,353	13,125	12,689	17,625	17,625	6,500	6,500	6,500
3009	520600	EMPLOYERS LIFE INSURANCE	699	576	489	726	726	400	400	400
3009	520700	PHYSICAL DISABILITY INSURANCE	2,682	2,351	1,765	2,574	2,700	1,500	1,500	1,500
3009	520900	WORKERS COMPENSATION INSURANCE	2,433	1,927	2,090	2,959	2,500	3,600	3,600	3,600
3009	530100	OPERATING SUPPLIES	296,410	213,750	237,829	290,000	290,000	295,000	295,000	295,000
3009	530300	EXPENDIBLE EQUIPMENT	-	750	-	1,000	1,000	1,000	1,000	1,000
3009	540100	PROFESSIONAL SERVICES	13,329	9,750	9,517	11,000	11,000	11,000	11,000	11,000
3009	540600	MEMBERSHIP & DUES	2,845	3,400	3,470	3,100	3,100	3,100	3,100	3,100
3009	540700	TRAVEL & SEMINARS	4,117	4,125	3,441	5,500	4,500	4,500	4,500	4,500
3009	540800	PRINTING & PUBLISHING	155	750	2,418	500	500	500	500	500
3009	540900	FRIEGHT	-	2,700	905	3,000	1,500	1,500	1,500	1,500
3009	550200	TELEPHONE EXPENSE	649	-	-	-	-	-	-	-
3009	550400	MAINTENANCE	600	5,250	479	7,000	4,000	7,000	7,000	7,000
3009	550500	HOT SHOT VANS MAINTAINED-NUTRITION	14,587	16,500	8,415	20,000	20,000	20,000	20,000	20,000
3009	560100	RENTAL EQUIPMENT	151	-	-	-	-	-	-	-
3009	570300	CAPITALIZED EQUIPMENT	-	-	1,001	-	3,500	-	-	-

15

OPC 2016-2018 EXPENDITURE BUDGET

O.P.C. EXPENDITURES 2015

			2015	2016	2016	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020
			Actual	Budget (9 Month)	Actual (9Month)	Budget	Estimation	Budget	Budget	Budget
3009	570300	MISCELLANEOUS EXPENSE	\$ 695,914	\$ 514,200	\$ 513,381	\$ 680,170	\$ 661,751	\$ 605,000	\$ 605,000	\$ 605,000
3011 OPC TRANSPORTATION				450	442					
3011	510100	SALARIES & WAGES								
3011	520100	PENSION PLAN	452,410	364,263	352,702	453,394	445,000	463,000	463,000	463,000
3011	520200	H.S.A. ADMINISTRATION & SAVINGS PLAN FEE	2,933	2,013	2,481	2,585	3,200	3,500	3,500	3,500
3011	520400	EMPLOYERS SOCIAL SECURITY	-	-	-	-	-	-	-	-
3011	520500	HOSPITALIZATION INSURANCE	34,509	27,900	26,983	34,685	34,000	34,800	34,800	34,800
3011	520600	EMPLOYERS LIFE INSURANCE	-	-	-	-	-	-	-	-
3011	520700	PHYSICAL DISABILITY INSURANCE	178	134	142	199	230	200	200	200
3011	520900	WORKERS COMPENSATION INSURANCE	841	613	582	937	1,000	900	900	900
3011	530100	OPERATING SUPPLIES	8,988	7,427	8,274	11,235	10,000	13,500	13,500	13,500
3011	530300	EXPENDIBLE EQUIPMENT	372	375	345	500	500	500	500	500
3011	530400	FUEL	1,145	75	657	100	100	100	100	100
3011	540100	PROFESSIONAL SERVICES / EMPLOYEE MEDICAL EXAMS	-	62,325	31,323	85,600	85,600	90,000	90,000	90,000
3011	540600	MEMBERSHIPS & DUES	-	1,500	4,862	2,000	10,000	6,000	6,000	6,000
3011	540700	TRAVEL & SEMINARS	-	-	-	-	100	100	100	100
3011	540800	PRINTING & PUBLISHING	-	-	-	-	500	500	500	500
3011	550400	MAINTENANCE	-	-	-	-	-	-	-	-
3011	550500	EQUIPMENT-VEHICLES	149,646	72,675	-	110,000	110,000	115,000	115,000	117,000
			\$ 651,123	\$ 539,300	\$ 482,163	\$ 701,335	\$ 700,230	\$ 728,100	\$ 729,100	\$ 730,100
3012 OPC NEWSLETTER / VINTAGE VIEW										
3012	510100	SALARIES & WAGES	8,101	7,503	13,851	10,103	9,500	20,900	20,900	20,900
3012	520400	EMPLOYERS SOCIAL SECURITY	620	574	1,115	773	727	1,600	1,600	1,600
3012	520900	WORKERS COMPENSATION INSURANCE	21	16	18	24	24	100	100	100
3012	530100	OPERATING SUPPLIES	8,290	6,000	3,746	6,000	7,000	6,000	6,000	6,000
3012	540100	PROFESSIONAL SERVICES	2,898	2,607	1,050	1,600	2,100	1,600	1,600	1,600
3012	540800	PRINTING & PUBLISHING	8,779	4,200	2,745	6,000	6,000	6,000	6,000	6,000
			\$ 28,708	\$ 20,900	\$ 22,523	\$ 24,500	\$ 25,351	\$ 36,200	\$ 36,200	\$ 36,200
3013 OPC SENIOR RESOURCES										
3013	510100	SALARIES & WAGES								
3013	520100	PENSION PLAN	33,480	21,489	52,017	30,357	30,357	73,800	73,800	73,800
3013	520200	H.S.A. ADMINISTRATION & SAVINGS PLAN FEE	711	552	801	735	780	3,200	3,200	3,200
3013	520400	EMPLOYERS SOCIAL SECURITY	-	-	-	-	-	-	-	-
3013	520500	HOSPITALIZATION INSURANCE	2,562	1,642	4,234	2,323	2,323	5,600	5,600	5,600
3013	520600	EMPLOYERS LIFE INSURANCE	-	-	-	-	-	-	-	-
3013	520700	PHYSICAL DISABILITY INSURANCE	65	49	47	73	73	100	100	100
3013	520900	WORKERS COMPENSATION INSURANCE	228	166	169	254	254	200	200	200
3013	530100	OPERATING SUPPLIES	61	62	51	95	60	100	100	100
3013	540100	PROFESSIONAL SERVICES	797	825	752	1,000	2,300	1,000	1,000	1,000
3013	540600	MEMBERSHIPS & DUES	945	1,500	405	2,500	2,500	2,500	2,500	2,500
3013	540700	TRAVEL & SEMINARS	-	40	32	100	100	100	100	100
3013	540800	PRINTING & PUBLISHING	14	75	28	100	100	300	300	300
			\$ 38,863	\$ 26,400	\$ 58,661	\$ 37,537	\$ 38,847	\$ 86,900	\$ 86,900	\$ 86,900
3014 OPC OPC CORNER CAFE										
3014	510100	SALARIES & WAGES	27,481	16,265	19,705	24,128	21,000	34,900	34,900	34,900
3014	520100	PENSION PLAN	-	-	-	-	-	-	-	-
3014	520400	EMPLOYERS SOCIAL SECURITY	2,102	1,160	1,507	1,846	1,607	2,700	2,700	2,700
3014	520900	WORKERS COMPENSATION INSURANCE	243	375	176	245	245	400	400	400
3014	530100	OPERATING SUPPLIES	14,525	12,750	12,877	15,000	22,000	20,000	20,000	20,000
3014	530300	EXPENDIBLE EQUIPMENT	-	750	-	-	-	-	-	-
3014	540100	PROFESSIONAL SERVICES	-	-	239	-	-	-	-	-
			\$ 44,351	\$ 31,300	\$ 34,504	\$ 41,219	\$ 44,852	\$ 58,000	\$ 58,000	\$ 58,000
3015 OPC VOLUNTEERS										
3015	510100	SALARIES & WAGES	39,192	27,821	19,041	42,082	42,082	29,100	29,100	29,100

OPC 2016-2018 EXPENDITURE BUDGET

O.P.C. EXPENDITURES 2015			2015	2016	2016	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020
			Actual	Budget (9 Month)	Actual (9Month)	Budget	Estimation	Budget	Budget	Budget
3015	520100	PENSION PLAN								
3015	520200	H.S.A. ADMINISTRATION & SAVINGS PLAN FEE	711	552	560	735	780	-	-	-
3015	520400	EMPLOYERS SOCIAL SECURITY	-	-	-	-	-	-	-	-
3015	520600	EMPLOYERS LIFE INSURANCE	2,999	2,100	1,371	3,219	3,219	2,300	2,300	2,300
3015	520700	PHYSICAL DISABILITY INSURANCE	65	49	47	73	73	-	-	-
3015	520900	WORKERS COMPENSATION INSURANCE	228	166	169	254	254	-	-	-
3015	530100	OPERATING SUPPLIES	91	62	68	95	95	100	100	100
3015	540100	PROFESSIONAL SERVICES	1,668	1,350	1,642	1,500	1,500	1,500	1,500	1,500
3015	540600	MEMBERSHIP & DUES	155	750	-	1,200	1,200	1,200	1,200	1,200
3015	540700	TRAVEL & SEMINARS	-	-	255	-	-	-	-	-
3015	540800	PRINTING & PUBLISHING	244	75	128	100	100	100	100	100
			-	75	-	100	100	100	100	100
3016 OPC RECREATION PROGRAMS			\$ 45,352	\$ 33,000	\$ 23,281	\$ 49,358	\$ 49,403	\$ 34,400	\$ 34,400	\$ 34,400
3016	510100	SALARIES & WAGES	58,469	41,603	45,855	51,931	53,100	56,200	56,200	56,200
3016	520100	PENSION PLAN	3,003	2,013	2,266	2,685	2,685	3,000	3,000	3,000
3016	520200	H.S.A. ADMINISTRATION & SAVINGS PLAN FEE	-	-	267	-	800	-	-	-
3016	520300	EMPLOYERS SOCIAL SECURITY	-	-	-	-	-	-	-	-
3016	520500	HOSPITALIZATION INSURANCE	4,473	3,150	3,508	3,973	4,100	4,300	4,300	4,300
3016	520600	EMPLOYERS LIFE INSURANCE	-	-	2,619	6,000	8,100	6,300	6,300	6,300
3016	520700	PHYSICAL DISABILITY INSURANCE	227	170	178	253	253	300	300	300
3016	520900	WORKERS COMPENSATION INSURANCE	805	587	643	897	875	900	900	900
3016	530100	OPERATING SUPPLIES	102	77	92	118	120	100	100	100
3016	540100	PROFESSIONAL SERVICES	520	750	850	600	600	600	600	600
3016	745623	OPERATING SUPPLIES-FLOAT & MISC..	-	-	-	-	-	-	-	-
			213	450	-	-	-	-	-	-
3017 OPC CHARITY EVENT			\$ 67,811	\$ 48,800	\$ 56,276	\$ 66,457	\$ 70,633	\$ 71,700	\$ 71,700	\$ 71,700
3017	510100	SALARIES & WAGES	-	2,531	844	-	-	-	-	-
3017	520100	PENSION PLAN	-	484	-	-	-	-	-	-
3017	520200	H.S.A. ADMINISTRATION & SAVINGS PLAN FEE	312	235	283	-	17	-	-	-
3017	520400	EMPLOYERS SOCIAL SECURITY	-	637	-	-	-	-	-	-
3017	520500	HOSPITALIZATION INSURANCE	2,527	1,738	1,710	-	226	-	-	-
3017	520600	EMPLOYERS LIFE INSURANCE	59	45	41	-	11	-	-	-
3017	520700	PHYSICAL DISABILITY INSURANCE	210	153	149	-	38	-	-	-
3017	520900	WORKERS COMPENSATION INSURANCE	51	17	31	-	59	-	-	-
3017	530100	OPERATING SUPPLIES	32,320	31,800	36,846	37,000	37,000	37,000	37,000	37,000
3017	540100	PROFESSIONAL SERVICES	28,078	9,000	9,890	14,000	14,000	14,000	14,000	14,000
3017	540700	TRAVEL & SEMINARS	459	160	178	-	-	-	-	-
3017	540800	PRINTING & PUBLISHING	-	-	-	-	-	-	-	-
3017	560100	RENTAL	2,359	9,000	4,153	12,000	12,000	12,000	12,000	12,000
3017	580100	MISCELLANEOUS EXPENSE	-	-	25	-	-	-	-	-
3019 A-OK			\$ 66,376	\$ 55,800	\$ 54,149	\$ 63,000	\$ 63,351	\$ 63,000	\$ 63,000	\$ 63,000
3019	510100	SALARIES & WAGES	-	-	-	-	-	-	-	-
3019	520300	EMPLOYERS SOCIAL SECURITY	6,438	4,084	3,263	-	1,000	-	-	-
3019	520900	WORKERS COMPENSATION INSURANCE	493	316	250	-	77	-	-	-
3019	530100	OPERATING SUPPLIES	11	-	11	-	-	-	-	-
3019	540100	PROFESSIONAL SERVICES	44	-	2,770	-	-	-	-	-
			1,996	2,400	1,225	-	-	5,000	5,000	5,000
FUND TOTALS			\$ 4,170,124	\$ 3,576,113	\$ 3,070,566	\$ 4,161,500	\$ 4,238,300	\$ 4,194,900	\$ 4,284,900	\$ 4,250,900

27

OPC 2018-2020 CAPITAL PLAN

SCHEDULE C

PROJECT	TOTAL COST	2018	2019	2020	Undetermined Or 2021 And Beyond
<u>New Projects (01-3001-570200)</u>					
Redesign of Kiln Room	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -
Redesign of ADS Atrium	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -
Lower Level Painting	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -
Reworking Cashier Area (counter / office)	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -
Larger Lockers in Men's/Women's Room	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -
HVAC/LAN Thermostat control	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ -
LED (except gym & pool)	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -
Snow-Melt Boiler and Relocation	\$ 14,000	\$ -	\$ -	\$ -	\$ 14,000
Add Sauna to current Aquatic Storage Area	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
Outdoor Pickleball Courts	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000
TOTAL PROJECTS	\$ 259,000	\$ 50,000	\$ 25,000	\$ -	\$ 184,000
<u>Equipment (01-3001-570300)</u>					
New Chairs & Folding Tables	\$ 17,000	\$ 17,000	\$ -	\$ -	\$ -
New Server	\$ 12,000	\$ 12,000	\$ -	\$ -	\$ -
New Computers	\$ 49,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 7,000
Replace Five Machines in the Cardio Room	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -
Handicapped Accessible Buses	\$ 180,000	\$ -	\$ 60,000	\$ 120,000	\$ -
Hot-Shot Van	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ -
Two Gas Convection Ovens - Kitchen	\$ 12,000	\$ -	\$ -	\$ -	\$ 12,000
Four Pay Massage Chairs	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,000
Free Weight Equipment	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
Badminton Stands	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,000
TOTAL EQUIPMENT	\$ 366,000	\$ 43,000	\$ 154,000	\$ 134,000	\$ 35,000

18

Maintenance (01-3001-550300)

Parking Lot	\$	21,000	\$	4,000	\$	7,000	\$	9,000	\$	1,000
Lawn / Irrigation	\$	12,000	\$	3,000	\$	3,000	\$	3,000	\$	3,000
Caulking and Resealing	\$	20,000	\$	5,000	\$	5,000	\$	5,000	\$	5,000
Barn Maintenance	\$	20,000	\$	5,000	\$	5,000	\$	5,000	\$	5,000
Miscellaneous	\$	65,000	\$	10,000	\$	15,000	\$	20,000	\$	20,000

TOTAL MAINTENANCE	\$	138,000	\$	27,000	\$	35,000	\$	42,000	\$	34,000
-------------------	----	---------	----	--------	----	--------	----	--------	----	--------

TOTAL CAPITAL PLAN	\$	763,000	\$	120,000	\$	214,000	\$	176,000	\$	253,000
--------------------	----	---------	----	---------	----	---------	----	---------	----	---------

19

Rochester Hills – Oakland – Rochester Older Person's Commission
Fiscal Year 2018 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 2018 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 2018 (October 1, 2017 – September 30, 2018).
- 3) Notice of a public hearing on the proposed budget was published on the OPC Website on June 2, 2017 and a public hearing on the proposed budget was held by the OPC Board of Directors on July 6, 2017.
- 4) The OPC Board of Directors (Board) adopts the General Fund budget for the OPC for the fiscal year beginning October 1, 2017, with total estimated revenues and expenditures equaling \$4,231,200.
- 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.

- 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.