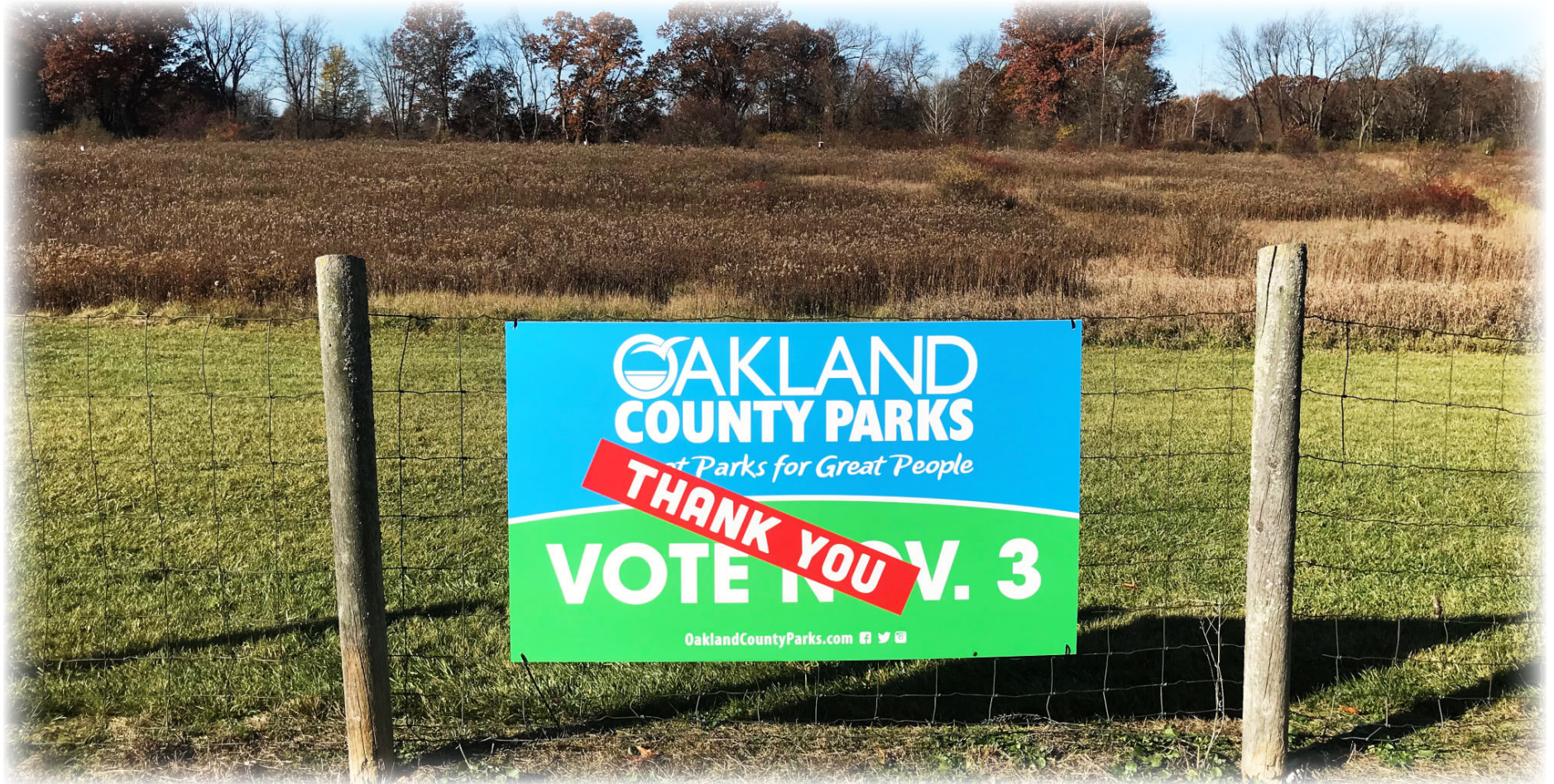


The parks system's first-ever millage increase was approved by 76.36% of Oakland County voters in November 2020.



Fiscal Years 2021–2023

Adopted Operating and Capital Equipment Budget

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Part of the millage promise includes funding the Cooperative Invasive Species Management Area (CISMA) to further protect our natural resources.

Executive Officer's Adopted FY 2021 Budget Message

Oakland County Parks and Recreation Commission:

Executive Officer's Revised Financial Summary:

Revenue and Expense Budget

FY2021 - \$28,082,762

FY2022 - \$28,079,344

FY2023 - \$27,866,264

FY2021 Illustrative Statement of Net Position - Unrestricted

Operating Reserve	\$ 5,750,000
Undesignated	\$ 3,462,864
FY2021 Capital Equipment	\$ 353,825
FY2021 Planned Use of Balance	\$ 2,611,046
Capital Improvement Plan (Active and FY2021 Budget)	<u>\$ 6,426,090</u>
Total Net Position –	
Unrestricted as of 9/30/2020 (unaudited)	<u><u>\$18,603,825</u></u>

Executive Officer's Message

Enclosed are the proposed budgets for operations, capital equipment and capital projects for the Oakland County Parks and Recreation Commission for Fiscal Years 2021, 2022 and 2023.

Parks and Recreation staff and Fiscal Services staff have prepared these budgets using results from the county-wide survey, the history of revenues and expenses, service demands, and outcomes from planning sessions with operational staff and the Commission. We continue to budget revenues on a conservative basis and expenses on a realistic basis. Due to the continued effects from the economic decline, the property tax levy revenue is a lower percentage of the overall fund revenues for the Parks and Recreation system.

The Role of Strategic Planning

Based on the OCPRC mission statement and the vision of being recognized as a world class parks and recreation agency, 75+ full-time, 700+ part-time staff and over 750 volunteers are committed to achieving the highest level of customer service using best practices. Initiatives are in place to provide outstanding services to nearly two million annual visitors; and to continue the maintenance needed to meet visitor expectations for maintained, accessible and safe facilities. Internal operation changes have increased efficiencies. For example, staff salary and fringe benefits have been reallocated among budget units to reflect true costs for revenue pricing and cost recovery.

Executive Officer’s Adopted FY 2021 Budget Message (continued)

Budget Year Cycles

- FY 2021 budget year will commence October 1, 2020 - September 30, 2021
- FY 2022 budget year will commence October 1, 2021 - September 30, 2022
- FY 2023 budget year will commence October 1, 2022 - September 30, 2023

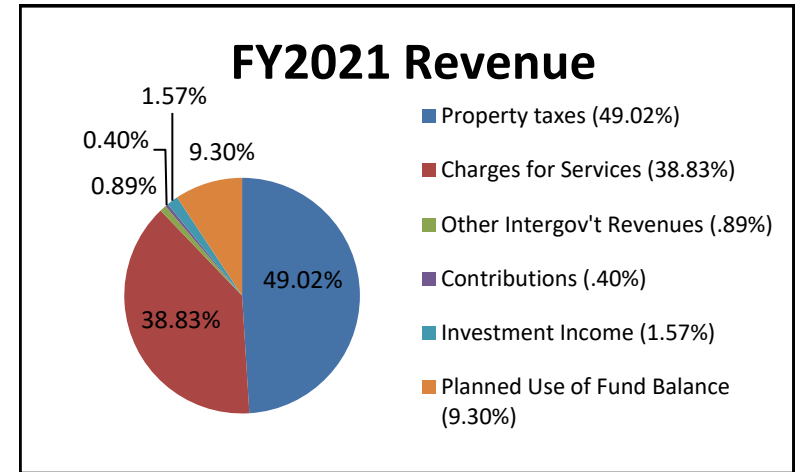
Note: These dates coincide with the County of Oakland’s fiscal years and its 3-year budget forecasting process.

FY 2021 Proposed Revenue

The recommended revenue budget is **\$28,082,762**, a (1.75%) decrease from the FY 2020 amended budget of \$28,584,007. Budgets for FY 2021 through FY 2023 were developed from the FY 2019 Actuals and the FY 2020 Amended Budget. Overall revenues are reduced (\$501,245) the result of Transfers In being reduced by (\$216,105), Other Revenues (\$28,054) and Contributions (\$35,814). In addition, Planned Use of Balance is reduced (\$2,283,906) to offset the increase in Charges for Services \$2,031,111, stemming from COVID19 related revenue losses and budget amendment in FY2020.

The FY 2021 revenue budget includes:

• Property taxes from the one-quarter Millage	\$ 13,765,000	(49.02%)
• Other Intergovernmental Revenue	\$250,000	(.89%)
• Charges for Services	\$ 10,903,416	(38.83%)
• Contributions	\$ 113,300	(.40%)
• Income on Investments & Other Revenue	\$ 440,000	(1.57%)
• Planned Use of Balance	<u>\$ 2,611,046</u>	(9.30%)
	\$28,082,762	



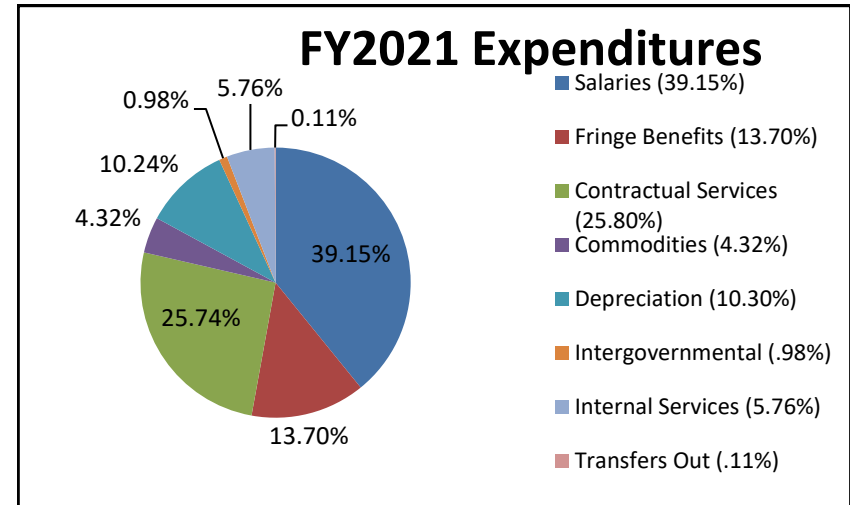
Executive Officer's Adopted FY 2021 Budget Message (continued)

FY 2021 Proposed Expense

The recommended operating expense budget is **\$28,082,762**; an increase from the FY 2020 amended budget by 2.10%.

The FY 2021 expense budget includes:

• Salaries	\$10,994,162	(39.15%)
• Fringe Benefits	\$3,848,075	(13.70%)
• Contractual Services	\$7,229,772	(25.80%)
• Commodities	\$1,213,415	(4.32%)
• Depreciation	\$2,874,797	(10.30%)
• Intergovernmental	\$ 276,320	(.98%)
• Internal Services	\$1,616,221	(5.76%)
• Transfers Out	<u>\$ 30,000</u>	(0.11%)
	\$28,082,762	



The proposed FY2021 expense budget of **\$28,082,762** is decrease of (\$501,245) from the FY2020 amended budget of \$28,584,007. The FY2021 recommended expense budget includes \$276,320 for an intergovernmental transfer for the Normandy Oaks Park Partnership agreement. In addition, based on current activity levels reductions in Internal Services (\$166,598), Contractual Services (\$276,542), Transfer Out (\$70,000), and Depreciation (\$361,030) relative to the FY2020 Amended budget are included in the FY2021 operating budget. On November 3, 2020 the voters of Oakland County approved a .35 millage which will run from 2020 thru 2029. An estimated \$7.8 million in additional property tax revenue will be used to maintain existing park structures and offer trails, partnerships and natural resource funding to County municipalities.

A Fiscally Sound Budget Proposal

The Administrative Management Team, Fiscal/Operational staff and I firmly believe the enclosed budget shows our dedicated commitment to offer the highest quality facilities, programs, and services to the residents of Oakland County for FY2021-FY2023.

Sincerely,

Daniel J. Stencil, Executive Officer



The Catalpa Oaks County Park walking path and soccer fields were dedicated in 2020, and visitors also attended a sneak preview of the fruits of OCPR's \$1 million investment at Normandy Oaks Park in Royal Oak.

MISCELLANEOUS RESOLUTION 20-XXX

IN RE: Oakland County Parks and Recreation Commission Fiscal Year 2021 Budget General Appropriations Act

To the Oakland County Parks and Recreation Commission

Chairperson and Commission Members:

WHEREAS in accordance with the provisions of Public Act 261 of 1965, the County and Regional Parks Act, and Public Act 621 of 1978 (as amended), the Uniform Budgeting and Accounting Act for Local Government, and the By-Laws of the Oakland County Parks and Recreation Commission approved January 12, 2011, it is the responsibility of the Oakland County Parks and Recreation Commission to amend and adopt the annual Oakland County Parks and Recreation Commission Budget; and

WHEREAS the Parks and Recreation Executive Officer received budget requests from all Parks and Recreation Budget Units, and the Parks and Recreation Executive Officer and his staff has prepared and submitted in detail the Parks and Recreation Executive Officer's Fiscal Year 2021 Budget Recommendation to the Oakland County Parks and Recreation Commission; and

WHEREAS the Oakland County Parks and Recreation Commission has reviewed in detail the Parks and Recreation Executive Officer's Fiscal Year 2021 Budget Recommendation as shown on the attached line-item budget report, hereby annexed and made part of the General Appropriations Act for Fiscal Year 2021; and

WHEREAS supplemental summaries and data contained herein are for informational purposes only, and are not part of the General Appropriations Act for Fiscal Year 2021.

NOW THEREFORE BE IT RESOLVED the Oakland County Parks and Recreation Commission, after due deliberation, does hereby amend and adopt the Fiscal Year 2021 General Appropriations Act balancing total appropriations with available resources at **\$28,082,762**.

BE IT FURTHER RESOLVED that as stated in the Commission By-Laws, appropriations accumulated within the department will be deemed maximum authorization to incur expenditures. The Parks and Recreation Executive Officer or his designated Fiscal Officer shall exercise supervision and control of all budgeted expenditures with each Budget Unit, and at no time shall the expenditures exceed the total appropriation for the department as originally amended or adopted by the Oakland County Parks and Recreation Commission.

Date: December 2, 2020

Moved by: Mr. Kostin

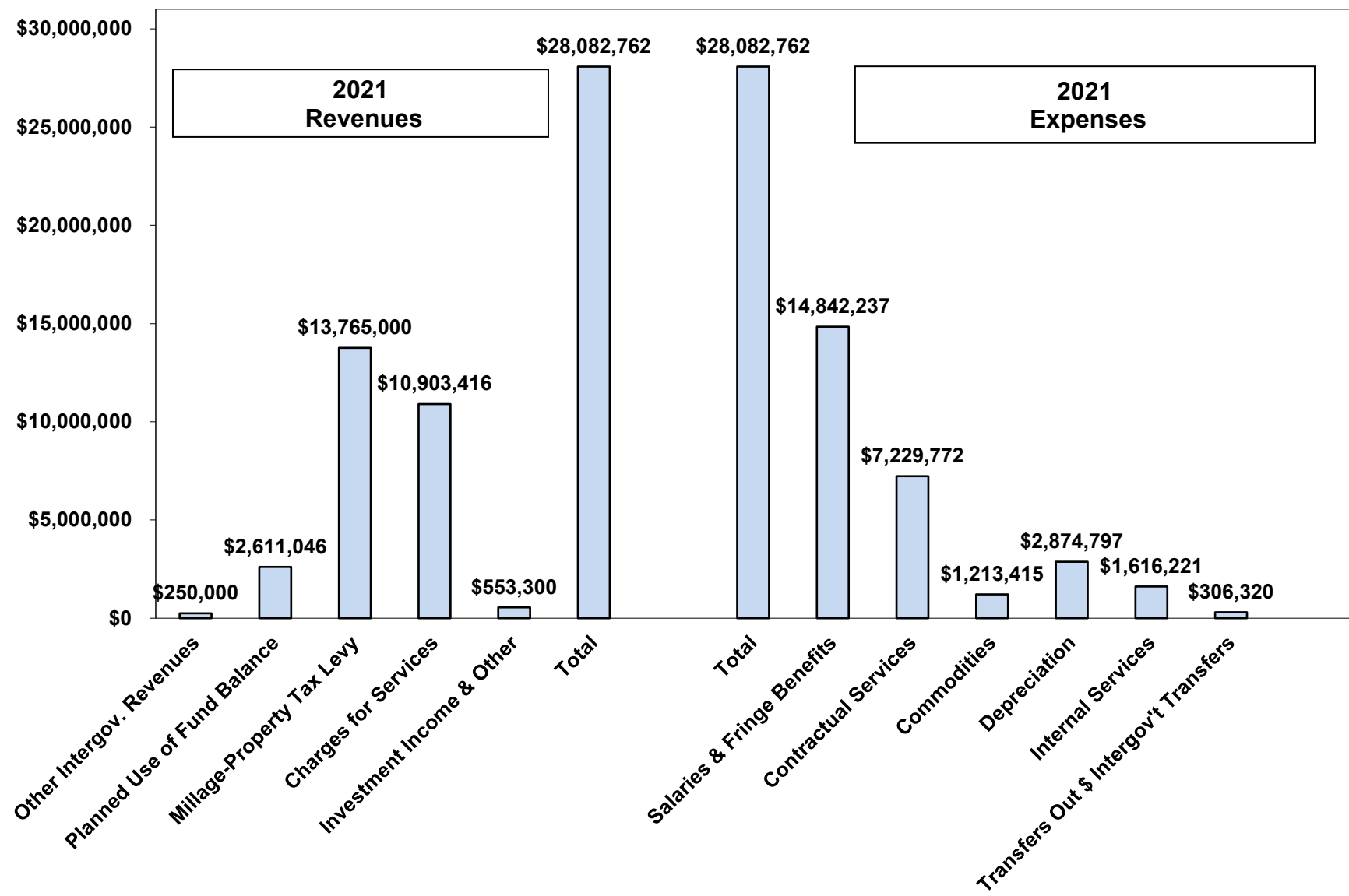
Supported by: Mr. Jamian

AYES: Bagley, Herzog, Jamian, Kostin, LaFontaine, Long, McGillivray, Nash, Quarles, VanderVeen (10)

NAYS: (0)

Motion passed on a roll call vote.

**FY 2021
Operating Budget Revenue and Expense**



Fund: 50800		Parks and Recreation		Oakland County Parks and Recreation Commission Operating Budget Revenue and Expense Summary - Schedule A			
				FY2021 Adopted Budget			
Program Group / Department		Revenues	Expenses	Revenue Over (Under) Expense	Subsidy Percent		
<u>Administration</u>							
	Administrative Services	14,464,125	6,349,115	8,115,010	-127.81%		
Total		14,464,125	6,349,115	8,115,010	-127.81%		
<u>Compliance Auditing</u>							
	Auditing	0	40,385	(40,385)	100.00%		
Total		0	40,385	(40,385)	100.00%		
<u>Conference Centers</u>							
	White Lake Oaks Restaurant Svc	140,500	268,650	(128,150)	47.70%		
	Lyon Oaks Restaurant Svc	199,000	292,440	(93,440)	31.95%		
	Addison Oaks Conference Ctr	152,000	241,873	(89,873)	37.16%		
	Groveland Oaks Concessions	58,500	78,706	(20,206)	25.67%		
	White Lake Oaks Conf Center	78,000	184,291	(106,291)	57.68%		
	Glen Oaks Conference Center	128,145	239,200	(111,055)	46.43%		
	Springfield Oaks Restaurant Sv	140,000	241,396	(101,396)	42.00%		
	Red Oaks Wtrpk Concessions	221,015	269,634	(48,619)	18.03%		
	Waterford Oaks Wpk Concessions	113,000	100,964	12,036	-11.92%		
	Lyon Oaks Conference Center	43,000	195,914	(152,914)	78.05%		
Total		1,273,160	2,113,068	(839,908)	39.75%		
<u>County Market</u>							
	Oakland County Market	190,250	205,890	(15,640)	7.60%		
Total		190,250	205,890	(15,640)	7.60%		
<u>Fiscal Services - P&R</u>							
	Fiscal Services Administration	0	147,801	(147,801)	100.00%		
	Fiscal Services Parks and Rec	0	454,021	(454,021)	100.00%		
Total		0	601,822	(601,822)	100.00%		

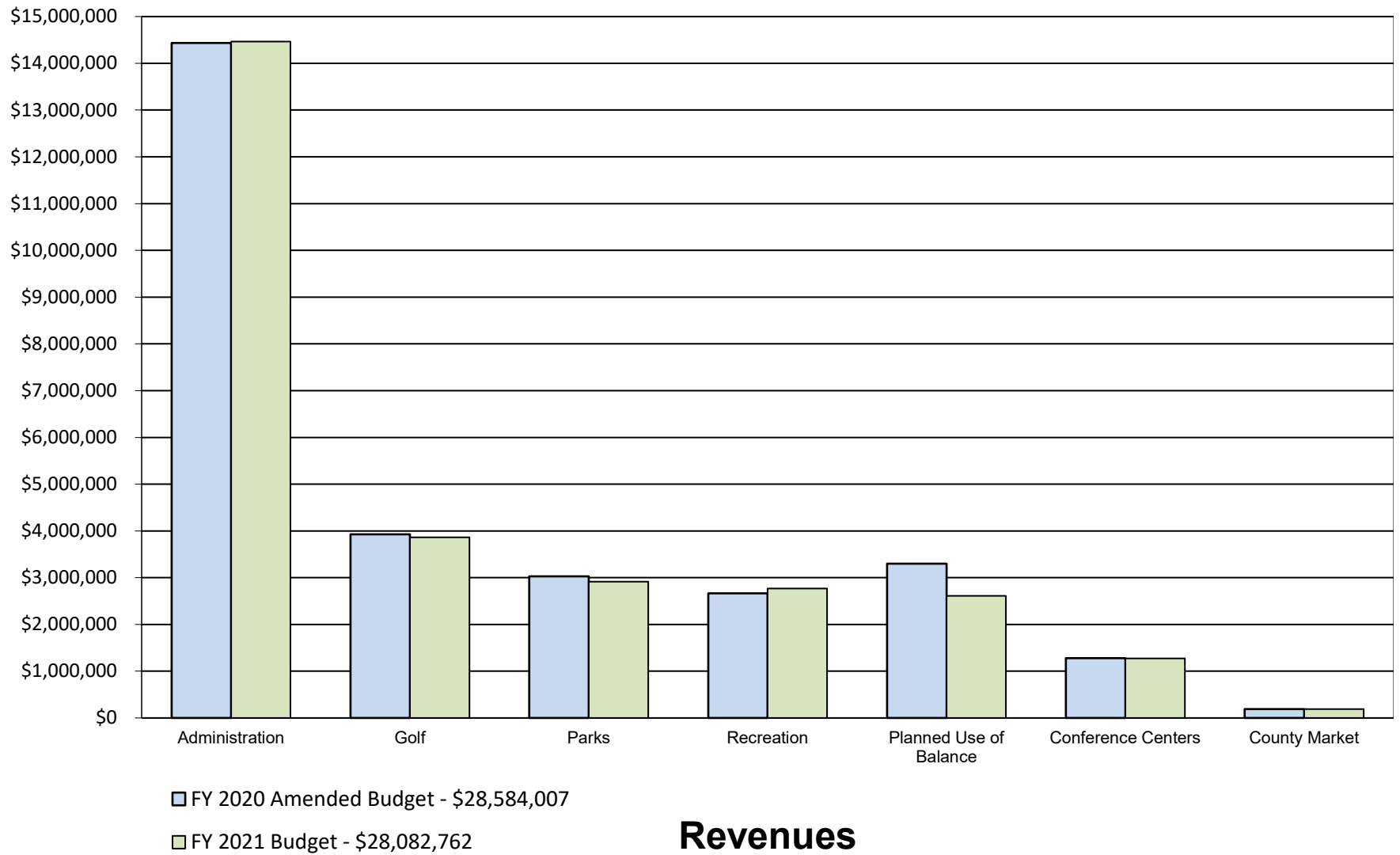
Fund: 50800	Parks and Recreation	Oakland County Parks and Recreation Commission			
		Operating Budget Revenue and Expense Summary - Schedule A			
		FY2021 Adopted Budget			
		Revenues	Expenses	Revenue Over (Under) Expense	Subsidy Percent
Program Group / Department					

<u>Golf</u>					
	White Lake Oaks Golf	755,300	689,135	66,165	-9.60%
	Glen Oaks Golf	816,700	888,472	(71,772)	8.08%
	Red Oaks Golf	350,000	602,017	(252,017)	41.86%
	Springfield Oaks Golf	737,561	736,354	1,207	-0.16%
	Lyon Oaks Golf	1,202,000	1,353,041	(151,041)	11.16%
Total		3,861,561	4,269,019	(407,458)	9.54%

<u>Parks</u>					
	Park Partnership	0	276,320	(276,320)	100.00%
	Addison Oaks Park	744,906	1,608,840	(863,934)	53.70%
	Groveland Oaks Park	1,170,968	1,440,150	(269,182)	18.69%
	Orion Oaks Park	136,200	185,430	(49,230)	26.55%
	Independence Oaks Park	303,346	1,178,626	(875,280)	74.26%
	Red Oaks Dog Park	48,000	138,466	(90,466)	65.33%
	Springfield Oaks Park	232,000	573,887	(341,887)	59.57%
	Waterford Oaks Park	86,800	698,672	(611,872)	87.58%
	Red Oaks Park	8,300	184,114	(175,814)	95.49%
	Lyon Oaks Park	165,000	304,201	(139,201)	45.76%
	Rose Oaks Park	6,600	67,050	(60,450)	90.16%
	Highland Oaks Park	12,550	67,050	(54,500)	81.28%
Total		2,914,670	6,722,806	(3,808,136)	56.65%

Fund: 50800		Parks and Recreation		Oakland County Parks and Recreation Commission Operating Budget Revenue and Expense Summary - Schedule A			
				FY2021 Adopted Budget			
Program Group / Department		Revenues	Expenses	Revenue Over (Under) Expense	Subsidy Percent		
Recreation							
	Off -Road Vehicle Park	573,000	691,359	(118,359)	17.12%		
	Rec Programs and Services	315,000	1,724,188	(1,409,188)	81.73%		
	Red Oaks Waterpark	1,470,600	1,565,922	(95,322)	6.09%		
	Waterford Oaks Waterpark	378,600	680,776	(302,176)	44.39%		
	Waterford Oaks BMX	500	11,800	(11,300)	95.76%		
	Catalpa Oaks Park	30,250	212,176	(181,926)	85.74%		
Total		2,767,950	4,886,221	(2,118,271)	43.35%		
Technical Support							
	Facilities and Maintenance	0	2,894,436	(2,894,436)	100.00%		
Total		0	2,894,436	(2,894,436)	100.00%		
Planned Use Of Fund Balance							
	Planned Use of Balance	2,611,046	0	2,611,046	-100.00%		
Total		2,611,046	0	2,611,046	-100.00%		
Grand Total		28,082,762	28,082,762	0			

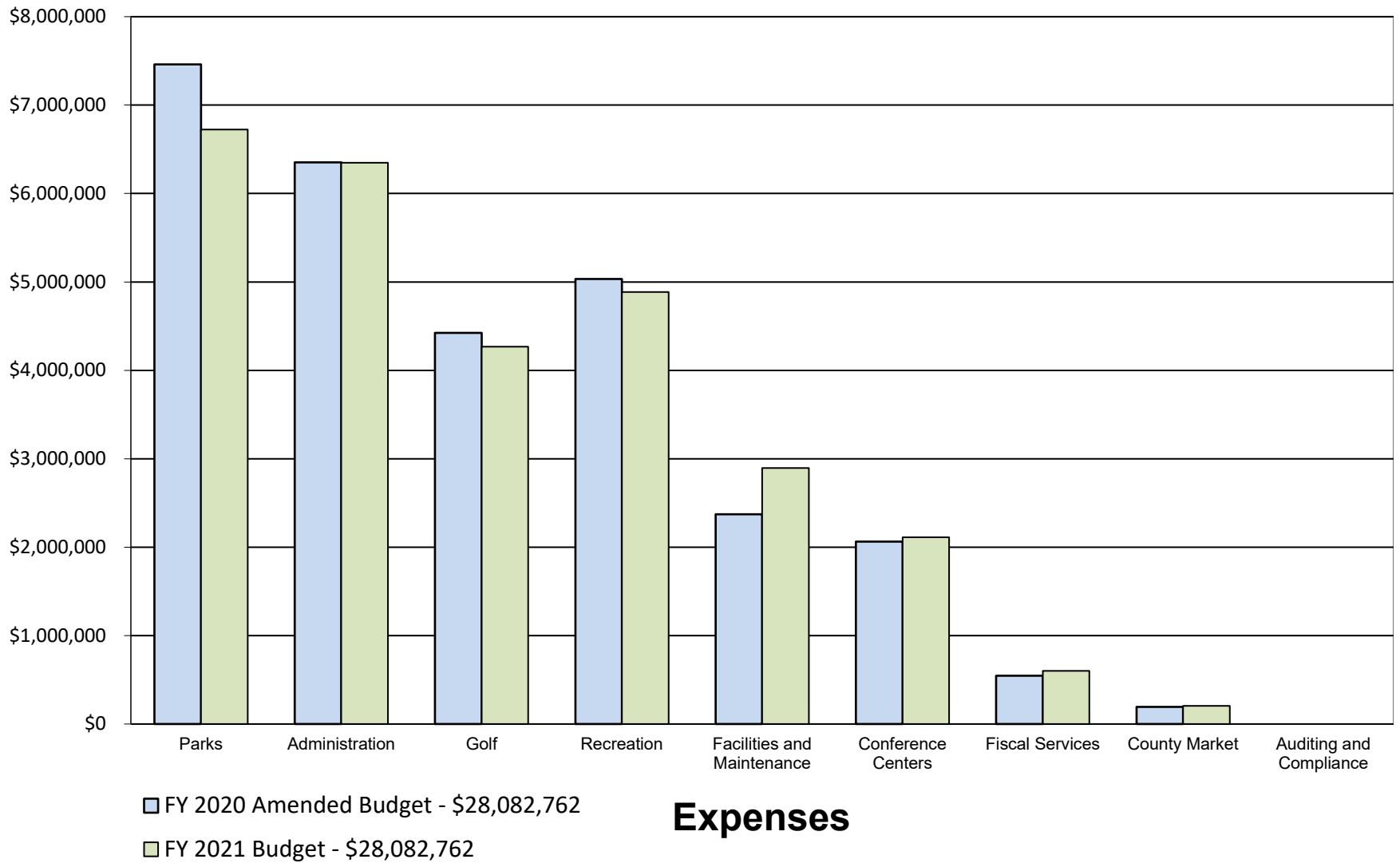
FY 2020 Amended Budget and FY 2021 Operating Budget Revenue Comparisons by Program



Fund: 50800		Parks and Recreation		Oakland County Parks and Recreation Commission Operating Budget Revenue Comparison Summary - Schedule B					
				FY2020 and FY2021 Comparison					
Program Group / Department		FY 2018 Actual	FY 2019 Actual	FY 2020 Actual (Unaudited)	FY 2020		FY 2021 Adopted	FY2021 Compared to FY2020	
					Adopted Budget	Amended Budget		Amount	Percent
Administration									
	Administrative Services	13,487,072	14,129,375	14,628,496	14,284,902	14,572,158	14,464,125	29,223	0.20%
Total		13,487,072	14,129,375	14,628,496	14,284,902	14,572,158	14,464,125	29,223	0.20%
Conference Centers									
	White Lake Oaks Restaurant Svc	0	134,523	28,943	140,500	140,500	140,500	0	0.00%
	Lyon Oaks Restaurant Svc	0	198,883	112,115	196,000	196,000	199,000	3,000	1.51%
	Addison Oaks Conference Ctr	143,490	125,922	118,232	152,000	158,175	152,000	0	0.00%
	Groveland Oaks Concessions	70,382	46,824	8,140	68,500	71,998	58,500	(10,000)	-17.09%
	White Lake Oaks Conf Center	138,462	5,648	2,460	70,000	70,000	78,000	8,000	10.26%
	Glen Oaks Conference Center	116,604	123,559	111,481	128,145	128,145	128,145	0	0.00%
	Springfield Oaks Restaurant Sv	128,928	142,499	73,083	160,000	160,000	140,000	(20,000)	-14.29%
	Red Oaks Wtrpk Concessions	182,679	225,065	725	201,015	1,015	221,015	20,000	9.05%
	Waterford Oaks Wpk Concessions	119,515	81,444	299	138,000	0	113,000	(25,000)	-22.12%
	Lyon Oaks Conference Center	211,236	26,319	18,412	25,000	25,000	43,000	18,000	41.86%
Total		1,111,296	1,110,687	473,890	1,279,160	950,833	1,273,160	(6,000)	-0.47%
County Market									
	Oakland County Market	190,218	179,850	145,110	190,250	190,250	190,250	0	0.00%
Total		190,218	179,850	145,110	190,250	190,250	190,250	0	0.00%
Golf									
	White Lake Oaks Golf	702,706	739,399	602,423	754,400	754,400	755,300	900	0.12%
	Glen Oaks Golf	820,712	805,882	663,734	836,700	836,700	816,700	(20,000)	-2.45%
	Red Oaks Golf	338,182	353,095	316,385	367,500	367,500	350,000	(17,500)	-5.00%
	Springfield Oaks Golf	730,466	704,540	637,487	759,461	759,461	737,561	(21,900)	-2.97%
	Lyon Oaks Golf	1,093,949	1,176,650	1,048,060	1,209,000	1,209,000	1,202,000	(7,000)	-0.58%
Total		3,686,015	3,779,566	3,268,089	3,927,061	3,927,061	3,861,561	(65,500)	-1.70%

Fund: 50800		Parks and Recreation		Oakland County Parks and Recreation Commission Operating Budget Revenue Comparison Summary - Schedule B					
				FY2020 and FY2021 Comparison					
Program Group / Department		FY 2018 Actual	FY 2019 Actual	FY 2020 Actual (Unaudited)	FY 2020		FY 2021 Adopted	FY2021 Compared to FY2020	
					Adopted Budget	Amended Budget		Amount	Percent
<u>Parks</u>									
	Addison Oaks Park	732,460	778,571	640,958	782,541	776,541	744,906	(37,635)	-5.05%
	Groveland Oaks Park	1,212,643	1,151,780	780,201	1,140,600	1,118,316	1,170,968	30,368	2.59%
	Off -Road Vehicle Park	0	0	0	458,625	0	0	0	0.00%
	Orion Oaks Park	144,104	127,965	126,929	141,500	141,500	136,200	(5,300)	-3.89%
	Independence Oaks Park	947,550	311,353	269,689	322,346	322,346	303,346	(19,000)	-6.26%
	Red Oaks Dog Park	45,485	53,363	56,394	48,000	48,000	48,000	0	0.00%
	Springfield Oaks Park	233,139	269,513	147,269	232,000	240,665	232,000	0	0.00%
	Waterford Oaks Park	136,568	151,166	54,641	141,091	141,091	86,800	(54,291)	-62.55%
	Red Oaks Park	62,550	106,616	17,810	37,300	37,300	8,300	(29,000)	-349.40%
	Lyon Oaks Park	137,460	190,776	111,162	165,000	165,000	165,000	0	0.00%
	Rose Oaks Park	5,490	7,460	9,156	6,000	6,000	6,600	600	9.09%
	Highland Oaks Park	11,262	29,588	14,415	12,250	12,250	12,550	300	2.39%
Total		3,668,711	3,178,151	2,228,624	3,487,253	3,009,009	2,914,670	(113,958)	-3.91%
<u>Recreation</u>									
	Off -Road Vehicle Park	0	0	315,101	0	526,439	573,000	44,375	7.74%
	Rec Programs and Services	316,315	305,310	73,943	369,500	369,500	315,000	(54,500)	-17.30%
	Red Oaks Waterpark	1,466,401	1,515,124	11,784	1,319,550	1,050	1,470,600	151,050	10.27%
	Waterford Oaks Waterpark	558,928	364,508	728	403,600	100	378,600	(25,000)	-6.60%
	Waterford Oaks BMX	10,733	12,538	13,430	17,300	17,300	500	(16,800)	-3360.00%
	Catalpa Oaks Park	25,901	12,380	15,785	27,250	27,250	30,250	3,000	9.92%
Total		2,378,278	2,209,859	430,772	2,137,200	941,639	2,767,950	102,125	3.69%
<u>Planned Use Of Fund Balance</u>									
	Planned Use of Balance	0	0	0	2,864,552	4,993,057	2,611,046	(688,888)	-26.38%
Total		0	0	0	2,864,552	4,993,057	2,611,046	(688,888)	-26.38%
Grand Total		24,521,590	24,587,489	21,174,981	28,170,378	28,584,007	28,082,762	(742,998)	-2.65%

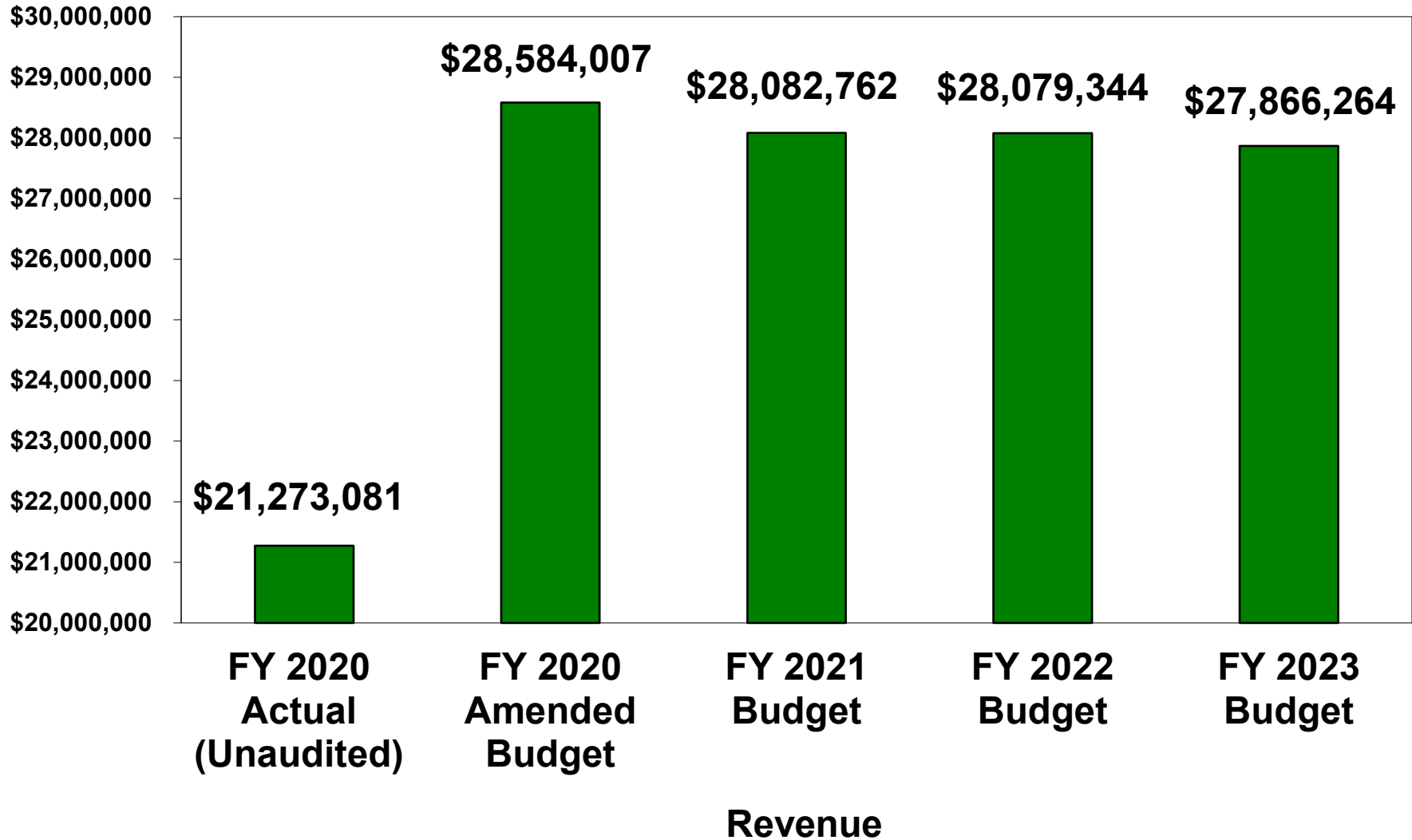
FY 2020 Amended Budget and FY 2021 Operating Budget Expense Comparisons by Program



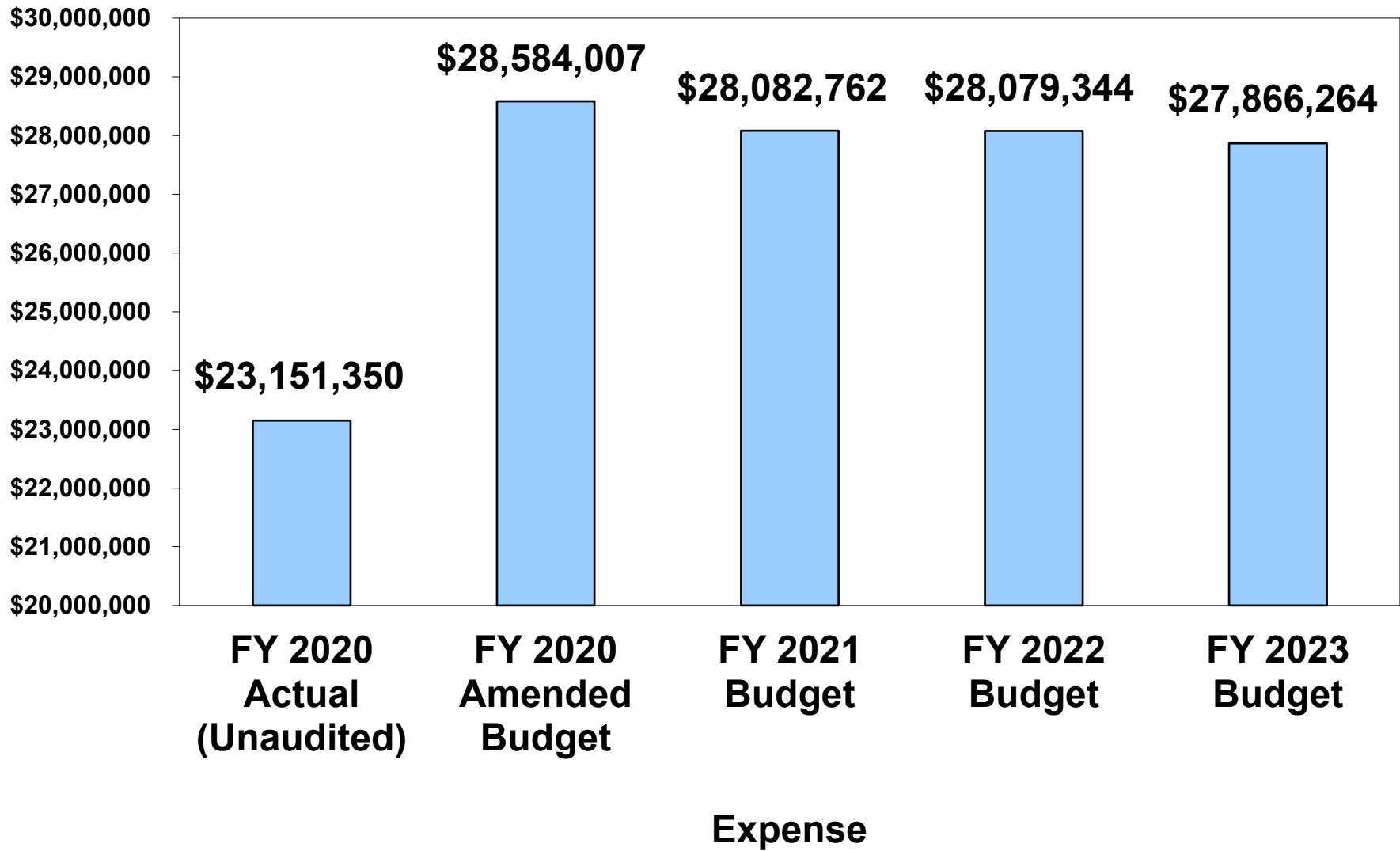
Fund: 50800		Parks and Recreation		Oakland County Parks and Recreation Commission Operating Budget Expense Comparison Summary - Schedule C					
				FY2020 AND FY2021 Comparison					
Program Group / Department		FY 2018 Actual	FY 2019 Actual	FY 2020 Actual (Unaudited)	FY 2020		FY 2021 Adopted	FY2021 Compared to FY2020	
					Adopted Budget	Amended Budget		Amount	Percent
Administration									
	Administrative Services	5,686,841	6,023,736	5,768,877	6,818,396	6,751,448	6,349,115	(710,140)	-11.18%
	Park Partnership	0	0	0	0	(521,250)	0	0	0.00%
	Glen Oaks Golf	0	0	501	0	0	0	0	0.00%
	Lyon Oaks Park	0	0	2,852	0	0	0	0	0.00%
	Rec Programs and Services	0	0	1,375	0	30,122	0	(30,122)	0.00%
	Facilities and Maintenance	0	0	0	0	91,949	0	(91,949)	0.00%
Total		5,686,841	6,023,736	5,773,606	6,818,396	6,352,269	6,349,115	(832,211)	-13.11%
Conference Center									
	White Lake Oaks Restaurant Svc	0	98,789	68,137	265,320	281,274	268,650	3,330	1.24%
	Lyon Oaks Restaurant Svc	0	125,183	105,414	291,590	309,258	292,440	850	0.29%
	Lyon Oaks Golf	0	0	831	0	0	0	0	0.00%
	Addison Oaks Conference Ctr	234,914	239,802	221,818	244,823	250,991	241,873	(2,950)	-1.22%
	Groveland Oaks Concessions	66,038	68,539	18,158	85,906	87,406	78,706	(7,200)	-9.15%
	White Lake Oaks Conf Center	370,389	299,928	162,052	183,691	183,679	184,291	600	0.33%
	Glen Oaks Conference Center	247,706	234,219	215,639	244,950	282,718	239,200	(5,750)	-2.40%
	Springfield Oaks Restaurant Sv	235,250	241,790	139,501	221,196	229,891	241,396	20,200	8.37%
	Red Oaks Wtrpk Concessions	249,693	251,484	69,617	269,224	190,668	269,634	410	0.15%
	Waterford Oaks Wpk Concessions	130,216	95,320	26,499	116,714	68,314	100,964	(15,750)	-15.60%
	Lyon Oaks Conference Center	467,892	354,788	255,648	177,514	179,315	195,914	18,400	9.39%
	Addison Oaks Park	0	0	633	0	0	0	0	0.00%
Total		2,002,098	2,009,843	1,283,947	2,100,928	2,063,514	2,113,068	12,140	0.57%
County Market									
	Oakland County Market	191,117	187,240	201,550	192,291	193,591	205,890	13,599	6.60%
Total		191,117	187,240	201,550	192,291	193,591	205,890	13,599	6.60%
Fiscal Services - P&R									
	Fiscal Services Administration	140,345	140,759	144,049	146,846	146,846	147,801	955	0.65%
	Fiscal Services Parks and Rec	378,316	445,807	394,063	399,480	399,480	454,021	54,541	12.01%
Total		518,661	586,566	538,112	546,326	546,326	601,822	55,496	9.22%
Golf									
	White Lake Oaks Restaurant Svc	0	0	18	0	0	0	0	0.00%
	White Lake Oaks Golf	878,872	656,933	761,865	726,070	831,287	689,135	(73,338)	-10.64%
	Glen Oaks Golf	1,092,332	893,244	1,025,403	822,566	846,307	888,472	120,657	13.58%
	Red Oaks Golf	672,359	582,796	624,383	653,512	631,813	602,017	(51,495)	-8.55%
	Springfield Oaks Golf	900,052	863,167	871,700	691,301	751,350	736,354	21,204	2.88%
	Lyon Oaks Golf	1,288,166	1,326,485	1,378,334	1,264,351	1,292,577	1,353,041	74,664	5.52%
	Groveland Oaks Park	0	0	0	0	70,556	0	(70,556)	0.00%
	Lyon Oaks Park	0	0	766	0	0	0	0	0.00%
Total		4,831,781	4,322,626	4,662,470	4,157,800	4,423,890	4,269,019	21,136	0.50%

Fund: 50800		Parks and Recreation		Oakland County Parks and Recreation Commission Operating Budget Expense Comparison Summary - Schedule C					
				FY2020 AND FY2021 Comparison					
Program Group / Department		FY 2018 Actual	FY 2019 Actual	FY 2020 Actual (Unaudited)	FY 2020		FY 2021 Adopted	FY2021 Compared to FY2020	
					Adopted Budget	Amended Budget		Amount	Percent
Parks									
	Park Partnership	0	0	0	276,320	521,250	276,320	0	0.00%
	White Lake Oaks Golf	0	0	215	0	0	0	0	0.00%
	Springfield Oaks Golf	0	0	3,131	0	0	0	0	0.00%
	Addison Oaks Conference Ctr	0	0	5,454	0	0	0	0	0.00%
	White Lake Oaks Conf Center	0	0	100	0	0	0	0	0.00%
	Springfield Oaks Restaurant Sv	0	0	1,286	0	0	0	0	0.00%
	Addison Oaks Park	1,676,557	1,795,615	1,560,490	1,577,664	1,700,454	1,608,840	(10,459)	-0.65%
	Groveland Oaks Park	1,584,629	1,535,646	1,253,558	1,458,282	1,593,251	1,440,150	(37,644)	-2.61%
	Off -Road Vehicle Park	0	0	62,239	663,565	0	0	0	0.00%
	Orion Oaks Park	222,971	239,713	194,146	181,270	237,266	185,430	3,760	2.03%
	Independence Oaks Park	2,089,095	1,326,548	1,085,641	1,080,268	1,237,027	1,178,626	77,249	6.55%
	Red Oaks Dog Park	136,042	137,767	131,664	138,466	138,666	138,466	0	0.00%
	Springfield Oaks Park	529,957	715,860	542,814	552,144	586,500	573,887	17,887	3.12%
	Waterford Oaks Park	751,327	812,452	793,054	706,528	792,798	698,672	(19,489)	-2.79%
	Red Oaks Park	150,754	243,787	172,314	164,722	176,673	184,114	19,392	10.53%
	Lyon Oaks Park	352,904	329,750	276,546	299,451	302,996	304,201	4,750	1.56%
	Rose Oaks Park	75,314	85,888	69,922	72,300	88,993	67,050	(10,718)	-15.99%
	Highland Oaks Park	98,860	103,001	82,089	71,850	84,417	67,050	(6,582)	-9.82%
	Waterford Oaks BMX	0	0	5,909	0	0	0	0	0.00%
Total		7,668,410	7,326,026	6,240,570	7,242,830	7,460,291	6,722,806	38,146	0.57%
Recreation									
	Groveland Oaks Park	0	0	1,127	0	0	0	0	0.00%
	Off -Road Vehicle Park	0	0	293,249	3,906	720,131	691,359	(48,072)	-6.95%
	Independence Oaks Park	0	0	23	0	0	0	0	0.00%
	Rec Programs and Services	1,584,970	1,673,398	1,407,456	1,763,923	1,790,283	1,724,188	(41,476)	-2.41%
	Red Oaks Waterpark	1,717,276	1,609,794	821,077	1,556,926	1,567,773	1,565,922	6,649	0.42%
	Waterford Oaks Waterpark	905,895	669,560	163,387	697,288	704,954	680,776	(22,444)	-3.30%
	Waterford Oaks BMX	41,503	52,033	28,540	52,569	52,569	11,800	(40,769)	-345.50%
	Catalpa Oaks Park	163,800	172,013	193,251	181,624	196,803	212,176	24,852	11.71%
Total		4,413,445	4,176,799	2,908,109	4,256,236	5,032,513	4,886,221	(121,260)	-2.48%
Technical Support									
	Waterford Oaks Park	0	0	0	0	21,559	0	(21,559)	0.00%
	Facilities and Maintenance	1,617,050	1,714,168	1,410,603	2,815,545	2,351,923	2,894,436	91,156	3.15%
Total		1,617,050	1,714,168	1,410,603	2,815,545	2,373,482	2,894,436	69,597	2.40%
Grand Total									
		26,929,402	26,347,003	23,018,966	28,130,352	28,445,876	28,042,377	(743,357)	-2.65%

FY 2020 - FY 2023 Operating Budget Revenue Comparisons



FY 2020 - FY 2023 Operating Budget Expense Comparisons



Fund: 50800	Parks and Recreation	Oakland County Parks and Recreation Commission Operating Budget Summary - Schedule D						
		FY2021 - FY2023 Adopted Budget						
Departments / Revenue & Expense	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual (Unaudited)	FY 2020		FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
				Adopted Budget	Amended Budget			
<u>Fiscal Services Administration</u>								
Revenues	0	0	0	0	0	0	0	0
Expenditures	140,345	140,759	144,049	146,846	146,846	147,801	146,846	146,846
Revenues Over/(Under) Expenses	(140,345)	(140,759)	(144,049)	(146,846)	(146,846)	(147,801)	(146,846)	(146,846)
<u>Fiscal Services Parks and Rec</u>								
Revenues	0	0	0	0	0	0	0	0
Expenditures	378,316	445,807	394,063	399,480	399,480	454,021	451,206	451,206
Revenues Over/(Under) Expenses	(378,316)	(445,807)	(394,063)	(399,480)	(399,480)	(454,021)	(451,206)	(451,206)
<u>Compliance Auditing</u>								
Revenues	0	0	0	0	0	0	0	0
Expenditures	23,903	42,670	34,284	40,026	40,026	40,385	40,385	40,385
Revenues Over/(Under) Expenses	(23,903)	(42,670)	(34,284)	(40,026)	(40,026)	(40,385)	(40,385)	(40,385)
<u>PR Addison Oaks Conference Ctr</u>								
Revenues	143,490	125,922	118,232	152,000	158,175	152,000	152,000	152,000
Expenditures	234,914	239,802	227,410	244,823	251,129	241,873	241,873	241,873
Revenues Over/(Under) Expenses	(91,424)	(113,880)	(109,178)	(92,823)	(92,954)	(89,873)	(89,873)	(89,873)
<u>PR Addison Oaks Park</u>								
Revenues	732,460	778,571	640,958	782,541	776,541	744,906	744,906	744,906
Expenditures	1,676,557	1,795,615	1,563,655	1,577,664	1,702,987	1,608,840	1,607,018	1,607,018
Revenues Over/(Under) Expenses	(944,097)	(1,017,044)	(922,697)	(795,123)	(926,446)	(863,934)	(862,112)	(862,112)
<u>PR Administrative Services</u>								
Revenues	13,487,072	14,129,375	14,726,596	14,284,902	14,572,158	14,464,125	14,812,625	14,812,625
Expenditures	5,686,841	6,023,736	5,803,863	6,818,396	6,786,435	6,349,115	6,463,700	6,463,700
Revenues Over/(Under) Expenses	7,800,230	8,105,639	8,922,733	7,466,506	7,785,723	8,115,010	8,348,925	8,348,925
<u>PR Bicycle Motocross</u>								
Revenues	10,733	12,538	13,430	17,300	17,300	500	500	500
Expenditures	41,503	52,033	34,919	52,569	53,039	11,800	11,800	11,800
Revenues Over/(Under) Expenses	(30,770)	(39,495)	(21,489)	(35,269)	(35,739)	(11,300)	(11,300)	(11,300)

Fund: 50800	Parks and Recreation	Oakland County Parks and Recreation Commission Operating Budget Summary - Schedule D						
		FY2021 - FY2023 Adopted Budget						
Departments / Revenue & Expense	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual (Unaudited)	FY 2020		FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
				Adopted Budget	Amended Budget			
PR Catalpa Oaks								
Revenues	25,901	12,380	15,785	27,250	27,250	30,250	30,250	30,250
Expenditures	163,800	172,013	194,523	181,624	198,075	212,176	212,176	212,176
Revenues Over/(Under) Expenses	(137,899)	(159,634)	(178,738)	(154,374)	(170,825)	(181,926)	(181,926)	(181,926)
PR Facilities and Maintenance								
Revenues	0	0	0	0	0	0	0	0
Expenditures	1,617,050	1,714,168	1,412,952	2,815,545	2,446,222	2,894,436	2,890,652	2,890,652
Revenues Over/(Under) Expenses	(1,617,050)	(1,714,168)	(1,412,952)	(2,815,545)	(2,446,222)	(2,894,436)	(2,890,652)	(2,890,652)
PR Glen Oaks Conference Center								
Revenues	116,604	123,559	111,481	128,145	128,145	128,145	128,145	128,145
Expenditures	247,706	234,219	215,639	244,950	282,718	239,200	239,200	239,200
Revenues Over/(Under) Expenses	(131,102)	(110,660)	(104,158)	(116,805)	(154,573)	(111,055)	(111,055)	(111,055)
PR Glen Oaks Golf								
Revenues	820,712	805,882	663,734	836,700	836,700	816,700	816,700	816,700
Expenditures	1,092,332	893,244	1,029,494	822,566	849,897	888,472	887,661	887,661
Revenues Over/(Under) Expenses	(271,620)	(87,362)	(365,760)	14,134	(13,197)	(71,772)	(70,961)	(70,961)
PR Groveland Oaks Park								
Revenues	1,212,643	1,151,780	780,201	1,140,600	1,118,316	1,170,968	1,170,968	1,170,968
Expenditures	1,584,629	1,535,646	1,259,423	1,458,282	1,668,546	1,440,150	1,438,640	1,438,640
Revenues Over/(Under) Expenses	(371,986)	(383,866)	(479,222)	(317,682)	(550,230)	(269,182)	(267,672)	(267,672)
PR Groveland Oaks Concessions								
Revenues	70,382	46,824	8,140	68,500	71,998	58,500	58,500	58,500
Expenditures	66,038	68,539	18,158	85,906	87,406	78,706	78,706	78,706
Revenues Over/(Under) Expenses	4,344	(21,715)	(10,018)	(17,406)	(15,408)	(20,206)	(20,206)	(20,206)
PR Groveland Oaks West ORV Park								
Revenues	0	0	315,101	458,625	526,439	573,000	573,000	573,000
Expenditures	0	0	355,743	667,471	720,386	691,359	691,359	691,359
Revenues Over/(Under) Expenses	0	0	(40,642)	(208,846)	(193,947)	(118,359)	(118,359)	(118,359)
PR Highland Oaks Park								
Revenues	11,262	29,588	14,415	12,250	12,250	12,550	12,550	12,550
Expenditures	98,860	103,001	82,089	71,850	84,417	67,050	66,550	66,550
Revenues Over/(Under) Expenses	(87,598)	(73,413)	(67,674)	(59,600)	(72,167)	(54,500)	(54,000)	(54,000)

Fund: 50800	Parks and Recreation	Oakland County Parks and Recreation Commission Operating Budget Summary - Schedule D						
		FY2021 - FY2023 Adopted Budget						
Departments / Revenue & Expense	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual (Unaudited)	FY 2020		FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
				Adopted Budget	Amended Budget			
<u>PR Independence Oaks Park</u>								
Revenues	947,550	311,353	269,689	322,346	322,346	303,346	303,346	303,346
Expenditures	2,089,095	1,326,548	1,093,987	1,080,268	1,245,350	1,178,626	1,177,853	1,177,853
Revenues Over/(Under) Expenses	(1,141,545)	(1,015,195)	(824,297)	(757,922)	(923,004)	(875,280)	(874,507)	(874,507)
<u>PR Lyon Oaks Conference Center</u>								
Revenues	211,236	26,319	18,412	25,000	25,000	43,000	43,000	43,000
Expenditures	467,892	354,788	255,648	177,514	179,315	195,914	195,914	195,914
Revenues Over/(Under) Expenses	(256,655)	(328,468)	(237,235)	(152,514)	(154,315)	(152,914)	(152,914)	(152,914)
<u>PR Lyon Oaks Golf</u>								
Revenues	1,093,949	1,176,650	1,048,060	1,209,000	1,209,000	1,202,000	1,202,000	1,202,000
Expenditures	1,288,166	1,326,485	1,380,907	1,264,351	1,294,319	1,353,041	1,321,531	1,321,531
Revenues Over/(Under) Expenses	(194,217)	(149,836)	(332,848)	(55,351)	(85,319)	(151,041)	(119,531)	(119,531)
<u>PR Lyon Oaks Park</u>								
Revenues	137,460	190,776	111,162	165,000	165,000	165,000	165,000	165,000
Expenditures	352,904	329,750	281,058	299,451	303,890	304,201	304,201	304,201
Revenues Over/(Under) Expenses	(215,444)	(138,974)	(169,896)	(134,451)	(138,890)	(139,201)	(139,201)	(139,201)
<u>PR Lyon Oaks Restaurant Service</u>								
Revenues	0	198,883	112,115	196,000	196,000	199,000	199,000	199,000
Expenditures	0	125,183	105,648	291,590	309,493	292,440	292,440	292,440
Revenues Over/(Under) Expenses	0	73,700	6,466	(95,590)	(113,493)	(93,440)	(93,440)	(93,440)
<u>PR Oakland County Market</u>								
Revenues	190,218	179,850	145,110	190,250	190,250	190,250	190,250	190,250
Expenditures	191,117	187,240	204,686	192,291	196,727	205,890	205,191	205,191
Revenues Over/(Under) Expenses	(898)	(7,390)	(59,576)	(2,041)	(6,477)	(15,640)	(14,941)	(14,941)
<u>PR Orion Oaks Park</u>								
Revenues	144,104	127,965	126,929	141,500	141,500	136,200	136,200	136,200
Expenditures	222,971	239,713	196,077	181,270	239,197	185,430	185,430	185,430
Revenues Over/(Under) Expenses	(78,867)	(111,748)	(69,148)	(39,770)	(97,697)	(49,230)	(49,230)	(49,230)
<u>PR Rec Programs and Services</u>								
Revenues	316,315	305,310	73,943	369,500	369,500	315,000	315,000	315,000
Expenditures	1,584,970	1,673,398	1,418,895	1,763,923	1,830,468	1,724,188	1,719,864	1,719,864
Revenues Over/(Under) Expenses	(1,268,655)	(1,368,089)	(1,344,952)	(1,394,423)	(1,460,968)	(1,409,188)	(1,404,864)	(1,404,864)

Fund: 50800	Parks and Recreation	Oakland County Parks and Recreation Commission Operating Budget Summary - Schedule D						
		FY2021 - FY2023 Adopted Budget						
Departments / Revenue & Expense	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual (Unaudited)	FY 2020		FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
				Adopted Budget	Amended Budget			
<u>PR Park Partnership</u>								
Revenues	0	0	0	0	0	0	0	0
Expenditures	0	0	0	276,320	0	276,320	213,080	0
Revenues Over/(Under) Expenses	0	0	0	(276,320)	0	(276,320)	(213,080)	0
<u>PR Red Oaks Dog Park</u>								
Revenues	45,485	53,363	56,394	48,000	48,000	48,000	48,000	48,000
Expenditures	136,042	137,767	132,114	138,466	139,117	138,466	138,466	138,466
Revenues Over/(Under) Expenses	(90,557)	(84,404)	(75,720)	(90,466)	(91,117)	(90,466)	(90,466)	(90,466)
<u>Red Oaks Golf</u>								
Revenues	338,182	353,095	316,385	367,500	367,500	350,000	350,000	350,000
Expenditures	672,359	582,796	628,480	653,512	635,910	602,017	601,248	601,248
Revenues Over/(Under) Expenses	(334,177)	(229,701)	(312,094)	(286,012)	(268,410)	(252,017)	(251,248)	(251,248)
<u>Red Oaks Park</u>								
Revenues	62,550	106,616	17,810	37,300	37,300	8,300	8,300	8,300
Expenditures	150,754	243,787	173,135	164,722	177,493	184,114	184,114	184,114
Revenues Over/(Under) Expenses	(88,204)	(137,170)	(155,325)	(127,422)	(140,193)	(175,814)	(175,814)	(175,814)
<u>Red Oaks Waterpark</u>								
Revenues	1,466,401	1,515,124	11,784	1,319,550	1,050	1,470,600	1,470,600	1,470,600
Expenditures	1,717,276	1,609,794	821,687	1,556,926	1,568,383	1,565,922	1,564,412	1,564,412
Revenues Over/(Under) Expenses	(250,876)	(94,670)	(809,904)	(237,376)	(1,567,333)	(95,322)	(93,812)	(93,812)
<u>Red Oaks Waterpark Concessions</u>								
Revenues	182,679	225,065	725	201,015	1,015	221,015	221,015	221,015
Expenditures	249,693	251,484	69,617	269,224	190,668	269,634	269,634	269,634
Revenues Over/(Under) Expenses	(67,014)	(26,419)	(68,892)	(68,209)	(189,653)	(48,619)	(48,619)	(48,619)
<u>PR Rose Oaks Park</u>								
Revenues	5,490	7,460	9,156	6,000	6,000	6,600	6,600	6,600
Expenditures	75,314	85,888	69,922	72,300	88,993	67,050	67,050	67,050
Revenues Over/(Under) Expenses	(69,824)	(78,428)	(60,765)	(66,300)	(82,993)	(60,450)	(60,450)	(60,450)
<u>PR Springfield Oaks Concession</u>								
Revenues	128,928	142,499	73,083	160,000	160,000	140,000	140,000	140,000
Expenditures	235,250	241,790	143,051	221,196	232,155	241,396	241,396	241,396
Revenues Over/(Under) Expenses	(106,322)	(99,291)	(69,968)	(61,196)	(72,155)	(101,396)	(101,396)	(101,396)

Fund: 50800	Parks and Recreation	Oakland County Parks and Recreation Commission Operating Budget Summary - Schedule D						
		FY2021 - FY2023 Adopted Budget						
Departments / Revenue & Expense	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual (Unaudited)	FY 2020		FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
				Adopted Budget	Amended Budget			
<u>PR Springfield Oaks Golf</u>								
Revenues	730,466	704,540	637,487	759,461	759,461	737,561	737,561	737,561
Expenditures	900,052	863,167	878,131	691,301	754,650	736,354	734,995	734,995
Revenues Over/(Under) Expenses	(169,586)	(158,627)	(240,644)	68,160	4,811	1,207	2,566	2,566
<u>PR Springfield Oaks Park</u>								
Revenues	233,139	269,513	147,269	232,000	240,665	232,000	232,000	232,000
Expenditures	529,957	715,860	544,161	552,144	587,847	573,887	573,887	573,887
Revenues Over/(Under) Expenses	(296,818)	(446,348)	(396,892)	(320,144)	(347,182)	(341,887)	(341,887)	(341,887)
<u>PR Waterford Oaks Parks</u>								
Revenues	136,568	151,166	54,641	141,091	141,091	86,800	86,800	86,800
Expenditures	751,327	812,452	794,184	706,528	815,488	698,672	697,861	697,861
Revenues Over/(Under) Expenses	(614,759)	(661,286)	(739,544)	(565,437)	(674,397)	(611,872)	(611,061)	(611,061)
<u>PR Waterford Oaks Waterpark</u>								
Revenues	558,928	364,508	728	403,600	100	378,600	378,600	378,600
Expenditures	905,895	669,560	163,462	697,288	705,029	680,776	680,776	680,776
Revenues Over/(Under) Expenses	(346,967)	(305,052)	(162,734)	(293,688)	(704,929)	(302,176)	(302,176)	(302,176)
<u>PR Waterford Oaks Waterpark Concessions</u>								
Revenues	119,515	81,444	299	138,000	0	113,000	113,000	113,000
Expenditures	130,216	95,320	26,499	116,714	68,314	100,964	100,964	100,964
Revenues Over/(Under) Expenses	(10,701)	(13,876)	(26,200)	21,286	(68,314)	12,036	12,036	12,036
<u>PR White Lake Oaks Conference Center</u>								
Revenues	138,462	5,648	2,460	70,000	70,000	78,000	78,000	78,000
Expenditures	370,389	299,928	163,959	183,691	185,486	184,291	184,291	184,291
Revenues Over/(Under) Expenses	(231,927)	(294,280)	(161,499)	(113,691)	(115,486)	(106,291)	(106,291)	(106,291)
<u>PR White Lake Oaks Golf</u>								
Revenues	702,706	739,399	602,423	754,400	754,400	755,300	755,300	755,300
Expenditures	878,872	656,933	766,372	726,070	835,579	689,135	688,324	688,324
Revenues Over/(Under) Expenses	(176,166)	82,466	(163,949)	28,330	(81,179)	66,165	66,976	66,976

Fund: 50800	Parks and Recreation	Oakland County Parks and Recreation Commission Operating Budget Summary - Schedule D						
		FY2021 - FY2023 Adopted Budget						
Departments / Revenue & Expense	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual (Unaudited)	FY 2020		FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
				Adopted Budget	Amended Budget			
PR White Lake Oaks Restaurant Service								
Revenues	0	134,523	28,943	140,500	140,500	140,500	140,500	140,500
Expenditures	0	98,789	69,408	265,320	282,527	268,650	268,650	268,650
Revenues Over/(Under) Expenses	0	35,734	(40,465)	(124,820)	(142,027)	(128,150)	(128,150)	(128,150)
Planned Use Of Fund Balance								
Revenues	0	0	0	2,864,552	4,993,057	2,611,046	2,259,128	2,046,048
Expenditures	0	0	0	0	0	0	0	0
Revenues Over/(Under) Expenses	0	0	0	2,864,552	4,993,057	2,611,046	2,259,128	2,046,048
Grand Totals:								
Revenues	24,521,590	24,587,489	21,273,081	28,170,378	28,584,007	28,082,762	28,079,344	27,866,264
Expenditures	26,953,305	26,389,673	23,151,350	28,170,378	28,584,007	28,082,762	28,079,344	27,866,264
Revenues Over/(Under) Expenses	(2,431,716)	(1,802,185)	(1,878,269)	0	0	0	0	0

Fund:	50800 - Parks and Recreation	OAKLAND COUNTY, MICHIGAN - Schedule E					
		FY2021 AND FY2022 AND FY2023 Adopted Budget					

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Revenues								
Revenue								
Property taxes								
601208 Delinquent Tax Prior Years	24,797	28,196	25,000	423,203	423,203	25,000	25,000	25,000
601637 Property Tax Levy	12,682,614	13,169,199	13,685,777	13,312,247	13,312,247	13,740,000	14,088,500	14,088,500
	12,707,412	13,197,395	13,710,777	13,735,450	13,735,450	13,765,000	14,113,500	14,113,500
Other Intergovern. Revenues								
620573 Local Comm Stabilization Share	323,212	296,449	130,000	301,929	301,929	250,000	250,000	250,000
	323,212	296,449	130,000	301,929	301,929	250,000	250,000	250,000
Charges for Services								
630084 Antenna Site Management	62,769	63,795	64,566	64,566	65,709	66,306	66,306	66,306
630301 Commission Contracts	44,690	29,635	40,750	38,750	18,513	40,750	40,750	40,750
630308 Commission Food Services	76,418	53,819	195,495	195,495	26,502	78,495	78,495	78,495
630335 Compensation	0	15,000	0	0	0	0	0	0
630469 Deck Tennis	3,525	4,370	4,000	4,000	2,600	4,000	4,000	4,000
630644 Entrance Fees Gen Admission	1,939,915	1,854,179	1,700,000	0	2,112	1,825,000	1,825,000	1,825,000
630651 Entrance Fees Swimming Class	15,092	13,762	13,000	0	0	13,000	13,000	13,000
630686 Fee Income	210	0	0	0	0	0	0	0
630693 Fees Camping	1,554,893	1,521,854	1,481,000	1,481,000	1,143,154	1,554,000	1,554,000	1,554,000
630700 Fees Day Use	714,813	722,516	1,149,500	1,149,500	690,329	1,092,100	1,092,100	1,092,100
630707 Fees Driving Range	84,092	99,237	83,000	83,000	92,958	93,000	93,000	93,000
630847 Greens Fees	2,329,441	2,391,729	2,496,000	2,496,000	2,098,363	2,436,500	2,436,500	2,436,500
631001 Interest on Delinquent Taxes	(394)	(338)	(1,000)	(1,000)	(137)	(1,000)	(1,000)	(1,000)
631127 Maintenance Contracts	14,994	28,678	7,000	7,000	44,391	8,000	8,000	8,000
631253 Miscellaneous	5,260	4,235	3,665	25,221	27,496	3,815	3,815	3,815
631330 NSF Check Fees	100	75	25	25	0	25	25	25
631743 Refunds Miscellaneous	12,229	13,830	1,200	1,200	14,159	4,900	4,900	4,900
631771 Reimb 3rd Party	20,605	866	600	600	0	200	200	200
631799 Reimb Contracts	315,539	381,003	190,100	190,100	252,599	278,100	278,100	278,100
631911 Rent House	93,082	89,506	92,423	92,423	66,872	71,125	71,125	71,125
631918 Rental Equipment	89,533	76,446	100,300	100,300	26,268	79,400	79,400	79,400
631925 Rental Facilities	499,218	530,156	555,000	549,000	345,940	649,700	649,700	649,700
631932 Rental Golf Carts	1,064,631	1,095,349	1,152,000	1,152,000	951,618	1,152,000	1,152,000	1,152,000
631946 Rental Units or Events	197,289	165,540	205,500	205,500	38,750	173,000	173,000	173,000
632023 Sales	0	0	2,625	2,625	0	0	0	0
632037 Sales Retail	986,361	999,348	1,126,500	787,500	347,647	1,095,500	1,095,500	1,095,500
632128 Special and Sanctioned Races	5,023	9,088	12,000	12,000	6,782	0	0	0
632135 Special Contracts	144,344	139,033	225,500	225,500	42,340	172,500	172,500	172,500
632261 Temporary Licenses	14,050	5,600	6,000	6,000	24,000	7,000	7,000	7,000
632443 Water Feature Ride	14,179	9,808	38,000	0	0	6,000	6,000	6,000
632471 Weekly Races	3,265	2,040	4,000	4,000	5,046	0	0	0
	10,305,166	10,320,159	10,948,749	8,872,305	6,334,009	10,903,416	10,903,416	10,903,416

Fund:	50800 - Parks and Recreation	OAKLAND COUNTY, MICHIGAN - Schedule E
		FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
<u>Contributions</u>								
650104 Contributions Operating	616,893	122,308	10,800	64,814	190,051	800	800	800
650105 Contributions-State Grants	0	0	30,000	0	0	30,000	30,000	30,000
650305 Sponsorships	43,200	37,150	40,500	84,300	84,300	82,500	82,500	82,500
	660,093	159,458	81,300	149,114	274,351	113,300	113,300	113,300
<u>Investment Income</u>								
655077 Accrued Interest Adjustments	40,425	64,623	35,000	35,000	28,959	40,000	40,000	40,000
655385 Income from Investments	330,355	440,345	400,000	348,175	348,175	400,000	400,000	400,000
655462 Increase Market Value Invest	(32,846)	0	0	0	0	0	0	0
	337,933	504,968	435,000	383,175	377,134	440,000	440,000	440,000
<u>Planned Use of Fund Balance</u>								
665882 Planned Use of Balance	0	0	2,864,552	4,894,952	0	2,611,046	2,259,128	2,046,048
	0	0	2,864,552	4,894,952	0	2,611,046	2,259,128	2,046,048
<u>Other Revenues</u>								
670114 Cash Overages	755	644	0	0	357	0	0	0
670456 Prior Years Adjustments	86,097	0	0	19,389	20,146	0	0	0
670513 Prior Years Revenue	1,066	3,138	0	0	0	0	0	0
670570 Refund Prior Years Expenditure	1,316	4,514	0	8,665	9,868	0	0	0
670627 Sale of Equipment	7,248	9,526	0	0	92	0	0	0
670741 Sale of Scrap	1,797	1,741	0	0	723	0	0	0
	98,278	19,564	0	28,054	31,185	0	0	0
<u>Gain or Loss on Exchg of Asset</u>								
675354 Gain on Sale of Equip	21,025	35,530	0	0	0	0	0	0
675356 Loss on Sale of Equipment	0	(14,397)	0	0	0	0	0	0
675660 Gain on Sale of Vehicles	0	14,551	0	0	0	0	0	0
	21,025	35,684	0	0	0	0	0	0
Revenue	24,453,120	24,533,678	28,170,378	28,364,979	21,054,058	28,082,762	28,079,344	27,866,264
<u>Other Financing Sources</u>								
<u>Capital Contributions</u>								
690189 Capital Asset Contributions	33,408	53,810	0	2,923	2,923	0	0	0
690190 Capital Contr-State Grants	35,062	0	0	0	0	0	0	0
	68,469	53,810	0	2,923	2,923	0	0	0
<u>Transfers In</u>								
695500 Transfers In	0	0	0	216,105	216,100	0	0	0
	0	0	0	216,105	216,100	0	0	0
Other Financing Sources	68,469	53,810	0	219,028	219,023	0	0	0
Grand Total Revenues	24,521,590	24,587,489	28,170,378	28,584,007	21,273,081	28,082,762	28,079,344	27,866,264

Fund:	50800 - Parks and Recreation	OAKLAND COUNTY, MICHIGAN - Schedule E
		FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	
			Adopted Budget	Amended Budget	Actual (Unaudited)				
Expenditures									
Personnel									
Salaries									
702010	Salaries Regular	8,775,091	8,870,672	10,832,566	10,990,213	7,173,123	10,773,462	10,833,986	10,833,986
702030	Holiday	217,388	227,509	0	0	239,160	0	0	0
702050	Annual Leave	288,169	310,225	0	0	233,406	0	0	0
702073	Parental Leave	13,261	34,739	0	0	15,977	0	0	0
702080	Sick Leave	88,524	105,875	0	0	100,324	0	0	0
702100	Retroactive	407	7,309	0	0	6,702	0	0	0
702110	Per Diem	1,685	2,944	9,500	9,500	7,881	9,500	9,500	9,500
702130	Shift Premium	2	5	0	0	0	0	0	0
702140	Other Miscellaneous Salaries	5,814	4,522	0	0	21,700	0	0	0
702190	Workers Compensation Pay	421	0	0	0	1,875	0	0	0
702200	Death Leave	5,623	7,546	0	0	8,864	0	0	0
702300	Disaster Non-Prod Salaries	0	0	0	0	268,910	0	0	0
702320	Disaster Premium Salaries	0	0	0	325	128,194	0	0	0
712020	Overtime	201,596	183,139	182,500	182,500	122,503	179,900	179,900	179,900
712040	Holiday Overtime	7,623	6,271	0	0	8,080	1,000	1,000	1,000
712090	On Call	8,336	25,953	28,600	28,600	38,003	30,300	30,300	30,300
		9,613,939	9,786,711	11,053,166	11,211,138	8,374,703	10,994,162	11,054,686	11,054,686
Fringe Benefits									
722740	Fringe Benefits	0	0	3,431,190	3,431,190	0	3,842,419	3,877,019	3,877,019
722750	Workers Compensation	103,945	266,462	0	312	221,050	0	0	0
722760	Group Life	10,383	11,092	0	6	11,561	0	0	0
722770	Retirement	1,527,902	1,469,701	0	989	1,513,300	0	0	0
722780	Hospitalization	1,061,146	1,089,576	0	443	1,081,362	0	0	0
722790	Social Security	444,687	466,550	0	338	456,745	0	0	0
722800	Dental	83,249	88,842	0	60	90,803	0	0	0
722810	Disability	75,019	78,311	0	48	84,117	0	0	0
722820	Unemployment Insurance	15,378	15,643	0	16	12,492	0	0	0
722850	Optical	8,106	8,659	0	5	8,803	0	0	0
722900	Fringe Benefit Adjustments	0	0	74,681	127,423	0	5,656	854	854
		3,329,816	3,494,836	3,505,871	3,560,830	3,480,233	3,848,075	3,877,873	3,877,873
Personnel		12,943,755	13,281,546	14,559,037	14,771,968	11,854,936	14,842,237	14,932,559	14,932,559

Fund:	50800 - Parks and Recreation	OAKLAND COUNTY, MICHIGAN - Schedule E
		FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Operating Expenses								
Contractual Services								
730037	Adj Prior Years Exp	24,168	77,629	0	5,196	6,303	0	0
730044	Adj Prior Years Revenue	4,050	14	0	474	474	0	0
730072	Advertising	96,810	81,731	98,846	98,846	46,547	105,000	105,000
730114	Auction Expense	0	2,709	0	0	16	0	0
730121	Bank Charges	15,202	4,893	15,000	15,000	1,948	5,000	5,000
730198	Building Maintenance Charges	680,188	799,663	498,950	652,673	482,958	556,450	556,450
730240	Cash Shortage	1,872	2,588	0	0	594	0	0
730247	Charge Card Fee	133,927	149,594	145,550	145,550	135,134	161,750	161,750
730373	Contracted Services	60,433	303,515	109,600	116,591	111,909	99,900	99,900
730429	Custodial Services	23,386	21,099	25,050	25,050	23,501	25,250	25,250
730520	Design Fees	0	92,251	0	0	20,092	0	0
730562	Electrical Service	591,680	547,769	620,700	620,700	442,545	590,750	590,750
730611	Employees Medical Exams	792	818	800	800	332	1,170	1,170
730646	Equipment Maintenance	462,799	427,467	435,100	435,321	358,144	460,500	460,000
730653	Equipment Rental	33,242	47,993	57,400	78,847	77,658	107,290	107,290
730655	Equipment Replacement	0	464	0	0	0	0	0
730709	Fees - Per Diems	1,995	1,920	0	0	0	0	0
730786	Garbage and Rubbish Disposal	40,807	40,533	41,600	41,600	31,612	48,900	48,900
730789	General Program Administration	0	0	1,029,900	528,351	0	918,450	918,450
730814	Grounds Maintenance	2,306,249	1,626,446	1,077,200	1,524,386	1,286,726	1,069,550	1,069,550
730880	Housekeeping Services	0	0	400	400	0	0	0
730926	Indirect Costs	826,224	881,654	958,000	958,000	941,349	1,023,000	1,023,000
731059	Laundry and Cleaning	14,928	12,578	17,430	17,430	9,998	16,895	16,895
731073	Legal Services	6,844	629	500	500	1,545	500	500
731115	Licenses and Permits	51,314	35,888	34,000	34,077	27,500	33,275	33,275
731136	Logos Trademarks Intellect Prp	5,034	4,932	4,450	4,450	5,044	5,025	5,025
731143	Mail Handling-Postage Svc	0	222	200	200	2,780	0	0
731213	Membership Dues	17,272	17,138	19,860	19,860	13,363	18,520	18,520
731241	Miscellaneous	25,442	19,171	36,850	37,046	6,161	25,550	25,550
731269	Natural Gas	186,686	193,614	222,600	222,600	131,445	179,650	179,650
731339	Periodicals Books Publ Sub	498	312	975	975	162	850	850
731346	Personal Mileage	11,671	12,851	13,550	13,550	8,368	15,400	15,400
731388	Printing	41,133	47,040	60,950	62,236	30,393	68,050	68,050
731500	Public Information	66,428	55,196	121,538	200,083	149,379	50,835	50,835
731626	Rent	0	0	54,000	54,000	27,206	54,415	54,415
731633	Rental Property Maintenance	5,410	7,523	14,600	16,230	7,384	13,600	13,600
731689	Security Expense	932,210	1,055,682	1,160,342	1,160,342	988,270	1,172,942	1,172,942
731780	Software Support Maintenance	12,245	13,860	14,230	14,230	14,702	16,480	16,480
731822	Special Projects	0	0	0	0	0	0	0
731836	Sponsorship	9,200	7,500	8,700	8,700	3,275	8,700	8,700
731878	Sublet Repairs	0	15,000	0	0	0	600	600
731941	Training	40,797	46,176	44,370	44,370	32,059	45,925	45,925
732018	Travel and Conference	38,535	27,732	41,000	41,000	18,795	50,500	50,500

Fund:	50800 - Parks and Recreation	OAKLAND COUNTY, MICHIGAN - Schedule E
		FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
732020 Travel Employee Taxable Meals	1,510	210	750	750	807	600	600	600
732039 Twp and City Treas Bonds	2,416	2,508	2,400	2,400	2,337	2,500	2,500	2,500
732046 Uncollectable Accts Receivable	14,924	31,411	0	0	55,360	0	0	0
732102 Water and Sewage Charges	311,009	227,590	301,250	301,250	235,709	274,250	274,250	274,250
732165 Workshops and Meeting	906	1,223	2,250	2,250	134	1,750	1,750	1,750
	7,100,237	6,946,733	7,290,891	7,506,314	5,740,016	7,229,772	7,229,272	7,229,272
Non-Departmental	0	0	0	0	0	0	0	0
Commodities								
750063 Custodial Supplies	69,220	71,644	79,850	86,264	48,550	79,550	79,550	79,550
750140 Employee Footwear	868	1,853	1,470	7,075	2,441	7,140	7,140	7,140
750154 Expendable Equipment	544,161	123,734	109,300	117,881	65,612	134,400	134,400	134,400
750196 Firefighting Supplies	0	405	0	0	0	0	0	0
750210 Gasoline Charges	0	44	0	0	0	0	0	0
750287 Maintenance Supplies	4,741	1,795	4,000	4,000	3,024	3,300	3,300	3,300
750385 Merchandise	463,300	458,220	499,950	369,950	200,677	487,600	487,600	487,600
750392 Metered Postage	8,851	6,451	9,000	9,000	4,290	8,000	8,000	8,000
750399 Office Supplies	39,937	52,255	42,315	70,155	60,506	47,400	47,400	47,400
750448 Postage-Standard Mailing	560	181	100	100	180	0	0	0
750476 Recreation Supplies	104,111	112,169	121,100	123,825	54,040	113,800	113,800	113,800
750504 Small Tools	129,525	166,621	121,291	122,999	79,813	119,975	119,975	119,975
750511 Special Event Supplies	202,848	187,687	205,625	205,625	59,902	143,400	143,400	143,400
750581 Uniforms	68,441	67,301	70,205	70,205	30,875	68,850	68,850	68,850
	1,636,563	1,250,360	1,264,206	1,187,079	609,910	1,213,415	1,213,415	1,213,415
Depreciation								
761042 Depreciation Park Improvements	2,223,335	1,841,235	1,806,067	1,917,767	1,917,727	1,746,537	1,746,537	1,746,537
761084 Depreciation Buildings	834,643	856,096	836,550	896,750	896,913	841,250	841,250	841,250
761121 Depreciation Equipment	429,225	434,436	295,010	403,410	403,213	248,610	248,610	248,610
761156 Depreciation Vehicles	54,090	45,011	38,400	17,900	17,948	38,400	38,400	38,400
	3,541,292	3,176,778	2,976,027	3,235,827	3,235,801	2,874,797	2,874,797	2,874,797
Intergovernmental								
762011 Transfer to Municipalities	0	0	276,320	0	0	276,320	213,080	0
	0	0	276,320	0	0	276,320	213,080	0
Operating Expenses	12,278,092	11,373,871	11,807,444	11,929,220	9,585,727	11,594,304	11,530,564	11,317,484

Fund:	50800 - Parks and Recreation	OAKLAND COUNTY, MICHIGAN - Schedule E
		FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Internal Support								
Internal Services								
770631 Bldg Space Cost Allocation	25,591	24,502	29,997	21,319	26,034	0	0	0
771639 Drain Equipment	22,231	20,486	25,500	25,500	8,240	27,000	27,000	27,000
773630 Info Tech Development	69,289	41,294	25,000	25,000	27,720	25,000	25,000	25,000
774636 Info Tech Operations	630,374	578,640	642,527	642,527	628,396	573,327	573,327	573,327
774637 Info Tech Managed Print Svcs	26,538	25,950	31,450	31,450	21,383	28,950	28,950	28,950
774677 Insurance Fund	218,321	229,821	220,200	307,800	308,168	252,050	252,050	252,050
775754 Maintenance Department Charges	81,130	76,505	64,100	64,100	56,338	78,500	78,500	78,500
776659 Motor Pool Fuel Charges	85,221	76,452	99,220	99,220	41,919	89,820	89,820	89,820
776661 Motor Pool	384,979	411,738	437,533	437,533	356,295	410,754	410,754	410,754
778675 Telephone Communications	126,458	126,354	128,370	128,370	131,618	130,820	130,820	130,820
	1,670,131	1,611,741	1,703,897	1,782,819	1,606,111	1,616,221	1,616,221	1,616,221
Internal Support	1,670,131	1,611,741	1,703,897	1,782,819	1,606,111	1,616,221	1,616,221	1,616,221
Transfers/Other Sources (Uses)								
Transfers Out								
788001 Transfers Out	61,327	122,515	100,000	100,000	104,577	30,000	0	0
	61,327	122,515	100,000	100,000	104,577	30,000	0	0
Transfers/Other Sources (Uses)	61,327	122,515	100,000	100,000	104,577	30,000	0	0
Grand Total Expenditures	26,953,305	26,389,673	28,170,378	28,584,007	23,151,350	28,082,762	28,079,344	27,866,264

FY2021 Capital Improvement Projects

Budget Center	Project ID	Asset Name	Project Name	Priority	FY2021
Park-Specific Projects					\$1,522,750
Red Oaks					
RWP	183	Waterpark Children's Play Structure	Replacement	1	500,000
Springfield Oaks					
SAC	83	Activity Center	HVAC Replacement	3	369,000
SAC	90	Mill Pond Dam	Natural Area Restoration	1	1,650,000
SAC	1733	Mill Pond Dam	Natural Area Restoration Grant	1	-825,000
SAC	1734	Mill Pond Dam	Natural Area Restoration Local Match	1	-371,250
White Lake Oaks					
WLG	1179	Irrigation System	Replacements Phase II	3	220,000
Capital Improvement Projects Total Cost					\$ 2,919,000
<i>Forecasted Reimbursement/Grant</i>					<i>-1,196,250</i>
CIP Projects Total LESS Reimbursement/Grant					\$ 1,722,750

PRIORITY CATEGORY LEGEND

- 1** = Health and Safety **2** = Regulatory **3** = Customer Service – Efficiency & Operational Savings
4 = Customer Service – Revenue Generation **5** = Customer Service – Facility Enhancement

**PARKS AND RECREATION - FUND 50800 - Schedule F
FY2021 ACTIVE CAPITAL IMPROVEMENT PROJECTS**

Priority	Description	Project Number	Budget	Expenses to Date	Remaining Budget	Percentage Completed
Health and Safety						
	SAC Water Quality Improvements	100000002532	830,558.00	926,195.01	(95,637.01)	111.51%
	RWP Child Wtr Struct Repl	100000002958	1,599,540.00	573,633.62	1,025,906.38	35.86%
	GRV Ped Bridge Repl (150')	100000003071	18,352.00	18,352.00	-	100.00%
	SAC Millpond Dam Restoration	100000003128	168,530.00	86,099.07	82,430.93	51.09%
	RWP San. Pump Station	100000003160	268,464.00	198,920.65	69,543.35	74.10%
	HRV Parking Lot Dev	100000003172	41,490.00	18,705.00	22,785.00	45.08%
			\$ 2,926,934.00	\$ 1,821,905.35	\$ 1,105,028.65	62.25%
Regulatory						
	SAC Stormwater Imp	100000002959	27,027.00	24,789.00	2,238.00	91.72%
	SPG Ext ADA Improvements	100000003005	9,500.00	-	9,500.00	0.00%
	ACC Electrical Improvements	100000003093	375,783.00	35,848.48	339,934.52	9.54%
	HRV Boundary Fencing	100000003169	70,949.00	74,515.32	(3,566.32)	105.03%
			\$ 483,259.00	\$ 135,152.80	\$ 348,106.20	27.97%
Customer Service - Increased Revenue Generation						
	SPG Clubhouse Renovation	100000002853	75,000.00	47,327.55	27,672.45	63.10%
	SPR Clubhouse Renovation	100000002856	75,000.00	47,327.54	27,672.46	63.10%
	SAC HVAC Replacement	100000003070	28,235.00	26,100.17	2,134.83	92.44%
	LYC Drain System Rpl	100000003076	10,000.00	10,108.60	(108.60)	101.09%
	HRV Mt Magna Dev	100000003170	70,000.00	86,420.19	(16,420.19)	123.46%
	HRV Contact Station	100000003171	20,000.00	389.60	19,610.40	1.95%
	SAC Network Upgrade	100000003227	15,000.00	160.72	14,839.28	1.07%
	LYG Irrig. Well Replacement	100000003258	35,000.00	34,506.64	493.36	98.59%
	RDP Emergency HVAC Repl	100000003302	16,900.00	-	16,900.00	0.00%
			\$ 345,135.00	\$ 252,341.01	\$ 92,793.99	73.11%
Customer Service - Facility Enhancement						
	CAT Perimeter Pathway	100000002754	165,923.00	161,622.70	4,300.30	97.41%
	CAT Sports Field Grading Irrig	100000002755	483,676.00	480,670.00	3,006.00	99.38%
	CAT Storage Electrical	100000002821	54,916.00	27,200.00	27,716.00	49.53%
	RWP Wave Pool Duct Work	100000002880	19,140.00	18,915.00	225.00	98.82%
	IND Bailey House Conv Mitigat	100000002915	40,000.00	18,849.36	21,150.64	47.12%
	IND Network Upgrade	100000003168	30,000.00	30,000.00	-	100.00%
	RWP Shade Structure	100000003259	39,357.00	7,570.35	31,786.65	19.24%
	RDP Insul & Door Replacement	100000002857	65,000.00	64,765.00	235.00	99.64%
			\$ 898,012.00	\$ 809,592.41	\$ 88,419.59	90.15%
TOTAL			\$ 4,653,340.00	\$ 3,018,991.57	\$ 1,634,348.43	64.88%

**PARKS AND RECREATION - FUND 50800 - Schedule F
FY2022-FY2025 CAPITAL IMPROVEMENT PROJECTS**

Park	Component ID	Asset Name	FY2022	FY2023	FY2024	FY2025
Addison Oaks	ADM	Accessibility	ADA Transition Program	\$ 50,000	\$ 50,000	\$ 50,000
	ACC	Conference Center	Boiler Replacement	126,000		
	ACC	Conference Center	Deck Replacement	53,000		
	ACC	Conference Center	Garden Room AC Replacement	12,000		
	ACC	Conference Center	Restroom Furnace Replacement	10,000		
	ACC	Conference Center Garden and Entrance	Renovation			175,000
	ACC	Conference Center Parking Lot South	Improvements			
	ADD	Addison Playgrounds	Improvements	45,000		
	ADD	Buhl Lake Boathouse	Restroom Construction			70,000
	ADD	Cabin 5	Flooring Replacement		10,000	
	ADD	Cabin 6	Flooring Replacement		10,000	
	ADD	House 1480 W Romeo Road	Conversion to Park Offices		75,000	
	ADD	Maintenance Building	Water Softener Replacement	15,000		
	ADD	Maintenance Yard and Parking Lot	Maintenance Yard Improvements			104,400
	ADD	Pavement and Drainage	Dump Station Road Realignment		100,000	
	ADD	Pavement and Drainage	Section A Campsite Concrete Pads			75,000
	ADD	Pavement and Drainage	Section B Campsite Concrete Pads			155,000
Catalpa Oaks	CAT	Fields C & D (Soccer - West)	Grading and Irrigation Phase II			268,000
	CAT	Irrigation and Drainage	Field Drainage Improvement (ID fields as assets)			
	CAT	Pavement and Drainage	Parking Lot and Storm Water Improvements			1,000,000
Glen Oaks	GLC	Clubhouse	Deck Replacement			40,000
	GLC, GLG	Clubhouse	Electrical Improvements	140,000		
	GLC, GLG	Clubhouse	Roof Replacement Shingle	38,500		
	GLC, GLG	Main Entrance	Sign Replacement			50,000
	GLG	Clubhouse	ProShop HVAC			
	GLG	Fenceline	Replacement			40,000
	GLG	Golf Course Irrigation Pond	Relocation			224,400
	GLG	Golf Course Irrigation System	Upgrade Phase II	500,000		
	GLG	Maintenance Building	Maintenance Heater Replacement	15,000		
	GLG	Maintenance Chemical Mixing	Replacement		25,000	
Groveland Oaks	GRC GRV	Concession	Generator Installation			
	GRV	Proposed New	Dumpstation Queuing Road and Trailer Parking		152,000	
	GRV	Cabins	Decking Replacements	84,000		
	GRV	Concession	Air Conditioner Installation			
	GRV	Concession	Roof over Water Softeners			
	GRV	Firewood Shed	Replacement	15,000		
	GRV	Group Area 1 Pavilion	Roof Replacement Shingle	5,000		
	GRV	Group Area 10 and 11 Pavilion	Roof Replacement Shingle	6,000		
	GRV	Group Area 12 and 13 Pavilion	Roof Replacement Shingle	6,000		
	GRV	Group Area 2 and 3 Pavilion	Roof Replacement Shingle	6,000		
	GRV	Group Area 4 and 5 Pavilion	Roof Replacement Shingle	6,000		
	GRV	Group Area 6 and 7 Pavilion	Roof Replacement Shingle	6,000		
	GRV	Group Area 8 and 9 Pavilion	Roof Replacement Shingle	6,000		
	GRV	Mathews Island Bridge	Replacement	90,000		
	GRV	Paradise Island Long Span Bridge	IMPROVEMENTS	500,000		
	GRV	Park House 6000 Grange Hall	Roof Replacement Shingle	17,000		

**PARKS AND RECREATION - FUND 50800 - Schedule F
FY2022-FY2025 CAPITAL IMPROVEMENT PROJECTS**

Park	Component ID	Asset Name	FY2022	FY2023	FY2024	FY2025
	GRV	Pavement and Drainage				140,000
	GRV	Pines Playground		80,000		
	GRV	Pines Restroom				440,000
	GRV	Recreation Pavilion				40,500
Independence Oaks	GRV	Section A Restroom			330,000	
	IND	Boathouse		18,500		
	IND	Camp Wilderness Pavilion 1 North				6,000
	IND	Camp Wilderness Pavilion 2 South				6,000
	IND	Concession and Bathhouse		25,000		
	IND	Dock and Boardwalk		200,000		
	IND	Lakepoint Pavilion		6,000		
	IND	Maintenance Cold Storage			23,000	
	IND	Moraine Knoll Playground		80,000		
	IND	Park Entrance Road		344,000		
	IND	Park House 9489 Sashabaw			10,000	
	IND	Pine Grove Playground			80,000	
	IND	Sensory Garden and Pond			20,000	
	IND	Utilities and Infrastructure				-
	IND	Waters Edge Playground			80,000	
Lyon Oaks	LYC, LYG	Pavement and Drainage			924,000	
	LYC, LYG, LYP	Pavement and Drainage			556,000	
	LYG	Golf Driving Range				
	LYG	Hole #11 Boardwalk			70,000	
	LYG	Hole #17 Boardwalk			75,000	
	LYP	Pavement and Drainage			165,000	
	LYP	Woods Edge Playground			80,000	
Orion Oaks	ORN	Boundaries				
	ORN	Entrance Signs (3)			45,000	
	ORN	Lake 16 Boat Ramp and Dock			25,000	
	ORN	Lake 16 Fishing Pier				190,000
	ORN	Maintenance Yard			10,000	
	ORN	Utilities and Infrastructure			30,000	
Red Oaks	ADM	Administration Building		462,000		
	RDG	Boundaries				30,000
	RDG	Golf Cart Barn				110,000
	RDG	Golf Course Irrigation System				90,000
	RDP	Nature Center		348,000		
	RDP	Nature Center		(171,500)		
	RDP	Nature Center		165,000		
	RDP	Nature Center		40,000		
	RDP	Nature Center		(17,500)		
	RDP	Nature Center Parking Lot		300,000		
	RDP	Nature Center Parking Lot		(147,500)		
	RDP	Vernal Pond Deck				10,000
	RDP	Vernal Pond Deck				(2,500)
	RWP	Boundaries				40,000
	RWP	Boundaries				90,000

**PARKS AND RECREATION - FUND 50800 - Schedule F
FY2022-FY2025 CAPITAL IMPROVEMENT PROJECTS**

Park	Component ID	Asset Name	FY2022	FY2023	FY2024	FY2025
	RWP	Site and Grounds			144,000	
	RWP	Waterpark Bathhouse		120,000		
	RWP	Waterpark Concession				313,500
	RWP	Waterpark Former Entrance		20,000		
	RWP	Waterpark Maintenance Building	100,000			
	RWP	Waterpark Maintenance Building				
	RWP	Waterpark Pavilion	200,000			
	RWP	Waterpark River Ride	65,000			
Rose Oaks	RSE	Fenceline				100,000
Springfield Oaks	SAC	Activity Center			240,000	
	SAC	Barn Pavement and Storm Sewer				100,000
	SAC	Barns		75,000		
	SAC	Goat Barn				
	SAC	Mill Pond Dam				
	SAC	Mill Pond Dam				
	SAC	Mill Pond Dam				
	SAC	Stormwater Management System				500,000
	SPG	Fenceline		104,000		
	SPG	Golf Course Drainage System		75,000		
	SPG	Golf Course Irrigation System		280,000		
	SPG	Maintenance Building North	15,000			
	SPG	Park House 12080 Clark	21,500			
Waterford Oaks	SPG, SPR	Clubhouse	50,000			
	ADM	Administration Building			15,000	
	ADM	Facilities Maintenance Building	100,000			
	WCM	Proposed New				
	WCM	Market Building		290,000		
	WTR	Activity Center				
	WTR	House 1580 Scott Lake (Ernst)	15,000			
	WTR	House and Shed 2896 Watkins Lake Road		13,000		
	WTR	Market Building			1,754,000	
	WTR	Paradise Peninsula Landing Building	10,000			
	WTR	Park Storage Shed North			2,000	
	WTR	Park Storage Shelter West		10,500		
	WTR	Platform Tennis Courts (2)	5,000			
White Lake Oaks	WLC	Clubhouse			36,000	
	WLG	Fenceline		52,000		
	WLG	Golf Course Irrigation System		220,000		
	WLG	Hole #13 Fairway Culvert	40,000			
	WLG	Hole #18 Fairway Culvert	85,000			
	WLG	Hole #18 Pond	30,000			
	WLG	Hole #18 Pond Culvert	75,000			
	WLG	Hole #9 Culvert	50,000			
	WLG	Maintenance Building	9,500			
	WLG	Maintenance Culvert	11,000			
			\$ 4,485,500	\$ 4,084,500	\$ 4,324,300	\$ 2,372,000

PARKS AND RECREATION - FUND 50800
FY2021 CAPITAL EQUIPMENT BUDGET - SCHEDULE G

<u>BUDGET CENTER</u>		<u>EXISTING EQUIPMENT</u>	<u>PROPOSED EQUIPMENT</u>	<u>ESTIMATED COST</u>
Addison Oaks Park	ADD	Zero Turn Mower	Zero Turn Mower	\$ 14,000
Addison Oaks Park	ADD	Utility Vehicle	Utility Vehicle	\$ 9,500
Facilities Maintenance	FM	Generator	Generator	\$ 27,000
Facilities Maintenance	FM	NEW	Boat Wash Station (2)	\$ 71,325
Catalpa Oaks	CAT	NEW	Utility Vehicle w/ Top	\$ 12,000
Glen Oaks Golf Course	GLG	Utility Vehicle (2)	Utility Vehicle (2)	\$ 19,000
Glen Oaks Golf Course	GLG	Turbine Blower	Turbine Blower	\$ 8,000
Groveland Oaks Park	GRV	Zero Turn Mower	Zero Turn Mower	\$ 14,000
Groveland Oaks Park	GRV	NEW	Dump Trailer	\$ 9,000
Lyon Oaks Golf Course	LYG	Fairway Mower	Fairway Mower	\$ 58,000
Lyon Oaks Golf Course	LYG	Greens Mower	Greens Mower	\$ 38,000
Orion Oaks	ORN	Zero Turn Mower	Zero Turn Mower	\$ 14,000
Recreation Section	REC	Trailer	Trailer	\$ 11,000
Springfield Oaks Golf Course	SPG	Turbine Blower	Turbine Blower	\$ 8,000
Waterford Oaks Park	WTR	Maintenance Golf Cart	Utility Vehicle	\$ 9,000
White Lake Oaks Golf Course	WLG	Greensmower	Greensmower	\$ 32,000
			TOTAL	\$ 353,825



Park attendance soared during the Covid-19 pandemic, as residents flocked to trails and park waterways to relieve stress, maintain fitness and find peace in the great outdoors.

Oakland County Parks and Recreation Commission Mission Statement

The Oakland County Parks and Recreation Commission is dedicated to providing quality recreation experiences that encourage healthy lifestyles, support economic prosperity, and promote the protection of natural resources.

Expenditures by Department	FY 2020 Actual	FY 2020 Amend Budget	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget
Parks and Recreation	\$22,578,955	\$27,997,655	\$27,440,555	\$27,440,907	\$27,227,827
County Executive	34,284	40,026	40,385	40,385	40,385
Fiscal Services	538,112	546,326	601,822	598,052	598,052
Total Expenditures	\$23,151,350	\$28,584,007	\$28,082,762	\$28,079,344	\$27,866,264

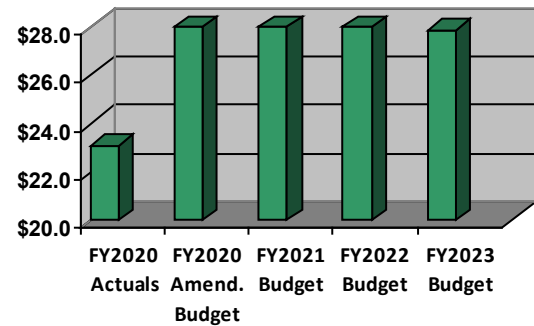
Department Goals

The mission is implemented through the six strategic goals:

- **Be Fiscally Sustainable:** Operate in a manner that ensures our long-term ability to provide high-quality parks, recreation facilities and programs to the residents of Oakland County
- **Communicate Effectively:** Make sure the public knows who we are, warmly welcome them to our parks, recreation facilities and programs, and invite them to participate in planning
- **Enhance Communities:** Collaborate with local, county and state partners, businesses and individuals to provide parks, recreation facilities and programs in our communities that support quality of life and economic prosperity
- **Improve Access:** Increase land dedicated to recreation, provide park and recreation services based on needs and trends, and provide parks, recreation facilities and programs in Oakland County that are usable by persons of all abilities
- **Manage Assets and Infrastructure:** Sustainably reinvest in existing assets and infrastructure, make new investments when supported by fiscal resources, recreational trends, public engagement, and usage data
- **Protect Natural Resources:** Increase land dedicated to protection of natural resources, preserve existing high-quality ecosystems, and improve ecological communities that are fragmented or degraded

Oakland County Parks and Recreation’s Strategic Action Plan is part of the *5-Year Parks and Recreation Master Plan*, which was adopted by the Oakland County Board of Commissioners on February 1, 2018. The *Recreation Plan* is available at

OaklandCountyParks.com/Planning.



Expenditures by Category	FY 2020 Actual	FY 2020 Amend Budget	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget
General Fund / General Purpose	\$-0-	\$-0-	\$-0-	\$-0-	\$-0-
Total GF/GP Expenditures	\$-0-	\$-0-	\$-0-	\$-0-	\$-0-
Parks & Recreation Funds					
Salaries	\$8,374,703	\$11,211,138	\$10,994,162	\$11,054,686	\$11,054,686
Fringe Benefits	3,480,233	3,560,830	3,848,075	3,877,873	3,877,873
Contractual Services	5,740,016	7,506,314	7,229,772	7,229,272	7,229,272
Commodities	609,910	1,187,079	1,213,415	1,213,415	1,213,415
Depreciation	3,235,801	3,235,827	2,874,797	2,874,797	2,874,797
Intergovernmental	0	0	276,320	213,080	0
Internal Services	1,606,111	1,782,819	1,616,221	1,616,221	1,616,221
Transfers Out	104,577	100,000	30,000	0	0
Total Parks & Recreation Funds	\$23,151,350	\$28,584,007	\$28,082,762	\$28,079,344	\$27,866,264
Total Expenditures	\$23,151,350	\$28,584,007	\$28,082,762	\$28,079,344	\$27,866,264

Summary of Major Program Changes

FY 2021 DEPARTMENT REVENUES

Increase or (Decrease) compared to the FY 2020 Amended Budget:

- Property tax revenue increased \$54,223 based on estimated actual collections.
- Other Intergovernmental Revenues for personal property tax loss reimbursement are increased \$120,000 based on current trend.
- Overall Charges for Services decreased (\$45,333) due to bringing the budget in-line with current actuals including: Commission Food Services (\$117,000), Greens Fees (\$59,500), Fees Day Use (\$57,400), Special Contract (\$53,000), Rental Units or Events (\$32,500), Water Feature Ride (\$32,000), Sales Retail (\$31,000), Rent House (\$21,298) and Rental Equipment (\$20,900). Partially offset by increases in Entrance Fees Gen Admission \$125,000, Rental Facilities \$94,700, Reimb Contracts \$88,000, and Fees Camping \$73,000 based on current trends.
- Contributions decreased by (\$38,000) based on anticipated activity.
- Investments is increased \$5,000 based on current trend.
- Overall Planned Use of Balance decreased (\$758,166) in response to overall operating decreases from the removal of a (\$500,000) Salary and Fringe Benefit placeholder for the anticipated implementation of the Human Resources Compensation Study and an adjustment for Depreciation, (\$101,230) and overall reductions in the expense budget.

FY 2021 DEPARTMENT EXPENDITURES

Increase or (Decrease) compared to the FY 2020 Amended Budget:

- Controllable Personnel increased \$33,875 based on current usage of staff and an adjustment to fringe benefits parkwide to reflect current trend and the removal of a \$500,000 placeholder for the anticipated implementation of the Human Resources Compensation Study.
- Contractual Services decreased (\$135,919) reflecting a reduction in General Program Administration (\$181,450), Public Information (\$70,703), Natural Gas (\$42,950), Electrical Service (\$29,950) bringing accounts in line with historical trends. Offset by increases in Indirect Costs \$65,000, Building Maintenance Charges \$52,700, Equipment Rental \$49,890 and Equipment Maintenance \$25,400.
- Overall Commodities decreased (\$56,396) primarily due to a reduction in Special Event Supplies.
- Depreciation expense decreased (\$101,230) based on the current level of depreciable assets.
- Intergovernmental is reduced (\$244,930) according to M.R. #19042 agreement with the City of Royal Oak for the development of Normandy Oaks.
- Internal Services decreased (\$87,676) which includes Building Space Allocation (\$29,997) as Parks and Recreation will no longer occupy the south health facility. Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2021 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Reductions to Info Tech Operations (\$69,200) and Motor Pool (\$26,779) are reflective of current activity levels. In addition, an increase in Insurance Fund \$31,850 is due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%) and Maintenance Department Charges \$14,400 which is budgeted in a Non-Departmental and transferred to departments as needed per the General Appropriations Act.
- Overall Transfers Out decreased (\$70,000) due to the purchase of an aerial lift truck in FY 2019 (M.R. #19070) budgeted at \$100,000 and partially offset by an increase of \$30,000 for new vehicle purchase in FY 2021.



Parks and Recreation

Expenditures by Program	FY 2020 Actual	FY 2020 Amend Budget	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget
Administration	\$5,803,863	\$6,786,435	\$6,349,115	\$6,463,700	\$6,463,700
Concessions Conference Centers	1,295,037	2,069,211	2,113,068	2,113,068	2,113,068
Parks	6,545,547	7,773,711	7,137,845	7,132,429	7,132,429
Technical Support	1,412,952	2,446,222	2,894,436	2,890,652	2,890,652
Recreation	2,633,486	4,354,994	4,194,862	4,189,028	4,189,028
Parks Partnerships	0	0	276,320	213,080	0
Golf	4,683,384	4,370,355	4,269,019	4,233,759	4,233,759
County Market	204,686	196,727	205,890	205,191	205,191
Compliance Office	34,284	40,026	40,385	40,385	40,385
Fiscal Services	538,112	546,326	601,822	598,052	598,052
Total Expenditures	\$23,151,350	\$28,584,007	\$28,082,762	\$28,079,344	\$27,866,264

Authorized Personnel by Program	FY 2020 Actual	FY 2020 Amend Budget	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget
Administration	52	52	51	51	51
Concessions Conference Centers	36	36	36	36	36
Parks	191	191	191	191	191
Technical Support	35	35	36	36	36
Recreation	57	57	57	57	57
Golf	137	137	137	137	137
County Market	3	3	3	3	3
Compliance Office	1	1	1	1	1
Fiscal Services	6	6	6	6	6
Total Authorized Personnel	518	518	518	518	518

Parks and Recreation Programs and Services

Oakland County Parks and Recreation (OCPR) provides facilities, programs and services within the geographic boundaries of Oakland County and are also open to all visitors to the county. The parks, recreation facilities and programs provided by OCPR are designed to serve a diverse population of residents and are carefully planned to complement those services provided by local recreational authorities or by the private, non-profit, or larger regional and state providers. Our mission, with its emphasis on healthy lifestyles, economic prosperity and natural resource protection, is a natural fit with many current initiatives on the state and national level. The Commission also collaborates with other units of government and organizations to manage open space and natural areas and provide recreational facilities and programs on an inter-community, county, and a regional (multi-county) basis.

Table 1: OCPR Facility Inventory

Park Name	Addison Oaks	Catalpa Oaks	Glen Oaks	Groveland	Highland Oaks	Holly Oaks	Independence	Lyon Oaks	Orion Oaks	Red Oaks	Rose Oaks	Springfield	Waterford	White Lake
Total Acres = 6,849	1,144	24	122	361	301	106	1,286	1,040	916	141	640	333	197	238
Entry Fee	✓			✓	✓	✓	✓	✓	✓	✓	✓			
FACILITY OR ACTIVITY TYPE														
Banquets, meetings and concessions	✓		✓	✓				✓		✓		✓	✓	✓
Beach areas				✓			✓							
Biking and skating	✓			✓			✓						✓	
Boating and fishing	✓			✓	✓		✓		✓		✓			
Camping	✓			✓			✓					✓		
Court games	✓			✓			✓	✓					✓	
Disc golf	✓													
Dog parks								✓	✓	✓				
Equestrian activities	✓				✓						✓	✓		
Fairs and expositions												✓		
Farmers market													✓	
Field sports	✓	✓		✓			✓	✓		✓				
Golf			✓					✓		✓		✓		✓
Hunting and archery	✓				✓		✓	✓	✓		✓			
Natural areas	✓		✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓
Nature centers							✓			✓				
Off-road vehicle						✓								
Open space and picnic areas	✓	✓		✓	✓		✓	✓	✓		✓		✓	
Pavilions, stages and amphitheaters	✓	✓		✓			✓	✓	✓	✓		✓	✓	
Playgrounds and play structures	✓	✓		✓			✓	✓		✓			✓	
Trails	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	
Waterparks and spray parks										✓			✓	
Winter activities	✓	✓			✓		✓	✓	✓		✓		✓	

- **Note on COVID-19:** In 2020 and continuing into 2021, OCPR facilities, programs and services have adapted to the challenges presented by the COVID-19 pandemic. Services have been modified to meet the restrictions ordered by Governor Gretchen Whitmer and the Oakland County Health Division and to provide safe opportunities for public recreation to the extent possible. Modifications have included virtual programming, limits to gathering size, social distancing and mask requirements. Facilities where it is not possible to comply with restrictions, such as waterparks and concessions, have been temporarily closed.
- **Park Operations** manages the OCPR’s 13 parks and is responsible for the maintenance of facilities and the delivery of services to park visitors. OCPR’s parks and programs are attended by approximately 2 million people each year (See Table 2). Park Operations is the largest component of OCPR’s operation. Table 1 provides a checklist of facility types within each park. For more detail, see Chapter 8 – Parks and Facilities within the *5-Year Parks and Recreation Master Plan* (available at OaklandCountyParks.com/Planning). Statistics on all aspects of Oakland County Parks and Recreation programs and services are in the Annual Dashboard and Data Book, available at OaklandCountyParks.com/Planning.

Table 2: Performance Measures: Estimated annual attendance

Facility or Activity	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual
Parks, Dog Parks, County Market	913,525	1,287,504	1,181,539	1,119,711
Campground	119,806	148,285	161,156	147,882
Conference Centers	89,888	71,488	67,515	60,671
Golf Courses	161,286	154,159	140,452	147,047
Waterparks	189,755	139,971	167,527	154,134
Recreation Programs	182,969	212,257	257,944	304,326
Total Annual Estimated Attendance	1,657,229	2,013,664	1,976,132	1,933,771

- **Recreation Programs and Services** delivers programs and events to the residents of Oakland County in our 13 parks and within our local communities. Community-based programs have a strong emphasis on local partnership, are tailored to the needs of the community, and are designed to complement programs and services delivered by the local parks and recreation agencies. The unit comprises six sub-units, each with a specific programming focus. Events are managed collaboratively by two or more of these specialty sub-units. The unit is responsible for the management of the organizations Recreation Assistance Partnership Program (RAPP). This is a grant that provides mobile recreation opportunities to the county organizations, DDA’s non-profit organizations, and community parks and recreation departments.
 - **Adaptive Recreation** offers a full range of programs for all disabilities, facilitating inclusion opportunities into all existing programs offered by the County, offering outreach and consulting services to local recreation providers and working to ensure that programs and events are welcoming to seniors.
 - **Adventure Camps** works with local communities to provide day camps for children at OCPR parks.
 - **Nature Outreach** features the collaboration between everyday people and researchers working on scientific studies. Programs are managed in close collaboration with our Natural Resource Management unit.
 - **Mobile Recreation** provides unique and creative leisure experiences to the residents in their cities, villages and townships utilizing Oakland County Parks and Recreation’s fleet of mobile units, transit buses and portable stages. Mobile unit packages are available for rental or can be part of a grant to community agencies through RAPP.
 - **Nature Education** is managed out of our two nature centers – L. Wint Nature Center at Independence Oaks and Red Oaks Nature Center. Nature Center staff delivers hands-on environmental educational experiences with skilled staff and using Oakland County Parks as a natural classroom. Community outreach services include programs for service organizations, volunteers, scouts and Oakland County Schools.
 - **Special Events** promote and increase the use of our parks through creativity and collaboration with other groups throughout the county. Examples include: Come Out and Play, Fire and Ice, Air Fair, Oakland County Fair, July 4th Fireworks, dog swims at the waterparks, and many others.

- **Business Operations** – The Business Operations unit comprises a wide range of services that support the operation of Oakland County Parks and Recreation (OCPR) and its individual parks and facilities. Work is implemented by three sub-units:
 - **Food and Beverage** develops, negotiates and manages vendor contracts per Oakland County purchasing policies and procedures and maintains all required licenses and facility certifications.
 - **Information Technology and Internal Services** facilitates OCPR technology initiatives and serves as the liaison with Oakland County Information Technology for joint efforts. The largest focus is management and support of RecTrac, our point of sale software. The sub-unit maintains software used for management of inventory, equipment, work orders and related databases, as well as facilitating all Geographic Information Systems usage and standards.
 - **Organizational Development and Volunteer Services** supports the goals of the organization by assisting with policy development, overseeing professional development efforts, measuring employee engagement, and coordinating volunteers for operations as well as recreation programs, services and events to enhance customer experience.

- **Administrative Services**
 - **Planning and Resource Development** provides a broad range of services to OCPR and supports all efforts with research; public engagement, data analysis; organizational, park, and project planning; and the management of grants and sponsorships. The unit is responsible for plans and other documents that are needed to manage OCPR and its programs and services and to comply with external standards and best practices. These include the *5-Year Parks and Recreation Master Plan*, county-wide resident survey, *Annual Dashboard and Data Book*, park plans, baselines analyses, Americans with Disabilities Act transition plans, facility standards manuals, and project-specific planning reviews and feasibility analyses. The unit supports Facilities Maintenance and Development in maintaining asset and project inventories and developing management plans.
 - **Communications and Marketing** manages all public relations, communications, marketing and promotional efforts for the park system. Technical expertise within the unit includes branding, media relations, social media, photography and video, and e-marketing. The unit develops content for external and internal communications, social media, news releases, OCPR’s website, brochures, award nominations, park signage and most public-facing publications (print and digital) for the parks system.

- **Facilities Maintenance and Development** provides support to OCPR’s 13 park locations with over 200 facilities and 6,742 acres of parkland. Four sub-units work collaboratively to implement the work of this unit. *See Table 2 for a breakdown of the Facilities Maintenance and Development actual expense by facility type.*
 - **Building Management** includes preventative maintenance of building systems and related skilled trades personnel, such as carpentry, electrical, plumbing, and heating, ventilation and air conditioning systems (HVAC).
 - **Equipment Management** is responsible for preventative maintenance, scheduling and repair of various large capital equipment for construction and mobile recreation, as well as materials and small specialty equipment.
 - **Project Management** is responsible for the budgeting, forecasting, design and completion of building maintenance and capital improvement program projects. Project management is a collaborative process that incorporates input from community leaders, members of the public, park operations and planning staff, and regulatory agencies. The sub-unit manages implementation of capital improvement program (CIP) projects that are funded from the net balance of each fiscal year’s actual operating revenue minus the operating expense. In addition, CIP project expenses may be offset by grant and contribution revenue. Visit OaklandCountyParks.com/Planning to view the current approved *Capital Improvement Program and Maintenance Management Plan*.
 - **Natural Resources Management** is responsible for research, conservation and management planning, collaborative community grants and programs, and all on-the-ground management of parks natural resources. Areas of expertise include natural areas, freshwater, forestry, wildlife and stormwater management. Natural Resources staff participate in project development and implementation, helping to ensure that projects to construct new or improve existing facilities do not adversely impact the natural resources in our parks.

**Table 3 : Performance Measures:
Allocation of Facilities Maintenance and Development actual expense by facility type**

Facility Type	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual
Parks, Dog Parks, County Market, Campgrounds	1,053,805	1,299,396	1,212,409	1,178,585
Conference Centers and Concessions	90,155	63,141	112,319	133,442
Golf Courses	280,425	110,533	175,322	276,384
Waterparks	43,825	49,552	87,740	79,356
Other	9,967	25,236	29,260	46,400
Total Facilities Maintenance and Development Expense	\$1,480,177	\$1,547,858	\$1,617,050	\$1,714,168

- **Central Employee Records** is staffed by a central employee records coordinator who provides skilled services to track attendance, manage employee data, and provide reports and responses to inquiries. The coordinator has focused responsibility for the proper hiring and administration of over 400 summer employees each year.
- **Oakland County Fiscal Services Management and Budget** provides accounting and budgeting services to the County's departments and divisions. Their purpose is to accurately present, in accordance with generally accepted accounting principles, the results of Oakland County's financial operations and conditions in a timely manner to all interested parties.
- **Oakland County Compliance Office Auditing Unit** provides independent audit services and reports directly to the Auditing Unit. Audit topics include but are not limited to revenues and other financial transactions; contract and grant compliance; accounting systems reporting and controls; compliance with laws, regulations, and policies; effectiveness and efficiency of operations; and investigations of any suspected wrongdoings.

Fund:	50800 - Parks and Recreation	OAKLAND COUNTY, MICHIGAN
FY2021 AND FY2022 AND FY2023 Adopted Budget - Categorical Variance		

Account Number/Description	FY 2020		FY 2021 Adopted Budget	Inc./(Dec.) FY 2020 Amended to FY 2021 Adopted Budget		FY 2022 Adopted Budget	Inc./(Dec.) FY 2021 Rec. to FY 2022 Adopted Budget		FY 2023 Budget	Inc./(Dec.) FY 2022 Rec. to FY 2023 Adopted Budget	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Property taxes	13,710,777	13,710,777	13,765,000	54,223	0.40%	14,113,500	348,500	2.53%	14,113,500	0	0.00%
Other Intergovern. Revenues	130,000	130,000	250,000	120,000	92.31%	250,000	0	0.00%	250,000	0	0.00%
Charges for Services	10,948,749	10,948,749	10,903,416	(45,333)	-0.41%	10,903,416	0	0.00%	10,903,416	0	0.00%
Contributions	81,300	151,300	113,300	(38,000)	-25.12%	113,300	0	0.00%	113,300	0	0.00%
Investment Income	435,000	435,000	440,000	5,000	1.15%	440,000	0	0.00%	440,000	0	0.00%
Planned Use of Fund Balance	2,864,552	3,319,934	2,611,046	(708,888)	-21.35%	2,259,128	(351,918)	-13.48%	2,046,048	(213,080)	-9.43%
Grand Total Revenues	28,170,378	28,695,760	28,082,762	(612,998)	-2.14%	28,079,344	(3,418)	-0.01%	27,866,264	(213,080)	-0.76%
Expenditures											
Salaries	11,053,166	11,200,471	10,994,162	(206,309)	-1.84%	11,054,686	60,524	0.55%	11,054,686	0	0.00%
Fringe Benefits	3,505,871	3,558,613	3,848,075	289,462	8.13%	3,877,873	29,798	0.77%	3,877,873	0	0.00%
Contractual Services	7,290,891	7,365,691	7,229,772	(135,919)	-1.85%	7,229,272	(500)	-0.01%	7,229,272	0	0.00%
Commodities	1,264,206	1,269,811	1,213,415	(56,396)	-4.44%	1,213,415	0	0.00%	1,213,415	0	0.00%
Depreciation	2,976,027	2,976,027	2,874,797	(101,230)	-3.40%	2,874,797	0	0.00%	2,874,797	0	0.00%
Intergovernmental	276,320	521,250	276,320	(244,930)	-46.99%	213,080	(63,240)	-22.89%	0	(213,080)	-100.00%
Internal Services	1,703,897	1,703,897	1,616,221	(87,676)	-5.15%	1,616,221	0	0.00%	1,616,221	0	0.00%
Transfers Out	100,000	100,000	30,000	(70,000)	-70.00%	0	(30,000)	-100.00%	0	0	0.00%
Grand Total Expenditures	28,170,378	28,695,760	28,082,762	(612,998)	-2.14%	28,079,344	(3,418)	-0.01%	27,866,264	(213,080)	-0.76%

**PARKS AND RECREATION COMMISSION
BUDGET HIGHLIGHTS
FY 2021/2022/2023 ADOPTED BUDGET**

FY 2021 DEPARTMENT REVENUES

Increase or (Decrease) compared to the FY 2020 Amended Budget:

- Property tax revenue increased \$54,223 based on estimated actual collections.
- Other Intergovernmental Revenues for personal property tax loss reimbursement are increased \$120,000 based on current trend.
- Overall Charges for Services decreased (\$45,333) due to bringing the budget in-line with current actuals including: Commission Food Services (\$117,000), Greens Fees (\$59,500), Fees Day Use (\$57,400), Special Contract (\$53,000), Rental Units or Events (\$32,500), Water Feature Ride (\$32,000), Sales Retail (\$31,000), Rent House (\$21,298) and Rental Equipment (\$20,900). Partially offset by increases in Entrance Fees Gen Admission \$125,000, Rental Facilities \$94,700, Reimb Contracts \$88,000, and Fees Camping \$73,000 based on current trends.
- Contributions decreased by (\$38,000) based on anticipated activity.
- Investments is increased \$5,000 based on current trend.
- Overall Planned Use of Balance decreased (\$758,166) in response to overall operating decreases from the removal of a (\$500,000) Salary and Fringe Benefit placeholder for the anticipated implementation of the Human Resources Compensation Study and an adjustment for Depreciation, (\$101,230) and overall reductions in the expense budget.

FY 2021 DEPARTMENT EXPENDITURES

Increase or (Decrease) compared to the FY 2020 Amended Budget:

- Controllable Personnel increased \$33,875 based on current usage of staff and an adjustment to fringe benefits parkwide to reflect current trend and the removal of a \$500,000 placeholder for the anticipated implementation of the Human Resources Compensation Study.
- Contractual Services decreased (\$135,919) reflecting a reduction in General Program Administration (\$181,450), Public Information (\$70,703), Natural Gas (\$42,950), Electrical Service (\$29,950) bringing accounts in line with historical trends. Offset by increases in Indirect Costs \$65,000, Building Maintenance Charges \$52,700, Equipment Rental \$49,890 and Equipment Maintenance \$25,400.
- Overall Commodities decreased (\$56,396) primarily due to a reduction in Special Event Supplies.
- Depreciation expense decreased (\$101,230) based on the current level of depreciable assets.
- Intergovernmental is reduced (\$244,930) according to M.R. #19042 agreement with the City of Royal Oak for the development of Normandy Oaks.

- Internal Services decreased (\$87,676) which includes Building Space Allocation (\$29,997) as Parks and Recreation will no longer occupy the south health facility. Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2021 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Reductions to Info Tech Operations (\$69,200) and Motor Pool (\$26,779) are reflective of current activity levels. In addition, an increase in Insurance Fund \$31,850 is due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%) and Maintenance Department Charges \$14,400 which is budgeted in a Non-Departmental and transferred to departments as needed per the General Appropriations Act.
- Overall Transfers Out decreased (\$70,000) due to the purchase of an aerial lift truck in FY 2019 (M.R. #19070) budgeted at \$100,000 and partially offset by an increase of \$30,000 for new vehicle purchase in FY 2021.

FY 2022 DEPARTMENT REVENUES

Increase or (Decrease) compared to the FY 2021 Recommended Budget:

Same as FY 2021 Recommended Revenue Budget except for these specific adjustments:

- Property Tax Levy currently increased \$348,500 based on projected property tax values.
- Planned Use of Balance is reduced (\$302,640) reflecting the increase in property tax revenues and operating adjustments.

FY 2022 DEPARTMENT EXPENDITURES

Increase or (Decrease) compared to the FY 2021 Recommended Budget:

- Salaries and Fringe Benefits are increased to reflect a recommended 1% general salary increase, \$139,600.
- Equipment Maintenance is reduced (\$500) based on estimated usage.
- Intergovernmental is reduced (\$63,240) according to M.R. #19042 agreement with the City of Royal Oak for the development of Normandy Oaks.
- Transfers Out decreased (\$30,000) due to vehicle purchases in FY 2021.

FY 2023 DEPARTMENT REVENUES

Increase or (Decrease) compared to the FY 2022 Recommended Budget:

- Property Tax Levy is held constant pending the millage outcome.
- Planned Use of Balance is reduced (\$213,080) reflecting the discontinuance of funding for M.R. #19042 (City of Royal Oak/Normandy Oaks agreement).

FY 2023 DEPARTMENT EXPENDITURES

Increase or (Decrease) compared to the FY 2022 Recommended Budget:

- Intergovernmental is reduced (\$213,080) according to M.R. #19042 agreement with the City of Royal Oak for the development of Normandy Oaks.

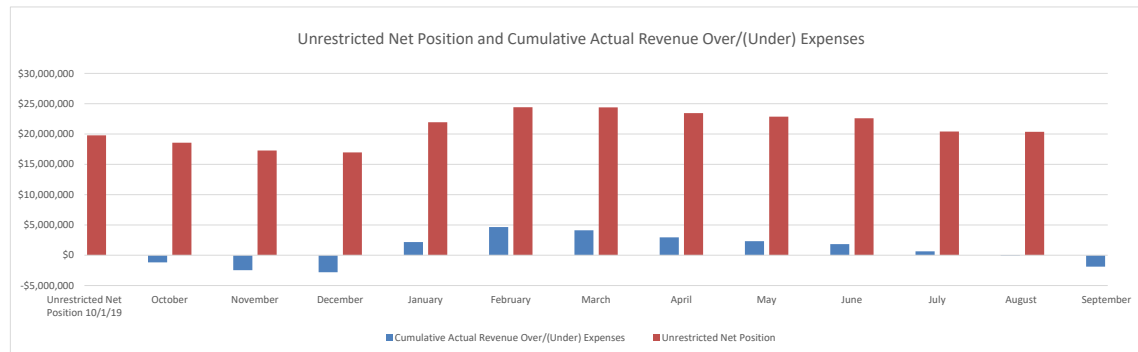
Parks and Recreation Commission
Comprehensive Annual Financial Report (CAFR) Comparison FY2011 - FY2020

	FY2019 Revenues as a % of Total Revenue	FY2020 Unaudited	FY2019	FY2018	FY2017	FY2016	FY2015	FY2014	FY2013	FY2012	FY2011
STATEMENT OF NET ASSETS											
Assets											
Current Assets		\$20,093,730	\$21,389,526	\$24,114,263	\$25,269,794	\$24,280,148	\$23,223,039	\$27,345,169	\$31,468,415	\$31,696,834	\$30,279,789
Noncurrent Assets		\$66,602,499	\$67,316,161	\$65,691,765	\$67,324,871	\$69,579,798	\$71,892,558	\$69,970,171	\$67,442,491	\$68,203,803	\$68,340,309
Total Assets			\$88,705,687	\$89,806,028	\$92,594,665	\$93,859,946	\$95,115,597	\$97,315,340	\$98,910,906	\$99,900,637	\$98,620,098
Liabilities and Capital Lease Obligations											
		\$1,489,905	\$1,621,094	\$914,254	\$656,128	\$656,128	\$899,591	\$1,494,493	\$960,943	\$1,041,163	\$431,135
Net Assets											
Invested in capital assets		\$66,602,499	\$67,316,161	\$65,691,765	\$67,324,872	\$69,579,798	\$71,892,558	\$69,970,171	\$67,442,491	\$68,203,803	\$68,340,309
Unrestricted Net Assets		\$18,603,825	\$19,768,432	\$23,195,013	\$23,993,622	\$23,624,020	\$22,323,448	\$25,850,676	\$30,507,472	\$30,655,671	\$29,848,654
Total Net Assets		\$85,206,324	\$87,084,593	\$88,886,778	\$91,318,493.38	\$93,203,818	\$94,216,006	\$95,820,847	\$97,949,963	\$98,859,474	\$98,188,963
INCOME STATEMENT											
Operating Revenue	30%	\$6,334,009	\$10,339,723	\$10,305,166	\$9,999,696	\$9,973,365	\$9,945,698	\$8,512,450	\$8,415,289	\$8,745,688	\$8,025,077
Operating Expenses		\$23,151,350	\$26,267,158	\$26,953,305	\$25,050,628	\$23,460,676	\$23,741,356	\$22,860,691	\$21,181,725	\$20,108,609	\$20,061,315
Operating income (loss)		-\$16,817,341	-\$15,927,436	-\$16,648,139	-\$15,050,932	-\$13,487,311	-\$13,795,658	-\$14,348,240	-\$12,766,436	-\$11,362,921	-\$12,036,238
Nonoperating revenue											
Property Taxes	65%	\$13,735,450	\$13,197,395	\$12,707,412	\$12,664,929	\$12,246,824	\$11,832,814	\$11,567,251	\$11,398,103	\$11,664,549	\$12,696,436
Local Comm Stabilization Share	1%	\$301,929	\$296,449	\$323,212							
Contributions	1%	\$274,351	\$159,458	\$660,093	\$163,628	\$77,079	\$69,032	\$92,689	\$96,241	\$25,385	\$31,579
Interest Revenue	2%	\$377,134	\$504,968	\$337,933	\$314,363	\$203,166	\$157,136	\$546,541	\$81,802	\$281,326	\$361,967
Interest Expense		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gain (loss) on sale		\$0	\$53,810	\$21,025	\$22,688	\$8,054	\$32,687	\$12,643	\$15,689	\$5,376	\$4,293
Other Revenue		\$31,185	\$35,684	\$98,278							
Total nonoperating		\$14,720,049	\$14,247,766	\$14,147,954	\$13,165,608	\$12,535,122	\$12,091,669	\$12,219,124	\$11,591,835	\$11,976,636	\$13,094,275
Income (loss) before transfers and contributions		-\$2,097,293	-\$1,679,670	-\$2,500,185	-\$1,885,324	-\$952,188	-\$1,703,989	-\$2,129,116	-\$1,174,601	\$613,715	\$1,058,037
Transfers and Capital Contributions		\$219,023	-\$122,515	\$68,469	\$0	-\$60,000	\$99,148	\$0	\$265,090	\$56,796	\$1,506,142
Change in Net Position		-\$1,878,269	-\$1,802,185	-\$2,431,716	-\$1,885,324	-\$1,012,188	-\$1,604,841	-\$2,129,116	-\$909,511	\$670,511	\$2,564,179

(* From FY2011 to FY2020, Unrestricted Net Assets have decreased from \$29,848,654 to \$18,603,825, a decrease of 60.4%)

Oakland County Parks and Recreation Commission
Monthly Average Comparison Report
 (Comparison of FY 2020 Actuals with 5-Year Average Actuals)
 As of September 30, 2020

	Unrestricted Net Position 10/1/19	FY2020 Amended Budget	October	November	December	January	February	March	April	May	June	July	August	September	YEAR TO DATE
REVENUES:															
5-YEAR AVERAGE REVENUE			\$404,178	\$159,808	\$922,237	\$7,245,519	\$2,262,555	\$1,989,134	\$1,717,535	\$1,422,936	\$1,680,178	\$2,281,934	\$1,792,519	\$1,547,114	\$18,825,800
Percentage of Total			1.73%	0.68%	3.94%	30.93%	9.66%	8.49%	7.33%	6.07%	7.17%	9.74%	7.65%	6.60%	100%
Amended Budget/Alotment		\$ 23,675,752	\$408,493	\$161,514	\$932,083	\$7,322,876	\$2,286,712	\$2,010,371	\$1,735,873	\$1,438,128	\$1,698,116	\$2,306,297	\$1,811,657	\$1,563,632	\$21,273,081
Planned Use of Balance		\$ 5,110,678													
Amended Budget		\$ 28,786,430													
Actuals			\$501,324	\$184,783	\$1,729,713	\$6,556,046	\$3,962,781	\$1,483,050	\$366,344	\$933,964	\$1,792,343	\$885,447	\$1,320,047	\$1,557,239	\$21,273,081
Avg. Monthly Revenue Over/(Under)			\$92,831	\$23,269	\$797,630	(\$766,831)	\$1,676,069	(\$527,321)	(\$1,369,528)	(\$504,164)	\$94,226	(\$1,420,850)	(\$491,610)	(\$6,393)	(\$2,402,671)
EXPENSES:															
5-YEAR AVERAGE EXPENSE			\$1,483,231	\$1,461,475	\$1,693,461	\$1,508,507	\$1,379,584	\$1,869,191	\$1,713,498	\$2,246,642	\$3,000,170	\$2,665,310	\$2,510,589	\$2,936,145	\$24,867,800
Percentage of Total			6.06%	5.97%	6.92%	6.17%	5.64%	7.64%	7.00%	9.18%	12.26%	10.89%	10.26%	12.00%	100%
Amended Budget/Alotment		\$ 28,786,430	\$1,745,025	\$1,719,429	\$1,992,361	\$1,774,763	\$1,623,084	\$2,199,108	\$2,015,935	\$2,643,180	\$3,529,708	\$3,135,744	\$2,953,714	\$3,454,382	\$31,867,800
Actuals			\$1,692,896	\$1,470,860	\$2,068,268	\$1,577,239	\$1,468,786	\$2,031,646	\$1,519,772	\$1,567,647	\$2,274,547	\$2,078,100	\$2,019,812	\$3,381,777	\$23,151,350
Avg. Monthly Expenses (Over)/Under			\$52,129	\$248,568	(\$75,907)	\$197,523	\$154,298	\$167,462	\$496,163	(\$1,075,533)	\$1,255,161	\$1,057,644	\$933,901	\$72,605	\$3,484,014
Total Avg Monthly Favorability/(Unfavorability)			\$144,960	\$271,837	\$721,724	(\$569,307)	\$1,830,367	(\$359,860)	(\$873,365)	(\$1,579,697)	\$1,349,387	(\$363,206)	\$442,292	\$66,212	\$1,081,343
TOTALS:															
Monthly Actual Revenue Over/(Under) Expenses			(\$1,191,572)	(\$1,286,077)	(\$338,555)	\$4,978,806	\$2,493,995	(\$548,596)	(\$1,153,427)	(\$633,683)	(\$482,205)	(\$1,192,653)	(\$699,765)	(\$1,824,538)	(\$1,878,269)
Cumulative Actual Revenue Over/(Under) Expenses		\$ 28,786,430	(\$1,191,572)	(\$2,477,649)	(\$2,816,204)	\$2,162,603	\$4,656,598	\$4,108,001	\$2,954,574	\$2,320,891.29	\$1,838,686.50	\$646,033.88	(\$53,731.45)	(\$1,878,269.23)	
Unrestricted Net Position	\$ 19,768,432		\$ 18,576,860	\$ 17,290,783	\$ 16,952,228	\$ 21,931,035	\$ 24,425,030	\$ 24,400,275	\$ 23,451,523	\$ 22,859,259	\$ 22,592,124	\$ 20,414,466	\$ 20,360,734	\$ 18,603,825	



Parks and Recreation Commission
FY2020/FY2019 Financial Activity Monthly Comparison - September 30

Activity by Controllable Category	Through September 30						
	FY2020 Amended Budget	FY2020 Amend. Budget % of Total	FY2020 Actuals	FY2019 Actuals	FY2020/FY2019 Comparison	Percentage Change	
REVENUES:							
Taxes	\$ 13,710,777.00	47.56%	\$ 13,735,450.14	\$ 13,197,395.05	\$ 538,055.09	4.08%	
Other Intergovernmental Revenues	130,000.00	0.45%	301,928.51	296,449.27	\$ 5,479.24	1.85%	
Charges for Services	10,948,749.00	37.98%	6,334,009.07	10,320,159.11	(3,986,150.04)	-38.62%	
Operating and Capital Contributions	183,300.00	0.64%	277,273.69	213,268.91	64,004.78	30.01%	
Investment Income	435,000.00	1.51%	377,134.22	504,968.44	(127,834.22)	-25.32%	
Other Revenue	-	0.00%	31,185.06	55,247.83	(24,062.77)	-43.55%	
Transfers In	118,000.00	0.41%	216,100.39	-	216,100.39	0.00%	
Planned Use of Balance	3,299,934.00	11.45%	-	-	-	0.00%	
	\$ 28,825,760.00	100.00%	\$ 21,273,081.08	\$ 24,587,488.61	\$ (3,314,407.53)	-13.48%	
EXPENSES:							
Salaries	\$ 11,200,471.00	38.86%	\$ 8,374,702.86	\$ 9,786,710.64	\$ (1,412,007.78)	-14.43%	
Fringe Benefits	3,558,613.00	12.35%	3,480,233.12	3,494,835.57	(14,602.45)	-0.42%	
Contractual Services	7,491,422.00	25.99%	5,740,015.70	6,946,733.12	(1,206,717.42)	-17.37%	
Commodities	1,274,080.00	4.42%	609,910.26	1,250,359.60	(640,449.34)	-51.22%	
Intergovernmental	521,250.00	1.81%	-	-	-	0.00%	
Depreciation	2,976,027.00	10.32%	3,235,800.79	3,176,778.47	59,022.32	1.86%	
Internal Services	1,703,897.00	5.91%	1,606,110.58	1,611,740.91	(5,630.33)	-0.35%	
Transfers Out	100,000.00	0.35%	104,577.00	122,515.00	(17,938.00)	0.00%	
	\$ 28,825,760.00	100.00%	\$ 23,151,350.31	\$ 26,389,673.31	\$ (3,238,323.00)	-12.27%	
Revenue Over/(Under) Expenses			\$ (1,878,269.23)	\$ (1,802,184.70)	\$ (76,084.53)	-4.22%	
Activity by Program							
	Program #						
REVENUES:							
Pandemics	133095	\$ -	0.00%	\$ 98,100.39	\$ -	\$ 98,100.39	100.00%
Administration	160000	\$ 14,434,902.00	50.08%	\$ 14,628,495.80	\$ 14,129,374.98	\$ 499,120.82	3.53%
Golf	160010	3,927,061.00	13.62%	3,268,089.25	3,779,566.40	(511,477.15)	-13.53%
Conference Centers	160044	1,279,160.00	4.44%	473,889.53	1,110,686.67	(636,797.14)	-57.33%
Parks	160070	3,028,628.00	10.51%	2,228,624.28	3,178,151.20	(949,526.92)	-29.88%
Recreation	160210	2,665,825.00	9.25%	430,771.68	2,209,859.03	(1,779,087.35)	-80.51%
County Market	160500	190,250.00	0.66%	145,110.15	179,850.33	(34,740.18)	-19.32%
Planned Use of Balance	160666	3,299,934.00	11.45%	-	-	-	0.00%
		\$ 28,825,760.00	100.00%	\$ 21,273,081.08	\$ 24,587,488.61	\$ (3,314,407.53)	-13.48%
EXPENSES:							
Pandemics	133095	0	0.00%	\$ 98,100.39	\$ -	\$ 98,100.39	0.00%
Administration	160000	6,631,180.00	23.00%	\$ 5,115,299.79	\$ 5,382,090.43	(266,790.64)	-4.96%
Communications & Marketing	160001	305,216.00	1.06%	658,305.75	641,645.92	16,659.83	2.60%
Parks Partnerships	160002	521,250.00	1.81%	-	-	-	0.00%
Golf	160010	3,569,794.00	12.38%	4,041,337.43	3,822,334.83	219,002.60	5.73%
Golf Pro Shop	160015	678,089.00	2.35%	621,132.13	500,290.99	120,841.14	24.15%
Conference Centers	160044	2,100,928.00	7.29%	1,283,946.72	2,009,842.98	(725,896.26)	-36.12%
Parks	160070	6,408,340.00	22.23%	6,240,570.42	7,326,026.17	(1,085,455.75)	-14.82%
Recreation	160210	5,007,481.00	17.37%	2,908,109.40	4,176,798.53	(1,268,689.13)	-30.37%
Facilities and Maintenance	160430	2,824,839.00	9.80%	1,410,602.58	1,714,167.63	(303,565.05)	-17.71%
County Market	160500	192,291.00	0.67%	201,550.33	187,239.85	14,310.48	7.64%
Audit and Compliance	181010	40,026.00	0.14%	34,283.71	42,669.99	(8,386.28)	0.00%
Fiscal Services - Admin	182040	146,846.00	0.51%	144,048.91	140,758.98	3,289.93	2.34%
Fiscal Services - Transaction Proc	182050	277,570.00	0.96%	212,333.56	225,906.20	(13,572.64)	-6.01%
Fiscal Services - Financial Rep.	182080	121,910.00	0.42%	181,729.19	219,900.81	(38,171.62)	-17.36%
		\$ 28,825,760.00	100.00%	\$ 23,151,350.31	\$ 26,389,673.31	\$ (3,238,323.00)	-12.27%
Revenue Over/(Under) Expenses			\$ (1,878,269.23)	\$ (1,802,184.70)	\$ (76,084.53)	-4.22%	

Prepared by Fiscal Services Division

8-Jan-21

Parks and Recreation Commission
FY2020/FY2019 Financial Activity Monthly Comparison - July 31 (Charges for Services Revenue)

		Through September 30					
<u>Activity by Controllable Category</u>		FY2020 Adopted Budget	FY2020 Amended Actuals	FY2020 Actuals	FY2019 Actuals	FY2020/FY2019 Comparison	Percentage Change
REVENUES:							
<u>Account</u>	<u>Account Title</u>						
630084	Antenna Site Management	64,566.00	64,566.00	65,708.72	63,794.88	\$ 1,913.84	3.00%
630301	Commission Contracts	40,750.00	40,750.00	18,513.22	29,635.18	\$ (11,121.96)	-37.53%
630308	Commission Food Services	195,495.00	195,495.00	26,502.09	53,818.72	\$ (27,316.63)	-50.76%
630335	Compensation	-	-	-	15,000.00	\$ (15,000.00)	-100.00%
630469	Deck Tennis	4,000.00	4,000.00	2,600.00	4,370.00	\$ (1,770.00)	-40.50%
630644	Entrance Fees Gen Admission	1,700,000.00	1,700,000.00	2,112.00	1,854,178.75	\$ (1,852,066.75)	-99.89%
630651	Entrance Fees Swimming Class	13,000.00	13,000.00	-	13,762.00	\$ (13,762.00)	-100.00%
630693	Fees Camping	1,481,000.00	1,481,000.00	1,143,154.20	1,521,853.64	\$ (378,699.44)	-24.88%
630700	Fees Day Use	1,149,500.00	1,149,500.00	690,328.75	722,515.50	\$ (32,186.75)	-4.45%
630707	Fees Driving Range	83,000.00	83,000.00	92,958.00	99,236.80	\$ (6,278.80)	-6.33%
630847	Greens Fees	2,496,000.00	2,496,000.00	2,098,363.06	2,391,728.96	\$ (293,365.90)	-12.27%
631001	Interest on Delinquent Taxes	(1,000.00)	(1,000.00)	(137.11)	(338.14)	\$ 201.03	-59.45%
631127	Maintenance Contracts	7,000.00	7,000.00	44,391.09	28,678.43	\$ 15,712.66	54.79%
631253	Miscellaneous	3,665.00	3,665.00	27,495.74	4,235.45	\$ 23,260.29	549.18%
631330	NSF Check Fees	25.00	25.00	-	75.00	\$ (75.00)	-100.00%
631743	Refunds Miscellaneous	1,200.00	1,200.00	14,158.51	13,830.40	\$ 328.11	2.37%
631771	Reimb 3rd Party	600.00	600.00	-	865.89	\$ (865.89)	-100.00%
631799	Reimb Contracts	190,100.00	190,100.00	252,598.83	381,002.99	\$ (128,404.16)	-33.70%
631911	Rent House	92,423.00	92,423.00	66,871.50	89,506.00	\$ (22,634.50)	-25.29%
631918	Rental Equipment	100,300.00	100,300.00	26,267.75	76,445.91	\$ (50,178.16)	-65.64%
631925	Rental Facilities	555,000.00	555,000.00	345,940.15	530,156.25	\$ (184,216.10)	-34.75%
631932	Rental Golf Carts	1,152,000.00	1,152,000.00	951,617.98	1,095,348.69	\$ (143,730.71)	-13.12%
631946	Rental Units or Events	205,500.00	205,500.00	38,750.00	165,540.00	\$ (126,790.00)	-76.59%
632023	Sales	2,625.00	2,625.00	-	-	\$ -	0.00%
632037	Sales Retail	1,126,500.00	1,126,500.00	347,647.09	999,348.43	\$ (651,701.34)	-65.21%
632128	Special and Sanctioned Races	12,000.00	12,000.00	6,782.00	9,088.00	\$ (2,306.00)	-25.37%
632135	Special Contracts	225,500.00	225,500.00	42,339.50	139,033.38	\$ (96,693.88)	-69.55%
632261	Temporary Licenses	6,000.00	6,000.00	24,000.00	5,600.00	\$ 18,400.00	328.57%
632443	Water Feature Ride	38,000.00	38,000.00	-	9,808.00	\$ (9,808.00)	-100.00%
632471	Weekly Races	4,000.00	4,000.00	5,046.00	2,040.00	\$ 3,006.00	147.35%
TOTAL CHARGES FOR SERVICES		\$ 10,948,749.00	\$ 10,948,749.00	\$ 6,334,009.07	\$ 10,320,159.11	\$ (3,986,150.04)	-38.62%

Prepared by Fiscal Services Division

8-Jan-21

Parks and Recreation Commission
FY2020/FY2019 Financial Activity Monthly Comparison - September 30
(Includes DEPRECIATION)

BUDGET CENTER	FY2020			FY2019			FY2020/FY2019 Comparison		
	Through September 30			Through September 30			YEAR TO DATE REVENUE	YEAR TO DATE EXPENSE	REVENUE OVER (UNDER) EXPENSE
	YEAR TO DATE REVENUE	YEAR TO DATE EXPENSE	REVENUE OVER (UNDER) EXPENSE	YEAR TO DATE REVENUE	YEAR TO DATE EXPENSE	REVENUE OVER (UNDER) EXPENSE			
ADMINISTRATIVE SERVICES:									
ADMINISTRATIVE SERVICES	14,726,596.19	5,803,863.33	8,922,732.86	14,129,374.98	6,023,736.35	8,105,638.63	597,221.21	(219,873.02)	817,094.23
PARKS PARTNERSHIPS	-	-	-	-	-	-	-	-	-
AUDITING	-	34,283.71	(34,283.71)	-	42,669.99	(42,669.99)	-	(8,386.28)	8,386.28
FISCAL SERVICES ADMINISTRATION	-	144,048.91	(144,048.91)	-	140,758.98	(140,758.98)	-	3,289.93	(3,289.93)
FISCAL SERVICES PARKS & REC	-	394,062.75	(394,062.75)	-	445,807.01	(445,807.01)	-	(51,744.26)	51,744.26
ADMINISTRATIVE SERVICES SUB-TOTAL	14,726,596.19	6,376,258.70	8,350,337.49	14,129,374.98	6,652,972.33	7,476,402.65	597,221.21	(276,713.63)	873,934.84
GOLF:									
GLEN OAKS GOLF COURSE	663,734.34	1,029,493.86	(365,759.52)	805,882.33	893,244.14	(87,361.81)	(142,147.99)	136,249.72	(278,397.71)
LYON OAKS GOLF COURSE	1,048,059.63	1,380,907.39	(332,847.76)	1,176,649.61	1,326,485.47	(149,835.86)	(128,589.98)	54,421.92	(183,011.90)
RED OAKS GOLF COURSE	316,385.17	628,479.66	(312,094.49)	353,095.27	582,796.02	(229,700.75)	(36,710.10)	45,683.64	(82,393.74)
SPRINGFIELD OAKS GOLF COURSE	637,486.79	878,131.21	(240,644.42)	704,539.98	863,167.25	(158,627.27)	(67,053.19)	14,963.96	(82,017.15)
WHITE LAKE OAKS GOLF COURSE	602,423.32	766,371.93	(163,948.61)	739,399.21	656,932.94	82,466.27	(136,975.89)	109,438.99	(246,414.88)
GOLF SUB-TOTAL	3,268,089.25	4,683,384.05	(1,415,294.80)	3,779,566.40	4,322,625.82	(543,059.42)	(511,477.15)	360,758.23	(872,235.38)
FOOD SERVICES:									
ADDISON OAKS CONFERENCE CENTER	118,231.73	227,409.96	(109,178.23)	125,922.37	239,802.30	(113,879.93)	(7,690.64)	(12,392.34)	4,701.70
GLEN OAKS CONFERENCE CENTER	111,480.75	215,638.94	(104,158.19)	123,559.45	234,219.49	(110,660.04)	(12,078.70)	(18,580.55)	6,501.85
GROVELAND OAKS CONCESSIONS	8,139.76	18,158.18	(10,018.42)	46,823.64	68,538.86	(21,715.22)	(38,683.88)	(50,380.68)	11,696.80
LYON OAKS CONFERENCE CENTER	18,412.47	255,647.51	(237,235.04)	26,319.39	354,787.74	(328,468.35)	-	-	91,233.31
LYON OAKS RESTAURANT SV	112,114.86	105,648.45	6,466.41	198,883.42	125,183.46	73,699.96	-	-	(67,233.55)
RED OAKS WATERPARK CONCESSIONS	725.00	69,616.83	(68,891.83)	225,064.91	251,484.34	(26,419.43)	-	-	(42,472.40)
SPRINGFIELD OAKS RESTAURANT SV	73,083.26	143,051.36	(69,968.10)	142,499.35	241,790.34	(99,290.99)	(69,416.09)	(98,738.98)	29,322.89
WATERFORD OAKS WATERPARK CONCESSIONS	299.00	26,499.00	(26,200.00)	81,444.07	95,319.88	(13,875.81)	(81,145.07)	(68,820.88)	(12,324.19)
WHITE LAKE OAKS CONFERENCE CENTER	2,459.67	163,958.73	(161,499.06)	5,647.52	299,927.69	(294,280.17)	(3,187.85)	(135,968.96)	132,781.11
WHITE LAKE OAKS RESTAURANT SVC	28,943.03	69,407.77	(40,464.74)	134,522.55	98,788.88	35,733.67	(105,579.52)	(29,381.11)	(76,198.41)
FOOD SERVICES SUB-TOTAL	473,889.53	1,295,036.73	(821,147.20)	1,110,686.67	2,009,842.98	(899,156.31)	(636,797.14)	(714,806.25)	78,009.11
COUNTY MARKET:									
OAKLAND COUNTY MARKET	145,110.15	204,686.33	(59,576.18)	179,850.33	187,239.85	(7,389.52)	(34,740.18)	17,446.48	(52,186.66)
COUNTY MARKET SUB-TOTAL	145,110.15	204,686.33	(59,576.18)	179,850.33	187,239.85	(7,389.52)	(34,740.18)	17,446.48	(52,186.66)
PARKS:									
ADDISON OAKS PARK	640,958.01	1,563,654.92	(922,696.91)	778,570.56	1,795,614.51	(1,017,043.95)	(137,612.55)	(231,959.59)	94,347.04
GROVELAND OAKS PARK	780,200.89	1,259,422.73	(479,221.84)	1,151,780.03	1,535,646.13	(383,866.10)	(371,579.14)	(276,223.40)	(95,355.74)
HIGHLAND OAKS PARK	14,414.77	82,088.57	(67,673.80)	29,588.00	103,001.18	(73,413.18)	(15,173.23)	(20,912.61)	5,739.38
INDEPENDENCE OAKS PARK	269,689.41	1,093,986.78	(824,297.37)	311,353.42	1,326,547.94	(1,015,194.52)	(41,664.01)	(232,561.16)	190,897.15
LYON OAKS PARK	111,161.90	281,057.59	(169,895.69)	190,776.00	329,749.97	(138,973.97)	(79,614.10)	(48,692.38)	(30,921.72)
ORION OAKS PARK	126,929.00	196,076.84	(69,147.84)	127,965.00	239,712.61	(111,747.61)	(1,036.00)	(43,635.77)	42,599.77
RED OAKS DOG PARK	56,394.00	132,114.42	(75,720.42)	53,363.00	137,767.14	(84,404.14)	3,031.00	(5,652.72)	8,683.72
RED OAKS PARK	17,810.00	173,134.80	(155,324.80)	106,616.26	243,786.63	(137,170.37)	(88,806.26)	(70,651.83)	(18,154.43)
ROSE OAKS PARK	9,156.24	69,921.51	(60,765.27)	7,460.00	85,887.76	(78,427.76)	1,696.24	(15,966.25)	17,662.49
SPRINGFIELD OAKS PARK	147,269.24	544,160.88	(396,891.64)	269,512.73	715,860.23	(446,347.50)	(122,243.49)	(171,699.35)	49,455.86
WATERFORD OAKS PARK	54,640.82	794,184.34	(739,543.52)	151,166.20	812,452.07	(661,285.87)	(96,525.38)	(18,267.73)	(78,257.65)
HOLLY OAKS ORV PARK	315,101.45	355,743.16	(40,641.71)	-	-	-	-	-	-
PARKS SUB-TOTAL	2,543,725.73	6,545,546.54	(4,001,820.81)	3,178,151.20	7,326,026.17	(4,147,874.97)	(634,425.47)	(780,479.63)	146,054.16
RECREATION:									
RECREATION PROGRAMS & SERVICES	73,942.96	1,418,895.07	(1,344,952.11)	305,309.79	1,673,398.47	(1,368,088.68)	(231,366.83)	(254,503.40)	23,136.57
CATALPA OAKS PARK	15,785.34	194,523.24	(178,737.90)	12,379.76	172,013.46	(159,633.70)	3,405.58	22,509.78	(19,104.20)
RED OAKS WATERPARK	11,783.56	821,687.14	(809,903.58)	1,515,123.62	1,609,794.02	(94,670.40)	(1,503,340.06)	(788,106.88)	(715,233.18)
WATERFORD OAKS BMX	13,430.34	34,919.00	(21,488.66)	12,538.00	52,033.02	(39,495.02)	892.34	(17,114.02)	18,006.36
WATERFORD OAKS WATERPARK	728.03	163,461.60	(162,733.57)	364,507.86	669,559.56	(305,051.70)	(363,779.83)	(506,097.96)	142,318.13
RECREATION SUB-TOTAL	115,670.23	2,633,486.05	(2,517,815.82)	2,209,859.03	4,176,798.53	(1,966,939.50)	(2,094,188.80)	(1,543,312.48)	(550,876.32)
FACILITIES & MAINTENANCE:									
FACILITIES & MAINTENANCE	-	1,412,951.91	(1,412,951.91)	-	1,714,167.63	(1,714,167.63)	-	(301,215.72)	301,215.72
FACILITIES & MAINTENANCE SUB-TOTAL	-	1,412,951.91	(1,412,951.91)	-	1,714,167.63	(1,714,167.63)	-	(301,215.72)	301,215.72
OTHER:									
INTERNAL FUND CHARGES *	-	-	-	-	-	-	-	-	-
OTHER SUB-TOTAL	-	-	-	-	-	-	-	-	-
TOTAL	\$ 21,273,081.08	\$ 23,151,350.31	\$ (1,878,269.23)	\$ 24,587,488.61	\$ 26,389,673.31	\$ (1,802,184.70)	\$ (3,314,407.53)	\$ (3,238,323.00)	\$ (76,084.53)

Parks and Recreation Commission
FY2020/FY2019 Financial Activity Monthly Comparison - September 30
For Management Purposes Only - WITHOUT DEPRECIATION

BUDGET CENTER	FY2020			FY2019			FY2020/FY2019 Comparison		
	Through September 30			Through September 30			YEAR TO DATE REVENUE	YEAR TO DATE EXPENSE	REVENUE OVER (UNDER) EXPENSE
	YEAR TO DATE REVENUE	YEAR TO DATE EXPENSE	REVENUE OVER (UNDER) EXPENSE	YEAR TO DATE REVENUE	YEAR TO DATE EXPENSE	REVENUE OVER (UNDER) EXPENSE			
ADMINISTRATIVE SERVICES:									
ADMINISTRATIVE SERVICES	14,726,596.19	5,782,870.85	8,943,725.34	14,129,374.98	6,002,743.87	8,126,631.11	597,221.21	(219,873.02)	817,094.23
PARKS PARTNERSHIPS	-	-	-	-	-	-	-	-	-
AUDITING	-	34,283.71	(34,283.71)	-	42,669.99	(42,669.99)	-	(8,386.28)	8,386.28
FISCAL SERVICES ADMINISTRATION	-	144,048.91	(144,048.91)	-	140,758.98	(140,758.98)	-	3,289.93	(3,289.93)
FISCAL SERVICES PARKS & REC	-	394,062.75	(394,062.75)	-	445,807.01	(445,807.01)	-	(51,744.26)	51,744.26
ADMINISTRATIVE SERVICES SUB-TOTAL	14,726,596.19	6,355,266.22	8,371,329.97	14,129,374.98	6,631,979.85	7,497,395.13	597,221.21	(276,713.63)	873,934.84
GOLF:									
GLEN OAKS GOLF COURSE	663,734.34	875,906.20	(212,171.86)	805,882.33	764,000.43	41,881.90	(142,147.99)	111,905.77	(254,053.76)
LYON OAKS GOLF COURSE	1,048,059.63	1,023,842.69	24,216.94	1,176,649.61	959,080.46	217,569.15	(128,589.98)	64,762.23	(193,352.21)
RED OAKS GOLF COURSE	316,385.17	479,039.89	(162,654.72)	353,095.27	433,693.75	(80,598.48)	(36,710.10)	45,346.14	(82,056.24)
SPRINGFIELD OAKS GOLF COURSE	637,486.79	786,076.36	(148,589.57)	704,539.98	774,833.26	(70,293.28)	(67,053.19)	11,243.10	(78,296.29)
WHITE LAKE OAKS GOLF COURSE	602,423.32	657,816.98	(55,393.66)	739,399.21	550,946.06	188,453.15	(136,975.89)	106,870.92	(243,846.81)
GOLF SUB-TOTAL	3,268,089.25	3,822,682.12	(554,592.87)	3,779,566.40	3,482,553.96	297,012.44	(511,477.15)	340,128.16	(851,605.31)
FOOD SERVICES:									
ADDISON OAKS CONFERENCE CENTER	118,231.73	135,278.09	(17,046.36)	125,922.37	148,578.12	(22,655.75)	(7,690.64)	(13,300.03)	5,609.39
GLEN OAKS CONFERENCE CENTER	111,480.75	102,174.54	9,306.21	123,559.45	143,531.07	(19,971.62)	(12,078.70)	(41,356.53)	29,277.83
GROVELAND OAKS CONCESSIONS	8,139.76	13,757.69	(5,617.93)	46,823.64	64,211.81	(17,388.17)	(38,683.88)	(50,454.12)	11,770.24
LYON OAKS CONFERENCE CENTER	18,412.47	168,477.97	(150,065.50)	26,319.39	267,618.20	(241,298.81)	(7,906.92)	(99,140.23)	91,233.31
LYON OAKS RESTAURANT SV	112,114.86	104,972.25	7,142.61	198,883.42	124,507.26	74,376.16	(86,768.56)	(19,535.01)	(67,233.55)
RED OAKS WATERPARK CONCESSIONS	725.00	66,026.90	(65,301.90)	225,064.91	247,894.40	(22,829.49)	(224,339.91)	(181,867.50)	(42,472.41)
SPRINGFIELD OAKS RESTAURANT SV	73,083.26	124,805.27	(51,722.01)	142,499.35	228,100.53	(85,601.18)	(69,416.09)	(103,295.26)	33,879.17
WATERFORD OAKS WATERPARK CONCESSIONS	299.00	22,947.27	(22,648.27)	81,444.07	91,768.15	(10,324.08)	(81,145.07)	(68,820.88)	(12,324.19)
WHITE LAKE OAKS CONFERENCE CENTER	2,459.67	80,785.44	(78,325.77)	5,647.52	216,754.40	(211,106.88)	(3,187.85)	(135,968.96)	132,781.11
WHITE LAKE OAKS RESTAURANT SVC	28,943.03	67,505.72	(38,562.69)	134,522.55	96,886.83	37,635.72	(105,579.52)	(29,381.11)	(76,198.41)
FOOD SERVICES SUB-TOTAL	473,889.53	886,731.14	(412,841.61)	1,110,686.67	1,629,850.77	(519,164.10)	(636,797.14)	(743,119.63)	106,322.49
COUNTY MARKET:									
OAKLAND COUNTY MARKET	145,110.15	201,102.02	(55,991.87)	179,850.33	183,655.54	(3,805.21)	(34,740.18)	17,446.48	(52,186.66)
COUNTY MARKET SUB-TOTAL	145,110.15	201,102.02	(55,991.87)	179,850.33	183,655.54	(3,805.21)	(34,740.18)	17,446.48	(52,186.66)
PARKS:									
ADDISON OAKS PARK	640,958.01	1,230,207.69	(589,249.68)	778,570.56	1,466,347.30	(687,776.74)	(137,612.55)	(236,139.61)	98,527.06
GROVELAND OAKS PARK	780,200.89	945,620.82	(165,419.93)	1,151,780.03	1,256,983.03	(105,203.00)	(371,579.14)	(311,362.21)	(60,216.93)
HIGHLAND OAKS PARK	14,414.77	44,585.63	(30,170.86)	29,588.00	65,836.49	(36,248.49)	(15,173.23)	(21,250.86)	6,077.63
INDEPENDENCE OAKS PARK	269,689.41	867,991.42	(598,302.01)	311,353.42	1,102,209.07	(790,855.65)	(41,664.01)	(234,217.65)	192,553.64
LYON OAKS PARK	111,161.90	212,331.85	(101,169.95)	190,776.00	251,722.80	(60,946.80)	(79,614.10)	(39,390.95)	(40,223.15)
ORION OAKS PARK	126,929.00	163,692.85	(36,763.85)	127,965.00	210,710.19	(82,745.19)	(1,036.00)	(47,017.34)	45,981.34
RED OAKS DOG PARK	56,394.00	104,675.47	(48,281.47)	53,363.00	110,328.16	(56,965.16)	3,031.00	(5,652.69)	8,683.69
RED OAKS PARK	17,810.00	164,403.76	(146,593.76)	106,616.26	237,613.45	(130,997.19)	(88,806.26)	(73,209.69)	(15,596.57)
ROSE OAKS PARK	9,156.24	34,664.61	(25,508.37)	7,460.00	50,630.88	(43,170.88)	1,696.24	(15,966.27)	17,662.51
SPRINGFIELD OAKS ACTIVITY CENTER/PARK	147,269.24	348,306.35	(201,037.11)	269,512.73	525,608.59	(256,095.86)	(122,243.49)	(177,302.24)	55,058.75
WATERFORD OAKS ACTIVITY CENTER/PARK	54,640.82	644,868.64	(590,227.82)	151,166.20	662,031.40	(510,865.20)	(96,525.38)	(17,162.76)	(79,362.62)
HOLLY OAKS ORV PARK	315,101.45	355,329.19	(40,227.74)	-	-	-	315,101.45	355,329.19	(40,227.74)
PARKS SUB-TOTAL	2,543,725.73	5,116,678.28	(2,572,952.55)	3,178,151.20	5,940,021.36	(2,761,870.16)	(949,526.92)	(1,178,672.27)	229,145.35
RECREATION:									
RECREATION PROGRAMS & SERVICES	73,942.96	1,371,806.89	(1,297,863.93)	305,309.79	1,580,938.81	(1,275,629.02)	(231,366.83)	(209,131.92)	(22,234.91)
CATALPA OAKS PARK	15,785.34	132,473.00	(116,687.66)	12,379.76	109,963.23	(97,583.47)	3,405.58	2,509.77	(19,104.19)
RED OAKS WATERPARK	11,783.56	530,337.35	(518,553.79)	1,515,123.62	1,341,795.50	173,328.12	(1,503,340.06)	(811,458.15)	(691,881.91)
WATERFORD OAKS BMX	13,430.34	33,034.25	(19,603.91)	12,538.00	50,148.27	(37,610.27)	892.34	(17,114.02)	18,006.36
WATERFORD OAKS WATERPARK	728.03	103,814.01	(103,085.98)	364,507.86	609,911.99	(245,404.13)	(363,779.83)	(506,097.98)	142,318.15
RECREATION SUB-TOTAL	115,670.23	2,171,465.50	(2,055,795.27)	2,209,859.03	3,692,757.80	(1,482,898.77)	(2,094,188.80)	(1,521,292.30)	(572,896.50)
FACILITIES & MAINTENANCE:									
FACILITIES & MAINTENANCE	-	1,361,624.24	(1,361,624.24)	-	1,652,075.56	(1,652,075.56)	-	(290,451.32)	290,451.32
FACILITIES & MAINTENANCE SUB-TOTAL	-	1,361,624.24	(1,361,624.24)	-	1,652,075.56	(1,652,075.56)	-	(290,451.32)	290,451.32
OTHER:									
INTERNAL FUND CHARGES *	-	-	-	-	-	-	-	-	-
OTHER SUB-TOTAL	-	-	-	-	-	-	-	-	-
TOTAL	\$ 21,273,081.08	\$ 19,915,549.52	\$ 1,357,531.56	\$ 24,587,488.61	\$ 23,212,894.84	\$ 1,374,593.77	\$ (3,629,508.98)	\$ (3,652,674.51)	\$ 23,165.53



Staff of every level and from every area of the parks system pitched in to work shifts at the popular new Holly Oaks ORV Park when it opened in September 2020.

OAKLAND COUNTY PARKS & RECREATION COMMISSION

FY2020 Wage and Fringe Benefit Analysis

Budget Center No.	Budget Center Abbrev.	Budget Center Name	Full-time			Part-time		
			Regular Wages	Overtime Wages*	Fringe Benefits	Regular Wages	Overtime Wages*	Fringe Benefits
5060101	ADM	Administrative Services	\$2,014,096.02	\$25,693.68	\$1,142,185.40	\$100,239.88	\$ -	\$5,603.49
1010205	AUD	Auditing	316.86	-	15.01	27,356.14	-	1,296.66
1020601	FSA	Fiscal Services - Administration	86,813.70	-	53,388.07	-	-	-
1020658	FSP	Fiscal Services - Parks & Recreation	208,104.37	887.85	121,858.87	33,950.01	44.23	13,544.34
5060327	GLG	Glen Oaks Golf Course	199,147.44	12,219.01	115,685.70	246,191.83	2,095.09	19,924.37
5060356	LYG	Lyon Oaks Golf Course	171,386.12	11,775.88	120,383.80	278,956.77	1,734.40	24,103.76
5060328	RDG	Red Oaks Golf Course	75,251.73	3,168.37	38,786.19	127,009.07	2,145.78	10,714.67
5060330	SPG	Springfield Oaks Golf Course	191,417.10	8,403.96	134,962.71	177,123.14	1,518.32	14,324.93
5060326	WLG	White Lake Oaks Golf Course	128,688.17	11,805.56	91,264.31	164,095.50	569.88	13,178.16
5060417	ACC	Addison Oaks Conference Center	11,178.97	1,476.84	5,624.08	7,177.35	-	580.61
5060427	GLC	Glen Oaks Conference Center	6,066.45	1,016.84	4,288.81	-	-	-
5060420	GRC	Groveland Oaks Concessions	-	-	-	3,640.95	-	294.58
5060456	LYC	Lyon Oaks Conference Center	34,881.92	1,324.57	19,698.52	39,377.27	-	3,158.32
5060431	RWC	Red Oaks Waterpark Concessions	32,845.71	-	18,277.74	1,116.93	-	90.35
5060226	WLR	White Lake Oaks Restaurant Svc	1,131.83	-	231.58	14,329.58	33.26	1,028.96
5060256	LYR	Lyon Oaks Restaurant Svc	1,626.57	175.11	1,193.50	-	-	-
5060430	SPR	Springfield Oaks Restaurant Sv	8,439.50	-	6,076.80	35,343.94	148.30	2,869.17
5060437	WWC	Waterford Oaks Waterpark Concessions	8,892.34	-	3,856.44	480.30	-	38.21
5060426	WLC	White Lake Oaks Conference Center	9,808.48	147.60	5,401.19	23,127.83	-	1,815.91
5060540	WCM	Oakland County Market	60,627.71	2,251.71	36,832.35	41,193.35	-	3,326.46
5060715	ADD	Addison Oaks Park	278,274.18	7,832.29	158,422.93	246,876.90	4,757.20	20,621.72
5060720	GRV	Groveland Oaks Park	186,041.58	9,217.19	114,788.74	168,313.99	1,772.77	13,806.21
5060722	HRV	Holly Oaks ORV Park	53,444.60	5,290.03	33,464.45	34,664.42	559.45	3,211.46
5060765	HGH	Highland Oaks Park	5,069.12	-	3,070.22	8,266.87	-	658.94
5060725	IND	Independence Oaks Park	161,153.77	3,347.25	121,469.36	182,414.13	464.62	43,123.77
5060755	LYP	Lyon Oaks Park	47,158.30	1,115.13	31,358.51	52,052.96	-	4,866.85
5060724	ORN	Orion Oaks Park	1,011.29	152.09	376.31	35,620.62	-	2,658.89
5060729	RDD	Red Oaks Dog Park	32,499.29	1,563.72	16,331.70	31,353.94	429.10	2,597.62
5060751	RDP	Red Oaks Park	32,554.76	1,315.13	16,283.94	30,043.67	293.30	2,568.89
5060760	RSE	Rose Oaks Park	678.07	-	173.88	1,569.78	-	126.95
5060732	SAC	Springfield Oaks Park	47,021.46	1,153.31	34,108.73	87,191.09	8.44	6,992.85
5060735	WTR	Waterford Oaks Park	132,881.39	4,611.33	73,970.08	105,095.37	178.13	8,482.22
5060805	REC	Recreation Programs & Services	439,093.34	2,609.65	297,586.78	207,771.71	717.94	16,836.66
5060870	CAT	Catalpa Oaks Park	17,719.40	860.17	13,223.02	12,305.22	142.47	1,123.99
5060831	RWP	Red Oaks Waterpark	146,959.68	546.13	78,514.84	46,742.30	42.38	3,723.32
5060845	WBX	Waterford Oaks BMX	5,032.60	41.90	2,802.05	10,452.44	332.19	863.24
5060837	WWP	Waterford Oaks Waterpark	2,384.87	39.53	1,140.90	17,094.12	-	1,345.73
5060910	FM	Facilities & Maintenance	559,546.50	30,178.29	297,175.57	208,331.49	379.44	16,457.78
		FY2020 Total	\$5,399,245.19	\$ 150,220.12	\$3,214,273.08	\$ 2,806,870.86	\$ 18,366.69	\$ 265,960.04
		% Increase/(Decrease)	6.12%	(14.19%)	3.13%	(37.40%)	(54.42%)	(29.69%)
		FY2019 Total	\$5,087,853.46	\$175,070.08	\$3,116,579.05	\$4,483,493.57	\$40,293.53	\$378,256.52
		% Increase/(Decrease)	5.59%	0.99%	1.45%	(2.07%)	(8.83%)	46.67%

PARKS & RECREATION DEPARTMENT			
CP	REC FY 21	TOT FY 21	EXECUTIVE OFFICER PARKS & RECREATION
0		0	Gen Fund/Gen Purpose
805		805	Proprietary
805		805	Total Positions

GF/GP	PR	REC	FY 21	ADMINISTRATION (a)
	1		1	Executive Officer Parks & Recreation
	1		1	Executive Secretary
	2		2	Total Positions

GF/GP	PR	REC	FY 21	PLANNING, MARKETING, & COMM.
0			0	General Fund/Gen Purpose
	15		15	Proprietary
0	15		15	Total Positions

GF/GP	PR	REC	FY 21	PARK OPERATIONS
0			0	General Fund/Gen Purpose
	788		788	Proprietary
0	788		788	Total Positions

(a) Positions show in Administration Services on salary pages.

Prepared by Human Resources Dept. 10/01/20

PLANNING, MARKETING, & COMMUNICATIONS			
CP	REC FY 21	TOT FY 21	EXECUTIVE OFFICER PARKS & RECREATION DIVISION
0		0	Gen Fund/Gen Purpose
15		15	Proprietary
15		15	Total Positions

GF/GP	PR	REC	FY 21	PLANNING (b)
	1		1	Supervisor Parks & Recreation Planning
	1		1	Principal Planner
	1		1	Senior Planner
	1		1	P&R Business Development Representative (e)
	1		1	Project Advisor (i)
	5		5	Total Positions

GF/GP	PR	REC	FY 21	PUBLIC INFORMATION & MARKETING (b)
	1		1	Supervisor P&R Marketing & Communication
	1		1	Project Advisor (a,g)
	1		1	Graphic Designer (c)
	2		2	Communications & Marketing Assistant (h)
	5		5	Technical Assistant (d)
	0		0	Technical Aide (f)
	10		10	Total Positions

- (a) PTNE 1,000 hrs/yr position(s).
- (b) Positions show in Administration on Salaries pages.
- (c) One (1) PTNE 1,000 hrs/yr. position deleted, per Misc. Res. #19399, effective 12/28/19.
- (d) Two (2) FTNE 2,000 hrs/yr. positions deleted and five (5) PTNE 1,000 hrs/yr. positions created, per Misc. Res. #19399, effective 12/28/19.
- (e) Position reports to Chief P&R Business Operations.
- (f) One (1) PTNE 1,000 hrs/yr. position deleted, per Misc. Res. #19399, effective 12/28/19.
- (g) Two (2) PTNE 2,000 hrs/yr. positions deleted, per Misc. Res. #19399, effective 12/28/19.
- (h) One (1) FTE position deleted, per Misc. Res. #19399, effective 12/28/19.
- (i) One (1) PTNE position transferred to Facilities Maintenance & Development, per Misc. Res. #19399, effective 12/28/19.

Prepared by Human Resources Dept. 10/01/20

PARK OPERATIONS			
CP	REC FY 21	TOT FY 21	MANAGER PARKS & RECREATION OPERATIONS
0		0	Gen Fund/Gen Purpose
788		788	Proprietary
788		788	Total Positions

ADMINISTRATIVE SERVICES			
CP	REC FY 21	TOT FY 21	SUPERVISOR ADMINISTRATIVE SERVICES
0		0	Gen Fund/Gen Purpose
24		24	Proprietary
24		24	Total Positions

FACILITIES, OPERATIONS & MAINTENANCE			
CP	REC FY 21	TOT FY 21	CHIEF PARK OPERATIONS
0		0	Gen Fund/Gen Purpose
661		661	Proprietary
661		661	Total Positions

RECREATION PROGRAMS & SERVICES			
CP	REC FY 21	TOT FY 21	CHIEF RECREATION PROGRAMS & SERVICES
0		0	Gen Fund/Gen Purpose
103		103	Proprietary
103		103	Total Positions

Prepared by Human Resources Dept. 10/01/20

ADMINISTRATIVE SERVICES			
CP	REC FY 21	TOT FY 21	EXECUTIVE OFFICER PARKS & RECREATION DIVISION
0		0	Gen Fund/Gen Purpose
24		24	Proprietary
24		24	Total Positions

GF/GP	PR	REC	FY 21	PARKS & REC. ADMINISTRATIVE SERVICES (a)
	1		1	Manager Parks & Recreation Operations
	1		1	Chief P&R Business Operations
	1		1	Central Employee Records Coordinator
	3		3	Office Assistant II
	2		2	Student (e)
	3		3	College Intern (b,f)
	0		0	Parks Helper (g)
	11		11	Total Positions

GF/GP	PR	REC	FY 21	FOOD & BEVERAGE (a)
	1		1	Food and Beverage Coordinator
	1		1	Total Positions

GF/GP	PR	REC	FY 21	ORGANIZATION DEV. & VOLUNTEER SRVCS.
	1		1	P&R Business Development Representative (a)
	1		1	Recreation Specialist
	1		1	Office Assistant II (a)
	3		3	Total Positions

GF/GP	PR	REC	FY 21	ADMINISTRATIVE SERVICES (a)
	1		1	Supervisor Administrative Services
	1		1	Procurement Technician
	3		3	Office Assistant II (b,d)
	5		5	Total Positions

GF/GP	PR	REC	FY 21	IT & INTERNAL SERVICES (a)
	2		2	User Support Specialist II
	1		1	User Support Specialist I (c)
	1		1	GIS/CAD Tech II
	4		4	Total Positions

- (a) Positions show in Administration on salaries pages.
- (b) PTNE 1,000 hrs/yr. position(s).
- (c) One (1) FTNE 2,000 hrs/yr. position deleted and one (1) PTNE 1,000 hrs/yr. position created, per Misc. Res. #19399 effective 12/28/19.
- (d) One (1) FTNE 2,000 hrs/yr. position deleted and two (2) PTNE 1,000 hrs/yr. positions created, per Misc. Res. #19399 effective 12/28/19.
- (e) Three (3) PTNE positions deleted, per Misc. Res. #19399, effective 12/28/19.
- (f) One (1) PTNE position deleted, per Misc. Res. #19399, effective 12/28/19.
- (g) One (1) PTNE position deleted, per Misc. Res. #19399, effective 12/28/19.

FACILITIES OPERATIONS & MAINTENANCE			
CP	REC FY 21	TOT FY 21	MANAGER PARKS AND RECREATION OPERATIONS
0		0	Gen Fund/Gen Purpose
661		661	Proprietary
661		661	Total Positions

NORTH DISTRICT			
CP	REC FY 21	TOT FY 21	CHIEF PARKS OPERATIONS & MAINTENANCE
0		0	Gen Fund/Gen Purpose
277		277	Proprietary
277		277	Total Positions

SOUTH DISTRICT			
CP	REC FY 21	TOT FY 21	CHIEF PARKS OPERATIONS & MAINTENANCE
0		0	Gen Fund/Gen Purpose
340		340	Proprietary
340		340	Total Positions

FACILITIES MAINTENANCE & DEVELOPMENT			
CP	REC FY 21	TOT FY 21	CHIEF FACILITIES MAINT. & DEVELOPMENT
0		0	Gen Fund/Gen Purpose
44		44	Proprietary
44		44	Total Positions

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NORTH DISTRICT			
CP	REC	TOT	MANAGER PARKS & RECREATION OPERATIONS
0		0	Gen Fund/Gen Purpose
277		277	Proprietary
277		277	Total Positions

GF/GP	PR	REC	FY 21	PARK OPERATIONS ADMINISTRATION
	1		1	Chief - Parks Operations & Maintenance (b)
	1		1	Total Positions

GF/GP	PR	REC	FY 21	ADDISON OAKS
	1		1	Parks Supervisor
	1		1	Grounds Maintenance Supervisor
	1		1	Parks Crew Chief
	1		1	Grounds Equipment Mechanic
	1		1	Parks Maintenance Aide
	1		1	Office Assistant I (a)
	3		3	Seasonal Program Specialist (a,k)
	41		41	Parks Helper (a,k)
	1		1	Parks & Recreation Program Leader (a)
	7		7	Parks & Recreation Attendant (a,k)
	58		58	Total Positions

GF/GP	PR	REC	FY 21	INDEPENDENCE OAKS
	1		1	Parks Supervisor
	1		1	Parks Crew Chief
	2		2	General Maintenance Mechanic (n)
	2		2	Grounds Equipment Mechanic
	1		1	Maintenance Laborer (a)
	1		1	Office Assistant II
	1		1	Office Assistant I (a)
	2		2	Seasonal Program Specialist (a)
	1		1	Parks Maintenance Aide (n)
	26		26	Parks Helper (a)
	6		6	Parks & Recreation Attendant (a,n)
	44		44	Total Positions

GF/GP	PR	REC	FY 21	ORION OAKS
	1		1	Maintenance Laborer (a)
	5		5	Parks Helper (a,m)
	6		6	Total Positions

GF/GP	PR	REC	FY 21	WATERFORD OAKS ACTIVITY CENTER
	1		1	Parks Supervisor
	1		1	Skilled Maintenance Mechanic II
	1		1	General Equipment Mechanic (a,s)
	1		1	Groundskeeper II (a)
	1		1	Seasonal Program Specialist (p)
	1		1	Office Assistant II
	10		10	Parks Helper (a,p)
	16		16	Total Positions

GF/GP	PR	REC	FY 21	GROVELAND OAKS
	1		1	Parks Supervisor
	1		1	Parks Crew Chief
	1		1	General Equipment Mechanic (r)
	1		1	Office Assistant I (a)
	29		29	Parks Helper (a,l)
	3		3	Parks & Recreation Program Leader (a,l)
	4		4	Seasonal Program Specialist (a,c,l)
	2		2	Food Service Worker (a,c)
	2		2	Parks & Recreation Attendant (h)
	44		44	Total Positions

GF/GP	PR	REC	FY 21	PR OAKLAND COUNTY MARKET
	1		1	Assistant Parks Supervisor
	2		2	Parks Helper (a)
	1		1	Seasonal Program Specialist (e)
	4		4	Total Positions

GF/GP	PR	REC	FY 21	HOLLY OAKS ORV
	1		1	Assistant Park Supervisor
	1		1	Grounds Equipment Mechanic
	3		3	Seasonal Program Specialist (f)
	1		1	Parks Maintenance Aide (a)
	9		9	Parks Helper (a)
	15		15	Total Positions

GF/GP	PR	REC	FY 21	WATERFORD OAKS WATER PARK
	1		1	Skilled Maintenance Mechanic II
	1		1	General Maintenance Mechanic (a)
	5		5	Parks Helper (a)
	3		3	Food Service Worker (a,d,j)
	2		2	Parks & Recreation Attendant (a,d)
	6		6	Seasonal Program Specialist (a,d,j)
	18		18	Total Positions

GF/GP	PR	REC	FY 21	SPRINGFIELD OAKS
	1		1	Park Supervisor
	1		1	Grounds Maintenance Supervisor
	1		1	General Maintenance Mechanic - P&R
	1		1	Grounds Equipment Mechanic (a)
	1		1	Groundskeeper II (a)
	3		3	Seasonal Program Specialist (a)
	25		25	Parks Helper (a,g)
	5		5	Parks & Recreation Attendant (g)
	38		38	Total Positions

GF/GP	PR	REC	FY 21	SPRINGFIELD OAKS ACTIVITY CENTER
	1		1	General Maintenance Mechanic (a)
	14		14	Parks Helper (a,o)
	15		15	Total Positions

GF/GP	PR	REC	FY 21	SPRINGFIELD OAKS CONCESSIONS
	2		2	Seasonal Program Specialist (a)
	4		4	Food Service Worker (a,i)
	2		2	Second Cook (a)
	10		10	Parks Helper (a,i)
	18		18	Total Positions

- (a) PTNE 1,000 hrs/yr. position(s).
- (b) Position show in Administration on salaries pages.
- (c) Positions show in P&R Groveland Oaks Park Concessions on salaries page.
- (d) Positions show in P&R Waterford Oaks Waterpark Concessions on salaries pages.
- (e) Includes one (1) position formerly shown under Waterford Waterpark.
- (f) Includes three (3) PTNE 1,000 hrs/yr. positions.
- (g) The following PTNE 1,000 hrs/yr. positions were created, per Misc. Res. #19399, effective 12/28/19: ten (10) Parks Helper positions and five (5) Parks & Rec. Attendant positions.
- (h) Two (2) PTNE 1,000 hrs/yr. positions created, per Misc. Res. #19399, effective 12/28/19.
- (i) The following PTNE 1,000 hrs/yr. positions were created, per Misc. Res. #19399, four (4) Parks Helper positions and two (2) Food Service Worker positions.
- (j) One (1) PTNE 1,000 hrs/yr. Food Service Worker position deleted and two (2) PTNE 500 hrs/yr. Food Service Worker position and one (1) PTNE 1,000 hrs/yr. Seasonal Program Specialist position created, per Misc. Res. #19399, effective 12/28/19.
- (k) The following PTNE 1,000 hrs/yr. positions were created, per Misc. Res. #19399, effective 12/28/19: three (3) Seasonal Program Specialist positions, fourteen (14) Park Helper positions and four (4) Park & Rec. Attendant positions.
- (l) The following PTNE 1,000 hrs/yr. positions were created, per Misc. Res. #19399, effective 12/28/19: thirteen (13) Parks Helper positions, three (3) Seasonal Program Specialist positions, and one (1) P&R Program Leader position.
- (m) One (1) PTNE 1,000 hrs/yr. position created, per Misc. Res. #19399, effective 12/28/19.
- (n) The following PTNE 1,000 hrs/yr. positions were created, per Misc. Res. #19399, effective 12/28/19: one (1) General Maintenance Mechanic position, one (1) P&R Attendant position, three (3) Parks Helper positions, and one (1) Parks Maintenance Aide position.
- (o) Eight (8) PTNE 1,000 hrs/yr. positions created, per Misc. Res. #19399, effective 12/28/19.
- (p) The following PTNE 1,000 hrs/yr. positions were created, per Misc. Res. #19399, effective 12/28/19: one (1) Seasonal Program Specialist and one (1) Parks Helper position.
- (q) Three (3) PTNE 1,000 hrs/yr. positions created, per Misc. Res. #19399, effective 12/28/19.
- (r) Position transferred from Glen Oaks to Groveland Oaks, per Misc. Res. #19399, effective 12/28/19.
- (s) One (1) position transferred from Facilities Maintenance & Development, per Misc. Res. #19399, effective 12/28/19.

SOUTH DISTRICT			
CP	REC FY 21	TOT FY 21	MANAGER PARKS & RECREATION OPERATIONS
0		0	Gen Fund/Gen Purpose
340		340	Proprietary
340		340	Total Positions

GF/GP	PR	REC	FY 21	PARK OPERATIONS ADMINISTRATION
		1		1 Chief Parks Operations & Maintenance (b)
		1		1 Total Positions

GF/GP	PR	REC	FY 21	GLEN OAKS
		1		1 Parks Supervisor
		1		1 Parks Crew Chief
		2		2 General Maintenance Mechanic (g)
		1		1 Grounds Equipment Mechanic (r)
		1		1 Seasonal Program Specialist (g)
		1		1 Parks & Recreation Attendant (g)
		50		50 Parks Helper (a,g)
		57		57 Total Positions

GF/GP	PR	REC	FY 21	LYON OAKS GOLF COURSE
		1		1 Parks Supervisor
		1		1 Grounds Maintenance Supervisor
		2		2 General Maintenance Mechanic - P&R
		1		1 Groundskeeper II
		1		1 Parks & Recreation Attendant
		58		58 Parks Helper (a)
		64		64 Total Positions

GF/GP	PR	REC	FY 21	LYON OAKS
		1		1 Seasonal Program Specialist (a)
		11		11 Parks Helper (a,o)
		12		12 Total Positions

GF/GP	PR	REC	FY 21	LYON OAKS CONFERENCE CENTER
		2		2 Seasonal Program Specialist (l)
		5		5 Second Cook (a,i)
		14		14 Park Helper (a,l)
		2		2 Food Service Worker (a)
		23		23 Total Positions

GF/GP	PR	REC	FY 21	CATALPA OAKS
		6		6 Parks Helper (a)
		1		1 Office Assistant II
		7		7 Total Positions

GF/GP	PR	REC	FY 21	RED OAKS WATER PARK & NATURE CENTER
		1		1 Parks Supervisor
		1		1 Assistant Parks Supervisor
		1		1 Skilled Maintenance Mechanic II
		1		1 Office Assistant II (a)
		8		8 Seasonal Program Specialist (a,c,e,p)
		12		12 Parks Helper (a,d,n)
		8		8 Food Service Worker (a,c,k)
		40		40 Parks & Recreation Attendant (p,c)
		72		72 Total Positions

GF/GP	PR	REC	FY 21	RED OAKS GOLF COURSE
		1		1 Maintenance Supervisor I
		1		1 Grounds Equipment Mechanic (a)
		1		1 Groundskeeper II
		1		1 Seasonal Program Specialist (h)
		25		25 Parks Helper (a,h)
		29		29 Total Positions

GF/GP	PR	REC	FY 21	RED OAKS DOG PARK
		5		5 Park Helper (a,m)
		5		5 Total Positions

GF/GP	PR	REC	FY 21	WHITE LAKE OAKS
		1		1 Parks Supervisor
		1		1 Parks Crew Chief
		2		2 Grounds Equipment Mechanic (f)
		1		1 Groundskeeper II
		44		44 Parks Helper (a,f)
		49		49 Total Positions

GF/GP	PR	REC	FY 21	WHITE LAKE OAKS CONFERENCE CENTER
		3		3 Seasonal Program Specialist (i)
		5		5 Second Cook (a,j)
		11		11 Parks Helper (a,j)
		2		2 Food Service Worker (a)
		21		21 Total Positions

- (a) PTNE 1,000 hrs/yr. position(s).
- (b) Position show in Administration on salaries pages.
- (c) Positions show in Parks & Rec Red Oaks Waterpark Concessions on salaries pages.
- (d) Four (4) positions show under Parks & Rec Red Oaks Park and seven (7) positions show under Parks & Rec Red Oaks Waterpark on salaries pages.
- (e) Two (2) position under Parks & Rec Red Oaks Water Park Concessions and one (1) position show under Parks & Rec Red Oaks Waterpark on salaries pages.
- (f) The following PTNE 1,000 hrs/yr. positions were created per Misc. Res. # 19399, effective 12/28/19: twenty-three (23) Parks Helper positions and one (1) General Equipment Mechanic position.
- (g) The following PTNE 1,000 hrs/yr. positions were created per Misc. Res. #19399, effective 12/28/19: twenty-five (25) Parks Helper positions, one (1) General Maintenance Mechanic position, one (1) Parks & Recreation Attendant position, and one (1) Seasonal Program Specialist position.
- (h) The following PTNE 1,000 hrs/yr. positions were created per Misc. Res. #19399, effective 12/28/19: nine (9) Parks Helper positions and one (1) Seasonal Program Specialist position.
- (i) The following PTNE 1,000 hrs/yr. positions were created per Misc. Res. #19399, effective 12/28/19: twenty-three (23) Parks Helper positions and one (1) Parks & Recreation Attendant position.
- (j) The following PTNE 1,000 hrs/yr. positions were created per Misc. Res. #19399, effective 12/28/19: five (5) Parks Helper positions, two (2) Seasonal Program Specialist positions, and two (2) Second Cook positions.
- (k) Two (2) PTNE 1,000 hrs per year Food Service Worker positions deleted, and one (1) PTNE 1,000 hrs/yr. Seasonal Program Specialist position, ten (10) PTNE 500 hrs/yr. Parks & Recreation Attendant positions, and seven (7) PTNE 500 hrs/yr. Food Service Worker positions were created, per Misc. Res. #19399, effective 12/28/19.
- (l) The following PTNE 1,000 hrs/yr. positions were created per Misc. Res. #19399, effective 12/28/19: one (1) Seasonal Program Specialist position, two (2) Second Cook positions, and eight (8) Parks Helper positions.
- (m) One (1) PTNE 1,000 hrs/yr. position created, per Misc. Res. #19399, effective 12/28/19.
- (n) One (1) PTNE 1,000 hrs/yr. position created, per Misc. Res. #19399, effective 12/28/19.
- (o) Two (2) PTNE 1,000 hrs/yr. positions created, per Misc. Res. #19399, effective 12/28/19.
- (p) The following positions were created, per Misc. Res. #19399, effective 12/28/19: thirty (30) PTNE 500 hrs/yr. Parks & Recreation Attendant positions and four (4) PTNE 1,000 hrs/yr. Seasonal Program Specialist positions.
- (r) One (1) position transferred from Glen Oaks to Groveland Oaks, per Misc. Res. #19399, effective 12/28/19.

RECREATION PROGRAMS & SERVICES			
CP	REC FY 21	TOT FY 21	CHIEF RECREATION PROGRAMS & SERVICES
0		0	Gen Fund/Gen Purpose
103		103	Proprietary
103		103	Total Positions

GF/GP	PR	REC FY 21	RECREATION ADMINISTRATION
	1	1	Chief Recreation Programs & Services (d)
	4	4	Recreation Program Supervisor
	1	1	Project Advisor (b)
	1	1	Educational Resource Specialist
	5	5	Seasonal Program Specialists (h)
	1	1	Parks Maintenance Aide
	1	1	Office Assistant II
	8	8	Bus Driver (b)
	60	60	Parks & Recreation Program Leader (b,f)
	7	7	Parks Helper (a,e)
	89	89	Total Positions

GF/GP	PR	REC FY 21	BICYCLE MOTOCROSS PROGRAM (c)
	2	2	Parks Helper (b)
	2	2	Total Positions

GF/GP	PR	REC FY 21	NATURE PROGRAM
	1	1	Recreation Program Supervisor
	3	3	Parks Naturalist (a,g)
	8	8	Parks & Recreation Program Leader (b)
	12	12	Total Positions

- (a) Includes one (1) PTNE 1,000 hrs/yr. position.
- (b) PTNE 1,000 hrs/yr. position(s).
- (c) Positions show in Bicycle Motocross Program on salaries pages.
- (d) Position show in Administration on salaries pages.
- (e) Seven (7) PTNE 1,000 hrs/yr. positions deleted and six (6) PTNE 500 hrs/yr. positions created, per Misc. Res. #19399, effective 12/28/19.
- (f) Sixteen (16) PTNE 1,000 hrs/yr. positions deleted and fifty-one (51) PTNE 500 hrs/yr. positions created, per Misc. Res. #19399, effective 12/28/19.
Includes nine (9) PTNE 1,000 hrs/yr. positions.
- (g) One (1) PTNE 1,000 hrs/yr. position created, per Misc. Res. #19399, effective 12/28/19.
- (h) Five (5) PTNE 500 hrs/yr. positions created, per Misc. Res. #19399, effective 12/28/19.

Prepared by Human Resources Dept. 10/01/20

PARKS FACILITIES MAINTENANCE & DEVELOPMENT			
CP	REC FY 21	TOT FY 21	MANAGER PARKS & RECREATION OPERATIONS
0		0	Gen Fund/Gen Purpose
44		44	Proprietary
44		44	Total Positions

GF/GP	PR	REC	FY 21	PARKS OPERATIONS ADMINISTRATION
	1		1	Chief Parks Facilities Maint. & Development (b,c)
	1		1	Project Advisor (a,l)
	1		1	GIS/CAD Tech I (g)
	1		1	Office Assistant II
	4		4	Total Positions

GF/GP	PR	REC	FY 21	C.I.P/ PROJECT MGMT. (d)
	1		1	Architectural Engineer III
	1		1	Architectural Engineer II
	1		1	Construction Inspector II (a)
	3		3	Total Positions

GF/GP	PR	REC	FY 21	NATURAL RESOURCES MANAGEMENT
	1		1	Natural Resources Project Coordinator
	2		2	Parks Crew Chief (j)
	1		1	Groundskeeper II
	3		3	Parks Maintenance Aide (d)
	4		4	Parks Helper (a)
	11		11	Total Positions

GF/GP	PR	REC	FY 21	BUILDING MGMT./ PREVENT MAINT.
	1		1	Maintenance Supervisor II
	1		1	Maintenance Supervisor I
	3		3	Skilled Maintenance Mechanic III (b)
	4		4	Skilled Maintenance Mechanic II (h)
	4		4	Groundskeeper II (a,i)
	10		10	Parks Maintenance Aide (d,e)
	23		23	Total Positions

GF/GP	PR	REC	FY 21	EQUIPMENT MANAGEMENT
	1		1	Automobile Mechanic II
	2		2	General Maintenance Mechanic - P&R
	0		0	Grounds Equipment Mechanic (a,k)
	3		3	Total Positions

- (a) PTNE 1,000 hrs/yr. position(s)
- (b) Position show in Administration on salaries pages.
- (c) Reports to the Executive Officer Parks & Recreation.
- (d) Includes two (2) FTE and four (4) PTNE 1,000 hrs/yr. Parks Maintenance Aide positions.
- (e) Seven (7) PTNE 1,000 hrs/yr. positions created, per Misc. Res. #19399, effective 12/28/19.
- (f) Four (4) PTNE 1,000 hrs/yr positions deleted, per Misc. Res. #19399, effective 12/28/19.
- (g) One (1) FTNE 2,000 hrs/yr. position deleted and one (1) PTNE 1,000 hrs/yr. position created, per Misc. Res. #19399, effective 12/28/19.
- (h) One (1) FTNE 2,000 hrs/yr. position deleted and one (1) FTE position and one (1) PTNE 1,000 hrs/yr. position created, per Misc. Res. #19399, effective 12/28/19.
- (i) One (1) PTNE 1,000 hrs/yr. position created, per Misc. Res. #19399, effective 12/28/19.
- (j) One (1) FTE position deleted, per Misc. Res. #19399, effective 12/28/19.
- (k) One (1) PTNE position transferred to Waterford Activity Center, per Misc. Res. #19399, effective 12/28/19.
- (l) One (1) PTNE position transferred from Administration, per Misc. Res. #19399, effective 12/28/19.

Prepared by Human Resources Dept. 10/01/20



The Oakland County Farmers Market served as a PPE collection and distribution site during the Covid-19 pandemic. Additionally, the market hosted food distribution days in cooperation with the Gleaners Community Food Bank of Southeastern Michigan.

Department:	Administrative Services	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060101 - Administrative Services	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Revenues								
Revenue								
Property taxes								
601208 Delinquent Tax Prior Years	24,797	28,196	25,000	423,203	423,203	25,000	25,000	25,000
601637 Property Tax Levy	12,682,614	13,169,199	13,685,777	13,312,247	13,312,247	13,740,000	14,088,500	14,088,500
	12,707,412	13,197,395	13,710,777	13,735,450	13,735,450	13,765,000	14,113,500	14,113,500
Other Intergovern. Revenues								
620573 Local Comm Stabilization Share	323,212	296,449	130,000	301,929	301,929	250,000	250,000	250,000
	323,212	296,449	130,000	301,929	301,929	250,000	250,000	250,000
Charges for Services								
630301 Commission Contracts	11,022	0	10,000	10,000	11,488	10,000	10,000	10,000
630700 Fees Day Use	4,620	(928)	0	0	0	0	0	0
631001 Interest on Delinquent Taxes	(394)	(338)	(1,000)	(1,000)	(137)	(1,000)	(1,000)	(1,000)
631253 Miscellaneous	105	216	0	21,556	22,224	0	0	0
631330 NSF Check Fees	100	75	25	25	0	25	25	25
631743 Refunds Miscellaneous	92	80	0	0	0	0	0	0
	15,545	(896)	9,025	30,581	33,575	9,025	9,025	9,025
Contributions								
650104 Contributions Operating	100	112,529	100	100	59,125	100	100	100
	100	112,529	100	100	59,125	100	100	100
Investment Income								
655077 Accrued Interest Adjustments	40,425	64,623	35,000	35,000	28,959	40,000	40,000	40,000
655385 Income from Investments	330,355	440,345	400,000	348,175	348,175	400,000	400,000	400,000
655462 Increase Market Value Invest	(32,846)	0	0	0	0	0	0	0
	337,933	504,968	435,000	383,175	377,134	440,000	440,000	440,000
Planned Use of Fund Balance								
665882 Planned Use of Balance	0	0	0	(98,105)	0	0	0	0
	0	0	0	(98,105)	0	0	0	0
Other Revenues								
670456 Prior Years Adjustments	29,834	0	0	0	0	0	0	0
670513 Prior Years Revenue	1,000	200	0	0	0	0	0	0
670570 Refund Prior Years Expenditure	1,316	1,909	0	0	29	0	0	0
670627 Sale of Equipment	612	741	0	0	92	0	0	0
670741 Sale of Scrap	288	269	0	0	239	0	0	0
	33,050	3,119	0	0	360	0	0	0

Department:	Administrative Services	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060101 - Administrative Services	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Gain or Loss on Exchg of Asset								
675354 Gain on Sale of Equip	1,350	4,800	0	0	0	0	0	0
675660 Gain on Sale of Vehicles	0	10,200	0	0	0	0	0	0
	1,350	15,000	0	0	0	0	0	0
Revenue	13,418,602	14,128,565	14,284,902	14,353,130	14,507,573	14,464,125	14,812,625	14,812,625
Other Financing Sources								
Capital Contributions								
690189 Capital Asset Contributions	33,408	810	0	2,923	2,923	0	0	0
690190 Capital Contr-State Grants	35,062	0	0	0	0	0	0	0
	68,469	810	0	2,923	2,923	0	0	0
Transfers In								
695500 Transfers In	0	0	0	216,105	216,100	0	0	0
	0	0	0	216,105	216,100	0	0	0
Other Financing Sources	68,469	810	0	219,028	219,023	0	0	0
Grand Total Revenues	13,487,072	14,129,375	14,284,902	14,572,158	14,726,596	14,464,125	14,812,625	14,812,625

Expenditures

Personnel

Salaries

702010 Salaries Regular	1,871,251	1,873,025	2,854,020	2,783,297	1,823,030	2,477,561	2,559,984	2,559,984
702030 Holiday	85,532	87,935	0	0	93,247	0	0	0
702050 Annual Leave	127,679	127,078	0	0	93,738	0	0	0
702073 Parental Leave	5,776	8,333	0	0	0	0	0	0
702080 Sick Leave	34,934	38,652	0	0	37,031	0	0	0
702110 Per Diem	1,685	2,944	9,500	9,500	7,881	9,500	9,500	9,500
702130 Shift Premium	0	2	0	0	0	0	0	0
702140 Other Miscellaneous Salaries	0	0	0	0	2,600	0	0	0
702200 Death Leave	3,211	3,666	0	0	5,929	0	0	0
702300 Disaster Non-Prod Salaries	0	0	0	0	44,395	0	0	0
702320 Disaster Premium Salaries	0	0	0	325	6,485	0	0	0
712020 Overtime	35,149	29,105	40,000	40,000	16,823	30,000	30,000	30,000
712040 Holiday Overtime	194	23	0	0	151	0	0	0
712090 On Call	0	0	0	0	8,719	0	0	0
	2,165,411	2,170,763	2,903,520	2,833,122	2,140,030	2,517,061	2,599,484	2,599,484

Department:	Administrative Services	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060101 - Administrative Services	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Fringe Benefits								
722740 Fringe Benefits	0	0	1,170,243	1,129,014	0	1,165,347	1,199,947	1,199,947
722750 Workers Compensation	9,522	32,752	0	305	32,673	0	0	0
722760 Group Life	4,016	4,173	0	6	4,353	0	0	0
722770 Retirement	550,194	508,240	0	936	524,423	0	0	0
722780 Hospitalization	380,695	369,414	0	418	365,968	0	0	0
722790 Social Security	144,708	149,191	0	321	152,204	0	0	0
722800 Dental	28,499	29,662	0	58	29,819	0	0	0
722810 Disability	29,275	29,923	0	44	32,293	0	0	0
722820 Unemployment Insurance	3,463	3,467	0	16	3,187	0	0	0
722850 Optical	2,693	2,777	0	5	2,869	0	0	0
722900 Fringe Benefit Adjustments	0	0	23,418	23,418	0	2,438	0	0
	1,153,065	1,129,600	1,193,661	1,154,541	1,147,789	1,167,785	1,199,947	1,199,947
	3,318,476	3,300,363	4,097,181	3,987,663	3,287,818	3,684,846	3,799,431	3,799,431
Personnel								
Operating Expenses								
Contractual Services								
730037 Adj Prior Years Exp	460	39,286	0	1,752	1,752	0	0	0
730044 Adj Prior Years Revenue	0	14	0	0	0	0	0	0
730072 Advertising	96,810	81,731	98,846	98,846	46,547	105,000	105,000	105,000
730114 Auction Expense	0	762	0	0	16	0	0	0
730121 Bank Charges	15,202	4,893	15,000	15,000	1,948	5,000	5,000	5,000
730198 Building Maintenance Charges	3,208	8,838	5,000	13,498	11,363	7,500	7,500	7,500
730240 Cash Shortage	0	0	0	0	30	0	0	0
730247 Charge Card Fee	5,476	5,807	5,000	5,000	6,567	6,000	6,000	6,000
730373 Contracted Services	55,752	77,249	109,500	110,999	11,798	99,800	99,800	99,800
730429 Custodial Services	14,494	11,404	14,500	14,500	10,159	15,000	15,000	15,000
730520 Design Fees	0	85,117	0	0	20,092	0	0	0
730562 Electrical Service	23,880	22,655	24,000	24,000	19,984	24,000	24,000	24,000
730611 Employees Medical Exams	193	0	50	50	0	50	50	50
730646 Equipment Maintenance	0	151	0	0	0	0	0	0
730709 Fees - Per Diems	1,995	1,920	0	0	0	0	0	0
730814 Grounds Maintenance	99	471	500	500	198	500	500	500
730926 Indirect Costs	826,224	881,654	958,000	958,000	941,349	1,023,000	1,023,000	1,023,000
731059 Laundry and Cleaning	257	0	250	250	0	250	250	250
731115 Licenses and Permits	850	120	300	300	65	300	300	300
731136 Logos Trademarks Intellect Prp	225	0	0	0	0	0	0	0
731143 Mail Handling-Postage Svc	0	0	200	200	2,780	0	0	0
731213 Membership Dues	8,049	7,124	8,000	8,000	6,092	7,600	7,600	7,600
731241 Miscellaneous	538	673	500	500	165	500	500	500
731269 Natural Gas	10,372	12,000	11,000	11,000	12,154	12,500	12,500	12,500
731339 Periodicals Books Publ Sub	318	146	400	400	129	350	350	350

Department:	Administrative Services	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060101 - Administrative Services	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
731346 Personal Mileage	4,619	5,686	5,000	5,000	4,380	6,000	6,000	6,000
731388 Printing	10,173	15,929	14,000	14,000	7,574	27,500	27,500	27,500
731500 Public Information	64,415	55,196	112,488	191,033	147,438	41,785	41,785	41,785
731689 Security Expense	615,473	762,354	799,134	799,134	792,760	824,134	824,134	824,134
731780 Software Support Maintenance	1,277	1,177	2,000	2,000	2,168	1,500	1,500	1,500
731822 Special Projects	0	0	0	0	0	0	0	0
731836 Sponsorship	9,200	7,500	8,700	8,700	3,275	8,700	8,700	8,700
731941 Training	3,758	2,188	4,000	4,000	1,402	3,500	3,500	3,500
732018 Travel and Conference	19,678	8,832	10,000	10,000	7,644	16,000	16,000	16,000
732020 Travel Employee Taxable Meals	350	69	250	250	161	100	100	100
732039 Twp and City Treas Bonds	2,416	2,508	2,400	2,400	2,337	2,500	2,500	2,500
732046 Uncollectable Accts Receivable	0	160	0	0	0	0	0	0
732102 Water and Sewage Charges	4,705	4,951	5,000	5,000	3,755	5,000	5,000	5,000
732165 Workshops and Meeting	694	823	1,600	1,600	124	1,000	1,000	1,000
	1,801,157	2,109,385	2,215,618	2,305,912	2,066,205	2,245,069	2,245,069	2,245,069
Commodities								
750063 Custodial Supplies	282	975	500	663	983	1,000	1,000	1,000
750140 Employee Footwear	0	90	0	0	0	0	0	0
750154 Expendable Equipment	725	4,322	4,000	4,000	0	3,000	3,000	3,000
750385 Merchandise	0	5,080	0	0	0	0	0	0
750392 Metered Postage	8,851	6,451	9,000	9,000	4,290	8,000	8,000	8,000
750399 Office Supplies	12,782	13,876	13,000	26,197	23,243	14,500	14,500	14,500
750448 Postage-Standard Mailing	11	0	100	100	0	0	0	0
750504 Small Tools	7,754	3,515	4,000	4,000	955	4,000	4,000	4,000
750511 Special Event Supplies	0	146	0	0	0	0	0	0
750581 Uniforms	6,124	4,364	7,500	7,500	616	5,200	5,200	5,200
	36,530	38,818	38,100	51,460	30,087	35,700	35,700	35,700
Depreciation								
761042 Depreciation Park Improvements	900	900	900	900	900	900	900	900
761084 Depreciation Buildings	20,092	20,092	20,100	20,100	20,092	20,100	20,100	20,100
	20,992	20,992	21,000	21,000	20,992	21,000	21,000	21,000
Intergovernmental								
762011 Transfer to Municipalities	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0
Operating Expenses	1,858,680	2,169,196	2,274,718	2,378,372	2,117,285	2,301,769	2,301,769	2,301,769

Department:	Administrative Services	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060101 - Administrative Services	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Internal Support								
Internal Services								
770631 Bldg Space Cost Allocation	0	24,502	29,997	0	0	0	0	0
773630 Info Tech Development	69,289	39,872	25,000	25,000	27,720	25,000	25,000	25,000
774636 Info Tech Operations	245,842	250,295	265,000	265,000	279,496	222,000	222,000	222,000
774637 Info Tech Managed Print Svcs	17,674	17,012	20,000	20,000	11,624	18,000	18,000	18,000
774677 Insurance Fund	9,747	11,207	10,000	13,900	13,899	11,700	11,700	11,700
775754 Maintenance Department Charges	20,353	18,103	20,000	20,000	12,670	20,000	20,000	20,000
776659 Motor Pool Fuel Charges	6,134	5,690	6,500	6,500	3,187	6,000	6,000	6,000
776661 Motor Pool	45,251	37,904	40,000	40,000	23,877	31,100	31,100	31,100
778675 Telephone Communications	34,067	27,077	30,000	30,000	26,287	28,700	28,700	28,700
	448,359	431,662	446,497	420,400	398,760	362,500	362,500	362,500
Internal Support	448,359	431,662	446,497	420,400	398,760	362,500	362,500	362,500
Transfers/Other Sources (Uses)								
Transfers Out								
788001 Transfers Out	61,327	122,515	0	0	0	0	0	0
	61,327	122,515	0	0	0	0	0	0
Transfers/Other Sources (Uses)	61,327	122,515	0	0	0	0	0	0
Grand Total Expenditures	5,686,841	6,023,736	6,818,396	6,786,435	5,803,863	6,349,115	6,463,700	6,463,700

Department:	Parks Partnership	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060102 - Park Partnership	
Fund:	50800 - Parks and Recreation	
		FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Grand Total Revenues								
Expenditures								
Operating Expenses								
Intergovernmental								
762011 Transfer to Municipalities	0	0	276,320	0	0	276,320	213,080	0
	0	0	276,320	0	0	276,320	213,080	0
Operating Expenses	0	0	276,320	0	0	276,320	213,080	0
Grand Total Expenditures	0	0	276,320	0	0	276,320	213,080	0



The millage approval enables eligible seniors (62+), active military, veterans and individuals with permanent disabilities to receive free annual vehicle permits.

Department:	Compliance Office Auditing Div	OAKLAND COUNTY, MICHIGAN
Organizaton:	1010205 - Auditing	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	
			Adopted Budget	Amended Budget	Actual (Unaudited)				
Grand Total Revenues									
Expenditures									
Personnel									
Salaries									
702010	Salaries Regular	14,856	34,068	28,759	28,759	26,265	29,040	29,040	29,040
702300	Disaster Non-Prod Salaries	0	0	0	0	1,408	0	0	0
712020	Overtime	508	673	1,000	1,000	0	1,000	1,000	1,000
		<u>15,364</u>	<u>34,741</u>	<u>29,759</u>	<u>29,759</u>	<u>27,673</u>	<u>30,040</u>	<u>30,040</u>	<u>30,040</u>
Fringe Benefits									
722740	Fringe Benefits	0	0	1,622	1,622	0	1,700	1,700	1,700
722750	Workers Compensation	34	45	0	0	36	0	0	0
722770	Retirement	434	945	0	0	833	0	0	0
722790	Social Security	223	504	0	0	401	0	0	0
722820	Unemployment Insurance	25	56	0	0	41	0	0	0
722900	Fringe Benefit Adjustments	0	0	248	248	0	248	248	248
		<u>716</u>	<u>1,549</u>	<u>1,870</u>	<u>1,870</u>	<u>1,312</u>	<u>1,948</u>	<u>1,948</u>	<u>1,948</u>
Personnel		16,079	36,290	31,629	31,629	28,985	31,988	31,988	31,988
Operating Expenses									
Contractual Services									
731213	Membership Dues	0	0	380	380	390	380	380	380
731346	Personal Mileage	64	110	200	200	0	200	200	200
732018	Travel and Conference	0	1,014	1,500	1,500	0	1,500	1,500	1,500
		<u>64</u>	<u>1,124</u>	<u>2,080</u>	<u>2,080</u>	<u>390</u>	<u>2,080</u>	<u>2,080</u>	<u>2,080</u>
Operating Expenses		64	1,124	2,080	2,080	390	2,080	2,080	2,080
Internal Support									
Internal Services									
774636	Info Tech Operations	7,760	5,016	5,597	5,597	4,513	5,597	5,597	5,597
774677	Insurance Fund	0	0	0	0	61	0	0	0
778675	Telephone Communications	0	239	720	720	336	720	720	720
		<u>7,760</u>	<u>5,255</u>	<u>6,317</u>	<u>6,317</u>	<u>4,909</u>	<u>6,317</u>	<u>6,317</u>	<u>6,317</u>
Internal Support		7,760	5,255	6,317	6,317	4,909	6,317	6,317	6,317
Grand Total Expenditures		23,903	42,670	40,026	40,026	34,284	40,385	40,385	40,385

Department:	Fiscal Services Administration	OAKLAND COUNTY, MICHIGAN
Organizaton:	1020601 - Fiscal Services Administration	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	
			Adopted Budget	Amended Budget	Actual (Unaudited)				
Grand Total Revenues									
Expenditures									
Personnel									
Salaries									
702010	Salaries Regular	74,207	70,818	87,890	87,890	82,175	88,752	87,890	87,890
702030	Holiday	3,822	3,898	0	0	3,976	0	0	0
702050	Annual Leave	3,185	8,778	0	0	331	0	0	0
702080	Sick Leave	1,592	1,299	0	0	331	0	0	0
		<u>82,806</u>	<u>84,793</u>	<u>87,890</u>	<u>87,890</u>	<u>86,814</u>	<u>88,752</u>	<u>87,890</u>	<u>87,890</u>
Fringe Benefits									
722740	Fringe Benefits	0	0	55,000	55,000	0	55,000	55,000	55,000
722750	Workers Compensation	185	110	0	0	113	0	0	0
722760	Group Life	180	184	0	0	189	0	0	0
722770	Retirement	24,944	22,988	0	0	23,668	0	0	0
722780	Hospitalization	19,535	19,610	0	0	19,654	0	0	0
722790	Social Security	6,298	6,449	0	0	6,606	0	0	0
722800	Dental	1,540	1,546	0	0	1,552	0	0	0
722810	Disability	1,307	1,338	0	0	1,369	0	0	0
722820	Unemployment Insurance	133	136	0	0	130	0	0	0
722850	Optical	108	108	0	0	109	0	0	0
722900	Fringe Benefit Adjustments	0	0	606	606	0	699	606	606
		<u>54,229</u>	<u>52,468</u>	<u>55,606</u>	<u>55,606</u>	<u>53,388</u>	<u>55,699</u>	<u>55,606</u>	<u>55,606</u>
Personnel		137,035	137,262	143,496	143,496	140,202	144,451	143,496	143,496
Operating Expenses									
Contractual Services									
731346	Personal Mileage	24	0	0	0	0	0	0	0
		<u>24</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Operating Expenses		24	0	0	0	0	0	0	0
Internal Support									
Internal Services									
774636	Info Tech Operations	2,720	2,936	2,750	2,750	3,172	2,750	2,750	2,750
774677	Insurance Fund	229	224	250	250	314	250	250	250
778675	Telephone Communications	337	338	350	350	361	350	350	350
		<u>3,286</u>	<u>3,497</u>	<u>3,350</u>	<u>3,350</u>	<u>3,847</u>	<u>3,350</u>	<u>3,350</u>	<u>3,350</u>
Internal Support		3,286	3,497	3,350	3,350	3,847	3,350	3,350	3,350
Grand Total Expenditures		140,345	140,759	146,846	146,846	144,049	147,801	146,846	146,846

Department:	Fiscal Services Parks and Rec	OAKLAND COUNTY, MICHIGAN
Organizaton:	1020658 - Fiscal Services Parks and Rec	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	
			Adopted Budget	Amended Budget	Actual (Unaudited)				
Expenditures									
Personnel									
Salaries									
702010	Salaries Regular	200,090	218,039	240,216	240,216	216,895	264,756	262,216	262,216
702030	Holiday	8,710	11,315	0	0	9,459	0	0	0
702050	Annual Leave	12,999	17,608	0	0	9,853	0	0	0
702073	Parental Leave	0	5,374	0	0	0	0	0	0
702080	Sick Leave	3,101	6,819	0	0	4,059	0	0	0
702100	Retroactive	0	0	0	0	119	0	0	0
702200	Death Leave	594	537	0	0	0	0	0	0
702320	Disaster Premium Salaries	0	0	0	0	1,670	0	0	0
712020	Overtime	28	1,997	0	0	932	2,000	2,000	2,000
		225,522	261,690	240,216	240,216	242,986	266,756	264,216	264,216
Fringe Benefits									
722740	Fringe Benefits	0	0	141,540	141,540	0	171,540	171,540	171,540
722750	Workers Compensation	505	340	0	0	315	0	0	0
722760	Group Life	434	545	0	0	519	0	0	0
722770	Retirement	60,320	66,495	0	0	65,962	0	0	0
722780	Hospitalization	51,921	70,202	0	0	43,287	0	0	0
722790	Social Security	16,884	21,141	0	0	18,312	0	0	0
722800	Dental	3,748	5,210	0	0	3,076	0	0	0
722810	Disability	3,549	4,139	0	0	3,282	0	0	0
722820	Unemployment Insurance	361	419	0	0	363	0	0	0
722850	Optical	379	457	0	0	286	0	0	0
722900	Fringe Benefit Adjustments	0	0	1,974	1,974	0	275	0	0
		138,102	168,948	143,514	143,514	135,403	171,815	171,540	171,540
		363,624	430,638	383,730	383,730	378,390	438,571	435,756	435,756
Personnel									
Operating Expenses									
		0	15	0	0	0	0	0	0
Internal Support									
Internal Services									
774636	Info Tech Operations	12,247	12,577	13,000	13,000	12,688	12,700	12,700	12,700
774677	Insurance Fund	976	887	1,000	1,000	1,299	950	950	950
778675	Telephone Communications	1,469	1,690	1,750	1,750	1,686	1,800	1,800	1,800
		14,692	15,154	15,750	15,750	15,673	15,450	15,450	15,450
		14,692	15,154	15,750	15,750	15,673	15,450	15,450	15,450
Internal Support									
Grand Total Expenditures									
		378,316	445,807	399,480	399,480	394,063	454,021	451,206	451,206



Golf courses implemented Covid-19 best practices and protocols in 2020, including social distancing, required tee times and limiting carts to one passenger.

Department:	Glen Oaks Golf	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060327 - Glen Oaks Golf	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Revenues								
Revenue								
Charges for Services								
630847 Greens Fees	562,593	541,758	570,000	570,000	449,778	560,000	560,000	560,000
631253 Miscellaneous	596	701	1,000	1,000	956	500	500	500
631743 Refunds Miscellaneous	1,706	427	1,200	1,200	1,372	1,200	1,200	1,200
631771 Reimb 3rd Party	840	0	500	500	0	0	0	0
631799 Reimb Contracts	10,102	2,259	14,000	14,000	0	3,000	3,000	3,000
631918 Rental Equipment	3,681	3,626	5,000	5,000	2,321	4,000	4,000	4,000
631932 Rental Golf Carts	216,857	223,903	220,000	220,000	191,559	225,000	225,000	225,000
632037 Sales Retail	21,686	20,203	23,000	23,000	15,719	21,000	21,000	21,000
632135 Special Contracts	2,651	2,237	2,000	2,000	1,940	2,000	2,000	2,000
	820,712	795,114	836,700	836,700	663,645	816,700	816,700	816,700
Other Revenues								
670114 Cash Overages	0	3	0	0	0	0	0	0
670513 Prior Years Revenue	0	2,938	0	0	0	0	0	0
670570 Refund Prior Years Expenditure	0	1,072	0	0	0	0	0	0
670741 Sale of Scrap	0	515	0	0	90	0	0	0
	0	4,529	0	0	90	0	0	0
Gain or Loss on Exchg of Asset								
675354 Gain on Sale of Equip	0	6,240	0	0	0	0	0	0
	0	6,240	0	0	0	0	0	0
Revenue	820,712	805,882	836,700	836,700	663,734	816,700	816,700	816,700
Grand Total Revenues	820,712	805,882	836,700	836,700	663,734	816,700	816,700	816,700

Expenditures

Personnel

Salaries

702010 Salaries Regular	363,587	360,515	371,850	337,090	389,323	402,137	401,405	401,405
702030 Holiday	7,508	7,790	0	0	8,507	0	0	0
702050 Annual Leave	13,139	14,105	0	0	12,741	0	0	0
702080 Sick Leave	2,243	3,709	0	0	2,630	0	0	0
702100 Retroactive	0	337	0	0	1,827	0	0	0
702140 Other Miscellaneous Salaries	0	0	0	0	3,200	0	0	0
702300 Disaster Non-Prod Salaries	0	0	0	0	11,702	0	0	0
702320 Disaster Premium Salaries	0	0	0	0	15,410	0	0	0
712020 Overtime	10,646	9,442	10,000	10,000	12,760	10,000	10,000	10,000
712040 Holiday Overtime	701	863	0	0	1,555	0	0	0
	397,824	396,761	381,850	347,090	459,653	412,137	411,405	411,405

Department:	Glen Oaks Golf	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060327 - Glen Oaks Golf	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Fringe Benefits								
722740 Fringe Benefits	0	0	95,000	64,759	0	120,056	120,056	120,056
722750 Workers Compensation	5,186	13,360	0	0	15,076	0	0	0
722760 Group Life	295	315	0	0	401	0	0	0
722770 Retirement	43,535	41,127	0	0	55,044	0	0	0
722780 Hospitalization	32,723	32,914	0	0	38,990	0	0	0
722790 Social Security	14,473	15,109	0	0	19,230	0	0	0
722800 Dental	2,428	2,430	0	0	3,001	0	0	0
722810 Disability	2,134	2,287	0	0	2,917	0	0	0
722820 Unemployment Insurance	637	635	0	0	686	0	0	0
722850 Optical	210	214	0	0	265	0	0	0
722900 Fringe Benefit Adjustments	0	0	2,666	4,656	0	79	0	0
	101,622	108,391	97,666	69,415	135,610	120,135	120,056	120,056
	499,446	505,152	479,516	416,505	595,263	532,272	531,461	531,461
Personnel								
Operating Expenses								
Contractual Services								
730037 Adj Prior Years Exp	1,779	0	0	235	235	0	0	0
730114 Auction Expense	0	304	0	0	0	0	0	0
730198 Building Maintenance Charges	5,421	14,679	5,000	10,921	8,229	7,000	7,000	7,000
730240 Cash Shortage	65	64	0	0	0	0	0	0
730247 Charge Card Fee	10,408	13,336	10,000	10,000	14,545	13,500	13,500	13,500
730562 Electrical Service	23,543	20,915	24,000	24,000	21,334	24,000	24,000	24,000
730646 Equipment Maintenance	48,112	46,451	45,000	45,000	49,496	45,000	45,000	45,000
730653 Equipment Rental	407	0	300	300	0	0	0	0
730786 Garbage and Rubbish Disposal	1,053	665	600	600	232	700	700	700
730814 Grounds Maintenance	76,130	78,017	66,000	100,727	98,804	66,000	66,000	66,000
731059 Laundry and Cleaning	860	891	900	900	867	900	900	900
731115 Licenses and Permits	447	2,655	500	500	104	500	500	500
731213 Membership Dues	240	427	250	250	235	400	400	400
731241 Miscellaneous	28	0	200	200	25	0	0	0
731269 Natural Gas	4,159	4,494	4,500	4,500	4,249	4,500	4,500	4,500
731346 Personal Mileage	670	226	800	800	0	300	300	300
731388 Printing	1,747	1,328	1,000	1,012	167	1,300	1,300	1,300
731689 Security Expense	400	0	1,000	1,000	0	800	800	800
731941 Training	75	0	200	200	0	200	200	200
732018 Travel and Conference	256	406	300	300	420	400	400	400
732102 Water and Sewage Charges	1,129	1,173	1,200	1,200	1,023	1,200	1,200	1,200
	176,927	186,029	161,750	202,645	199,966	166,700	166,700	166,700

Department:	Glen Oaks Golf	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060327 - Glen Oaks Golf	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
<u>Commodities</u>								
750063 Custodial Supplies	1,596	1,318	1,500	2,072	1,777	1,300	1,300	1,300
750140 Employee Footwear	0	180	0	550	69	600	600	600
750154 Expendable Equipment	215,625	0	0	0	859	0	0	0
750385 Merchandise	15,514	13,672	14,000	14,000	15,390	14,000	14,000	14,000
750399 Office Supplies	2,574	1,848	2,000	3,225	3,848	1,800	1,800	1,800
750476 Recreation Supplies	205	0	0	0	0	0	0	0
750504 Small Tools	1,666	2,009	1,000	1,000	4,017	1,500	1,500	1,500
750511 Special Event Supplies	1,046	0	600	600	0	0	0	0
750581 Uniforms	2,473	2,389	2,000	2,000	931	1,500	1,500	1,500
	240,700	21,417	21,100	23,447	26,892	20,700	20,700	20,700
<u>Depreciation</u>								
761042 Depreciation Park Improvements	66,874	62,486	57,100	78,000	77,965	60,700	60,700	60,700
761084 Depreciation Buildings	25,500	24,887	24,800	24,800	24,765	24,800	24,800	24,800
761121 Depreciation Equipment	36,157	41,870	26,600	50,900	50,858	41,500	41,500	41,500
	128,531	129,244	108,500	153,700	153,588	127,000	127,000	127,000
Operating Expenses	546,157	336,690	291,350	379,792	380,445	314,400	314,400	314,400
<u>Internal Support</u>								
<u>Internal Services</u>								
774636 Info Tech Operations	9,487	9,858	9,500	9,500	14,129	10,000	10,000	10,000
774677 Insurance Fund	6,764	7,330	7,000	8,900	8,854	7,100	7,100	7,100
775754 Maintenance Department Charges	1,027	2,615	1,500	1,500	1,988	2,500	2,500	2,500
776659 Motor Pool Fuel Charges	625	168	700	700	20	200	200	200
776661 Motor Pool	22,738	25,696	27,000	27,000	22,045	16,000	16,000	16,000
778675 Telephone Communications	6,088	5,734	6,000	6,000	6,750	6,000	6,000	6,000
	46,729	51,402	51,700	53,600	53,785	41,800	41,800	41,800
Internal Support	46,729	51,402	51,700	53,600	53,785	41,800	41,800	41,800
Grand Total Expenditures	1,092,332	893,244	822,566	849,897	1,029,494	888,472	887,661	887,661

Department:	Lyon Oaks Golf	OAKLAND COUNTY, MICHIGAN							
Organizaton:	5060356 - Lyon Oaks Golf								
Fund:	50800 - Parks and Recreation								
		FY2021 AND FY2022 AND FY2023 Adopted Budget							
				FY 2020					
Account Number/Description		FY 2018 Actual	FY 2019 Actual	Adopted Budget	Amended Budget	Actual (Unaudited)	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted

Revenues

Revenue									
Charges for Services									
630707	Fees Driving Range	84,092	99,237	83,000	83,000	92,958	93,000	93,000	93,000
630847	Greens Fees	672,863	726,831	760,000	760,000	629,329	740,000	740,000	740,000
631253	Miscellaneous	1,757	1,727	1,000	1,000	2,021	1,500	1,500	1,500
631743	Refunds Miscellaneous	3,321	3,861	0	0	3,529	3,000	3,000	3,000
631918	Rental Equipment	2,655	2,330	3,000	3,000	645	2,500	2,500	2,500
631932	Rental Golf Carts	262,176	274,470	290,000	290,000	267,670	290,000	290,000	290,000
632037	Sales Retail	65,242	68,183	72,000	72,000	51,547	72,000	72,000	72,000
		1,092,106	1,176,640	1,209,000	1,209,000	1,047,698	1,202,000	1,202,000	1,202,000
Other Revenues									
670114	Cash Overages	0	0	0	0	0	0	0	0
670570	Refund Prior Years Expenditure	0	10	0	0	362	0	0	0
		0	10	0	0	362	0	0	0
Gain or Loss on Exchg of Asset									
675354	Gain on Sale of Equip	1,842	0	0	0	0	0	0	0
		1,842	0	0	0	0	0	0	0
Revenue		1,093,949	1,176,650	1,209,000	1,209,000	1,048,060	1,202,000	1,202,000	1,202,000
Grand Total Revenues		1,093,949	1,176,650	1,209,000	1,209,000	1,048,060	1,202,000	1,202,000	1,202,000

Expenditures

Personnel									
Salaries									
702010	Salaries Regular	383,328	400,340	402,194	412,117	403,001	449,480	448,117	448,117
702030	Holiday	10,169	8,730	0	0	10,699	0	0	0
702050	Annual Leave	5,464	8,940	0	0	3,778	0	0	0
702073	Parental Leave	0	0	0	0	1,051	0	0	0
702080	Sick Leave	6,608	739	0	0	3,319	0	0	0
702100	Retroactive	0	280	0	0	199	0	0	0
702140	Other Miscellaneous Salaries	0	0	0	0	3,200	0	0	0
702300	Disaster Non-Prod Salaries	0	0	0	0	6,968	0	0	0
702320	Disaster Premium Salaries	0	0	0	0	18,127	0	0	0
712020	Overtime	14,051	13,102	12,000	12,000	11,711	12,000	12,000	12,000
712040	Holiday Overtime	1,056	1,132	0	0	1,800	0	0	0
		420,677	433,263	414,194	424,117	463,853	461,480	460,117	460,117

Department:		Lyon Oaks Golf		OAKLAND COUNTY, MICHIGAN					
Organizaton:		5060356 - Lyon Oaks Golf		FY2021 AND FY2022 AND FY2023 Adopted Budget					
Fund:		50800 - Parks and Recreation							
Account Number/Description		FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
				Adopted Budget	Amended Budget	Actual (Unaudited)			
Fringe Benefits									
722740	Fringe Benefits	0	0	97,431	97,431	0	111,514	111,514	111,514
722750	Workers Compensation	6,175	14,717	0	0	15,624	0	0	0
722760	Group Life	315	285	0	0	348	0	0	0
722770	Retirement	54,201	46,620	0	0	57,478	0	0	0
722780	Hospitalization	40,658	34,721	0	0	45,248	0	0	0
722790	Social Security	16,742	16,320	0	0	18,407	0	0	0
722800	Dental	3,429	2,922	0	0	3,740	0	0	0
722810	Disability	2,288	1,828	0	0	2,534	0	0	0
722820	Unemployment Insurance	674	694	0	0	694	0	0	0
722850	Optical	355	325	0	0	415	0	0	0
722900	Fringe Benefit Adjustments	0	0	3,972	7,525	0	147	0	0
		124,837	118,433	101,403	104,956	144,488	111,661	111,514	111,514
Personnel		545,514	551,696	515,597	529,073	608,341	573,141	571,631	571,631
Operating Expenses									
Contractual Services									
730037	Adj Prior Years Exp	0	135	0	0	0	0	0	0
730198	Building Maintenance Charges	2,757	3,305	3,000	3,000	4,896	5,000	5,000	5,000
730240	Cash Shortage	92	40	0	0	48	0	0	0
730247	Charge Card Fee	16,912	18,854	17,200	17,200	19,911	19,200	19,200	19,200
730373	Contracted Services	0	3,447	0	0	0	0	0	0
730562	Electrical Service	35,153	31,621	38,000	38,000	37,062	33,000	33,000	33,000
730611	Employees Medical Exams	156	155	150	150	60	150	150	150
730646	Equipment Maintenance	66,969	64,309	65,000	65,000	70,531	65,000	65,000	65,000
730653	Equipment Rental	656	735	1,000	1,000	347	1,000	1,000	1,000
730786	Garbage and Rubbish Disposal	780	945	800	800	1,226	1,000	1,000	1,000
730814	Grounds Maintenance	142,511	158,129	140,000	141,329	156,079	145,000	145,000	145,000
731059	Laundry and Cleaning	771	854	750	750	823	750	750	750
731115	Licenses and Permits	642	3,955	1,000	1,000	1,429	1,000	1,000	1,000
731143	Mail Handling-Postage Svc	0	192	0	0	0	0	0	0
731213	Membership Dues	804	749	800	800	746	800	800	800
731241	Miscellaneous	482	1,397	1,500	1,500	510	1,500	1,500	1,500
731269	Natural Gas	6,533	6,251	7,000	7,000	5,520	6,500	6,500	6,500
731346	Personal Mileage	513	332	500	500	767	1,500	1,500	1,500
731388	Printing	1,243	2,632	1,500	1,512	119	1,500	1,500	1,500
731633	Rental Property Maintenance	0	0	0	0	54	0	0	0
731689	Security Expense	2,727	0	3,000	3,000	0	3,000	3,000	3,000
731780	Software Support Maintenance	558	891	600	600	888	600	600	600
731941	Training	10	0	400	400	405	400	400	400
732018	Travel and Conference	1,934	2,701	2,000	2,000	1,912	3,000	3,000	3,000
732020	Travel Employee Taxable Meals	0	25	0	0	0	0	0	0
732046	Uncollectable Accts Receivable	1	0	0	0	8	0	0	0
		282,204	301,654	284,200	285,541	303,340	289,900	289,900	289,900

Department:		Lyon Oaks Golf		OAKLAND COUNTY, MICHIGAN					
Organizaton:		5060356 - Lyon Oaks Golf		FY2021 AND FY2022 AND FY2023 Adopted Budget					
Fund:		50800 - Parks and Recreation							
		FY 2018	FY 2019	FY 2020			FY 2021	FY 2022	FY 2023
Account Number/Description		Actual	Actual	Adopted Budget	Amended Budget	Actual (Unaudited)	Adopted	Adopted	Adopted
Commodities									
750063	Custodial Supplies	1,840	388	1,500	1,721	1,730	1,000	1,000	1,000
750140	Employee Footwear	90	180	0	550	144	600	600	600
750154	Expendable Equipment	859	946	1,500	1,500	1,532	2,000	2,000	2,000
750385	Merchandise	45,401	51,868	51,000	51,000	44,116	51,000	51,000	51,000
750399	Office Supplies	957	2,538	1,000	1,058	659	1,500	1,500	1,500
750448	Postage-Standard Mailing	251	126	0	0	169	0	0	0
750476	Recreation Supplies	8,305	11,396	8,000	8,000	16,001	12,000	12,000	12,000
750504	Small Tools	1,396	1,457	1,700	1,822	496	2,000	2,000	2,000
750511	Special Event Supplies	2,026	0	400	400	0	0	0	0
750581	Uniforms	2,482	2,261	2,500	2,500	2,228	2,500	2,500	2,500
		63,606	71,159	67,600	68,551	67,074	72,600	72,600	72,600
Depreciation									
761042	Depreciation Park Improvements	255,353	257,812	255,400	257,800	257,812	255,300	255,300	255,300
761084	Depreciation Buildings	65,700	65,700	65,700	65,700	65,700	65,700	65,700	65,700
761121	Depreciation Equipment	40,906	43,893	24,200	33,600	33,553	16,500	16,500	16,500
		361,959	367,405	345,300	357,100	357,065	337,500	337,500	337,500
Operating Expenses		707,769	740,218	697,100	711,192	727,479	700,000	700,000	700,000
Internal Support									
Internal Services									
771639	Drain Equipment	0	0	2,000	2,000	0	0	0	0
774636	Info Tech Operations	11,732	10,479	14,000	14,000	14,626	11,000	11,000	11,000
774637	Info Tech Managed Print Svcs	491	430	500	500	703	500	500	500
774677	Insurance Fund	12,114	13,035	11,500	13,900	13,862	12,900	12,900	12,900
775754	Maintenance Department Charges	2,863	2,994	3,000	3,000	3,035	3,000	3,000	3,000
776659	Motor Pool Fuel Charges	0	12	500	500	40	100	100	100
776661	Motor Pool	549	1,174	11,654	11,654	5,873	15,400	15,400	15,400
778675	Telephone Communications	7,135	6,448	8,500	8,500	6,948	7,000	7,000	7,000
		34,883	34,571	51,654	54,054	45,087	49,900	49,900	49,900
Internal Support		34,883	34,571	51,654	54,054	45,087	49,900	49,900	49,900
Transfers/Other Sources (Uses)									
Transfers Out									
788001	Transfers Out	0	0	0	0	0	30,000	0	0
		0	0	0	0	0	30,000	0	0
Transfers/Other Sources (Uses)		0	0	0	0	0	30,000	0	0
Grand Total Expenditures		1,288,166	1,326,485	1,264,351	1,294,319	1,380,907	1,353,041	1,321,531	1,321,531

Department:	Red Oaks Golf	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060328 - Red Oaks Golf	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Revenues								
Revenue								
Charges for Services								
630847 Greens Fees	206,209	211,426	230,000	230,000	202,771	210,500	210,500	210,500
631743 Refunds Miscellaneous	257	248	0	0	941	0	0	0
631918 Rental Equipment	3,690	3,847	4,000	4,000	1,461	4,000	4,000	4,000
631925 Rental Facilities	0	0	500	500	0	500	500	500
631932 Rental Golf Carts	100,529	107,621	110,000	110,000	98,621	107,000	107,000	107,000
632037 Sales Retail	11,423	15,245	13,000	13,000	8,192	15,000	15,000	15,000
632135 Special Contracts	12,796	14,484	10,000	10,000	4,400	13,000	13,000	13,000
	334,904	352,870	367,500	367,500	316,385	350,000	350,000	350,000
Other Revenues								
670627 Sale of Equipment	0	225	0	0	0	0	0	0
	0	225	0	0	0	0	0	0
Gain or Loss on Exchg of Asset								
675354 Gain on Sale of Equip	3,277	0	0	0	0	0	0	0
	3,277	0	0	0	0	0	0	0
Revenue	338,182	353,095	367,500	367,500	316,385	350,000	350,000	350,000
Grand Total Revenues	338,182	353,095	367,500	367,500	316,385	350,000	350,000	350,000

Expenditures

Personnel								
Salaries								
702010 Salaries Regular	174,048	181,616	195,011	195,011	174,834	195,573	194,879	194,879
702030 Holiday	3,078	3,637	0	0	4,010	0	0	0
702050 Annual Leave	5,065	4,333	0	0	5,971	0	0	0
702080 Sick Leave	1,891	1,214	0	0	1,971	0	0	0
702100 Retroactive	0	0	0	0	102	0	0	0
702300 Disaster Non-Prod Salaries	0	0	0	0	7,680	0	0	0
702320 Disaster Premium Salaries	0	0	0	0	7,694	0	0	0
712020 Overtime	3,561	3,116	4,000	4,000	5,059	3,500	3,500	3,500
712040 Holiday Overtime	192	196	0	0	255	0	0	0
	187,835	194,112	199,011	199,011	207,575	199,073	198,379	198,379

Department:	Red Oaks Golf	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060328 - Red Oaks Golf	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Fringe Benefits								
722740 Fringe Benefits	0	0	43,000	43,000	0	45,026	45,026	45,026
722750 Workers Compensation	2,980	6,545	0	0	6,913	0	0	0
722760 Group Life	112	125	0	0	163	0	0	0
722770 Retirement	14,937	15,710	0	0	20,167	0	0	0
722780 Hospitalization	8,067	7,159	0	0	10,728	0	0	0
722790 Social Security	6,373	6,850	0	0	7,975	0	0	0
722800 Dental	767	1,062	0	0	1,911	0	0	0
722810 Disability	808	796	0	0	1,180	0	0	0
722820 Unemployment Insurance	301	311	0	0	310	0	0	0
722850 Optical	98	123	0	0	153	0	0	0
722900 Fringe Benefit Adjustments	0	0	2,026	2,026	0	75	0	0
	34,443	38,681	45,026	45,026	49,501	45,101	45,026	45,026
Personnel	222,278	232,792	244,037	244,037	257,076	244,174	243,405	243,405
Operating Expenses								
Contractual Services								
730037 Adj Prior Years Exp	17	1,664	0	0	0	0	0	0
730114 Auction Expense	0	11	0	0	0	0	0	0
730198 Building Maintenance Charges	10,599	8,606	3,000	4,201	12,842	3,000	3,000	3,000
730240 Cash Shortage	22	51	0	0	177	0	0	0
730247 Charge Card Fee	4,790	5,626	4,700	4,700	6,455	5,700	5,700	5,700
730562 Electrical Service	13,960	13,889	14,000	14,000	13,423	14,000	14,000	14,000
730611 Employees Medical Exams	21	114	25	25	60	150	150	150
730646 Equipment Maintenance	19,552	14,661	20,000	20,000	12,340	15,000	15,000	15,000
730653 Equipment Rental	407	0	500	500	0	250	250	250
730786 Garbage and Rubbish Disposal	282	552	200	200	505	550	550	550
730814 Grounds Maintenance	28,618	37,816	30,000	32,180	48,331	30,000	30,000	30,000
731059 Laundry and Cleaning	998	1,239	1,000	1,000	1,327	1,250	1,250	1,250
731115 Licenses and Permits	516	161	250	250	0	250	250	250
731213 Membership Dues	514	269	500	500	235	500	500	500
731241 Miscellaneous	189	123	500	500	0	150	150	150
731269 Natural Gas	2,126	1,920	2,000	2,000	1,844	2,000	2,000	2,000
731346 Personal Mileage	0	0	500	500	78	250	250	250
731388 Printing	1,097	1,048	1,000	1,008	1,752	1,000	1,000	1,000
731689 Security Expense	1,351	0	1,500	1,500	0	1,500	1,500	1,500
731780 Software Support Maintenance	1,420	1,480	1,400	1,400	630	1,400	1,400	1,400
731941 Training	643	387	500	500	905	500	500	500
732018 Travel and Conference	0	0	300	300	285	300	300	300
732102 Water and Sewage Charges	108,562	72,687	105,000	105,000	81,059	90,000	90,000	90,000
	195,686	162,304	186,875	190,264	182,249	167,750	167,750	167,750

Department:	Red Oaks Golf	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060328 - Red Oaks Golf	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
<u>Commodities</u>								
750063 Custodial Supplies	1,067	237	1,500	2,313	1,063	1,000	1,000	1,000
750140 Employee Footwear	0	0	0	0	239	275	275	275
750154 Expendable Equipment	43,600	0	1,500	1,500	0	500	500	500
750287 Maintenance Supplies	172	0	0	0	0	0	0	0
750385 Merchandise	5,070	7,136	5,500	5,500	4,427	7,000	7,000	7,000
750399 Office Supplies	1,127	1,697	1,000	1,974	2,374	1,000	1,000	1,000
750476 Recreation Supplies	23	8	300	300	23	200	200	200
750504 Small Tools	798	2,254	1,000	1,122	1,059	2,000	2,000	2,000
750511 Special Event Supplies	2,298	802	1,500	1,500	389	1,000	1,000	1,000
750581 Uniforms	1,643	1,587	1,800	1,800	1,012	1,500	1,500	1,500
	55,797	13,721	14,100	16,009	10,586	14,475	14,475	14,475
<u>Depreciation</u>								
761042 Depreciation Park Improvements	127,573	101,897	128,000	103,300	103,318	102,000	102,000	102,000
761084 Depreciation Buildings	20,484	21,936	21,000	21,900	21,936	22,000	22,000	22,000
761121 Depreciation Equipment	23,273	25,270	24,000	24,200	24,186	26,000	26,000	26,000
	171,330	149,102	173,000	149,400	149,440	150,000	150,000	150,000
Operating Expenses	422,813	325,128	373,975	355,673	342,275	332,225	332,225	332,225
<u>Internal Support</u>								
<u>Internal Services</u>								
774636 Info Tech Operations	15,742	7,635	16,000	16,000	11,460	8,000	8,000	8,000
774677 Insurance Fund	4,584	4,779	4,500	5,200	5,178	4,800	4,800	4,800
775754 Maintenance Department Charges	1,830	1,807	2,000	2,000	1,899	2,000	2,000	2,000
776659 Motor Pool Fuel Charges	119	345	200	200	199	400	400	400
776661 Motor Pool	951	6,362	8,800	8,800	5,868	6,418	6,418	6,418
778675 Telephone Communications	4,042	3,948	4,000	4,000	4,525	4,000	4,000	4,000
	27,268	24,876	35,500	36,200	29,129	25,618	25,618	25,618
Internal Support	27,268	24,876	35,500	36,200	29,129	25,618	25,618	25,618
Grand Total Expenditures	672,359	582,796	653,512	635,910	628,480	602,017	601,248	601,248

Department:	Springfield Oaks Golf	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060330 - Springfield Oaks Golf	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Revenues								
Revenue								
Charges for Services								
630847 Greens Fees	439,146	435,615	456,000	456,000	412,361	446,000	446,000	446,000
631253 Miscellaneous	245	270	0	0	550	0	0	0
631743 Refunds Miscellaneous	1,374	1,979	0	0	2,313	0	0	0
631911 Rent House	11,211	10,056	9,861	9,861	10,257	10,061	10,061	10,061
631918 Rental Equipment	359	483	600	600	605	500	500	500
631925 Rental Facilities	0	500	0	0	(100)	0	0	0
631932 Rental Golf Carts	256,851	242,471	272,000	272,000	202,700	270,000	270,000	270,000
632037 Sales Retail	13,384	10,659	11,000	11,000	8,788	11,000	11,000	11,000
632135 Special Contracts	6,960	0	10,000	10,000	0	0	0	0
	729,530	702,032	759,461	759,461	637,474	737,561	737,561	737,561
Other Revenues								
670114 Cash Overages	68	25	0	0	4	0	0	0
670570 Refund Prior Years Expenditure	0	1,142	0	0	9	0	0	0
670627 Sale of Equipment	241	0	0	0	0	0	0	0
670741 Sale of Scrap	0	90	0	0	0	0	0	0
	309	1,258	0	0	13	0	0	0
Gain or Loss on Exchg of Asset								
675354 Gain on Sale of Equip	627	1,250	0	0	0	0	0	0
	627	1,250	0	0	0	0	0	0
Revenue	730,466	704,540	759,461	759,461	637,487	737,561	737,561	737,561
Grand Total Revenues	730,466	704,540	759,461	759,461	637,487	737,561	737,561	737,561

Expenditures

Personnel								
Salaries								
702010 Salaries Regular	361,662	295,875	327,268	337,331	316,275	308,540	307,313	307,313
702030 Holiday	10,611	10,110	0	0	11,242	0	0	0
702050 Annual Leave	7,205	15,271	0	0	12,455	0	0	0
702080 Sick Leave	3,582	4,111	0	0	4,971	0	0	0
702100 Retroactive	0	249	0	0	426	0	0	0
702140 Other Miscellaneous Salaries	0	0	0	0	3,950	0	0	0
702200 Death Leave	0	635	0	0	0	0	0	0
702300 Disaster Non-Prod Salaries	0	0	0	0	5,460	0	0	0
702320 Disaster Premium Salaries	0	0	0	0	13,762	0	0	0
712020 Overtime	12,336	9,412	8,000	8,000	9,629	8,000	8,000	8,000
712040 Holiday Overtime	412	668	0	0	294	0	0	0
	395,808	336,330	335,268	345,331	378,463	316,540	315,313	315,313

Department:	Springfield Oaks Golf	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060330 - Springfield Oaks Golf	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Fringe Benefits								
722740 Fringe Benefits	0	0	65,319	65,319	0	147,292	147,292	147,292
722750 Workers Compensation	3,782	11,458	0	0	12,751	0	0	0
722760 Group Life	308	330	0	0	391	0	0	0
722770 Retirement	53,305	46,382	0	0	57,864	0	0	0
722780 Hospitalization	44,531	48,907	0	0	52,928	0	0	0
722790 Social Security	15,761	14,249	0	0	17,412	0	0	0
722800 Dental	3,570	3,986	0	0	4,173	0	0	0
722810 Disability	2,070	2,319	0	0	2,842	0	0	0
722820 Unemployment Insurance	635	538	0	0	566	0	0	0
722850 Optical	313	359	0	0	361	0	0	0
722900 Fringe Benefit Adjustments	0	0	2,314	5,917	0	132	0	0
	124,273	128,527	67,633	71,236	149,288	147,424	147,292	147,292
	520,082	464,858	402,901	416,567	527,750	463,964	462,605	462,605
Personnel								
Operating Expenses								
Contractual Services								
730037 Adj Prior Years Exp	577	1,364	0	0	0	0	0	0
730114 Auction Expense	0	61	0	0	0	0	0	0
730198 Building Maintenance Charges	12,340	13,094	14,000	14,601	11,504	14,000	14,000	14,000
730240 Cash Shortage	57	2	0	0	0	0	0	0
730247 Charge Card Fee	6,952	8,688	6,800	6,800	11,854	6,800	6,800	6,800
730429 Custodial Services	0	0	750	750	0	750	750	750
730562 Electrical Service	16,497	15,466	16,000	16,000	16,545	16,000	16,000	16,000
730611 Employees Medical Exams	125	68	0	0	0	0	0	0
730646 Equipment Maintenance	57,684	45,804	40,000	40,000	39,489	40,000	40,000	40,000
730653 Equipment Rental	622	224	400	400	0	400	400	400
730786 Garbage and Rubbish Disposal	715	925	700	700	952	700	700	700
730814 Grounds Maintenance	123,946	154,973	82,600	97,449	106,888	82,600	82,600	82,600
731059 Laundry and Cleaning	1,634	614	1,000	1,000	2,083	1,000	1,000	1,000
731115 Licenses and Permits	1,138	1,076	1,500	1,500	696	1,500	1,500	1,500
731213 Membership Dues	255	188	900	900	285	300	300	300
731241 Miscellaneous	598	61	1,100	1,100	51	600	600	600
731269 Natural Gas	3,789	3,204	4,000	4,000	3,214	3,500	3,500	3,500
731346 Personal Mileage	335	387	500	500	211	400	400	400
731388 Printing	1,879	440	1,700	1,712	206	1,700	1,700	1,700
731633 Rental Property Maintenance	36	9	1,000	1,000	226	1,000	1,000	1,000
731689 Security Expense	1,761	0	1,200	1,200	0	500	500	500
731780 Software Support Maintenance	1,036	1,037	1,000	1,000	1,042	1,250	1,250	1,250
731941 Training	45	0	400	400	0	400	400	400
732018 Travel and Conference	952	1,381	500	500	951	1,200	1,200	1,200
732020 Travel Employee Taxable Meals	56	0	0	0	117	0	0	0
732046 Uncollectable Accts Receivable	0	0	0	0	54	0	0	0
	233,028	249,065	176,050	191,512	196,367	174,600	174,600	174,600

Department:	Springfield Oaks Golf	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060330 - Springfield Oaks Golf	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
<u>Commodities</u>								
750063 Custodial Supplies	1,382	1,755	1,400	1,670	2,020	1,400	1,400	1,400
750140 Employee Footwear	0	0	0	550	190	340	340	340
750154 Expendable Equipment	0	6,458	1,500	2,847	10,033	1,500	1,500	1,500
750196 Firefighting Supplies	0	405	0	0	0	0	0	0
750385 Merchandise	13,349	6,585	7,200	7,200	6,590	7,200	7,200	7,200
750399 Office Supplies	2,226	2,655	2,000	2,593	1,864	2,000	2,000	2,000
750448 Postage-Standard Mailing	0	55	0	0	0	0	0	0
750476 Recreation Supplies	205	57	0	0	0	0	0	0
750504 Small Tools	2,504	3,315	2,000	2,061	4,955	2,500	2,500	2,500
750511 Special Event Supplies	3,462	106	3,000	3,000	41	2,000	2,000	2,000
750581 Uniforms	4,924	6,055	3,300	3,300	1,632	3,300	3,300	3,300
	28,053	27,446	20,400	23,221	27,325	20,240	20,240	20,240
<u>Depreciation</u>								
761042 Depreciation Park Improvements	25,525	23,925	23,400	26,600	26,587	16,900	16,900	16,900
761084 Depreciation Buildings	10,224	12,648	12,100	13,100	13,051	12,100	12,100	12,100
761121 Depreciation Equipment	51,243	51,761	28,100	52,400	52,416	17,400	17,400	17,400
	86,993	88,334	63,600	92,100	92,055	46,400	46,400	46,400
Operating Expenses	348,073	364,844	260,050	306,833	315,747	241,240	241,240	241,240
<u>Internal Support</u>								
<u>Internal Services</u>								
771639 Drain Equipment	0	0	0	0	993	1,000	1,000	1,000
774636 Info Tech Operations	10,609	11,657	11,000	11,000	14,410	11,000	11,000	11,000
774637 Info Tech Managed Print Svcs	0	161	0	0	594	0	0	0
774677 Insurance Fund	4,637	4,943	3,650	6,550	6,590	4,650	4,650	4,650
775754 Maintenance Department Charges	3,364	3,150	2,000	2,000	2,026	2,000	2,000	2,000
776659 Motor Pool Fuel Charges	120	43	1,200	1,200	0	500	500	500
776661 Motor Pool	8,691	8,561	6,000	6,000	4,913	8,000	8,000	8,000
778675 Telephone Communications	4,476	4,950	4,500	4,500	5,107	4,000	4,000	4,000
	31,897	33,465	28,350	31,250	34,634	31,150	31,150	31,150
Internal Support	31,897	33,465	28,350	31,250	34,634	31,150	31,150	31,150
Grand Total Expenditures	900,052	863,167	691,301	754,650	878,131	736,354	734,995	734,995

Department:	White Lake Oaks Golf	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060326 - White Lake Oaks Golf	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Revenues								
Revenue								
Charges for Services								
630847 Greens Fees	448,629	476,099	480,000	480,000	404,125	480,000	480,000	480,000
631253 Miscellaneous	81	110	0	0	365	100	100	100
631743 Refunds Miscellaneous	1,520	616	0	0	2,060	700	700	700
631771 Reimb 3rd Party	164	110	0	0	0	100	100	100
631911 Rent House	2,804	0	0	0	0	0	0	0
631918 Rental Equipment	5,510	1,920	2,400	2,400	1,259	2,400	2,400	2,400
631932 Rental Golf Carts	228,218	246,885	260,000	260,000	191,069	260,000	260,000	260,000
632037 Sales Retail	11,841	13,455	12,000	12,000	3,487	12,000	12,000	12,000
	698,766	739,195	754,400	754,400	602,364	755,300	755,300	755,300
Other Revenues								
670114 Cash Overages	19	6	0	0	34	0	0	0
670570 Refund Prior Years Expenditure	0	198	0	0	25	0	0	0
670627 Sale of Equipment	2,451	0	0	0	0	0	0	0
	2,470	204	0	0	59	0	0	0
Gain or Loss on Exchg of Asset								
675354 Gain on Sale of Equip	1,470	0	0	0	0	0	0	0
	1,470	0	0	0	0	0	0	0
Revenue	702,706	739,399	754,400	754,400	602,423	755,300	755,300	755,300
Grand Total Revenues	702,706	739,399	754,400	754,400	602,423	755,300	755,300	755,300

Expenditures

Personnel								
Salaries								
702010 Salaries Regular	244,553	231,934	302,396	315,662	256,577	299,418	298,686	298,686
702030 Holiday	4,463	2,316	0	0	5,061	0	0	0
702050 Annual Leave	3,781	4,304	0	0	4,324	0	0	0
702073 Parental Leave	0	4,644	0	0	0	0	0	0
702080 Sick Leave	3,956	859	0	0	3,255	0	0	0
702100 Retroactive	16	193	0	0	539	0	0	0
702130 Shift Premium	2	0	0	0	0	0	0	0
702300 Disaster Non-Prod Salaries	0	0	0	0	9,752	0	0	0
702320 Disaster Premium Salaries	0	0	0	0	13,276	0	0	0
712020 Overtime	15,939	8,623	9,000	9,000	11,191	11,000	11,000	11,000
712040 Holiday Overtime	911	457	0	0	1,185	1,000	1,000	1,000
	273,621	253,329	311,396	324,662	305,159	311,418	310,686	310,686

Department:	White Lake Oaks Golf	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060326 - White Lake Oaks Golf	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Fringe Benefits								
722740 Fringe Benefits	0	0	108,356	108,356	0	93,188	93,188	93,188
722750 Workers Compensation	5,554	8,515	0	0	9,925	0	0	0
722760 Group Life	220	156	0	0	247	0	0	0
722770 Retirement	32,869	23,452	0	0	40,794	0	0	0
722780 Hospitalization	22,455	21,135	0	0	36,260	0	0	0
722790 Social Security	11,890	7,439	0	0	12,355	0	0	0
722800 Dental	1,473	1,648	0	0	2,578	0	0	0
722810 Disability	1,597	1,103	0	0	1,563	0	0	0
722820 Unemployment Insurance	438	405	0	0	455	0	0	0
722850 Optical	134	151	0	0	265	0	0	0
722900 Fringe Benefit Adjustments	0	0	2,218	6,967	0	79	0	0
	76,631	64,004	110,574	115,323	104,442	93,267	93,188	93,188
Personnel	350,252	317,334	421,970	439,985	409,602	404,685	403,874	403,874
Operating Expenses								
Contractual Services								
730037 Adj Prior Years Exp	26	479	0	0	0	0	0	0
730198 Building Maintenance Charges	5,470	3,377	4,000	11,512	11,618	6,000	6,000	6,000
730240 Cash Shortage	10	3	0	0	3	0	0	0
730247 Charge Card Fee	9,062	10,259	9,000	9,000	14,400	11,000	11,000	11,000
730562 Electrical Service	20,913	15,764	22,600	22,600	17,159	18,000	18,000	18,000
730611 Employees Medical Exams	41	83	0	0	30	100	100	100
730646 Equipment Maintenance	40,402	31,103	40,000	40,000	34,378	40,000	40,000	40,000
730653 Equipment Rental	612	296	600	600	0	600	600	600
730786 Garbage and Rubbish Disposal	1,620	1,200	1,700	1,700	1,428	1,700	1,700	1,700
730814 Grounds Maintenance	62,410	93,497	65,000	124,273	108,764	65,000	65,000	65,000
731059 Laundry and Cleaning	841	574	1,000	1,000	492	1,000	1,000	1,000
731115 Licenses and Permits	762	631	700	700	449	700	700	700
731213 Membership Dues	140	19	300	300	385	300	300	300
731241 Miscellaneous	1,084	1,010	2,000	2,000	727	1,200	1,200	1,200
731269 Natural Gas	4,584	4,503	5,500	5,500	4,325	5,000	5,000	5,000
731346 Personal Mileage	66	188	300	300	14	0	0	0
731388 Printing	3,085	152	2,400	2,412	689	1,400	1,400	1,400
731689 Security Expense	4,687	5,044	5,000	5,000	193	5,000	5,000	5,000
731780 Software Support Maintenance	568	866	600	600	1,052	1,000	1,000	1,000
731941 Training	0	85	200	200	100	200	200	200
732018 Travel and Conference	701	590	500	500	546	500	500	500
732020 Travel Employee Taxable Meals	55	0	0	0	0	0	0	0
732046 Uncollectable Accts Receivable	0	0	0	0	50	0	0	0
732102 Water and Sewage Charges	0	615	0	0	449	600	600	600
	157,141	170,337	161,400	228,197	197,250	159,300	159,300	159,300

Department:	White Lake Oaks Golf	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060326 - White Lake Oaks Golf	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
<u>Commodities</u>								
750063 Custodial Supplies	2,596	1,289	1,500	1,500	289	1,500	1,500	1,500
750140 Employee Footwear	0	0	0	825	0	550	550	550
750154 Expendable Equipment	197,080	4,795	1,000	1,000	1,910	2,000	2,000	2,000
750385 Merchandise	8,803	11,237	9,000	9,000	3,187	9,000	9,000	9,000
750399 Office Supplies	1,476	1,326	1,500	3,816	4,373	1,500	1,500	1,500
750476 Recreation Supplies	410	0	0	0	0	0	0	0
750504 Small Tools	2,805	2,271	1,000	1,656	1,414	2,000	2,000	2,000
750511 Special Event Supplies	1,331	0	800	800	0	800	800	800
750581 Uniforms	2,827	3,864	2,000	2,000	1,659	3,000	3,000	3,000
	217,328	24,781	16,800	20,597	12,832	20,350	20,350	20,350
<u>Depreciation</u>								
761042 Depreciation Park Improvements	47,983	44,897	43,800	43,800	43,828	37,100	37,100	37,100
761084 Depreciation Buildings	24,561	25,518	24,500	25,500	25,518	24,500	24,500	24,500
761121 Depreciation Equipment	39,611	35,571	20,100	39,200	39,209	10,100	10,100	10,100
	112,155	105,987	88,400	108,500	108,555	71,700	71,700	71,700
Operating Expenses	486,624	301,105	266,600	357,294	318,637	251,350	251,350	251,350
<u>Internal Support</u>								
<u>Internal Services</u>								
771639 Drain Equipment	861	0	0	0	0	0	0	0
774636 Info Tech Operations	14,901	10,714	13,000	13,000	14,320	11,500	11,500	11,500
774677 Insurance Fund	4,907	5,637	5,000	5,800	5,780	5,000	5,000	5,000
775754 Maintenance Department Charges	2,604	2,297	1,000	1,000	1,777	2,000	2,000	2,000
776659 Motor Pool Fuel Charges	696	770	1,000	1,000	340	1,000	1,000	1,000
776661 Motor Pool	13,386	14,252	13,000	13,000	10,037	8,600	8,600	8,600
778675 Telephone Communications	4,641	4,825	4,500	4,500	5,879	5,000	5,000	5,000
	41,997	38,495	37,500	38,300	38,134	33,100	33,100	33,100
Internal Support	41,997	38,495	37,500	38,300	38,134	33,100	33,100	33,100
Grand Total Expenditures	878,872	656,933	726,070	835,579	766,372	689,135	688,324	688,324



The historic Ellis Barn at Springfield Oaks, Buhl Estate at Addison Oaks and Glen Oaks Conference Center stand ready for events to resume in 2021.

Department:	Addison Oaks Conference Ctr	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060417 - Addison Oaks Conference Ctr	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Revenues								
Revenue								
Charges for Services								
630308 Commission Food Services	30,248	8,907	105,000	105,000	0	35,000	35,000	35,000
631127 Maintenance Contracts	2,000	0	0	0	0	0	0	0
631253 Miscellaneous	0	0	0	0	1,200	0	0	0
631799 Reimb Contracts	111,242	117,015	47,000	47,000	110,857	117,000	117,000	117,000
	143,490	125,922	152,000	152,000	112,057	152,000	152,000	152,000
Other Revenues								
670456 Prior Years Adjustments	0	0	0	6,175	6,175	0	0	0
	0	0	0	6,175	6,175	0	0	0
Revenue	143,490	125,922	152,000	158,175	118,232	152,000	152,000	152,000
Grand Total Revenues	143,490	125,922	152,000	158,175	118,232	152,000	152,000	152,000

Expenditures

Personnel								
Salaries								
702010 Salaries Regular	15,033	21,969	25,000	25,000	18,229	25,000	25,000	25,000
702080 Sick Leave	0	62	0	0	0	0	0	0
702320 Disaster Premium Salaries	0	0	0	0	127	0	0	0
712020 Overtime	2,902	3,040	2,200	2,200	1,272	3,000	3,000	3,000
712040 Holiday Overtime	53	0	0	0	205	0	0	0
	17,988	25,071	27,200	27,200	19,833	28,000	28,000	28,000
Fringe Benefits								
722740 Fringe Benefits	0	0	19,423	19,423	0	9,423	9,423	9,423
722750 Workers Compensation	297	804	0	0	634	0	0	0
722760 Group Life	18	29	0	0	26	0	0	0
722770 Retirement	3,131	4,184	0	0	3,627	0	0	0
722780 Hospitalization	1,060	855	0	0	587	0	0	0
722790 Social Security	865	1,296	0	0	1,071	0	0	0
722800 Dental	39	26	0	0	41	0	0	0
722810 Disability	109	198	0	0	186	0	0	0
722820 Unemployment Insurance	29	40	0	0	30	0	0	0
722850 Optical	3	2	0	0	4	0	0	0
	5,551	7,432	19,423	19,423	6,205	9,423	9,423	9,423
Personnel	23,539	32,503	46,623	46,623	26,038	37,423	37,423	37,423

Department:	Addison Oaks Conference Ctr	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060417 - Addison Oaks Conference Ctr	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Operating Expenses								
Contractual Services								
730037	Adj Prior Years Exp	1,749	0	0	0	0	0	0
730044	Adj Prior Years Revenue	2,249	0	0	0	0	0	0
730198	Building Maintenance Charges	16,821	28,912	20,000	24,581	36,407	21,700	21,700
730520	Design Fees	0	6,175	0	0	0	0	0
730562	Electrical Service	22,306	26,011	25,000	25,000	18,709	25,000	25,000
730646	Equipment Maintenance	24,396	11,679	7,500	7,500	8,342	7,500	7,500
730653	Equipment Rental	0	0	50	50	0	0	0
730814	Grounds Maintenance	20,820	15,343	20,000	20,000	5,179	24,000	24,000
731073	Legal Services	25	0	0	0	0	0	0
731115	Licenses and Permits	2,082	2,184	2,000	2,000	1,862	2,200	2,200
731136	Logos Trademarks Intellect Prp	534	548	500	500	560	550	550
731269	Natural Gas	11,686	11,437	11,000	11,000	8,524	12,000	12,000
731388	Printing	0	0	0	25	25	0	0
731689	Security Expense	810	0	2,000	2,000	0	1,000	1,000
732102	Water and Sewage Charges	9,230	9,505	9,500	9,500	16,520	9,500	9,500
		112,707	111,794	97,550	102,156	96,128	103,450	103,450
Commodities								
750154	Expendable Equipment	4,093	0	4,000	4,000	0	4,000	4,000
750504	Small Tools	931	512	1,000	1,000	0	1,000	1,000
		5,024	512	5,000	5,000	0	5,000	5,000
Depreciation								
761042	Depreciation Park Improvements	8,836	9,553	8,800	9,900	9,911	8,800	8,800
761084	Depreciation Buildings	80,716	80,899	80,700	81,400	81,449	80,700	80,700
761121	Depreciation Equipment	772	772	800	800	772	800	800
		90,325	91,224	90,300	92,100	92,132	90,300	90,300
Operating Expenses		208,056	203,530	192,850	199,256	188,260	198,750	198,750
Internal Support								
Internal Services								
771639	Drain Equipment	0	0	2,000	2,000	0	2,000	2,000
774636	Info Tech Operations	113	0	0	0	9,342	0	0
774677	Insurance Fund	2,481	2,662	2,600	2,500	2,533	2,600	2,600
778675	Telephone Communications	725	1,108	750	750	1,238	1,100	1,100
		3,319	3,770	5,350	5,250	13,112	5,700	5,700
Internal Support		3,319	3,770	5,350	5,250	13,112	5,700	5,700
Grand Total Expenditures		234,914	239,802	244,823	251,129	227,410	241,873	241,873

Department:	Glen Oaks Conference Center	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060427 - Glen Oaks Conference Center	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			

Revenues

Revenue									
Charges for Services									
630308	Commission Food Services	1,172	6,819	58,045	58,045	0	8,045	8,045	8,045
631799	Reimb Contracts	115,432	116,740	70,100	70,100	111,481	120,100	120,100	120,100
		116,604	123,559	128,145	128,145	111,481	128,145	128,145	128,145
Revenue		116,604	123,559	128,145	128,145	111,481	128,145	128,145	128,145
Grand Total Revenues		116,604	123,559	128,145	128,145	111,481	128,145	128,145	128,145

Expenditures

Personnel									
Salaries									
702010	Salaries Regular	24,440	17,230	25,300	25,300	6,066	22,000	22,000	22,000
712020	Overtime	1,302	1,253	1,000	1,000	1,017	1,000	1,000	1,000
712040	Holiday Overtime	103	147	0	0	0	0	0	0
		25,845	18,629	26,300	26,300	7,083	23,000	23,000	23,000
Fringe Benefits									
722740	Fringe Benefits	0	0	11,000	11,000	0	10,000	10,000	10,000
722750	Workers Compensation	624	620	0	0	230	0	0	0
722760	Group Life	43	26	0	0	15	0	0	0
722770	Retirement	5,740	3,255	0	0	1,734	0	0	0
722780	Hospitalization	4,280	2,633	0	0	1,533	0	0	0
722790	Social Security	1,630	1,028	0	0	524	0	0	0
722800	Dental	325	203	0	0	126	0	0	0
722810	Disability	313	192	0	0	106	0	0	0
722820	Unemployment Insurance	41	30	0	0	11	0	0	0
722850	Optical	27	16	0	0	10	0	0	0
		13,025	8,003	11,000	11,000	4,289	10,000	10,000	10,000
Personnel		38,870	26,632	37,300	37,300	11,372	33,000	33,000	33,000

Department:	Glen Oaks Conference Center	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060427 - Glen Oaks Conference Center	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Operating Expenses								
Contractual Services								
730044	Adj Prior Years Revenue	1,801	0	0	0	0	0	0
730198	Building Maintenance Charges	41,047	53,870	30,000	44,468	32,892	38,000	38,000
730562	Electrical Service	28,453	23,386	30,000	30,000	17,381	28,000	28,000
730646	Equipment Maintenance	7,458	5,832	10,000	10,000	9,800	8,000	8,000
730814	Grounds Maintenance	6,751	6,438	8,000	8,000	3,994	8,000	8,000
731115	Licenses and Permits	2,392	262	2,400	2,400	1,353	1,500	1,500
731136	Logos Trademarks Intellect Prp	534	548	550	550	560	550	550
731269	Natural Gas	9,548	8,963	10,000	10,000	8,840	9,000	9,000
731689	Security Expense	0	0	600	600	0	0	0
731941	Training	0	0	0	0	22	0	0
732102	Water and Sewage Charges	16,745	14,110	17,000	17,000	11,822	15,000	15,000
		114,729	113,408	108,550	123,018	86,664	108,050	108,050
Commodities								
750063	Custodial Supplies	0	0	0	0	27	0	0
750154	Expendable Equipment	0	0	4,000	4,000	0	4,000	4,000
750504	Small Tools	0	140	500	500	0	250	250
750581	Uniforms	0	0	0	0	367	0	0
		0	140	4,500	4,500	394	4,250	4,250
Depreciation								
761042	Depreciation Park Improvements	1,287	1,287	1,300	22,100	22,137	1,300	1,300
761084	Depreciation Buildings	85,635	85,402	85,000	87,300	87,328	85,000	85,000
761121	Depreciation Equipment	3,879	4,000	4,000	4,000	4,000	4,000	4,000
		90,801	90,688	90,300	113,400	113,464	90,300	90,300
Operating Expenses		205,530	204,237	203,350	240,918	200,523	202,600	202,600
Internal Support								
Internal Services								
774677	Insurance Fund	2,634	2,679	2,900	3,100	3,072	2,900	2,900
775754	Maintenance Department Charges	0	0	700	700	0	0	0
778675	Telephone Communications	672	672	700	700	672	700	700
		3,306	3,351	4,300	4,500	3,744	3,600	3,600
Internal Support		3,306	3,351	4,300	4,500	3,744	3,600	3,600
Grand Total Expenditures		247,706	234,219	244,950	282,718	215,639	239,200	239,200

Department:	Groveland Oaks Concessions	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060420 - Groveland Oaks Concessions	
Fund:	50800 - Parks and Recreation	
		FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			

Revenues

Revenue									
Charges for Services									
630308	Commission Food Services	2,806	3,653	3,500	3,500	3,780	3,500	3,500	3,500
631743	Refunds Miscellaneous	281	483	0	0	260	0	0	0
632037	Sales Retail	67,257	42,645	65,000	65,000	0	55,000	55,000	55,000
		70,343	46,781	68,500	68,500	4,040	58,500	58,500	58,500
Contributions									
650104	Contributions Operating	38	0	0	0	0	0	0	0
		38	0	0	0	0	0	0	0
Other Revenues									
670114	Cash Overages	1	42	0	0	0	0	0	0
670456	Prior Years Adjustments	0	0	0	3,498	4,100	0	0	0
		1	42	0	3,498	4,100	0	0	0
Revenue		70,382	46,824	68,500	71,998	8,140	58,500	58,500	58,500
Grand Total Revenues		70,382	46,824	68,500	71,998	8,140	58,500	58,500	58,500

Expenditures

Personnel									
Salaries									
702010	Salaries Regular	18,794	17,217	30,279	30,279	3,641	28,279	28,279	28,279
712020	Overtime	430	29	1,000	1,000	0	700	700	700
		19,224	17,246	31,279	31,279	3,641	28,979	28,979	28,979
Fringe Benefits									
722740	Fringe Benefits	0	0	2,205	2,205	0	2,627	2,627	2,627
722750	Workers Compensation	117	600	0	0	127	0	0	0
722770	Retirement	542	469	0	0	110	0	0	0
722790	Social Security	279	250	0	0	53	0	0	0
722820	Unemployment Insurance	31	28	0	0	5	0	0	0
722900	Fringe Benefit Adjustments	0	0	422	422	0	0	0	0
		969	1,347	2,627	2,627	295	2,627	2,627	2,627
Personnel		20,193	18,593	33,906	33,906	3,936	31,606	31,606	31,606

Department:	Groveland Oaks Concessions	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060420 - Groveland Oaks Concessions	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Operating Expenses								
Contractual Services								
730037	Adj Prior Years Exp	66	927	0	0	0	0	0
730198	Building Maintenance Charges	1,082	3,847	5,000	5,000	5,200	7,500	7,500
730240	Cash Shortage	25	21	0	0	0	0	0
730247	Charge Card Fee	1,281	1,146	1,500	1,500	845	1,500	1,500
730646	Equipment Maintenance	7,180	4,782	1,000	1,000	0	1,000	1,000
730814	Grounds Maintenance	0	4,100	0	0	0	0	0
731059	Laundry and Cleaning	230	255	500	500	0	500	500
731115	Licenses and Permits	799	527	800	800	351	800	800
731213	Membership Dues	291	310	500	500	283	500	500
731241	Miscellaneous	0	0	500	500	25	500	500
731388	Printing	0	0	500	500	0	500	500
731689	Security Expense	0	0	0	0	393	0	0
731941	Training	0	36	250	250	0	250	250
		10,952	15,951	10,550	10,550	7,098	13,050	13,050
Commodities								
750063	Custodial Supplies	38	361	500	500	0	500	500
750154	Expendable Equipment	0	0	1,000	1,000	0	1,000	1,000
750385	Merchandise	27,508	20,782	32,000	32,000	1,609	25,000	25,000
750399	Office Supplies	0	886	250	250	0	250	250
750504	Small Tools	336	3,747	300	300	26	300	300
750581	Uniforms	0	0	250	250	0	250	250
		27,882	25,777	34,300	34,300	1,635	27,300	27,300
Depreciation								
761042	Depreciation Park Improvements	0	0	0	100	73	0	0
761084	Depreciation Buildings	2,897	3,207	2,900	3,200	3,207	2,900	2,900
761121	Depreciation Equipment	467	1,120	0	1,100	1,120	0	0
		3,364	4,327	2,900	4,400	4,400	2,900	2,900
Operating Expenses		42,198	46,055	47,750	49,250	13,134	43,250	43,250
Internal Support								
Internal Services								
774636	Info Tech Operations	3,034	3,270	3,500	3,500	333	3,500	3,500
774677	Insurance Fund	316	402	350	350	381	350	350
778675	Telephone Communications	297	219	400	400	375	0	0
		3,647	3,891	4,250	4,250	1,089	3,850	3,850
Internal Support		3,647	3,891	4,250	4,250	1,089	3,850	3,850
Grand Total Expenditures		66,038	68,539	85,906	87,406	18,158	78,706	78,706

Department:	Lyon Oaks Conference Center	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060456 - Lyon Oaks Conference Center	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	
			Adopted Budget	Amended Budget	Actual (Unaudited)				
Revenues									
Revenue									
Charges for Services									
630308	Commission Food Services	27,257	26,319	25,000	25,000	18,412	28,000	28,000	28,000
631253	Miscellaneous	591	0	0	0	0	0	0	0
631743	Refunds Miscellaneous	1,784	0	0	0	0	0	0	0
631799	Reimb Contracts	0	0	0	0	0	15,000	15,000	15,000
631925	Rental Facilities	500	0	0	0	0	0	0	0
632037	Sales Retail	181,100	0	0	0	0	0	0	0
		<u>211,231</u>	<u>26,319</u>	<u>25,000</u>	<u>25,000</u>	<u>18,412</u>	<u>43,000</u>	<u>43,000</u>	<u>43,000</u>
Other Revenues									
670114	Cash Overages	5	0	0	0	0	0	0	0
		<u>5</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Revenue		211,236	26,319	25,000	25,000	18,412	43,000	43,000	43,000
Grand Total Revenues		211,236	26,319	25,000	25,000	18,412	43,000	43,000	43,000

Expenditures

Personnel									
Salaries									
702010	Salaries Regular	110,215	123,332	28,684	28,684	71,392	28,684	28,684	28,684
702030	Holiday	0	93	0	0	0	0	0	0
702050	Annual Leave	0	492	0	0	0	0	0	0
702080	Sick Leave	0	0	0	0	673	0	0	0
702100	Retroactive	0	108	0	0	0	0	0	0
702300	Disaster Non-Prod Salaries	0	0	0	0	1,278	0	0	0
702320	Disaster Premium Salaries	0	0	0	0	916	0	0	0
712020	Overtime	815	915	0	0	1,325	0	0	0
712040	Holiday Overtime	0	178	0	0	0	0	0	0
		<u>111,030</u>	<u>125,119</u>	<u>28,684</u>	<u>28,684</u>	<u>75,584</u>	<u>28,684</u>	<u>28,684</u>	<u>28,684</u>

Department:	Lyon Oaks Conference Center	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060456 - Lyon Oaks Conference Center	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
<u>Fringe Benefits</u>								
722740 Fringe Benefits	0	0	1,000	1,000	0	2,620	2,620	2,620
722750 Workers Compensation	1,458	3,662	0	0	2,336	0	0	0
722760 Group Life	77	88	0	0	71	0	0	0
722770 Retirement	13,093	13,569	0	0	10,761	0	0	0
722780 Hospitalization	5,855	5,639	0	0	5,277	0	0	0
722790 Social Security	3,841	4,405	0	0	3,273	0	0	0
722800 Dental	496	483	0	0	434	0	0	0
722810 Disability	555	625	0	0	515	0	0	0
722820 Unemployment Insurance	177	199	0	0	112	0	0	0
722850 Optical	85	95	0	0	78	0	0	0
722900 Fringe Benefit Adjustments	0	0	1,620	1,620	0	0	0	0
	25,636	28,764	2,620	2,620	22,857	2,620	2,620	2,620
Personnel	136,665	153,883	31,304	31,304	98,441	31,304	31,304	31,304
<u>Operating Expenses</u>								
<u>Contractual Services</u>								
730037 Adj Prior Years Exp	2,043	0	0	0	0	0	0	0
730198 Building Maintenance Charges	76,490	41,827	5,000	6,201	22,582	11,600	11,600	11,600
730240 Cash Shortage	43	0	0	0	0	0	0	0
730247 Charge Card Fee	2,515	0	0	0	0	0	0	0
730373 Contracted Services	0	3,447	0	0	0	0	0	0
730562 Electrical Service	32,602	18,360	20,300	20,300	17,842	20,300	20,300	20,300
730646 Equipment Maintenance	5,226	3,441	1,500	1,500	1,895	1,500	1,500	1,500
730786 Garbage and Rubbish Disposal	1,885	798	1,000	1,000	798	1,000	1,000	1,000
730814 Grounds Maintenance	3,575	4,410	2,900	2,900	4,799	2,900	2,900	2,900
731059 Laundry and Cleaning	887	208	1,200	1,200	0	0	0	0
731115 Licenses and Permits	2,621	1,893	2,030	2,030	1,321	2,530	2,530	2,530
731136 Logos Trademarks Intellect Prp	534	548	500	500	560	500	500	500
731213 Membership Dues	291	310	0	0	0	0	0	0
731241 Miscellaneous	506	23	0	0	25	0	0	0
731269 Natural Gas	8,233	4,961	5,800	5,800	3,365	5,800	5,800	5,800
731388 Printing	10	0	0	0	0	0	0	0
731689 Security Expense	0	0	1,500	1,500	0	1,500	1,500	1,500
731780 Software Support Maintenance	558	0	0	0	0	0	0	0
732102 Water and Sewage Charges	10,080	10,138	5,800	5,800	10,770	5,800	5,800	5,800
	148,098	90,365	47,530	48,731	63,959	53,430	53,430	53,430

Department:	Lyon Oaks Conference Center	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060456 - Lyon Oaks Conference Center	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Commodities								
750063 Custodial Supplies	937	29	0	0	0	0	0	0
750154 Expendable Equipment	0	0	1,000	1,000	0	1,000	1,000	1,000
750385 Merchandise	82,316	14,887	0	0	0	15,000	15,000	15,000
750399 Office Supplies	181	0	0	0	0	0	0	0
750504 Small Tools	5,494	2,505	3,500	3,500	4	1,000	1,000	1,000
750511 Special Event Supplies	8	0	0	0	0	0	0	0
750581 Uniforms	399	0	0	0	0	0	0	0
	89,334	17,421	4,500	4,500	4	17,000	17,000	17,000
Depreciation								
761042 Depreciation Park Improvements	1,210	1,579	1,100	1,600	1,579	1,100	1,100	1,100
761084 Depreciation Buildings	85,590	85,590	85,600	85,600	85,590	85,600	85,600	85,600
761121 Depreciation Equipment	676	0	700	0	0	700	700	700
	87,477	87,170	87,400	87,200	87,170	87,400	87,400	87,400
Operating Expenses	324,908	194,956	139,430	140,431	151,132	157,830	157,830	157,830
Internal Support								
Internal Services								
771639 Drain Equipment	0	0	2,320	2,320	0	2,320	2,320	2,320
774636 Info Tech Operations	1,582	92	0	0	0	0	0	0
774677 Insurance Fund	3,125	4,018	3,300	4,100	4,136	3,300	3,300	3,300
778675 Telephone Communications	1,611	1,838	1,160	1,160	1,939	1,160	1,160	1,160
	6,318	5,948	6,780	7,580	6,075	6,780	6,780	6,780
Internal Support	6,318	5,948	6,780	7,580	6,075	6,780	6,780	6,780
Grand Total Expenditures	467,892	354,788	177,514	179,315	255,648	195,914	195,914	195,914

Department:	Lyon Oaks Restaurant Svc	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060256 - Lyon Oaks Restaurant Svc	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Revenues								
Revenue								
Charges for Services								
631253	Miscellaneous	0	194	0	0	48	0	0
631743	Refunds Miscellaneous	0	1,859	0	0	1,280	0	0
631799	Reimb Contracts	0	0	1,000	1,000	0	0	0
632037	Sales Retail	0	196,831	195,000	195,000	110,787	199,000	199,000
		0	198,883	196,000	196,000	112,115	199,000	199,000
Revenue		0	198,883	196,000	196,000	112,115	199,000	199,000
Grand Total Revenues		0	198,883	196,000	196,000	112,115	199,000	199,000

Expenditures

Personnel								
Salaries								
702010	Salaries Regular	0	0	138,000	138,000	1,627	138,000	138,000
712020	Overtime	0	0	2,000	2,000	175	2,000	2,000
		0	0	140,000	140,000	1,802	140,000	140,000
Fringe Benefits								
722740	Fringe Benefits	0	0	18,500	18,500	0	18,500	18,500
722750	Workers Compensation	0	0	0	0	61	0	0
722760	Group Life	0	0	0	0	4	0	0
722770	Retirement	0	0	0	0	456	0	0
722780	Hospitalization	0	0	0	0	467	0	0
722790	Social Security	0	0	0	0	134	0	0
722800	Dental	0	0	0	0	36	0	0
722810	Disability	0	0	0	0	28	0	0
722820	Unemployment Insurance	0	0	0	0	3	0	0
722850	Optical	0	0	0	0	4	0	0
		0	0	18,500	18,500	1,194	18,500	18,500
Personnel		0	0	158,500	158,500	2,995	158,500	158,500

Department:	Lyon Oaks Restaurant Svc	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060256 - Lyon Oaks Restaurant Svc	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Operating Expenses								
Contractual Services								
730037	0	0	0	168	846	0	0	0
730198	0	15,293	5,000	5,000	4,372	8,400	8,400	8,400
730240	0	29	0	0	7	0	0	0
730247	0	2,949	2,800	2,800	2,626	3,000	3,000	3,000
730373	0	1,149	0	0	0	0	0	0
730562	0	10,862	14,700	14,700	14,086	11,700	11,700	11,700
730646	0	721	3,500	3,500	730	3,500	3,500	3,500
730786	0	798	1,000	1,000	333	1,000	1,000	1,000
730814	0	679	2,100	2,100	2,955	2,100	2,100	2,100
731059	0	326	0	0	58	500	500	500
731115	0	2,167	1,470	1,470	2,065	1,470	1,470	1,470
731241	0	693	500	500	34	500	500	500
731269	0	2,344	4,200	4,200	2,656	2,700	2,700	2,700
731388	0	118	500	500	0	500	500	500
731780	0	891	0	0	970	900	900	900
731941	0	176	0	0	53	200	200	200
732102	0	0	4,200	4,200	0	4,200	4,200	4,200
	0	39,195	39,970	40,138	31,791	40,670	40,670	40,670
Commodities								
750063	0	1,516	2,000	2,221	689	2,000	2,000	2,000
750154	0	0	2,000	2,000	0	0	0	0
750385	0	69,041	83,850	83,850	50,458	75,000	75,000	75,000
750399	0	206	500	514	99	500	500	500
750504	0	3,697	1,500	1,500	10	2,000	2,000	2,000
750581	0	355	750	750	290	750	750	750
	0	74,815	90,600	90,835	51,547	80,250	80,250	80,250
Depreciation								
761121	0	676	0	700	676	0	0	0
	0	676	0	700	676	0	0	0
Operating Expenses	0	114,686	130,570	131,673	84,013	120,920	120,920	120,920
Internal Support								
Internal Services								
771639	0	0	1,680	1,680	0	1,680	1,680	1,680
774636	0	135	0	0	1,820	0	0	0
774677	0	10,362	0	16,800	16,820	10,500	10,500	10,500
778675	0	0	840	840	0	840	840	840
	0	10,497	2,520	19,320	18,640	13,020	13,020	13,020
Internal Support	0	10,497	2,520	19,320	18,640	13,020	13,020	13,020
Grand Total Expenditures	0	125,183	291,590	309,493	105,648	292,440	292,440	292,440

Department:	Red Oaks Wtrpk Concessions	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060431 - Red Oaks Wtrpk Concessions	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	
			Adopted Budget	Amended Budget	Actual (Unaudited)				
Revenues									
Revenue									
Charges for Services									
630308	Commission Food Services	890	650	1,000	1,000	0	1,000	1,000	1,000
631253	Miscellaneous	14	7	15	15	0	15	15	15
631743	Refunds Miscellaneous	0	1,241	0	0	725	0	0	0
632037	Sales Retail	181,742	223,166	200,000	0	0	220,000	220,000	220,000
		182,646	225,064	201,015	1,015	725	221,015	221,015	221,015
Other Revenues									
670114	Cash Overages	33	1	0	0	0	0	0	0
		33	1	0	0	0	0	0	0
Revenue		182,679	225,065	201,015	1,015	725	221,015	221,015	221,015
Grand Total Revenues		182,679	225,065	201,015	1,015	725	221,015	221,015	221,015

Expenditures

Personnel									
Salaries									
702010	Salaries Regular	99,175	105,927	113,106	113,106	32,223	113,516	113,516	113,516
702030	Holiday	0	35	0	0	0	0	0	0
702050	Annual Leave	0	69	0	0	232	0	0	0
702080	Sick Leave	0	69	0	0	0	0	0	0
702300	Disaster Non-Prod Salaries	0	0	0	0	1,204	0	0	0
702320	Disaster Premium Salaries	0	0	0	0	303	0	0	0
712020	Overtime	2,138	1,621	1,400	1,400	0	1,400	1,400	1,400
		101,313	107,721	114,506	114,506	33,963	114,916	114,916	114,916
Fringe Benefits									
722740	Fringe Benefits	0	0	20,000	20,000	0	28,468	28,468	28,468
722750	Workers Compensation	1,007	3,663	0	0	1,108	0	0	0
722760	Group Life	59	67	0	0	69	0	0	0
722770	Retirement	10,161	10,180	0	0	8,266	0	0	0
722780	Hospitalization	4,197	4,561	0	0	5,153	0	0	0
722790	Social Security	3,239	3,584	0	0	2,484	0	0	0
722800	Dental	525	626	0	0	678	0	0	0
722810	Disability	428	488	0	0	503	0	0	0
722820	Unemployment Insurance	161	172	0	0	50	0	0	0
722850	Optical	48	58	0	0	56	0	0	0
722900	Fringe Benefit Adjustments	0	0	468	468	0	0	0	0
		19,827	23,400	20,468	20,468	18,368	28,468	28,468	28,468
Personnel		121,141	131,121	134,974	134,974	52,331	143,384	143,384	143,384

Department:	Red Oaks Wtrpk Concessions	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060431 - Red Oaks Wtrpk Concessions	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Operating Expenses								
Contractual Services								
730037	0	0	0	44	44	0	0	0
730198	19,019	5,586	18,000	18,000	2,197	10,000	10,000	10,000
730240	83	141	0	0	0	0	0	0
730247	2,644	3,926	2,600	2,600	1,257	4,000	4,000	4,000
730562	8,388	8,995	8,000	8,000	3,105	9,000	9,000	9,000
730646	3,963	1,371	3,500	3,500	0	3,000	3,000	3,000
730653	17	49	0	0	20	50	50	50
730786	1,414	1,030	1,400	1,400	26	1,400	1,400	1,400
730814	0	0	500	500	0	250	250	250
731059	1,046	890	1,100	1,100	(56)	1,000	1,000	1,000
731115	360	460	400	400	460	500	500	500
731213	291	310	300	300	0	300	300	300
731241	200	0	100	100	0	100	100	100
731269	633	704	700	700	181	750	750	750
731388	0	315	500	500	0	500	500	500
731780	150	150	200	200	0	200	200	200
731941	0	250	250	250	89	250	250	250
	38,208	24,179	37,550	37,594	7,323	31,300	31,300	31,300
Commodities								
750063	1,700	1,532	2,000	2,000	80	1,500	1,500	1,500
750154	0	600	2,000	2,000	0	1,000	1,000	1,000
750385	77,359	79,210	80,000	0	2,398	80,000	80,000	80,000
750399	332	598	500	500	391	500	500	500
750504	1,599	5,630	2,500	2,500	528	2,500	2,500	2,500
750581	1,897	1,103	1,500	1,500	0	1,500	1,500	1,500
	82,888	88,673	88,500	8,500	3,397	87,000	87,000	87,000
Depreciation								
761084	2,931	3,590	2,900	3,600	3,590	3,600	3,600	3,600
	2,931	3,590	2,900	3,600	3,590	3,600	3,600	3,600
Operating Expenses	124,027	116,442	128,950	49,694	14,310	121,900	121,900	121,900
Internal Support								
Internal Services								
774636	3,280	2,022	4,000	4,000	930	2,500	2,500	2,500
774677	950	1,529	950	1,650	1,631	1,500	1,500	1,500
778675	296	370	350	350	415	350	350	350
	4,525	3,921	5,300	6,000	2,976	4,350	4,350	4,350
Internal Support	4,525	3,921	5,300	6,000	2,976	4,350	4,350	4,350
Grand Total Expenditures	249,693	251,484	269,224	190,668	69,617	269,634	269,634	269,634

Department:	Springfield Oaks Concession	OAKLAND COUNTY, MICHIGAN						
Organizaton:	5060430 - Springfield Oaks Concession							
Fund:	50800 - Parks and Recreation							
		FY2021 AND FY2022 AND FY2023 Adopted Budget						

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Revenues								
Revenue								
Charges for Services								
631253	Miscellaneous	168	20	0	0	10	0	0
631743	Refunds Miscellaneous	279	1,146	0	0	771	0	0
632037	Sales Retail	128,268	140,426	160,000	160,000	72,302	140,000	140,000
		128,715	141,591	160,000	160,000	73,083	140,000	140,000
Other Revenues								
670114	Cash Overages	0	8	0	0	0	0	0
670627	Sale of Equipment	213	900	0	0	0	0	0
		213	908	0	0	0	0	0
Revenue		128,928	142,499	160,000	160,000	73,083	140,000	140,000
Grand Total Revenues		128,928	142,499	160,000	160,000	73,083	140,000	140,000

Expenditures

Personnel								
Salaries								
702010	Salaries Regular	76,194	94,705	85,450	85,450	43,333	100,000	100,000
702100	Retroactive	0	62	0	0	0	0	0
702320	Disaster Premium Salaries	0	0	0	0	451	0	0
712020	Overtime	4,958	1,150	3,000	3,000	148	1,400	1,400
		81,152	95,917	88,450	88,450	43,932	101,400	101,400
Fringe Benefits								
722740	Fringe Benefits	0	0	5,300	5,300	0	21,846	21,846
722750	Workers Compensation	745	3,287	0	0	1,519	0	0
722760	Group Life	17	24	0	0	17	0	0
722770	Retirement	4,979	5,435	0	0	3,323	0	0
722780	Hospitalization	3,044	4,007	0	0	2,569	0	0
722790	Social Security	1,757	2,050	0	0	1,109	0	0
722800	Dental	241	318	0	0	203	0	0
722810	Disability	124	177	0	0	124	0	0
722820	Unemployment Insurance	130	153	0	0	66	0	0
722850	Optical	24	31	0	0	15	0	0
722900	Fringe Benefit Adjustments	0	0	1,246	1,246	0	0	0
		11,060	15,482	6,546	6,546	8,946	21,846	21,846
Personnel		92,212	111,399	94,996	94,996	52,878	123,246	123,246

Department: Springfield Oaks Concession		OAKLAND COUNTY, MICHIGAN							
Organizaton: 5060430 - Springfield Oaks Concession		FY2021 AND FY2022 AND FY2023 Adopted Budget							
Fund: 50800 - Parks and Recreation									
Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	
			Adopted Budget	Amended Budget	Actual (Unaudited)				
Operating Expenses									
Contractual Services									
730037	Adj Prior Years Exp	1,190	1,241	0	594	594	0	0	0
730114	Auction Expense	0	44	0	0	0	0	0	0
730198	Building Maintenance Charges	15,684	10,106	8,000	8,751	10,500	4,000	4,000	4,000
730240	Cash Shortage	2	5	0	0	0	0	0	0
730247	Charge Card Fee	721	1,260	1,500	1,500	1,556	1,500	1,500	1,500
730562	Electrical Service	7,188	6,134	9,000	9,000	4,123	7,000	7,000	7,000
730646	Equipment Maintenance	993	516	1,500	1,500	0	500	500	500
730786	Garbage and Rubbish Disposal	406	605	750	750	495	750	750	750
730814	Grounds Maintenance	155	391	500	500	40	3,000	3,000	3,000
731059	Laundry and Cleaning	436	492	500	500	76	500	500	500
731073	Legal Services	2,259	0	0	0	0	0	0	0
731115	Licenses and Permits	4,309	3,207	1,500	1,500	2,763	1,500	1,500	1,500
731213	Membership Dues	291	310	0	0	1,415	0	0	0
731241	Miscellaneous	175	0	0	0	25	0	0	0
731269	Natural Gas	1,829	2,055	2,000	2,000	1,280	2,000	2,000	2,000
731339	Periodicals Books Publ Sub	81	0	0	0	0	0	0	0
731388	Printing	19	0	500	500	0	500	500	500
731780	Software Support Maintenance	1,036	1,037	1,200	1,200	1,042	1,200	1,200	1,200
731941	Training	239	248	250	250	106	250	250	250
		37,012	27,651	27,200	28,545	24,014	22,700	22,700	22,700
Commodities									
750063	Custodial Supplies	1,803	370	1,800	1,963	307	1,000	1,000	1,000
750154	Expendable Equipment	6,869	2,728	5,000	6,618	1,618	5,000	5,000	5,000
750385	Merchandise	54,831	61,685	60,000	60,000	29,649	60,000	60,000	60,000
750399	Office Supplies	941	117	1,000	1,333	333	1,000	1,000	1,000
750504	Small Tools	12,379	6,791	3,500	3,500	0	500	500	500
750511	Special Event Supplies	0	30	0	0	0	0	0	0
750581	Uniforms	399	659	500	500	0	500	500	500
		77,223	72,381	71,800	73,914	31,908	68,000	68,000	68,000
Depreciation									
761042	Depreciation Park Improvements	319	479	500	500	479	500	500	500
761084	Depreciation Buildings	7,718	10,292	7,600	14,800	14,848	7,600	7,600	7,600
761121	Depreciation Equipment	2,919	2,919	2,900	2,900	2,919	2,900	2,900	2,900
		10,956	13,690	11,000	18,200	18,246	11,000	11,000	11,000
Operating Expenses		125,191	113,722	110,000	120,659	74,168	101,700	101,700	101,700

Department:		Springfield Oaks Concession		OAKLAND COUNTY, MICHIGAN					
Organizaton:		5060430 - Springfield Oaks Concession							
Fund:		50800 - Parks and Recreation		FY2021 AND FY2022 AND FY2023 Adopted Budget					
Account Number/Description		FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
				Adopted Budget	Amended Budget	Actual (Unaudited)			
Internal Support									
Internal Services									
774636	Info Tech Operations	5,799	3,715	5,000	5,000	3,528	4,000	4,000	4,000
774677	Insurance Fund	10,859	11,768	10,700	11,000	11,001	11,700	11,700	11,700
778675	Telephone Communications	1,188	1,186	500	500	1,476	750	750	750
		17,847	16,669	16,200	16,500	16,005	16,450	16,450	16,450
Internal Support		17,847	16,669	16,200	16,500	16,005	16,450	16,450	16,450
Grand Total Expenditures		235,250	241,790	221,196	232,155	143,051	241,396	241,396	241,396

Department:	Waterford Oaks Wpk Concessions	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060437 - Wtfd Oaks Wtrpk Concessions	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Revenues								
Revenue								
Charges for Services								
631743 Refunds Miscellaneous	0	849	0	0	299	0	0	0
632037 Sales Retail	119,514	80,593	138,000	0	0	113,000	113,000	113,000
	119,514	81,441	138,000	0	299	113,000	113,000	113,000
Other Revenues								
670114 Cash Overages	1	3	0	0	0	0	0	0
	1	3	0	0	0	0	0	0
Revenue	119,515	81,444	138,000	0	299	113,000	113,000	113,000
Grand Total Revenues	119,515	81,444	138,000	0	299	113,000	113,000	113,000

Expenditures

Personnel								
Salaries								
702010 Salaries Regular	59,118	36,180	46,262	46,262	9,373	46,262	46,262	46,262
712020 Overtime	396	529	500	500	0	500	500	500
	59,514	36,710	46,762	46,762	9,373	46,762	46,762	46,762
Fringe Benefits								
722740 Fringe Benefits	0	0	3,250	3,250	0	3,702	3,702	3,702
722750 Workers Compensation	361	1,277	0	0	325	0	0	0
722760 Group Life	0	3	0	0	19	0	0	0
722770 Retirement	1,678	1,303	0	0	2,417	0	0	0
722780 Hospitalization	0	290	0	0	30	0	0	0
722790 Social Security	863	616	0	0	686	0	0	0
722800 Dental	0	18	0	0	239	0	0	0
722810 Disability	0	22	0	0	140	0	0	0
722820 Unemployment Insurance	95	59	0	0	14	0	0	0
722850 Optical	0	2	0	0	24	0	0	0
722900 Fringe Benefit Adjustments	0	0	452	452	0	0	0	0
	2,998	3,590	3,702	3,702	3,895	3,702	3,702	3,702
Personnel	62,512	40,300	50,464	50,464	13,267	50,464	50,464	50,464

Department:	Waterford Oaks Wpk Concessions	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060437 - Wtfd Oaks Wtrpk Concessions	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Operating Expenses								
Contractual Services								
730198 Building Maintenance Charges	8,096	4,898	2,500	2,500	3,162	2,500	2,500	2,500
730240 Cash Shortage	15	98	0	0	0	0	0	0
730247 Charge Card Fee	2,196	2,088	2,200	2,200	1,193	2,200	2,200	2,200
730429 Custodial Services	0	0	1,000	1,000	0	1,000	1,000	1,000
730562 Electrical Service	0	876	0	0	0	0	0	0
730646 Equipment Maintenance	451	718	500	500	0	500	500	500
730653 Equipment Rental	69	55	0	0	64	0	0	0
731059 Laundry and Cleaning	1,114	895	1,200	1,200	0	1,200	1,200	1,200
731115 Licenses and Permits	386	460	700	700	460	700	700	700
731213 Membership Dues	291	310	0	0	0	0	0	0
731241 Miscellaneous	0	0	100	100	0	100	100	100
731388 Printing	0	205	500	500	0	300	300	300
731941 Training	0	0	500	500	0	500	500	500
	12,618	10,604	9,200	9,200	4,879	9,000	9,000	9,000
Commodities								
750063 Custodial Supplies	0	277	500	500	0	500	500	500
750154 Expendable Equipment	0	1,975	0	0	0	0	0	0
750385 Merchandise	47,253	33,258	50,000	0	2,275	35,000	35,000	35,000
750399 Office Supplies	0	1,392	250	250	0	250	250	250
750504 Small Tools	1,917	2,460	200	200	0	200	200	200
750581 Uniforms	661	161	500	500	793	500	500	500
	49,832	39,523	51,450	1,450	3,068	36,450	36,450	36,450
Depreciation								
761084 Depreciation Buildings	2,715	3,552	2,600	3,600	3,552	2,600	2,600	2,600
	2,715	3,552	2,600	3,600	3,552	2,600	2,600	2,600
Operating Expenses	65,164	53,679	63,250	14,250	11,499	48,050	48,050	48,050
Internal Support								
Internal Services								
774636 Info Tech Operations	1,674	411	2,000	2,000	531	1,500	1,500	1,500
774677 Insurance Fund	542	949	600	1,200	1,202	950	950	950
778675 Telephone Communications	324	(19)	400	400	0	0	0	0
	2,540	1,341	3,000	3,600	1,733	2,450	2,450	2,450
Internal Support	2,540	1,341	3,000	3,600	1,733	2,450	2,450	2,450
Grand Total Expenditures	130,216	95,320	116,714	68,314	26,499	100,964	100,964	100,964

Department:	White Lake Oaks Conf Center	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060426 - White Lake Oaks Conf Center	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Revenues								
Revenue								
Charges for Services								
630308	Commission Food Services	11,205	5,648	0	0	2,448	0	0
631253	Miscellaneous	483	0	0	0	0	0	0
631743	Refunds Miscellaneous	625	0	0	0	0	0	0
631918	Rental Equipment	0	0	0	0	0	8,000	8,000
631925	Rental Facilities	0	0	30,000	30,000	0	30,000	30,000
632037	Sales Retail	126,143	0	40,000	40,000	0	40,000	40,000
		<u>138,456</u>	<u>5,648</u>	<u>70,000</u>	<u>70,000</u>	<u>2,448</u>	<u>78,000</u>	<u>78,000</u>
Other Revenues								
670114	Cash Overages	6	0	0	0	0	0	0
670570	Refund Prior Years Expenditure	0	0	0	0	12	0	0
		<u>6</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12</u>	<u>0</u>	<u>0</u>
Revenue		138,462	5,648	70,000	70,000	2,460	78,000	78,000
Grand Total Revenues		138,462	5,648	70,000	70,000	2,460	78,000	78,000

Expenditures

Personnel								
Salaries								
702010	Salaries Regular	114,410	103,222	29,059	29,059	32,654	29,059	29,059
702100	Retroactive	89	0	0	0	0	0	0
702320	Disaster Premium Salaries	0	0	0	0	282	0	0
712020	Overtime	4,253	4,636	0	0	148	0	0
712040	Holiday Overtime	0	67	0	0	0	0	0
		<u>118,751</u>	<u>107,925</u>	<u>29,059</u>	<u>29,059</u>	<u>33,084</u>	<u>29,059</u>	<u>29,059</u>
Fringe Benefits								
722740	Fringe Benefits	0	0	1,900	1,900	0	3,332	3,332
722750	Workers Compensation	1,297	3,276	0	0	1,079	0	0
722760	Group Life	52	51	0	0	21	0	0
722770	Retirement	9,037	8,056	0	0	3,324	0	0
722780	Hospitalization	5,742	5,970	0	0	1,250	0	0
722790	Social Security	3,210	3,008	0	0	1,077	0	0
722800	Dental	514	524	0	0	247	0	0
722810	Disability	375	369	0	0	147	0	0
722820	Unemployment Insurance	189	173	0	0	49	0	0
722850	Optical	39	38	0	0	24	0	0
722900	Fringe Benefit Adjustments	0	0	1,432	1,432	0	0	0
		<u>20,455</u>	<u>21,465</u>	<u>3,332</u>	<u>3,332</u>	<u>7,217</u>	<u>3,332</u>	<u>3,332</u>
Personnel		139,207	129,390	32,391	32,391	40,301	32,391	32,391

Department:	White Lake Oaks Conf Center	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060426 - White Lake Oaks Conf Center	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	
			Adopted Budget	Amended Budget	Actual (Unaudited)				
Operating Expenses									
Contractual Services									
730037	Adj Prior Years Exp	650	39	0	0	0	0	0	
730198	Building Maintenance Charges	7,969	47,736	7,500	11,228	10,723	7,500	7,500	
730240	Cash Shortage	108	0	0	0	0	0	0	
730247	Charge Card Fee	1,750	0	0	0	0	1,200	1,200	
730562	Electrical Service	19,159	10,995	17,400	17,400	9,446	12,000	12,000	
730646	Equipment Maintenance	8,831	160	3,200	3,200	620	1,000	1,000	
730653	Equipment Rental	83	6	0	0	0	5,000	5,000	
730786	Garbage and Rubbish Disposal	815	611	800	800	679	200	200	
730814	Grounds Maintenance	716	1,769	4,000	5,083	2,110	4,000	4,000	
731059	Laundry and Cleaning	1,140	295	0	0	18	1,000	1,000	
731073	Legal Services	4,560	0	0	0	1,545	0	0	
731115	Licenses and Permits	4,509	1,125	1,500	1,500	2,553	1,500	1,500	
731136	Logos Trademarks Intellect Prp	534	548	0	0	560	550	550	
731213	Membership Dues	291	310	0	0	0	0	0	
731241	Miscellaneous	490	0	500	500	25	500	500	
731269	Natural Gas	4,047	2,721	3,600	3,600	2,110	3,000	3,000	
731339	Periodicals Books Publ Sub	20	0	0	0	0	0	0	
731346	Personal Mileage	0	55	0	0	0	0	0	
731388	Printing	43	0	0	0	0	1,000	1,000	
731689	Security Expense	2,150	1,109	600	600	385	1,200	1,200	
731780	Software Support Maintenance	568	0	0	0	0	0	0	
731941	Training	54	0	500	500	0	500	500	
732102	Water and Sewage Charges	4,056	2,196	3,000	3,000	1,604	2,500	2,500	
		62,543	69,674	42,600	47,411	32,379	42,650	42,650	42,650
Commodities									
750063	Custodial Supplies	932	0	500	984	548	500	500	
750154	Expendable Equipment	1,796	0	1,000	1,000	0	0	0	
750385	Merchandise	56,214	11,100	15,000	15,000	0	15,000	15,000	
750399	Office Supplies	826	0	0	0	130	500	500	
750504	Small Tools	3,771	1,903	0	0	1,120	500	500	
750581	Uniforms	19	0	0	0	0	250	250	
		63,556	13,003	16,500	16,984	1,798	16,750	16,750	16,750
Depreciation									
761042	Depreciation Park Improvements	3,373	3,373	3,400	3,400	3,373	3,400	3,400	
761084	Depreciation Buildings	79,800	79,800	79,800	79,800	79,800	79,800	79,800	
761121	Depreciation Equipment	1,902	0	1,900	0	0	1,900	1,900	
		85,075	83,173	85,100	83,200	83,173	85,100	85,100	
Operating Expenses		211,175	165,850	144,200	147,595	117,350	144,500	144,500	

Department:	White Lake Oaks Conf Center	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060426 - White Lake Oaks Conf Center	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Internal Support								
Internal Services								
774636	3,787	184	0	0	816	2,000	2,000	2,000
774677	15,530	3,782	6,000	4,400	4,359	4,000	4,000	4,000
775754	0	0	700	700	0	700	700	700
778675	690	721	400	400	1,133	700	700	700
	20,007	4,687	7,100	5,500	6,308	7,400	7,400	7,400
Internal Support	20,007	4,687	7,100	5,500	6,308	7,400	7,400	7,400
Grand Total Expenditures	370,389	299,928	183,691	185,486	163,959	184,291	184,291	184,291

Department:	White Lake Oaks Restaurant Svc	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060226 - White Lake Oaks Restaurant Svc	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			

Revenues

Revenue									
Charges for Services									
631253	Miscellaneous	0	97	500	500	2	500	500	500
631743	Refunds Miscellaneous	0	966	0	0	517	0	0	0
632037	Sales Retail	0	132,419	140,000	140,000	27,681	140,000	140,000	140,000
		0	133,482	140,500	140,500	28,200	140,500	140,500	140,500
Other Revenues									
670114	Cash Overages	0	105	0	0	80	0	0	0
670570	Refund Prior Years Expenditure	0	0	0	0	664	0	0	0
670627	Sale of Equipment	0	936	0	0	0	0	0	0
		0	1,041	0	0	743	0	0	0
Revenue		0	134,523	140,500	140,500	28,943	140,500	140,500	140,500
Grand Total Revenues		0	134,523	140,500	140,500	28,943	140,500	140,500	140,500

Expenditures

Personnel									
Salaries									
702010	Salaries Regular	0	0	133,920	133,920	15,461	125,000	125,000	125,000
712020	Overtime	0	0	2,000	2,000	33	3,000	3,000	3,000
		0	0	135,920	135,920	15,495	128,000	128,000	128,000
Fringe Benefits									
722740	Fringe Benefits	0	0	28,500	28,500	0	28,500	28,500	28,500
722750	Workers Compensation	0	0	0	0	390	0	0	0
722760	Group Life	0	0	0	0	1	0	0	0
722770	Retirement	0	0	0	0	575	0	0	0
722790	Social Security	0	0	0	0	252	0	0	0
722800	Dental	0	0	0	0	12	0	0	0
722810	Disability	0	0	0	0	7	0	0	0
722820	Unemployment Insurance	0	0	0	0	23	0	0	0
722850	Optical	0	0	0	0	1	0	0	0
		0	0	28,500	28,500	1,261	28,500	28,500	28,500
Personnel		0	0	164,420	164,420	16,755	156,500	156,500	156,500

Department:	White Lake Oaks Restaurant Svc	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060226 - White Lake Oaks Restaurant Svc	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	
			Adopted Budget	Amended Budget	Actual (Unaudited)				
<u>Operating Expenses</u>									
<u>Contractual Services</u>									
730198	Building Maintenance Charges	0	16,150	4,800	6,054	3,288	4,800	4,800	4,800
730240	Cash Shortage	0	43	0	0	0	0	0	0
730247	Charge Card Fee	0	2,112	0	0	1,588	2,500	2,500	2,500
730429	Custodial Services	0	16	0	0	0	0	0	0
730562	Electrical Service	0	7,707	9,600	9,600	6,801	8,000	8,000	8,000
730646	Equipment Maintenance	0	160	4,800	4,800	0	4,000	4,000	4,000
730653	Equipment Rental	0	35	0	0	0	0	0	0
730786	Garbage and Rubbish Disposal	0	68	800	800	0	600	600	600
730814	Grounds Maintenance	0	0	2,000	2,000	0	2,000	2,000	2,000
731059	Laundry and Cleaning	0	932	2,200	2,200	251	1,000	1,000	1,000
731073	Legal Services	0	0	500	500	0	500	500	500
731115	Licenses and Permits	0	1,238	1,500	1,500	1,178	1,500	1,500	1,500
731241	Miscellaneous	0	773	500	500	178	500	500	500
731269	Natural Gas	0	1,660	2,400	2,400	1,519	1,800	1,800	1,800
731388	Printing	0	0	1,500	1,500	0	500	500	500
731780	Software Support Maintenance	0	866	0	0	970	1,000	1,000	1,000
731941	Training	0	88	0	0	53	200	200	200
732102	Water and Sewage Charges	0	1,581	2,000	2,000	1,155	1,000	1,000	1,000
		0	33,427	32,600	33,854	16,981	29,900	29,900	29,900
<u>Commodities</u>									
750063	Custodial Supplies	0	877	2,000	3,239	2,532	2,000	2,000	2,000
750154	Expendable Equipment	0	0	1,000	1,000	0	1,000	1,000	1,000
750287	Maintenance Supplies	0	6	0	0	0	0	0	0
750385	Merchandise	0	41,973	60,000	60,000	13,891	60,000	60,000	60,000
750399	Office Supplies	0	47	500	514	94	250	250	250
750504	Small Tools	0	5,921	3,000	3,000	50	3,000	3,000	3,000
750581	Uniforms	0	0	800	800	0	500	500	500
		0	48,825	67,300	68,553	16,567	66,750	66,750	66,750
<u>Depreciation</u>									
761121	Depreciation Equipment	0	1,902	0	1,900	1,902	0	0	0
		0	1,902	0	1,900	1,902	0	0	0
Operating Expenses		0	84,154	99,900	104,307	35,451	96,650	96,650	96,650

Department:	White Lake Oaks Restaurant Svc	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060226 - White Lake Oaks Restaurant Svc	
Fund:	50800 - Parks and Recreation	
		FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Internal Support								
Internal Services								
774636 Info Tech Operations	0	441	0	0	3,505	1,000	1,000	1,000
774677 Insurance Fund	0	13,438	0	12,800	12,776	13,500	13,500	13,500
778675 Telephone Communications	0	756	1,000	1,000	921	1,000	1,000	1,000
	0	14,635	1,000	13,800	17,202	15,500	15,500	15,500
Internal Support	0	14,635	1,000	13,800	17,202	15,500	15,500	15,500
Grand Total Expenditures	0	98,789	265,320	282,527	69,408	268,650	268,650	268,650



Holly Oaks ORV Park opened in September 2020 with capacity attendance most weekends. A cooperative effort between OCPR and the Michigan Department of Natural Resources, the park will reopen for its first year of operation in Spring 2021.

Department:	Addison Oaks Park	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060715 - Addison Oaks Park	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	
			Adopted Budget	Amended Budget	Actual (Unaudited)				
Revenues									
Revenue									
Charges for Services									
630084	Antenna Site Management	28,566	28,566	28,566	28,566	29,423	30,306	30,306	30,306
630301	Commission Contracts	353	292	0	0	0	0	0	0
630308	Commission Food Services	1,824	776	1,500	1,500	257	1,500	1,500	1,500
630693	Fees Camping	520,577	536,377	540,000	540,000	442,353	540,000	540,000	540,000
630700	Fees Day Use	95,197	101,586	120,000	120,000	112,180	102,000	102,000	102,000
631253	Miscellaneous	0	104	0	0	120	0	0	0
631743	Refunds Miscellaneous	0	0	0	0	50	0	0	0
631771	Reimb 3rd Party	2,124	0	100	100	0	100	100	100
631799	Reimb Contracts	0	474	0	0	9,342	0	0	0
631911	Rent House	9,198	6,426	8,875	8,875	4,714	9,000	9,000	9,000
631918	Rental Equipment	13,952	14,241	21,000	21,000	11,727	21,000	21,000	21,000
631925	Rental Facilities	8,734	8,885	13,000	13,000	3,525	10,000	10,000	10,000
632037	Sales Retail	24,482	26,450	26,000	26,000	27,032	26,000	26,000	26,000
632135	Special Contracts	7,837	325	12,500	12,500	0	0	0	0
632261	Temporary Licenses	10,800	4,500	5,000	5,000	0	5,000	5,000	5,000
632443	Water Feature Ride	6,845	4,101	6,000	0	0	0	0	0
		730,487	733,101	782,541	776,541	640,722	744,906	744,906	744,906
Contributions									
650104	Contributions Operating	608	304	0	0	0	0	0	0
		608	304	0	0	0	0	0	0
Other Revenues									
670114	Cash Overages	180	146	0	0	112	0	0	0
670513	Prior Years Revenue	66	0	0	0	0	0	0	0
670627	Sale of Equipment	96	153	0	0	0	0	0	0
670741	Sale of Scrap	444	163	0	0	124	0	0	0
		786	462	0	0	236	0	0	0
Gain or Loss on Exchg of Asset									
675354	Gain on Sale of Equip	578	6,100	0	0	0	0	0	0
675356	Loss on Sale of Equipment	0	(14,397)	0	0	0	0	0	0
		578	(8,297)	0	0	0	0	0	0
Revenue		732,460	725,571	782,541	776,541	640,958	744,906	744,906	744,906

Department:	Addison Oaks Park	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060715 - Addison Oaks Park	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Other Financing Sources								
Capital Contributions								
690189 Capital Asset Contributions	0	53,000	0	0	0	0	0	0
	0	53,000	0	0	0	0	0	0
Other Financing Sources	0	53,000	0	0	0	0	0	0
Grand Total Revenues	732,460	778,571	782,541	776,541	640,958	744,906	744,906	744,906

Expenditures

Personnel

Salaries

702010 Salaries Regular	529,389	529,384	557,914	560,899	457,441	595,543	593,899	593,899
702030 Holiday	8,221	11,608	0	0	12,546	0	0	0
702050 Annual Leave	7,788	14,459	0	0	12,907	0	0	0
702080 Sick Leave	2,641	6,223	0	0	4,980	0	0	0
702100 Retroactive	16	333	0	0	547	0	0	0
702140 Other Miscellaneous Salaries	0	0	0	0	2,000	0	0	0
702190 Workers Compensation Pay	0	0	0	0	904	0	0	0
702200 Death Leave	0	657	0	0	0	0	0	0
702300 Disaster Non-Prod Salaries	0	0	0	0	24,310	0	0	0
702320 Disaster Premium Salaries	0	0	0	0	9,516	0	0	0
712020 Overtime	15,592	14,579	10,000	10,000	10,767	12,000	12,000	12,000
712040 Holiday Overtime	1,396	1,420	0	0	1,491	0	0	0
712090 On Call	0	0	0	0	331	0	0	0
	565,044	578,663	567,914	570,899	537,741	607,543	605,899	605,899

Fringe Benefits

722740 Fringe Benefits	0	0	131,210	131,210	0	181,829	181,829	181,829
722750 Workers Compensation	4,722	18,465	0	0	16,697	0	0	0
722760 Group Life	374	493	0	0	539	0	0	0
722770 Retirement	69,363	76,504	0	0	81,913	0	0	0
722780 Hospitalization	41,659	45,429	0	0	46,200	0	0	0
722790 Social Security	20,737	24,129	0	0	25,073	0	0	0
722800 Dental	2,749	2,979	0	0	3,309	0	0	0
722810 Disability	2,441	3,644	0	0	4,143	0	0	0
722820 Unemployment Insurance	904	926	0	0	801	0	0	0
722850 Optical	310	330	0	0	368	0	0	0
722900 Fringe Benefit Adjustments	0	0	3,550	4,619	0	178	0	0
	143,259	172,899	134,760	135,829	179,045	182,007	181,829	181,829
Personnel	708,302	751,562	702,674	706,728	716,785	789,550	787,728	787,728

Department:	Addison Oaks Park	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060715 - Addison Oaks Park	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Operating Expenses								
Contractual Services								
730037	Adj Prior Years Exp	1,563	9,518	0	0	0	0	0
730044	Adj Prior Years Revenue	0	0	0	474	474	0	0
730114	Auction Expense	0	305	0	0	0	0	0
730198	Building Maintenance Charges	54,391	71,322	60,000	77,583	55,684	45,000	45,000
730240	Cash Shortage	405	241	0	0	104	0	0
730247	Charge Card Fee	11,741	12,323	11,000	11,000	12,337	12,000	12,000
730562	Electrical Service	55,911	65,801	57,000	57,000	61,169	65,000	65,000
730611	Employees Medical Exams	73	83	0	0	60	0	0
730646	Equipment Maintenance	33,421	40,187	36,000	36,000	31,927	40,000	40,000
730653	Equipment Rental	705	104	1,000	1,000	104	500	500
730786	Garbage and Rubbish Disposal	5,742	6,856	5,500	5,500	5,050	7,000	7,000
730814	Grounds Maintenance	110,342	208,316	120,000	162,879	126,361	114,000	114,000
731059	Laundry and Cleaning	575	603	1,000	1,000	782	600	600
731115	Licenses and Permits	8,646	1,960	2,500	2,500	1,873	2,500	2,500
731136	Logos Trademarks Intellect Prp	534	548	600	600	560	600	600
731213	Membership Dues	1,190	1,111	1,350	1,350	1,109	1,350	1,350
731241	Miscellaneous	3,607	1,431	2,300	2,300	192	2,000	2,000
731269	Natural Gas	9,307	6,320	8,000	8,000	4,985	8,000	8,000
731339	Periodicals Books Publ Sub	0	90	0	0	0	0	0
731346	Personal Mileage	1,448	2,020	500	500	1,091	1,500	1,500
731388	Printing	4,594	2,036	4,100	4,142	3,609	3,100	3,100
731500	Public Information	0	0	0	0	680	0	0
731633	Rental Property Maintenance	0	1,500	1,400	3,030	1,710	1,400	1,400
731689	Security Expense	73,914	69,352	75,000	75,000	50,798	70,000	70,000
731780	Software Support Maintenance	450	900	840	840	900	840	840
731878	Sublet Repairs	0	4,050	0	0	0	0	0
731941	Training	718	820	1,500	1,500	673	1,500	1,500
732018	Travel and Conference	0	624	3,700	3,700	529	2,500	2,500
732020	Travel Employee Taxable Meals	48	0	0	0	60	0	0
732046	Uncollectable Accts Receivable	174	0	0	0	0	0	0
732102	Water and Sewage Charges	9,230	9,505	9,000	9,000	16,527	10,000	10,000
		388,727	517,926	402,290	464,898	379,348	389,390	389,390

Department:	Addison Oaks Park	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060715 - Addison Oaks Park	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Commodities								
750063 Custodial Supplies	7,941	11,766	8,000	8,269	8,976	11,000	11,000	11,000
750140 Employee Footwear	90	169	0	550	129	600	600	600
750154 Expendable Equipment	1,579	2,101	14,000	14,000	3,126	11,500	11,500	11,500
750210 Gasoline Charges	0	44	0	0	0	0	0	0
750385 Merchandise	13,756	14,910	14,000	14,000	15,740	14,000	14,000	14,000
750399 Office Supplies	1,502	62	1,000	1,542	2,419	2,000	2,000	2,000
750448 Postage-Standard Mailing	10	0	0	0	0	0	0	0
750476 Recreation Supplies	7,624	6,169	6,500	6,500	3,819	6,500	6,500	6,500
750504 Small Tools	6,501	19,935	5,800	5,800	3,466	5,600	5,600	5,600
750511 Special Event Supplies	34,588	35,318	41,000	41,000	4,875	18,000	18,000	18,000
750581 Uniforms	6,343	6,878	5,000	5,000	6,458	5,000	5,000	5,000
	79,936	97,353	95,300	96,661	49,007	74,200	74,200	74,200
Depreciation								
761042 Depreciation Park Improvements	308,929	244,424	211,800	245,500	245,508	210,200	210,200	210,200
761084 Depreciation Buildings	50,432	51,299	50,200	54,300	54,316	50,200	50,200	50,200
761121 Depreciation Equipment	35,086	33,544	19,400	33,600	33,623	15,000	15,000	15,000
	394,447	329,267	281,400	333,400	333,447	275,400	275,400	275,400
Operating Expenses	863,110	944,546	778,990	894,959	761,802	738,990	738,990	738,990
Internal Support								
Internal Services								
771639 Drain Equipment	12,779	11,571	12,000	12,000	2,986	12,000	12,000	12,000
774636 Info Tech Operations	25,371	22,115	25,000	25,000	25,334	24,000	24,000	24,000
774637 Info Tech Managed Print Svcs	1,262	895	1,800	1,800	1,674	1,800	1,800	1,800
774677 Insurance Fund	13,818	15,618	12,000	17,300	17,279	16,000	16,000	16,000
775754 Maintenance Department Charges	407	186	700	700	0	700	700	700
776659 Motor Pool Fuel Charges	6,993	5,742	7,500	7,500	3,483	6,500	6,500	6,500
776661 Motor Pool	39,033	38,956	31,000	31,000	29,380	14,300	14,300	14,300
778675 Telephone Communications	5,481	4,423	6,000	6,000	4,930	5,000	5,000	5,000
	105,145	99,506	96,000	101,300	85,067	80,300	80,300	80,300
Internal Support	105,145	99,506	96,000	101,300	85,067	80,300	80,300	80,300
Grand Total Expenditures	1,676,557	1,795,615	1,577,664	1,702,987	1,563,655	1,608,840	1,607,018	1,607,018

Department:	Groveland Oaks Park	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060720 - Groveland Oaks Park	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	
			Adopted Budget	Amended Budget	Actual (Unaudited)				
Revenues									
Revenue									
Charges for Services									
630301	Commission Contracts	3,811	2,542	3,000	3,000	19	3,000	3,000	3,000
630308	Commission Food Services	256	0	500	500	0	500	500	500
630686	Fee Income	210	0	0	0	0	0	0	0
630693	Fees Camping	1,023,540	974,475	925,000	925,000	697,737	1,000,000	1,000,000	1,000,000
630700	Fees Day Use	76,276	77,059	81,000	81,000	38,172	81,000	81,000	81,000
631253	Miscellaneous	934	605	1,000	1,000	0	1,000	1,000	1,000
631771	Reimb 3rd Party	39	0	0	0	0	0	0	0
631911	Rent House	8,946	9,114	9,100	9,100	8,505	9,468	9,468	9,468
631918	Rental Equipment	40,635	35,435	43,000	43,000	1,547	34,000	34,000	34,000
631925	Rental Facilities	5,700	7,100	6,000	6,000	2,350	6,000	6,000	6,000
632037	Sales Retail	33,347	27,703	30,000	30,000	21,897	30,000	30,000	30,000
632135	Special Contracts	8,172	0	10,000	10,000	0	0	0	0
632443	Water Feature Ride	7,334	5,707	32,000	0	0	6,000	6,000	6,000
		1,209,200	1,139,739	1,140,600	1,108,600	770,226	1,170,968	1,170,968	1,170,968
Contributions									
650104	Contributions Operating	304	0	0	0	0	0	0	0
650305	Sponsorships	1,500	8,000	0	0	0	0	0	0
		1,804	8,000	0	0	0	0	0	0
Other Revenues									
670114	Cash Overages	59	19	0	0	20	0	0	0
670456	Prior Years Adjustments	0	0	0	9,716	9,871	0	0	0
670570	Refund Prior Years Expenditure	0	0	0	0	83	0	0	0
670627	Sale of Equipment	1,195	2,022	0	0	0	0	0	0
670741	Sale of Scrap	385	0	0	0	0	0	0	0
		1,639	2,041	0	9,716	9,974	0	0	0
Gain or Loss on Exchg of Asset									
675354	Gain on Sale of Equip	0	500	0	0	0	0	0	0
675660	Gain on Sale of Vehicles	0	1,500	0	0	0	0	0	0
		0	2,000	0	0	0	0	0	0
Revenue		1,212,643	1,151,780	1,140,600	1,118,316	780,201	1,170,968	1,170,968	1,170,968
Grand Total Revenues		1,212,643	1,151,780	1,140,600	1,118,316	780,201	1,170,968	1,170,968	1,170,968

Department:	Groveland Oaks Park	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060720 - Groveland Oaks Park	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	
			Adopted Budget	Amended Budget	Actual (Unaudited)				
Expenditures									
Personnel									
Salaries									
702010	Salaries Regular	478,111	461,132	504,348	546,182	313,436	507,230	505,867	505,867
702030	Holiday	6,142	8,134	0	0	9,103	0	0	0
702050	Annual Leave	5,778	7,046	0	0	10,503	0	0	0
702080	Sick Leave	2,251	8,422	0	0	4,412	0	0	0
702100	Retroactive	76	549	0	0	380	0	0	0
702300	Disaster Non-Prod Salaries	0	0	0	0	12,130	0	0	0
702320	Disaster Premium Salaries	0	0	0	0	4,392	0	0	0
712020	Overtime	7,408	8,589	7,500	7,500	10,444	7,500	7,500	7,500
712040	Holiday Overtime	250	170	0	0	546	0	0	0
		<u>500,017</u>	<u>494,042</u>	<u>511,848</u>	<u>553,682</u>	<u>365,346</u>	<u>514,730</u>	<u>513,367</u>	<u>513,367</u>
Fringe Benefits									
722740	Fringe Benefits	0	0	94,296	124,537	0	147,898	147,898	147,898
722750	Workers Compensation	6,046	16,183	0	0	11,846	0	0	0
722760	Group Life	318	380	0	0	390	0	0	0
722770	Retirement	46,315	54,325	0	0	56,372	0	0	0
722780	Hospitalization	40,203	37,318	0	0	35,258	0	0	0
722790	Social Security	18,552	21,668	0	0	17,552	0	0	0
722800	Dental	3,180	2,989	0	0	3,427	0	0	0
722810	Disability	2,309	2,763	0	0	2,835	0	0	0
722820	Unemployment Insurance	800	790	0	0	545	0	0	0
722850	Optical	336	319	0	0	370	0	0	0
722900	Fringe Benefit Adjustments	0	0	2,558	3,102	0	147	0	0
		<u>118,058</u>	<u>136,735</u>	<u>96,854</u>	<u>127,639</u>	<u>128,595</u>	<u>148,045</u>	<u>147,898</u>	<u>147,898</u>
Personnel		618,075	630,777	608,702	681,321	493,940	662,775	661,265	661,265

Department:	Groveland Oaks Park	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060720 - Groveland Oaks Park	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			

Operating Expenses

Contractual Services

730037	Adj Prior Years Exp	4,516	1,420	0	329	329	0	0	0
730114	Auction Expense	0	196	0	0	0	0	0	0
730198	Building Maintenance Charges	51,224	38,611	50,000	50,537	34,305	50,000	50,000	50,000
730240	Cash Shortage	102	88	0	0	30	0	0	0
730247	Charge Card Fee	17,659	17,986	19,000	19,000	19,096	19,000	19,000	19,000
730373	Contracted Services	0	82,490	0	0	13,708	0	0	0
730562	Electrical Service	78,005	64,294	82,000	82,000	57,150	82,000	82,000	82,000
730611	Employees Medical Exams	41	55	100	100	30	100	100	100
730646	Equipment Maintenance	23,291	27,235	30,000	30,000	14,996	30,000	30,000	30,000
730653	Equipment Rental	0	67	300	300	0	300	300	300
730786	Garbage and Rubbish Disposal	6,562	6,195	7,000	7,000	6,584	9,300	9,300	9,300
730814	Grounds Maintenance	98,943	108,519	70,000	145,112	110,477	70,000	70,000	70,000
731059	Laundry and Cleaning	801	845	1,000	1,000	179	1,000	1,000	1,000
731115	Licenses and Permits	10,708	2,157	2,500	2,500	1,701	2,500	2,500	2,500
731136	Logos Trademarks Intellect Prp	534	548	600	600	560	600	600	600
731213	Membership Dues	1,175	1,073	1,350	1,350	152	1,350	1,350	1,350
731241	Miscellaneous	5,468	2,169	2,900	2,900	435	2,900	2,900	2,900
731269	Natural Gas	6,069	14,485	9,000	9,000	4,882	9,000	9,000	9,000
731346	Personal Mileage	68	101	500	500	0	500	500	500
731388	Printing	3,543	4,579	4,500	4,563	3,274	4,500	4,500	4,500
731500	Public Information	0	0	0	0	921	0	0	0
731633	Rental Property Maintenance	919	2,370	2,200	2,200	186	2,200	2,200	2,200
731689	Security Expense	63,851	59,876	60,000	60,000	39,635	60,000	60,000	60,000
731878	Sublet Repairs	0	4,500	0	0	0	0	0	0
731941	Training	3,647	2,391	3,750	3,750	0	1,500	1,500	1,500
732018	Travel and Conference	739	711	3,150	3,150	340	3,150	3,150	3,150
732020	Travel Employee Taxable Meals	0	0	0	0	235	0	0	0
		377,862	442,959	349,850	425,891	309,203	349,900	349,900	349,900

Commodities

750063	Custodial Supplies	13,989	11,884	15,000	15,758	8,526	15,000	15,000	15,000
750140	Employee Footwear	164	64	0	275	265	275	275	275
750154	Expendable Equipment	7,618	10,222	10,000	10,000	3,432	16,000	16,000	16,000
750385	Merchandise	15,219	14,341	17,900	17,900	11,424	17,900	17,900	17,900
750399	Office Supplies	1,947	5,161	3,200	3,871	3,155	3,200	3,200	3,200
750476	Recreation Supplies	7,238	3,649	7,300	7,300	1,098	7,300	7,300	7,300
750504	Small Tools	9,298	7,637	8,000	8,000	3,324	8,000	8,000	8,000
750511	Special Event Supplies	40,022	40,312	30,000	30,000	479	20,000	20,000	20,000
750581	Uniforms	4,102	3,855	3,500	3,500	2,479	3,700	3,700	3,700
		99,596	97,124	94,900	96,604	34,181	91,375	91,375	91,375

Department:	Groveland Oaks Park	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060720 - Groveland Oaks Park	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	
			Adopted Budget	Amended Budget	Actual (Unaudited)				
<u>Depreciation</u>									
761042	Depreciation Park Improvements	269,764	175,220	168,230	200,830	200,829	163,200	163,200	163,200
761084	Depreciation Buildings	66,300	68,370	66,300	78,800	78,811	66,300	66,300	66,300
761121	Depreciation Equipment	33,141	35,073	21,800	34,200	34,162	16,100	16,100	16,100
		369,204	278,663	256,330	313,830	313,802	245,600	245,600	245,600
Operating Expenses		846,663	818,746	701,080	836,325	657,186	686,875	686,875	686,875
<u>Internal Support</u>									
<u>Internal Services</u>									
771639	Drain Equipment	0	0	0	0	1,444	0	0	0
774636	Info Tech Operations	66,179	28,665	50,000	50,000	20,677	30,000	30,000	30,000
774637	Info Tech Managed Print Svcs	1,598	1,163	2,500	2,500	2,038	1,500	1,500	1,500
774677	Insurance Fund	13,974	14,766	15,000	17,400	17,374	15,000	15,000	15,000
775754	Maintenance Department Charges	548	1,252	1,000	1,000	235	1,000	1,000	1,000
776659	Motor Pool Fuel Charges	4,571	4,594	6,000	6,000	2,568	6,000	6,000	6,000
776661	Motor Pool	26,425	27,936	37,500	37,500	28,467	30,500	30,500	30,500
778675	Telephone Communications	6,596	7,746	6,500	6,500	7,397	6,500	6,500	6,500
		119,891	86,123	118,500	120,900	80,201	90,500	90,500	90,500
Internal Support		119,891	86,123	118,500	120,900	80,201	90,500	90,500	90,500
<u>Transfers/Other Sources (Uses)</u>									
<u>Transfers Out</u>									
788001	Transfers Out	0	0	30,000	30,000	28,095	0	0	0
		0	0	30,000	30,000	28,095	0	0	0
Transfers/Other Sources (Uses)		0	0	30,000	30,000	28,095	0	0	0
Grand Total Expenditures		1,584,629	1,535,646	1,458,282	1,668,546	1,259,423	1,440,150	1,438,640	1,438,640

Department:	Groveland Oaks West ORV Park	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060722 - Off -Road Vehicle Park	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Revenues								
Revenue								
Charges for Services								
630700 Fees Day Use	0	0	381,000	381,000	37,170	381,000	381,000	381,000
631925 Rental Facilities	0	0	10,000	10,000	55,400	87,000	87,000	87,000
632023 Sales	0	0	2,625	2,625	0	0	0	0
632135 Special Contracts	0	0	25,000	25,000	0	25,000	25,000	25,000
632261 Temporary Licenses	0	0	0	0	14,000	0	0	0
	0	0	418,625	418,625	106,570	493,000	493,000	493,000
Contributions								
650104 Contributions Operating	0	0	0	54,014	128,506	0	0	0
650105 Contributions-State Grants	0	0	30,000	0	0	30,000	30,000	30,000
650305 Sponsorships	0	0	10,000	53,800	80,000	50,000	50,000	50,000
	0	0	40,000	107,814	208,506	80,000	80,000	80,000
Other Revenues								
670114 Cash Overages	0	0	0	0	25	0	0	0
	0	0	0	0	25	0	0	0
Revenue	0	0	458,625	526,439	315,101	573,000	573,000	573,000
Grand Total Revenues	0	0	458,625	526,439	315,101	573,000	573,000	573,000

Expenditures

Personnel								
Salaries								
702010 Salaries Regular	0	0	250,934	252,175	88,109	250,934	250,934	250,934
712020 Overtime	0	0	2,500	2,500	5,849	2,500	2,500	2,500
	0	0	253,434	254,675	93,959	253,434	253,434	253,434

Department:	Groveland Oaks West ORV Park	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060722 - Off -Road Vehicle Park	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
<u>Fringe Benefits</u>								
722740 Fringe Benefits	0	0	61,466	61,466	0	63,395	63,395	63,395
722750 Workers Compensation	0	0	0	0	2,961	0	0	0
722760 Group Life	0	0	0	0	114	0	0	0
722770 Retirement	0	0	0	0	15,343	0	0	0
722780 Hospitalization	0	0	0	0	11,466	0	0	0
722790 Social Security	0	0	0	0	4,703	0	0	0
722800 Dental	0	0	0	0	1,025	0	0	0
722810 Disability	0	0	0	0	825	0	0	0
722820 Unemployment Insurance	0	0	0	0	139	0	0	0
722850 Optical	0	0	0	0	100	0	0	0
722900 Fringe Benefit Adjustments	0	0	1,030	1,474	0	0	0	0
	0	0	62,496	62,940	36,676	63,395	63,395	63,395
Personnel	0	0	315,930	317,615	130,634	316,829	316,829	316,829
<u>Operating Expenses</u>								
<u>Contractual Services</u>								
730198 Building Maintenance Charges	0	0	6,500	6,500	2,726	27,000	27,000	27,000
730240 Cash Shortage	0	0	0	0	5	0	0	0
730247 Charge Card Fee	0	0	3,000	3,000	0	5,000	5,000	5,000
730562 Electrical Service	0	0	1,500	1,500	0	1,500	1,500	1,500
730646 Equipment Maintenance	0	0	5,000	5,000	7,941	23,000	23,000	23,000
730653 Equipment Rental	0	0	11,000	21,000	42,959	36,000	36,000	36,000
730786 Garbage and Rubbish Disposal	0	0	800	800	0	3,000	3,000	3,000
730789 General Program Administration	0	0	0	70,000	0	0	0	0
730814 Grounds Maintenance	0	0	89,000	89,255	75,773	89,000	89,000	89,000
731059 Laundry and Cleaning	0	0	0	0	0	315	315	315
731115 Licenses and Permits	0	0	1,000	1,000	0	1,000	1,000	1,000
731241 Miscellaneous	0	0	8,500	8,500	286	1,500	1,500	1,500
731269 Natural Gas	0	0	500	500	0	0	0	0
731388 Printing	0	0	5,000	5,000	698	2,500	2,500	2,500
731500 Public Information	0	0	9,050	9,050	0	9,050	9,050	9,050
731626 Rent	0	0	54,000	54,000	27,206	54,415	54,415	54,415
731689 Security Expense	0	0	36,808	36,808	0	36,808	36,808	36,808
731941 Training	0	0	0	0	0	500	500	500
732018 Travel and Conference	0	0	1,000	1,000	0	1,000	1,000	1,000
	0	0	232,658	312,913	157,592	291,588	291,588	291,588

Department:	Groveland Oaks West ORV Park	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060722 - Off -Road Vehicle Park	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
<u>Commodities</u>								
750063 Custodial Supplies	0	0	3,000	3,000	0	3,000	3,000	3,000
750140 Employee Footwear	0	0	0	275	0	275	275	275
750154 Expendable Equipment	0	0	9,000	9,000	13,325	17,000	17,000	17,000
750399 Office Supplies	0	0	500	500	748	1,500	1,500	1,500
750504 Small Tools	0	0	20,716	20,716	4,543	12,000	12,000	12,000
750511 Special Event Supplies	0	0	1,500	1,500	2,278	0	0	0
750581 Uniforms	0	0	1,000	1,000	0	1,000	1,000	1,000
	0	0	35,716	35,991	20,894	34,775	34,775	34,775
<u>Depreciation</u>								
761042 Depreciation Park Improvements	0	0	14,667	367	414	14,667	14,667	14,667
	0	0	14,667	367	414	14,667	14,667	14,667
Operating Expenses	0	0	283,041	349,271	178,900	341,030	341,030	341,030
<u>Internal Support</u>								
<u>Internal Services</u>								
774636 Info Tech Operations	0	0	4,820	4,820	0	4,820	4,820	4,820
774677 Insurance Fund	0	0	15,000	0	0	15,000	15,000	15,000
776659 Motor Pool Fuel Charges	0	0	2,000	2,000	446	2,000	2,000	2,000
776661 Motor Pool	0	0	10,000	10,000	6,432	10,000	10,000	10,000
778675 Telephone Communications	0	0	1,680	1,680	1,430	1,680	1,680	1,680
	0	0	33,500	18,500	8,308	33,500	33,500	33,500
Internal Support	0	0	33,500	18,500	8,308	33,500	33,500	33,500
<u>Transfers/Other Sources (Uses)</u>								
<u>Transfers Out</u>								
788001 Transfers Out	0	0	35,000	35,000	37,901	0	0	0
	0	0	35,000	35,000	37,901	0	0	0
Transfers/Other Sources (Uses)	0	0	35,000	35,000	37,901	0	0	0
Grand Total Expenditures	0	0	667,471	720,386	355,743	691,359	691,359	691,359

Department:	Highland Oaks Park	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060765 - Highland Oaks	
Fund:	50800 - Parks and Recreation	
		FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			

Revenues

<u>Revenue</u>									
<u>Charges for Services</u>									
630335	Compensation	0	15,000	0	0	0	0	0	0
630700	Fees Day Use	2,669	3,894	3,500	3,500	4,724	3,500	3,500	3,500
631911	Rent House	8,526	8,694	8,750	8,750	9,648	9,050	9,050	9,050
		11,195	27,588	12,250	12,250	14,372	12,550	12,550	12,550
<u>Contributions</u>									
650104	Contributions Operating	0	2,000	0	0	0	0	0	0
		0	2,000	0	0	0	0	0	0
<u>Other Revenues</u>									
670570	Refund Prior Years Expenditure	0	0	0	0	43	0	0	0
670627	Sale of Equipment	67	0	0	0	0	0	0	0
		67	0	0	0	43	0	0	0
Revenue		11,262	29,588	12,250	12,250	14,415	12,550	12,550	12,550
Grand Total Revenues		11,262	29,588	12,250	12,250	14,415	12,550	12,550	12,550

Expenditures

<u>Personnel</u>									
<u>Salaries</u>									
702010	Salaries Regular	4,947	733	6,000	6,000	13,336	6,000	6,000	6,000
		4,947	733	6,000	6,000	13,336	6,000	6,000	6,000
<u>Fringe Benefits</u>									
722740	Fringe Benefits	0	0	4,900	4,900	0	600	600	600
722750	Workers Compensation	90	25	0	0	433	0	0	0
722760	Group Life	0	0	0	0	11	0	0	0
722770	Retirement	168	20	0	0	1,494	0	0	0
722780	Hospitalization	42	0	0	0	1,071	0	0	0
722790	Social Security	78	11	0	0	496	0	0	0
722800	Dental	3	0	0	0	115	0	0	0
722810	Disability	2	0	0	0	79	0	0	0
722820	Unemployment Insurance	8	1	0	0	20	0	0	0
722850	Optical	0	0	0	0	10	0	0	0
		391	56	4,900	4,900	3,729	600	600	600
Personnel		5,338	789	10,900	10,900	17,065	6,600	6,600	6,600

Department:	Highland Oaks Park	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060765 - Highland Oaks	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	
			Adopted Budget	Amended Budget	Actual (Unaudited)				
Operating Expenses									
Contractual Services									
730198	Building Maintenance Charges	250	460	1,000	1,000	0	1,000	1,000	1,000
730646	Equipment Maintenance	792	0	1,000	1,000	61	1,000	500	500
730653	Equipment Rental	560	0	500	500	0	0	0	0
730786	Garbage and Rubbish Disposal	0	0	400	400	0	400	400	400
730814	Grounds Maintenance	50,248	59,299	12,000	24,267	16,164	12,000	12,000	12,000
730880	Housekeeping Services	0	0	200	200	0	0	0	0
731115	Licenses and Permits	104	0	0	0	0	0	0	0
731241	Miscellaneous	0	0	500	500	0	500	500	500
731388	Printing	71	291	800	800	543	800	800	800
731633	Rental Property Maintenance	0	1,309	2,000	2,000	104	2,250	2,250	2,250
731689	Security Expense	3,546	3,458	4,000	4,000	6,394	4,000	4,000	4,000
732102	Water and Sewage Charges	0	0	250	250	0	0	0	0
		55,571	64,816	22,650	34,917	23,267	21,950	21,450	21,450
Commodities									
750063	Custodial Supplies	0	0	0	0	975	200	200	200
750154	Expendable Equipment	0	0	0	0	1,847	0	0	0
750504	Small Tools	425	0	500	500	898	500	500	500
750581	Uniforms	0	0	100	100	0	100	100	100
		425	0	600	600	3,720	800	800	800
Depreciation									
761042	Depreciation Park Improvements	36,996	36,996	37,000	37,000	36,996	37,000	37,000	37,000
761084	Depreciation Buildings	0	169	0	500	507	0	0	0
		36,996	37,165	37,000	37,500	37,503	37,000	37,000	37,000
Operating Expenses		92,991	101,981	60,250	73,017	64,490	59,750	59,250	59,250
Internal Support									
Internal Services									
774677	Insurance Fund	530	231	700	500	533	700	700	700
		530	231	700	500	533	700	700	700
Internal Support		530	231	700	500	533	700	700	700
Grand Total Expenditures		98,860	103,001	71,850	84,417	82,089	67,050	66,550	66,550

Department:	Independence Oaks Park	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060725 - Independence Oaks Park	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	
			Adopted Budget	Amended Budget	Actual (Unaudited)				
Revenues									
Revenue									
Charges for Services									
630308	Commission Food Services	516	834	600	600	266	600	600	600
630693	Fees Camping	4,326	4,902	8,000	8,000	1,705	6,000	6,000	6,000
630700	Fees Day Use	231,306	218,348	230,000	230,000	235,190	230,000	230,000	230,000
631253	Miscellaneous	11	0	0	0	0	0	0	0
631743	Refunds Miscellaneous	0	0	0	0	42	0	0	0
631771	Reimb 3rd Party	15,913	0	0	0	0	0	0	0
631911	Rent House	11,548	10,533	10,746	10,746	10,746	10,746	10,746	10,746
631918	Rental Equipment	17,730	12,683	20,000	20,000	5,564	3,000	3,000	3,000
631925	Rental Facilities	51,918	46,241	53,000	53,000	15,725	53,000	53,000	53,000
632261	Temporary Licenses	0	600	0	0	0	0	0	0
		333,268	294,141	322,346	322,346	269,237	303,346	303,346	303,346
Contributions									
650104	Contributions Operating	605,000	1,000	0	0	396	0	0	0
		605,000	1,000	0	0	396	0	0	0
Other Revenues									
670114	Cash Overages	109	163	0	0	40	0	0	0
670570	Refund Prior Years Expenditure	0	0	0	0	16	0	0	0
670627	Sale of Equipment	1,967	3,740	0	0	0	0	0	0
670741	Sale of Scrap	555	704	0	0	0	0	0	0
		2,631	4,607	0	0	56	0	0	0
Gain or Loss on Exchg of Asset									
675354	Gain on Sale of Equip	6,651	10,700	0	0	0	0	0	0
675660	Gain on Sale of Vehicles	0	906	0	0	0	0	0	0
		6,651	11,606	0	0	0	0	0	0
Revenue		947,550	311,353	322,346	322,346	269,689	303,346	303,346	303,346
Grand Total Revenues		947,550	311,353	322,346	322,346	269,689	303,346	303,346	303,346

Department:	Independence Oaks Park	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060725 - Independence Oaks Park	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			

Expenditures

Personnel

Salaries

702010	Salaries Regular	373,395	357,301	430,544	443,642	297,368	444,340	443,642	443,642
702030	Holiday	7,493	9,238	0	0	8,379	0	0	0
702050	Annual Leave	13,297	5,302	0	0	4,239	0	0	0
702073	Parental Leave	0	4,301	0	0	0	0	0	0
702080	Sick Leave	4,820	2,186	0	0	3,336	0	0	0
702100	Retroactive	0	279	0	0	525	0	0	0
702140	Other Miscellaneous Salaries	0	0	0	0	2,350	0	0	0
702190	Workers Compensation Pay	421	0	0	0	0	0	0	0
702200	Death Leave	0	485	0	0	0	0	0	0
702300	Disaster Non-Prod Salaries	0	0	0	0	23,110	0	0	0
702320	Disaster Premium Salaries	0	0	0	0	4,260	0	0	0
712020	Overtime	5,131	6,065	4,800	4,800	3,812	4,800	4,800	4,800
712040	Holiday Overtime	67	0	0	0	0	0	0	0
		404,624	385,156	435,344	448,442	347,380	449,140	448,442	448,442

Fringe Benefits

722740	Fringe Benefits	0	0	97,442	97,442	0	167,161	167,161	167,161
722750	Workers Compensation	4,970	11,498	0	0	10,631	0	0	0
722760	Group Life	403	396	0	0	424	0	0	0
722770	Retirement	56,883	57,962	0	0	59,223	0	0	0
722780	Hospitalization	63,847	62,787	0	0	68,511	0	0	0
722790	Social Security	15,487	16,861	0	0	16,691	0	0	0
722800	Dental	4,625	4,448	0	0	5,141	0	0	0
722810	Disability	2,952	2,251	0	0	2,947	0	0	0
722820	Unemployment Insurance	653	616	0	0	519	0	0	0
722850	Optical	462	476	0	0	505	0	0	0
722900	Fringe Benefit Adjustments	0	0	2,952	7,642	0	75	0	0
		150,282	157,294	100,394	105,084	164,593	167,236	167,161	167,161
Personnel		554,906	542,451	535,738	553,526	511,973	616,376	615,603	615,603

Department:	Independence Oaks Park	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060725 - Independence Oaks Park	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Operating Expenses								
Contractual Services								
730037	Adj Prior Years Exp	1,963	2,932	0	1,045	1,074	0	0
730114	Auction Expense	0	702	0	0	0	0	0
730198	Building Maintenance Charges	31,663	51,075	30,000	60,496	44,445	43,000	43,000
730240	Cash Shortage	283	876	0	0	21	0	0
730247	Charge Card Fee	4,571	4,817	5,000	5,000	4,559	5,000	5,000
730373	Contracted Services	0	20,425	0	0	0	0	0
730429	Custodial Services	0	1,347	0	0	0	0	0
730562	Electrical Service	24,220	22,008	25,000	25,000	21,190	25,000	25,000
730611	Employees Medical Exams	0	0	200	200	0	200	200
730646	Equipment Maintenance	29,722	32,025	30,000	30,221	10,281	34,000	34,000
730653	Equipment Rental	1,313	0	600	600	478	600	600
730786	Garbage and Rubbish Disposal	3,820	3,035	3,800	3,800	3,571	3,800	3,800
730814	Grounds Maintenance	1,052,478	232,863	75,000	160,189	128,967	75,000	75,000
731059	Laundry and Cleaning	939	765	800	800	859	800	800
731115	Licenses and Permits	3,138	3,407	2,550	2,550	2,329	2,150	2,150
731213	Membership Dues	15	241	400	400	18	400	400
731241	Miscellaneous	1,821	159	2,000	2,000	271	1,000	1,000
731269	Natural Gas	10,787	12,802	20,000	20,000	9,637	15,000	15,000
731346	Personal Mileage	0	0	400	400	0	300	300
731388	Printing	2,774	3,739	3,000	3,000	2,344	3,000	3,000
731633	Rental Property Maintenance	568	2,190	3,000	3,000	3,195	3,000	3,000
731689	Security Expense	26,460	26,714	30,000	30,000	24,508	30,000	30,000
731780	Software Support Maintenance	450	900	0	0	900	0	0
731878	Sublet Repairs	0	1,950	0	0	0	0	0
731941	Training	130	0	800	800	340	500	500
732018	Travel and Conference	20	905	1,800	1,800	285	1,800	1,800
732020	Travel Employee Taxable Meals	167	0	0	0	117	0	0
732046	Uncollectable Accts Receivable	0	0	0	0	10	0	0
		1,197,301	425,877	234,350	351,301	259,399	244,550	244,550

Department:	Independence Oaks Park	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060725 - Independence Oaks Park	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
<u>Commodities</u>								
750063 Custodial Supplies	7,946	7,240	8,000	8,562	6,621	8,000	8,000	8,000
750140 Employee Footwear	90	270	300	550	434	600	600	600
750154 Expendable Equipment	18,907	22,615	5,000	5,000	3,177	19,300	19,300	19,300
750399 Office Supplies	2,330	4,080	3,500	3,931	1,019	3,500	3,500	3,500
750448 Postage-Standard Mailing	246	0	0	0	11	0	0	0
750476 Recreation Supplies	1,795	1,318	5,000	5,000	2,787	2,500	2,500	2,500
750504 Small Tools	9,686	8,622	5,000	5,000	4,964	10,100	10,100	10,100
750511 Special Event Supplies	44	14	0	0	23	0	0	0
750581 Uniforms	2,419	1,798	3,480	3,480	2,375	2,500	2,500	2,500
	43,462	45,957	30,280	31,523	21,409	46,500	46,500	46,500
<u>Depreciation</u>								
761042 Depreciation Park Improvements	114,119	117,341	105,900	117,700	117,675	105,500	105,500	105,500
761084 Depreciation Buildings	71,427	75,010	73,000	76,700	76,654	72,900	72,900	72,900
761121 Depreciation Equipment	23,066	31,987	19,800	31,700	31,666	16,700	16,700	16,700
	208,611	224,339	198,700	226,100	225,995	195,100	195,100	195,100
Operating Expenses	1,449,375	696,173	463,330	608,924	506,803	486,150	486,150	486,150
<u>Internal Support</u>								
<u>Internal Services</u>								
771639 Drain Equipment	591	1,629	0	0	126	500	500	500
774636 Info Tech Operations	21,978	21,448	22,000	22,000	20,752	22,000	22,000	22,000
774637 Info Tech Managed Print Svcs	442	377	0	0	433	500	500	500
774677 Insurance Fund	11,299	12,035	11,500	13,200	13,246	12,000	12,000	12,000
775754 Maintenance Department Charges	2,490	2,793	2,000	2,000	1,770	3,000	3,000	3,000
776659 Motor Pool Fuel Charges	6,337	5,161	9,000	9,000	3,284	6,000	6,000	6,000
776661 Motor Pool	32,545	34,633	27,500	27,500	26,056	22,100	22,100	22,100
778675 Telephone Communications	9,133	9,849	9,200	9,200	9,543	10,000	10,000	10,000
	84,814	87,924	81,200	82,900	75,211	76,100	76,100	76,100
Internal Support	84,814	87,924	81,200	82,900	75,211	76,100	76,100	76,100
Grand Total Expenditures	2,089,095	1,326,548	1,080,268	1,245,350	1,093,987	1,178,626	1,177,853	1,177,853

Department:	Lyon Oaks Park	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060755 - Lyon Oaks Park	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Revenues								
Revenue								
Charges for Services								
630700 Fees Day Use	90,060	100,651	110,000	110,000	71,592	105,000	105,000	105,000
631925 Rental Facilities	47,365	88,125	55,000	55,000	39,570	60,000	60,000	60,000
	137,425	188,776	165,000	165,000	111,162	165,000	165,000	165,000
Contributions								
650104 Contributions Operating	0	2,000	0	0	0	0	0	0
	0	2,000	0	0	0	0	0	0
Other Revenues								
670114 Cash Overages	35	0	0	0	0	0	0	0
	35	0	0	0	0	0	0	0
Revenue	137,460	190,776	165,000	165,000	111,162	165,000	165,000	165,000
Grand Total Revenues	137,460	190,776	165,000	165,000	111,162	165,000	165,000	165,000

Expenditures

Personnel								
Salaries								
702010 Salaries Regular	126,738	124,271	125,022	125,022	96,124	125,022	125,022	125,022
702030 Holiday	0	85	0	0	0	0	0	0
702050 Annual Leave	183	705	0	0	380	0	0	0
702080 Sick Leave	0	131	0	0	552	0	0	0
702100 Retroactive	171	0	0	0	0	0	0	0
702300 Disaster Non-Prod Salaries	0	0	0	0	681	0	0	0
702320 Disaster Premium Salaries	0	0	0	0	1,476	0	0	0
712020 Overtime	1,153	293	1,000	1,000	1,115	1,000	1,000	1,000
712040 Holiday Overtime	175	178	0	0	0	0	0	0
	128,420	125,664	126,022	126,022	100,326	126,022	126,022	126,022

Department:	Lyon Oaks Park	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060755 - Lyon Oaks Park	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Fringe Benefits								
722740 Fringe Benefits	0	0	23,261	23,261	0	38,129	38,129	38,129
722750 Workers Compensation	1,281	4,115	0	0	3,204	0	0	0
722760 Group Life	95	96	0	0	97	0	0	0
722770 Retirement	16,276	14,826	0	0	14,730	0	0	0
722780 Hospitalization	10,627	9,931	0	0	11,926	0	0	0
722790 Social Security	4,616	4,632	0	0	4,355	0	0	0
722800 Dental	874	805	0	0	945	0	0	0
722810 Disability	653	661	0	0	708	0	0	0
722820 Unemployment Insurance	205	201	0	0	149	0	0	0
722850 Optical	108	112	0	0	110	0	0	0
722900 Fringe Benefit Adjustments	0	0	868	868	0	0	0	0
	34,736	35,379	24,129	24,129	36,225	38,129	38,129	38,129
	163,155	161,043	150,151	150,151	136,552	164,151	164,151	164,151
Personnel								
Operating Expenses								
Contractual Services								
730198 Building Maintenance Charges	739	1,873	2,000	2,000	629	2,000	2,000	2,000
730240 Cash Shortage	79	202	0	0	87	0	0	0
730247 Charge Card Fee	0	0	2,500	2,500	0	2,500	2,500	2,500
730373 Contracted Services	0	3,447	0	0	0	0	0	0
730562 Electrical Service	9,746	10,795	8,000	8,000	10,385	9,500	9,500	9,500
730646 Equipment Maintenance	5,901	9,123	7,000	7,000	6,250	7,000	7,000	7,000
730653 Equipment Rental	0	0	200	200	0	0	0	0
730786 Garbage and Rubbish Disposal	400	500	600	600	350	600	600	600
730814 Grounds Maintenance	31,568	40,051	32,500	33,187	31,291	32,500	32,500	32,500
731115 Licenses and Permits	503	412	500	500	453	500	500	500
731241 Miscellaneous	0	0	400	400	51	400	400	400
731388 Printing	834	1,899	1,500	1,500	926	1,500	1,500	1,500
731689 Security Expense	5,735	9,296	5,000	5,000	5,177	5,000	5,000	5,000
731780 Software Support Maintenance	845	900	1,000	1,000	900	1,000	1,000	1,000
731878 Sublet Repairs	0	750	0	0	0	0	0	0
	56,351	79,248	61,200	61,887	56,498	62,500	62,500	62,500
Commodities								
750063 Custodial Supplies	0	222	1,000	1,221	753	500	500	500
750154 Expendable Equipment	0	0	1,000	1,000	0	0	0	0
750399 Office Supplies	63	127	500	631	226	250	250	250
750476 Recreation Supplies	0	0	10,000	10,000	7,166	0	0	0
750504 Small Tools	192	0	900	900	0	900	900	900
750581 Uniforms	195	1,003	500	500	630	500	500	500
	451	1,352	13,900	14,252	8,776	2,150	2,150	2,150

Department:	Lyon Oaks Park	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060755 - Lyon Oaks Park	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
<u>Depreciation</u>								
761042 Depreciation Park Improvements	105,258	65,927	54,700	57,200	57,182	54,400	54,400	54,400
761084 Depreciation Buildings	7,146	7,146	7,100	7,100	7,146	7,100	7,100	7,100
761121 Depreciation Equipment	7,183	4,954	4,400	4,400	4,398	4,400	4,400	4,400
	119,587	78,027	66,200	68,700	68,726	65,900	65,900	65,900
Operating Expenses	176,388	158,627	141,300	144,839	133,999	130,550	130,550	130,550
<u>Internal Support</u>								
<u>Internal Services</u>								
771639 Drain Equipment	2,678	675	0	0	0	1,500	1,500	1,500
774636 Info Tech Operations	5,099	3,244	2,500	2,500	3,484	2,500	2,500	2,500
774677 Insurance Fund	3,842	4,302	3,800	4,700	4,713	3,800	3,800	3,800
775754 Maintenance Department Charges	538	538	500	500	918	500	500	500
778675 Telephone Communications	1,204	1,321	1,200	1,200	1,392	1,200	1,200	1,200
	13,360	10,080	8,000	8,900	10,507	9,500	9,500	9,500
Internal Support	13,360	10,080	8,000	8,900	10,507	9,500	9,500	9,500
Grand Total Expenditures	352,904	329,750	299,451	303,890	281,058	304,201	304,201	304,201

Department:	Orion Oaks Park	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060724 - Orion Oaks Park	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Revenues								
Revenue								
Charges for Services								
630700 Fees Day Use	134,172	126,679	140,000	140,000	125,803	135,000	135,000	135,000
631253 Miscellaneous	122	0	0	0	0	0	0	0
631925 Rental Facilities	740	1,000	1,500	1,500	125	1,200	1,200	1,200
632037 Sales Retail	187	0	0	0	0	0	0	0
	<u>135,221</u>	<u>127,679</u>	<u>141,500</u>	<u>141,500</u>	<u>125,928</u>	<u>136,200</u>	<u>136,200</u>	<u>136,200</u>
Contributions								
650104 Contributions Operating	0	255	0	0	1,000	0	0	0
650305 Sponsorships	4,950	0	0	0	0	0	0	0
	<u>4,950</u>	<u>255</u>	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Revenues								
670114 Cash Overages	77	31	0	0	1	0	0	0
	<u>77</u>	<u>31</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
Gain or Loss on Exchg of Asset								
675354 Gain on Sale of Equip	3,856	0	0	0	0	0	0	0
	<u>3,856</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Revenue	144,104	127,965	141,500	141,500	126,929	136,200	136,200	136,200
Grand Total Revenues	144,104	127,965	141,500	141,500	126,929	136,200	136,200	136,200

Expenditures

Personnel								
Salaries								
702010 Salaries Regular	58,224	54,614	61,440	61,663	36,065	61,440	61,440	61,440
702300 Disaster Non-Prod Salaries	0	0	0	0	39	0	0	0
702320 Disaster Premium Salaries	0	0	0	0	528	0	0	0
712020 Overtime	122	348	500	500	152	500	500	500
	<u>58,346</u>	<u>54,963</u>	<u>61,940</u>	<u>62,163</u>	<u>36,784</u>	<u>61,940</u>	<u>61,940</u>	<u>61,940</u>

Department:	Orion Oaks Park	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060724 - Orion Oaks Park	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
<u>Fringe Benefits</u>								
722740 Fringe Benefits	0	0	13,724	13,724	0	5,240	5,240	5,240
722750 Workers Compensation	480	1,574	0	7	1,039	0	0	0
722760 Group Life	0	1	0	0	1	0	0	0
722770 Retirement	1,645	1,564	0	53	1,233	0	0	0
722780 Hospitalization	0	81	0	25	118	0	0	0
722790 Social Security	846	813	0	17	571	0	0	0
722800 Dental	0	5	0	2	9	0	0	0
722810 Disability	0	4	0	4	9	0	0	0
722820 Unemployment Insurance	93	88	0	0	55	0	0	0
722850 Optical	0	1	0	0	1	0	0	0
722900 Fringe Benefit Adjustments	0	0	516	516	0	0	0	0
	3,064	4,130	14,240	14,348	3,035	5,240	5,240	5,240
Personnel	61,410	59,093	76,180	76,511	39,819	67,180	67,180	67,180
<u>Operating Expenses</u>								
<u>Contractual Services</u>								
730037 Adj Prior Years Exp	250	0	0	0	0	0	0	0
730198 Building Maintenance Charges	3,471	824	4,000	7,315	12,595	2,800	2,800	2,800
730240 Cash Shortage	86	55	0	0	50	0	0	0
730247 Charge Card Fee	2,168	2,246	2,500	2,500	2,200	2,500	2,500	2,500
730562 Electrical Service	1,439	2,117	1,900	1,900	1,523	2,200	2,200	2,200
730646 Equipment Maintenance	3,337	5,006	3,500	3,500	4,300	6,000	6,000	6,000
730653 Equipment Rental	560	0	0	0	170	0	0	0
730786 Garbage and Rubbish Disposal	700	600	650	650	283	650	650	650
730814 Grounds Maintenance	86,618	109,103	30,000	78,014	61,171	36,100	36,100	36,100
731115 Licenses and Permits	589	142	500	500	309	500	500	500
731241 Miscellaneous	0	0	500	500	51	200	200	200
731269 Natural Gas	637	595	700	700	689	700	700	700
731388 Printing	1,700	2,912	2,300	2,300	1,642	2,300	2,300	2,300
731689 Security Expense	3,242	7,608	7,500	7,500	12,934	7,500	7,500	7,500
731780 Software Support Maintenance	845	900	1,000	1,000	900	1,000	1,000	1,000
731878 Sublet Repairs	0	600	0	0	0	0	0	0
732102 Water and Sewage Charges	3,327	403	300	300	344	450	450	450
	108,967	133,112	55,350	106,679	99,160	62,900	62,900	62,900

Department:	Orion Oaks Park	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060724 - Orion Oaks Park	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
<u>Commodities</u>								
750063 Custodial Supplies	0	32	1,000	1,020	162	600	600	600
750154 Expendable Equipment	5,727	1,577	3,000	3,000	3,360	2,500	2,500	2,500
750385 Merchandise	225	0	0	0	0	0	0	0
750399 Office Supplies	0	133	565	812	327	350	350	350
750476 Recreation Supplies	0	68	0	0	0	0	0	0
750504 Small Tools	690	279	1,000	1,000	837	1,000	1,000	1,000
750581 Uniforms	0	0	200	200	953	200	200	200
	6,642	2,088	5,765	6,032	5,640	4,650	4,650	4,650
<u>Depreciation</u>								
761042 Depreciation Park Improvements	14,329	15,988	13,800	17,800	17,807	13,300	13,300	13,300
761084 Depreciation Buildings	11,404	11,404	11,400	11,700	11,681	11,400	11,400	11,400
761121 Depreciation Equipment	1,611	1,611	1,600	2,900	2,896	1,600	1,600	1,600
	27,343	29,002	26,800	32,400	32,384	26,300	26,300	26,300
Operating Expenses	142,953	164,202	87,915	145,111	137,184	93,850	93,850	93,850
<u>Internal Support</u>								
<u>Internal Services</u>								
774636 Info Tech Operations	7,160	7,826	8,000	8,000	7,312	8,000	8,000	8,000
774677 Insurance Fund	2,039	2,182	2,100	2,500	2,462	2,100	2,100	2,100
776659 Motor Pool Fuel Charges	3,489	2,812	2,500	2,500	1,851	3,000	3,000	3,000
776661 Motor Pool	5,557	3,218	4,075	4,075	7,163	10,800	10,800	10,800
778675 Telephone Communications	363	380	500	500	286	500	500	500
	18,608	16,418	17,175	17,575	19,074	24,400	24,400	24,400
Internal Support	18,608	16,418	17,175	17,575	19,074	24,400	24,400	24,400
Grand Total Expenditures	222,971	239,713	181,270	239,197	196,077	185,430	185,430	185,430

Department:	Red Oaks Dog Park	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060729 - Red Oaks Dog Park	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Revenues								
Revenue								
Charges for Services								
630700 Fees Day Use	45,395	53,331	48,000	48,000	56,364	48,000	48,000	48,000
	45,395	53,331	48,000	48,000	56,364	48,000	48,000	48,000
Other Revenues								
670114 Cash Overages	90	32	0	0	30	0	0	0
	90	32	0	0	30	0	0	0
Revenue	45,485	53,363	48,000	48,000	56,394	48,000	48,000	48,000
Grand Total Revenues	45,485	53,363	48,000	48,000	56,394	48,000	48,000	48,000

Expenditures

Personnel								
Salaries								
702010 Salaries Regular	57,220	70,054	67,601	67,601	59,496	67,601	67,601	67,601
702030 Holiday	0	35	0	0	0	0	0	0
702050 Annual Leave	0	485	0	0	268	0	0	0
702080 Sick Leave	0	69	0	0	0	0	0	0
702300 Disaster Non-Prod Salaries	0	0	0	0	3,241	0	0	0
702320 Disaster Premium Salaries	0	0	0	0	848	0	0	0
712020 Overtime	604	259	500	500	1,993	500	500	500
	57,824	70,901	68,101	68,101	65,846	68,101	68,101	68,101
Fringe Benefits								
722740 Fringe Benefits	0	0	11,300	11,300	0	11,620	11,620	11,620
722750 Workers Compensation	685	2,312	0	0	2,119	0	0	0
722760 Group Life	37	56	0	0	67	0	0	0
722770 Retirement	6,008	7,846	0	0	9,347	0	0	0
722780 Hospitalization	1,798	2,690	0	0	2,945	0	0	0
722790 Social Security	2,036	2,792	0	0	3,022	0	0	0
722800 Dental	312	568	0	0	776	0	0	0
722810 Disability	255	345	0	0	488	0	0	0
722820 Unemployment Insurance	92	113	0	0	98	0	0	0
722850 Optical	35	60	0	0	67	0	0	0
722900 Fringe Benefit Adjustments	0	0	320	320	0	0	0	0
	11,259	16,781	11,620	11,620	18,929	11,620	11,620	11,620
Personnel	69,083	87,683	79,721	79,721	84,775	79,721	79,721	79,721

Department:	Red Oaks Dog Park	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060729 - Red Oaks Dog Park	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	
			Adopted Budget	Amended Budget	Actual (Unaudited)				
<u>Operating Expenses</u>									
<u>Contractual Services</u>									
730198	Building Maintenance Charges	2,622	0	400	400	328	400	400	400
730240	Cash Shortage	5	5	0	0	0	0	0	0
730562	Electrical Service	3,801	2,159	4,000	4,000	2,254	4,000	4,000	4,000
730646	Equipment Maintenance	2,805	177	2,500	2,500	1,491	2,500	2,500	2,500
730653	Equipment Rental	279	0	500	500	0	500	500	500
730786	Garbage and Rubbish Disposal	0	167	350	350	407	350	350	350
730814	Grounds Maintenance	19,719	12,094	14,000	14,320	7,066	14,000	14,000	14,000
731059	Laundry and Cleaning	31	0	30	30	0	30	30	30
731241	Miscellaneous	126	20	200	200	0	200	200	200
731388	Printing	542	930	700	700	509	700	700	700
731500	Public Information	0	0	0	0	340	0	0	0
731689	Security Expense	886	0	1,500	1,500	145	1,500	1,500	1,500
731780	Software Support Maintenance	845	900	1,000	1,000	900	1,000	1,000	1,000
731941	Training	0	0	75	75	0	75	75	75
732046	Uncollectable Accts Receivable	0	0	0	0	5	0	0	0
		31,660	16,452	25,255	25,575	13,445	25,255	25,255	25,255
<u>Commodities</u>									
750063	Custodial Supplies	50	50	50	50	168	50	50	50
750154	Expendable Equipment	2,916	0	0	0	0	0	0	0
750287	Maintenance Supplies	251	0	0	0	0	0	0	0
750399	Office Supplies	208	190	150	281	346	150	150	150
750476	Recreation Supplies	62	0	100	100	0	100	100	100
750504	Small Tools	282	439	500	500	114	500	500	500
750581	Uniforms	447	859	200	200	221	200	200	200
		4,215	1,538	1,000	1,131	849	1,000	1,000	1,000
<u>Depreciation</u>									
761042	Depreciation Park Improvements	24,474	24,474	24,470	24,470	24,474	24,470	24,470	24,470
761084	Depreciation Buildings	1,354	1,354	1,350	1,350	1,354	1,350	1,350	1,350
761121	Depreciation Equipment	1,611	1,611	1,610	1,610	1,611	1,610	1,610	1,610
		27,439	27,439	27,430	27,430	27,439	27,430	27,430	27,430
Operating Expenses		63,314	45,429	53,685	54,136	41,733	53,685	53,685	53,685

Department:	Red Oaks Dog Park	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060729 - Red Oaks Dog Park	
Fund:	50800 - Parks and Recreation	
		FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Internal Support								
Internal Services								
774636 Info Tech Operations	2,725	3,270	3,760	3,760	3,883	3,760	3,760	3,760
774677 Insurance Fund	697	981	1,000	1,200	1,228	1,000	1,000	1,000
778675 Telephone Communications	223	404	300	300	495	300	300	300
	3,645	4,656	5,060	5,260	5,606	5,060	5,060	5,060
Internal Support	3,645	4,656	5,060	5,260	5,606	5,060	5,060	5,060
Grand Total Expenditures	136,042	137,767	138,466	139,117	132,114	138,466	138,466	138,466

Department:	Red Oaks Park	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060751 - Red Oaks Park	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	
			Adopted Budget	Amended Budget	Actual (Unaudited)				
Revenues									
Revenue									
Charges for Services									
630308	Commission Food Services	79	127	100	100	0	100	100	100
630700	Fees Day Use	29,786	34,521	30,000	30,000	0	0	0	0
631127	Maintenance Contracts	12,994	8,095	7,000	7,000	5,647	8,000	8,000	8,000
631253	Miscellaneous	0	34	0	0	0	0	0	0
631799	Reimb Contracts	19,375	62,729	0	0	12,142	0	0	0
632261	Temporary Licenses	250	0	0	0	0	0	0	0
		62,484	105,506	37,100	37,100	17,788	8,100	8,100	8,100
Contributions									
650104	Contributions Operating	66	1,110	200	200	22	200	200	200
		66	1,110	200	200	22	200	200	200
Other Revenues									
		0	0	0	0	0	0	0	0
Revenue		62,550	106,616	37,300	37,300	17,810	8,300	8,300	8,300
Grand Total Revenues		62,550	106,616	37,300	37,300	17,810	8,300	8,300	8,300

Expenditures

Personnel									
Salaries									
702010	Salaries Regular	65,783	75,225	85,836	85,836	55,536	94,378	94,378	94,378
702030	Holiday	0	35	0	0	0	0	0	0
702050	Annual Leave	0	207	0	0	70	0	0	0
702080	Sick Leave	0	239	0	0	0	0	0	0
702100	Retroactive	24	0	0	0	0	0	0	0
702300	Disaster Non-Prod Salaries	0	0	0	0	6,123	0	0	0
702320	Disaster Premium Salaries	0	0	0	0	869	0	0	0
712020	Overtime	364	1,293	500	500	1,608	1,000	1,000	1,000
		66,171	76,999	86,336	86,336	64,207	95,378	95,378	95,378

Department:	Red Oaks Park	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060751 - Red Oaks Park	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
<u>Fringe Benefits</u>								
722740 Fringe Benefits	0	0	14,000	14,000	0	24,336	24,336	24,336
722750 Workers Compensation	682	2,384	0	0	2,059	0	0	0
722760 Group Life	44	75	0	0	68	0	0	0
722770 Retirement	6,913	10,022	0	0	9,171	0	0	0
722780 Hospitalization	3,178	4,568	0	0	3,120	0	0	0
722790 Social Security	2,250	3,350	0	0	2,971	0	0	0
722800 Dental	399	777	0	0	808	0	0	0
722810 Disability	278	450	0	0	492	0	0	0
722820 Unemployment Insurance	105	122	0	0	95	0	0	0
722850 Optical	45	85	0	0	69	0	0	0
722900 Fringe Benefit Adjustments	0	0	336	336	0	0	0	0
	13,894	21,832	14,336	14,336	18,853	24,336	24,336	24,336
Personnel	80,065	98,831	100,672	100,672	83,060	119,714	119,714	119,714
<u>Operating Expenses</u>								
<u>Contractual Services</u>								
730198 Building Maintenance Charges	5,179	6,180	5,500	9,984	17,608	5,500	5,500	5,500
730240 Cash Shortage	0	11	0	0	0	0	0	0
730247 Charge Card Fee	1,289	2,351	1,300	1,300	2,036	2,400	2,400	2,400
730373 Contracted Services	4,630	0	0	0	0	0	0	0
730562 Electrical Service	3,864	4,100	4,000	4,000	3,672	4,000	4,000	4,000
730646 Equipment Maintenance	3,053	326	2,000	2,000	882	1,000	1,000	1,000
730653 Equipment Rental	0	0	250	250	0	100	100	100
730786 Garbage and Rubbish Disposal	0	528	350	350	531	600	600	600
730814 Grounds Maintenance	15,175	80,518	15,000	19,212	13,094	15,000	15,000	15,000
731059 Laundry and Cleaning	108	32	100	100	0	100	100	100
731115 Licenses and Permits	78	0	0	0	0	0	0	0
731241 Miscellaneous	157	114	300	300	0	200	200	200
731269 Natural Gas	2,456	2,368	2,500	2,500	2,048	2,400	2,400	2,400
731388 Printing	553	1,515	1,000	1,000	1,134	1,000	1,000	1,000
731689 Security Expense	7,177	7,691	4,500	4,500	19,155	4,500	4,500	4,500
731941 Training	30	1,160	100	100	0	100	100	100
732102 Water and Sewage Charges	5,054	5,063	6,000	6,000	5,122	5,000	5,000	5,000
	48,802	111,956	42,900	51,596	65,281	41,900	41,900	41,900

Department:	Red Oaks Park	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060751 - Red Oaks Park	
Fund:	50800 - Parks and Recreation	
		FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
<u>Commodities</u>								
750063 Custodial Supplies	2,177	1,886	2,000	2,000	765	2,000	2,000	2,000
750154 Expendable Equipment	859	2,484	1,000	1,000	0	1,000	1,000	1,000
750287 Maintenance Supplies	300	0	0	0	0	0	0	0
750399 Office Supplies	607	1,022	1,000	1,075	537	1,000	1,000	1,000
750476 Recreation Supplies	1,907	1,763	2,000	2,000	1,273	2,000	2,000	2,000
750504 Small Tools	2,089	9,300	1,500	1,500	854	1,500	1,500	1,500
750511 Special Event Supplies	37	47	100	100	0	50	50	50
750581 Uniforms	548	897	300	300	290	600	600	600
	8,523	17,399	7,900	7,975	3,719	8,150	8,150	8,150
<u>Depreciation</u>								
761042 Depreciation Park Improvements	2,140	2,899	2,200	3,000	3,022	2,900	2,900	2,900
761084 Depreciation Buildings	2,526	3,274	2,600	5,700	5,709	2,600	2,600	2,600
	4,666	6,173	4,800	8,700	8,731	5,500	5,500	5,500
Operating Expenses	61,991	135,528	55,600	68,271	77,731	55,550	55,550	55,550
<u>Internal Support</u>								
<u>Internal Services</u>								
774636 Info Tech Operations	6,512	6,293	6,500	6,500	10,217	6,500	6,500	6,500
774637 Info Tech Managed Print Svcs	602	514	650	650	517	650	650	650
774677 Insurance Fund	900	995	1,000	1,100	1,111	1,000	1,000	1,000
775754 Maintenance Department Charges	274	1,303	300	300	498	300	300	300
776661 Motor Pool	410	323	0	0	0	400	400	400
	8,699	9,428	8,450	8,550	12,344	8,850	8,850	8,850
Internal Support	8,699	9,428	8,450	8,550	12,344	8,850	8,850	8,850
Grand Total Expenditures	150,754	243,787	164,722	177,493	173,135	184,114	184,114	184,114

Department:	Rose Oaks Park	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060760 - Rose Oaks Park	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Revenues								
Revenue								
Charges for Services								
630700 Fees Day Use	5,333	7,375	6,000	6,000	9,134	6,600	6,600	6,600
631771 Reimb 3rd Party	90	0	0	0	0	0	0	0
	5,423	7,375	6,000	6,000	9,134	6,600	6,600	6,600
Other Revenues								
670570 Refund Prior Years Expenditure	0	0	0	0	22	0	0	0
670627 Sale of Equipment	67	85	0	0	0	0	0	0
	67	85	0	0	22	0	0	0
Revenue	5,490	7,460	6,000	6,000	9,156	6,600	6,600	6,600
Grand Total Revenues	5,490	7,460	6,000	6,000	9,156	6,600	6,600	6,600

Expenditures								
Personnel								
Salaries								
702010 Salaries Regular	5,190	161	6,100	6,100	2,248	6,100	6,100	6,100
712020 Overtime	0	0	100	100	0	100	100	100
	5,190	161	6,200	6,200	2,248	6,200	6,200	6,200
Fringe Benefits								
722740 Fringe Benefits	0	0	5,000	5,000	0	750	750	750
722750 Workers Compensation	58	6	0	0	72	0	0	0
722760 Group Life	0	0	0	0	1	0	0	0
722770 Retirement	162	4	0	0	123	0	0	0
722780 Hospitalization	23	0	0	0	47	0	0	0
722790 Social Security	79	2	0	0	47	0	0	0
722800 Dental	2	0	0	0	3	0	0	0
722810 Disability	1	0	0	0	4	0	0	0
722820 Unemployment Insurance	8	0	0	0	3	0	0	0
722850 Optical	0	0	0	0	0	0	0	0
	333	13	5,000	5,000	301	750	750	750
Personnel	5,523	173	11,200	11,200	2,549	6,950	6,950	6,950

Department:	Rose Oaks Park	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060760 - Rose Oaks Park	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Operating Expenses								
Contractual Services								
730114 Auction Expense	0	4	0	0	0	0	0	0
730646 Equipment Maintenance	1,495	412	1,000	1,000	29	1,000	1,000	1,000
730653 Equipment Rental	560	0	0	0	0	0	0	0
730786 Garbage and Rubbish Disposal	0	0	400	400	0	400	400	400
730814 Grounds Maintenance	26,493	45,161	15,000	31,893	21,206	15,000	15,000	15,000
730880 Housekeeping Services	0	0	200	200	0	0	0	0
731115 Licenses and Permits	137	142	0	0	154	0	0	0
731241 Miscellaneous	0	0	750	750	0	750	750	750
731388 Printing	74	308	450	450	513	450	450	450
731689 Security Expense	4,668	3,646	5,000	5,000	6,972	5,000	5,000	5,000
731878 Sublet Repairs	0	300	0	0	0	0	0	0
	33,428	49,973	22,800	39,693	28,876	22,600	22,600	22,600
Commodities								
750063 Custodial Supplies	0	0	0	0	0	200	200	200
750154 Expendable Equipment	0	0	0	0	1,846	0	0	0
750448 Postage-Standard Mailing	15	0	0	0	0	0	0	0
750504 Small Tools	477	0	1,100	1,100	768	1,100	1,100	1,100
750581 Uniforms	0	0	100	100	0	100	100	100
	491	0	1,200	1,200	2,614	1,400	1,400	1,400
Depreciation								
761042 Depreciation Park Improvements	35,257	35,257	35,300	35,300	35,257	35,300	35,300	35,300
	35,257	35,257	35,300	35,300	35,257	35,300	35,300	35,300
Operating Expenses	69,176	85,230	59,300	76,193	66,747	59,300	59,300	59,300
Internal Support								
Internal Services								
771639 Drain Equipment	0	0	1,000	1,000	0	0	0	0
774677 Insurance Fund	615	484	800	600	626	800	800	800
	615	484	1,800	1,600	626	800	800	800
Internal Support	615	484	1,800	1,600	626	800	800	800
Grand Total Expenditures	75,314	85,888	72,300	88,993	69,922	67,050	67,050	67,050

Department:	Springfield Oaks Park	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060732 - Springfield Oaks Activity	
Fund:	50800 - Parks and Recreation	
		FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	
			Adopted Budget	Amended Budget	Actual (Unaudited)				
Revenues									
Revenue									
Charges for Services									
630084	Antenna Site Management	34,203	35,229	36,000	36,000	36,286	36,000	36,000	36,000
630301	Commission Contracts	27,128	23,780	25,000	25,000	6,074	25,000	25,000	25,000
630693	Fees Camping	6,450	6,100	8,000	8,000	1,360	8,000	8,000	8,000
631127	Maintenance Contracts	0	20,584	0	0	38,745	0	0	0
631799	Reimb Contracts	24,354	44,136	23,000	23,000	0	23,000	23,000	23,000
631925	Rental Facilities	130,555	139,675	130,000	130,000	56,140	140,000	140,000	140,000
		<u>222,690</u>	<u>269,503</u>	<u>222,000</u>	<u>222,000</u>	<u>138,605</u>	<u>232,000</u>	<u>232,000</u>	<u>232,000</u>
Contributions									
650104	Contributions Operating	10,449	0	10,000	10,000	0	0	0	0
		<u>10,449</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Revenues									
670570	Refund Prior Years Expenditure	0	0	0	8,665	8,665	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>	<u>8,665</u>	<u>8,665</u>	<u>0</u>	<u>0</u>	<u>0</u>
Gain or Loss on Exchg of Asset									
675354	Gain on Sale of Equip	0	10	0	0	0	0	0	0
		<u>0</u>	<u>10</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Revenue		233,139	269,513	232,000	240,665	147,269	232,000	232,000	232,000
Grand Total Revenues		233,139	269,513	232,000	240,665	147,269	232,000	232,000	232,000

Expenditures

Personnel									
Salaries									
702010	Salaries Regular	120,605	170,151	126,352	126,352	127,895	160,395	160,395	160,395
702100	Retroactive	0	84	0	0	0	0	0	0
702300	Disaster Non-Prod Salaries	0	0	0	0	2,500	0	0	0
702320	Disaster Premium Salaries	0	0	0	0	3,818	0	0	0
712020	Overtime	7,026	4,069	7,000	7,000	1,162	5,000	5,000	5,000
		<u>127,631</u>	<u>174,304</u>	<u>133,352</u>	<u>133,352</u>	<u>135,374</u>	<u>165,395</u>	<u>165,395</u>	<u>165,395</u>

Department:	Springfield Oaks Park	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060732 - Springfield Oaks Activity	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
<u>Fringe Benefits</u>								
722740 Fringe Benefits	0	0	66,942	66,942	0	67,784	67,784	67,784
722750 Workers Compensation	1,415	5,851	0	0	4,528	0	0	0
722760 Group Life	84	108	0	0	93	0	0	0
722770 Retirement	15,454	18,217	0	0	15,410	0	0	0
722780 Hospitalization	12,080	17,165	0	0	14,257	0	0	0
722790 Social Security	4,464	5,732	0	0	4,713	0	0	0
722800 Dental	921	1,363	0	0	1,129	0	0	0
722810 Disability	547	759	0	0	677	0	0	0
722820 Unemployment Insurance	204	279	0	0	202	0	0	0
722850 Optical	80	132	0	0	92	0	0	0
722900 Fringe Benefit Adjustments	0	0	842	842	0	0	0	0
	35,249	49,605	67,784	67,784	41,102	67,784	67,784	67,784
Personnel	162,880	223,909	201,136	201,136	176,476	233,179	233,179	233,179
<u>Operating Expenses</u>								
<u>Contractual Services</u>								
730037 Adj Prior Years Exp	3,202	3,510	0	995	995	0	0	0
730114 Auction Expense	0	0	0	0	0	0	0	0
730198 Building Maintenance Charges	30,158	76,850	35,000	35,000	26,458	35,000	35,000	35,000
730373 Contracted Services	0	66,786	0	3,856	3,856	0	0	0
730520 Design Fees	0	960	0	0	0	0	0	0
730562 Electrical Service	24,207	21,648	25,000	25,000	14,502	23,000	23,000	23,000
730646 Equipment Maintenance	4,646	2,006	3,800	3,800	2,610	2,500	2,500	2,500
730653 Equipment Rental	0	0	200	200	0	200	200	200
730786 Garbage and Rubbish Disposal	1,485	1,815	1,500	1,500	1,815	1,800	1,800	1,800
730814 Grounds Maintenance	42,098	27,173	30,000	31,705	34,507	24,700	24,700	24,700
731059 Laundry and Cleaning	0	35	0	0	16	0	0	0
731115 Licenses and Permits	1,894	2,245	1,800	1,800	1,472	2,000	2,000	2,000
731143 Mail Handling-Postage Svc	0	30	0	0	0	0	0	0
731241 Miscellaneous	817	199	500	500	193	300	300	300
731269 Natural Gas	11,787	12,052	10,000	10,000	11,173	11,500	11,500	11,500
731346 Personal Mileage	0	129	0	0	87	0	0	0
731388 Printing	251	395	400	400	566	400	400	400
731633 Rental Property Maintenance	0	12	0	0	1,170	0	0	0
731689 Security Expense	28,715	24,735	30,000	30,000	20,039	28,000	28,000	28,000
731878 Sublet Repairs	0	1,950	0	0	0	0	0	0
732018 Travel and Conference	0	0	0	0	60	0	0	0
732102 Water and Sewage Charges	4,021	4,021	4,000	4,000	4,021	4,000	4,000	4,000
	153,279	246,552	142,200	148,756	123,540	133,400	133,400	133,400

Department:	Springfield Oaks Park	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060732 - Springfield Oaks Activity	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	
			Adopted Budget	Amended Budget	Actual (Unaudited)				
<u>Commodities</u>									
750063	Custodial Supplies	1,116	1,772	2,000	2,000	1,403	1,400	1,400	1,400
750154	Expendable Equipment	12,459	6,105	500	1,847	1,347	1,000	1,000	1,000
750399	Office Supplies	609	556	500	500	803	500	500	500
750476	Recreation Supplies	0	761	0	0	0	0	0	0
750504	Small Tools	1,336	10,265	1,000	1,000	11,244	1,000	1,000	1,000
750511	Special Event Supplies	396	626	600	600	78	600	600	600
750581	Uniforms	485	2,203	700	700	0	700	700	700
		16,401	22,287	5,300	6,647	14,875	5,200	5,200	5,200
<u>Depreciation</u>									
761042	Depreciation Park Improvements	108,325	127,756	108,300	131,700	131,750	107,600	107,600	107,600
761084	Depreciation Buildings	57,715	58,520	57,700	60,100	60,129	57,700	57,700	57,700
761121	Depreciation Equipment	3,976	3,976	4,000	4,000	3,976	1,700	1,700	1,700
		170,016	190,252	170,000	195,800	195,855	167,000	167,000	167,000
Operating Expenses		339,696	459,091	317,500	351,203	334,270	305,600	305,600	305,600
<u>Internal Support</u>									
<u>Internal Services</u>									
771639	Drain Equipment	4,304	2,498	4,000	4,000	0	4,000	4,000	4,000
774636	Info Tech Operations	220	1,647	2,500	2,500	3,484	2,500	2,500	2,500
774677	Insurance Fund	14,026	14,929	14,100	16,100	16,072	14,100	14,100	14,100
775754	Maintenance Department Charges	2,315	3,533	2,700	2,700	3,648	3,700	3,700	3,700
776659	Motor Pool Fuel Charges	61	0	400	400	0	400	400	400
776661	Motor Pool	4,560	7,622	7,808	7,808	7,288	7,808	7,808	7,808
778675	Telephone Communications	1,894	2,631	2,000	2,000	2,922	2,600	2,600	2,600
		27,380	32,860	33,508	35,508	33,415	35,108	35,108	35,108
Internal Support		27,380	32,860	33,508	35,508	33,415	35,108	35,108	35,108
Grand Total Expenditures		529,957	715,860	552,144	587,847	544,161	573,887	573,887	573,887

Department:	Waterford Oaks Park	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060735 - Waterford Oaks Activity Ctr	
Fund:	50800 - Parks and Recreation	
		FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			

Revenues

Revenue									
Charges for Services									
630469	Deck Tennis	3,525	4,370	4,000	4,000	2,600	4,000	4,000	4,000
631771	Reimb 3rd Party	164	0	0	0	0	0	0	0
631799	Reimb Contracts	35,035	37,649	35,000	35,000	8,778	0	0	0
631911	Rent House	40,849	44,683	45,091	45,091	23,002	22,800	22,800	22,800
631925	Rental Facilities	56,658	60,415	57,000	57,000	19,853	60,000	60,000	60,000
		<u>136,231</u>	<u>147,117</u>	<u>141,091</u>	<u>141,091</u>	<u>54,232</u>	<u>86,800</u>	<u>86,800</u>	<u>86,800</u>
Other Revenues									
670570	Refund Prior Years Expenditure	0	0	0	0	139	0	0	0
670627	Sale of Equipment	337	149	0	0	0	0	0	0
670741	Sale of Scrap	0	0	0	0	270	0	0	0
		<u>337</u>	<u>149</u>	<u>0</u>	<u>0</u>	<u>408</u>	<u>0</u>	<u>0</u>	<u>0</u>
Gain or Loss on Exchg of Asset									
675354	Gain on Sale of Equip	0	3,900	0	0	0	0	0	0
		<u>0</u>	<u>3,900</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Revenue		136,568	151,166	141,091	141,091	54,641	86,800	86,800	86,800
Grand Total Revenues		136,568	151,166	141,091	141,091	54,641	86,800	86,800	86,800

Department:	Waterford Oaks Park	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060735 - Waterford Oaks Activity Ctr	
Fund:	50800 - Parks and Recreation	
		FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			

Expenditures

Personnel

Salaries

702010	Salaries Regular	215,773	219,433	248,832	273,686	211,738	253,928	253,196	253,196
702030	Holiday	5,680	5,782	0	0	6,049	0	0	0
702050	Annual Leave	11,193	9,913	0	0	4,212	0	0	0
702080	Sick Leave	1,825	2,466	0	0	3,371	0	0	0
702100	Retroactive	0	164	0	0	215	0	0	0
702140	Other Miscellaneous Salaries	0	0	0	0	1,050	0	0	0
702200	Death Leave	0	0	0	0	282	0	0	0
702300	Disaster Non-Prod Salaries	0	0	0	0	6,937	0	0	0
702320	Disaster Premium Salaries	0	0	0	0	4,124	0	0	0
712020	Overtime	6,833	5,712	5,000	5,000	4,403	5,000	5,000	5,000
712040	Holiday Overtime	568	0	0	0	387	0	0	0
		<u>241,872</u>	<u>243,469</u>	<u>253,832</u>	<u>278,686</u>	<u>242,766</u>	<u>258,928</u>	<u>258,196</u>	<u>258,196</u>

Fringe Benefits

722740	Fringe Benefits	0	0	66,022	67,091	0	69,610	69,610	69,610
722750	Workers Compensation	3,195	8,229	0	0	7,992	0	0	0
722760	Group Life	247	233	0	0	278	0	0	0
722770	Retirement	36,627	28,879	0	0	37,145	0	0	0
722780	Hospitalization	20,545	17,721	0	0	21,415	0	0	0
722790	Social Security	10,786	9,536	0	0	11,674	0	0	0
722800	Dental	1,343	1,210	0	0	1,424	0	0	0
722810	Disability	1,790	1,700	0	0	2,018	0	0	0
722820	Unemployment Insurance	387	390	0	0	362	0	0	0
722850	Optical	137	124	0	0	145	0	0	0
722900	Fringe Benefit Adjustments	0	0	1,444	3,007	0	79	0	0
		<u>75,056</u>	<u>68,021</u>	<u>67,466</u>	<u>70,098</u>	<u>82,452</u>	<u>69,689</u>	<u>69,610</u>	<u>69,610</u>
Personnel		<u>316,928</u>	<u>311,490</u>	<u>321,298</u>	<u>348,784</u>	<u>325,219</u>	<u>328,617</u>	<u>327,806</u>	<u>327,806</u>

Department:	Waterford Oaks Park	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060735 - Waterford Oaks Activity Ctr	
Fund:	50800 - Parks and Recreation	

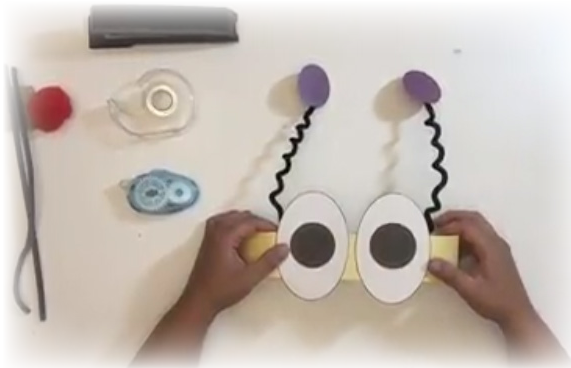
FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Operating Expenses								
Contractual Services								
730037	Adj Prior Years Exp	744	529	0	0	401	0	0
730114	Auction Expense	0	193	0	0	0	0	0
730198	Building Maintenance Charges	26,673	48,004	30,000	71,069	35,659	40,500	40,500
730373	Contracted Services	0	3,500	0	1,636	37,036	0	0
730429	Custodial Services	4,385	3,672	4,300	4,300	4,406	4,000	4,000
730562	Electrical Service	23,279	21,394	25,700	25,700	15,335	21,200	21,200
730611	Employees Medical Exams	0	41	0	0	0	0	0
730646	Equipment Maintenance	12,636	19,138	14,000	14,000	13,293	14,000	14,000
730653	Equipment Rental	202	5,376	500	500	744	500	500
730655	Equipment Replacement	0	464	0	0	0	0	0
730786	Garbage and Rubbish Disposal	4,344	4,748	2,500	2,500	3,163	2,500	2,500
730814	Grounds Maintenance	77,101	78,193	46,100	75,278	60,015	46,100	46,100
731059	Laundry and Cleaning	135	222	550	550	420	550	550
731073	Legal Services	0	629	0	0	0	0	0
731115	Licenses and Permits	546	515	500	500	188	550	550
731213	Membership Dues	0	0	200	200	50	50	50
731241	Miscellaneous	1,339	694	1,500	1,500	378	1,500	1,500
731269	Natural Gas	29,758	31,051	30,000	30,000	27,031	15,000	15,000
731346	Personal Mileage	0	0	200	200	0	200	200
731388	Printing	59	268	400	400	86	400	400
731633	Rental Property Maintenance	3,888	134	5,000	5,000	738	3,750	3,750
731689	Security Expense	15,541	16,288	18,100	18,100	5,539	18,100	18,100
731878	Sublet Repairs	0	300	0	0	0	0	0
731941	Training	700	0	500	500	0	500	500
732018	Travel and Conference	722	291	800	800	0	1,800	1,800
732020	Travel Employee Taxable Meals	71	0	0	0	28	0	0
732046	Uncollectable Accts Receivable	14,721	31,251	0	0	54,733	0	0
732102	Water and Sewage Charges	8,792	4,193	9,000	9,000	1,935	5,000	5,000
732165	Workshops and Meeting	50	19	0	0	9	0	0
		225,686	271,105	189,850	261,733	261,187	176,200	176,200

Department:	Waterford Oaks Park	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060735 - Waterford Oaks Activity Ctr	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
<u>Commodities</u>								
750063 Custodial Supplies	4,330	9,391	5,500	5,680	5,220	5,500	5,500	5,500
750140 Employee Footwear	90	90	180	275	170	275	275	275
750154 Expendable Equipment	1,500	1,242	2,200	2,200	0	2,400	2,400	2,400
750399 Office Supplies	542	2,052	300	416	249	300	300	300
750476 Recreation Supplies	191	541	1,200	1,200	159	1,200	1,200	1,200
750504 Small Tools	8,891	18,307	5,000	5,000	9,932	7,600	7,600	7,600
750511 Special Event Supplies	0	100	0	0	16	0	0	0
750581 Uniforms	796	205	1,080	1,080	2,239	1,080	1,080	1,080
	16,340	31,927	15,460	15,851	17,986	18,355	18,355	18,355
<u>Depreciation</u>								
761042 Depreciation Park Improvements	124,966	119,387	119,400	119,400	119,387	119,400	119,400	119,400
761084 Depreciation Buildings	12,290	13,769	12,200	15,400	15,439	12,200	12,200	12,200
761121 Depreciation Equipment	14,148	17,265	8,000	14,500	14,490	4,500	4,500	4,500
	151,404	150,421	139,600	149,300	149,316	136,100	136,100	136,100
Operating Expenses	393,430	453,453	344,910	426,884	428,488	330,655	330,655	330,655
<u>Internal Support</u>								
<u>Internal Services</u>								
771639 Drain Equipment	1,018	4,114	500	500	1,859	2,000	2,000	2,000
774636 Info Tech Operations	5,820	6,224	6,000	6,000	6,656	6,500	6,500	6,500
774677 Insurance Fund	8,288	8,014	8,300	7,800	7,830	8,300	8,300	8,300
775754 Maintenance Department Charges	1,518	1,429	2,000	2,000	928	2,000	2,000	2,000
776659 Motor Pool Fuel Charges	3,138	2,866	3,000	3,000	2,048	3,000	3,000	3,000
776661 Motor Pool	18,506	22,671	17,520	17,520	19,179	14,600	14,600	14,600
778675 Telephone Communications	2,682	2,190	3,000	3,000	1,978	3,000	3,000	3,000
	40,969	47,509	40,320	39,820	40,478	39,400	39,400	39,400
Internal Support	40,969	47,509	40,320	39,820	40,478	39,400	39,400	39,400
Grand Total Expenditures	751,327	812,452	706,528	815,488	794,184	698,672	697,861	697,861



When the Covid-19 pandemic closed facilities and restricted programs, OCPR staff developed creative ways to stay engaged with the public -- via virtual and outdoor programs. They also ramped-up the use of social media with content ranging from history to nature lessons.

Department:	Rec Programs and Services	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060805 - Rec Programs and Services	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Revenues								
Revenue								
Charges for Services								
631743 Refunds Miscellaneous	0	77	0	0	0	0	0	0
631918 Rental Equipment	0	970	0	0	1,071	0	0	0
631925 Rental Facilities	0	125	0	0	0	0	0	0
631946 Rental Units or Events	197,289	165,540	205,500	205,500	38,750	173,000	173,000	173,000
632037 Sales Retail	358	287	500	500	215	500	500	500
632135 Special Contracts	91,465	110,303	143,000	143,000	32,255	119,000	119,000	119,000
	<u>289,112</u>	<u>277,302</u>	<u>349,000</u>	<u>349,000</u>	<u>72,291</u>	<u>292,500</u>	<u>292,500</u>	<u>292,500</u>
Contributions								
650104 Contributions Operating	328	3,111	500	500	1	500	500	500
650305 Sponsorships	25,500	20,400	20,000	20,000	2,200	22,000	22,000	22,000
	<u>25,828</u>	<u>23,511</u>	<u>20,500</u>	<u>20,500</u>	<u>2,201</u>	<u>22,500</u>	<u>22,500</u>	<u>22,500</u>
Other Revenues								
670114 Cash Overages	2	0	0	0	1	0	0	0
670570 Refund Prior Years Expenditure	0	121	0	0	(550)	0	0	0
670627 Sale of Equipment	0	400	0	0	0	0	0	0
	<u>2</u>	<u>521</u>	<u>0</u>	<u>0</u>	<u>(549)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Gain or Loss on Exchg of Asset								
675354 Gain on Sale of Equip	1,374	2,030	0	0	0	0	0	0
675660 Gain on Sale of Vehicles	0	1,946	0	0	0	0	0	0
	<u>1,374</u>	<u>3,976</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Revenue	316,315	305,310	369,500	369,500	73,943	315,000	315,000	315,000
Grand Total Revenues	316,315	305,310	369,500	369,500	73,943	315,000	315,000	315,000

Department:	Rec Programs and Services	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060805 - Rec Programs and Services	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	
			Adopted Budget	Amended Budget	Actual (Unaudited)				
Expenditures									
Personnel									
Salaries									
702010	Salaries Regular	725,551	791,386	846,056	875,819	569,624	851,094	847,191	847,191
702030	Holiday	17,081	15,816	0	0	17,448	0	0	0
702050	Annual Leave	20,257	14,844	0	0	15,435	0	0	0
702073	Parental Leave	7,484	6,940	0	0	14,926	0	0	0
702080	Sick Leave	6,645	10,395	0	0	9,243	0	0	0
702100	Retroactive	0	30	0	0	0	0	0	0
702200	Death Leave	893	0	0	0	845	0	0	0
702300	Disaster Non-Prod Salaries	0	0	0	0	16,967	0	0	0
702320	Disaster Premium Salaries	0	0	0	0	2,376	0	0	0
712020	Overtime	12,386	11,260	14,000	14,000	3,328	14,000	14,000	14,000
		790,298	850,672	860,056	889,819	650,193	865,094	861,191	861,191
Fringe Benefits									
722740	Fringe Benefits	0	0	317,986	319,480	0	325,923	325,923	325,923
722750	Workers Compensation	5,491	29,187	0	0	22,325	0	0	0
722760	Group Life	876	945	0	0	986	0	0	0
722770	Retirement	126,097	127,648	0	0	127,856	0	0	0
722780	Hospitalization	86,373	96,875	0	0	110,498	0	0	0
722790	Social Security	36,334	39,161	0	0	35,847	0	0	0
722800	Dental	6,525	7,192	0	0	8,002	0	0	0
722810	Disability	6,198	6,124	0	0	7,163	0	0	0
722820	Unemployment Insurance	1,264	1,360	0	0	971	0	0	0
722850	Optical	552	647	0	0	776	0	0	0
722900	Fringe Benefit Adjustments	0	0	7,076	7,482	0	421	0	0
		269,709	309,138	325,062	326,962	314,423	326,344	325,923	325,923
Personnel		1,060,008	1,159,811	1,185,118	1,216,781	964,616	1,191,438	1,187,114	1,187,114

Department:	Rec Programs and Services	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060805 - Rec Programs and Services	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Operating Expenses								
Contractual Services								
730037	Adj Prior Years Exp	0	1,846	0	0	0	0	0
730114	Auction Expense	0	118	0	0	0	0	0
730240	Cash Shortage	30	115	0	0	30	0	0
730247	Charge Card Fee	9,122	8,663	15,000	15,000	6,744	10,000	10,000
730646	Equipment Maintenance	12,731	26,577	15,000	15,000	11,627	20,000	20,000
730653	Equipment Rental	23,616	28,086	37,500	37,500	20,895	59,090	59,090
730814	Grounds Maintenance	36	0	0	0	1,113	0	0
731059	Laundry and Cleaning	177	124	100	100	0	400	400
731115	Licenses and Permits	801	476	950	950	509	875	875
731136	Logos Trademarks Intellect Prp	534	548	650	650	560	600	600
731213	Membership Dues	599	1,140	1,465	1,465	980	1,175	1,175
731241	Miscellaneous	359	1,701	1,500	1,500	25	2,000	2,000
731339	Periodicals Books Publ Sub	0	0	275	275	9	200	200
731346	Personal Mileage	1,063	1,034	1,350	1,350	379	1,450	1,450
731388	Printing	60	500	1,500	1,500	165	600	600
731500	Public Information	2,014	0	0	0	0	0	0
731780	Software Support Maintenance	1,190	315	2,940	2,940	1,440	2,940	2,940
731941	Training	3,169	1,972	1,895	1,895	339	1,800	1,800
732018	Travel and Conference	6,993	2,714	5,800	5,800	2,096	5,600	5,600
732020	Travel Employee Taxable Meals	199	25	200	200	60	200	200
732046	Uncollectable Accts Receivable	0	0	0	0	500	0	0
732165	Workshops and Meeting	67	0	400	400	0	400	400
		62,760	75,954	86,525	86,525	47,472	107,330	107,330
Commodities								
750063	Custodial Supplies	263	521	600	768	520	600	600
750140	Employee Footwear	74	0	0	200	0	275	275
750154	Expendable Equipment	8,249	13,112	4,600	4,600	3,471	7,200	7,200
750287	Maintenance Supplies	85	0	0	0	0	0	0
750385	Merchandise	215	785	0	0	(477)	0	0
750399	Office Supplies	2,905	2,109	3,000	9,423	8,412	3,000	3,000
750476	Recreation Supplies	10,165	19,576	15,500	18,225	9,742	15,000	15,000
750504	Small Tools	3,903	4,443	6,125	6,872	1,988	4,675	4,675
750511	Special Event Supplies	109,675	102,171	119,425	119,425	41,705	94,750	94,750
750581	Uniforms	5,742	5,585	6,130	6,130	2,575	5,920	5,920
		141,277	148,301	155,380	165,643	67,934	131,420	131,420

Department:	Rec Programs and Services	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060805 - Rec Programs and Services	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Depreciation								
761121 Depreciation Equipment	57,222	55,849	50,000	37,500	37,540	44,500	44,500	44,500
761156 Depreciation Vehicles	45,690	36,611	30,000	9,500	9,548	30,000	30,000	30,000
	102,912	92,460	80,000	47,000	47,088	74,500	74,500	74,500
Operating Expenses	306,949	316,715	321,905	299,168	162,495	313,250	313,250	313,250
Internal Support								
Internal Services								
770631 Bldg Space Cost Allocation	25,591	0	0	21,319	26,034	0	0	0
774636 Info Tech Operations	64,195	71,228	65,000	65,000	74,475	75,000	75,000	75,000
774637 Info Tech Managed Print Svcs	3,808	4,558	5,000	5,000	2,283	5,000	5,000	5,000
774677 Insurance Fund	30,729	19,178	31,000	67,300	67,334	25,000	25,000	25,000
775754 Maintenance Department Charges	436	950	900	900	369	1,000	1,000	1,000
776659 Motor Pool Fuel Charges	27,453	23,000	32,000	32,000	9,526	28,000	28,000	28,000
776661 Motor Pool	58,076	67,637	80,000	80,000	62,425	75,000	75,000	75,000
778675 Telephone Communications	7,726	10,322	8,000	8,000	10,758	10,500	10,500	10,500
	218,013	196,873	221,900	279,519	253,203	219,500	219,500	219,500
Internal Support	218,013	196,873	221,900	279,519	253,203	219,500	219,500	219,500
Transfers/Other Sources (Uses)								
Transfers Out								
788001 Transfers Out	0	0	35,000	35,000	38,581	0	0	0
	0	0	35,000	35,000	38,581	0	0	0
Transfers/Other Sources (Uses)	0	0	35,000	35,000	38,581	0	0	0
Grand Total Expenditures	1,584,970	1,673,398	1,763,923	1,830,468	1,418,895	1,724,188	1,719,864	1,719,864

Department:	Catalpa Oaks Park	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060870 - Catalpa Oaks	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	
			Adopted Budget	Amended Budget	Actual (Unaudited)				
Revenues									
Revenue									
Charges for Services									
630308	Commission Food Services	50	86	250	250	45	250	250	250
631771	Reimb 3rd Party	1,272	756	0	0	0	0	0	0
631925	Rental Facilities	24,579	11,538	27,000	27,000	15,740	30,000	30,000	30,000
		25,901	12,380	27,250	27,250	15,785	30,250	30,250	30,250
Revenue		25,901	12,380	27,250	27,250	15,785	30,250	30,250	30,250
Grand Total Revenues		25,901	12,380	27,250	27,250	15,785	30,250	30,250	30,250

Expenditures

Personnel									
Salaries									
702010	Salaries Regular	33,808	44,824	35,708	35,708	24,969	45,700	45,700	45,700
702030	Holiday	353	1,481	0	0	1,491	0	0	0
702050	Annual Leave	265	798	0	0	771	0	0	0
702080	Sick Leave	59	611	0	0	276	0	0	0
702300	Disaster Non-Prod Salaries	0	0	0	0	2,058	0	0	0
702320	Disaster Premium Salaries	0	0	0	0	461	0	0	0
712020	Overtime	671	507	500	500	790	500	500	500
712040	Holiday Overtime	0	0	0	0	213	0	0	0
		35,155	48,221	36,208	36,208	31,027	46,200	46,200	46,200
Fringe Benefits									
722740	Fringe Benefits	0	0	12,000	12,000	0	25,326	25,326	25,326
722750	Workers Compensation	290	1,208	0	0	625	0	0	0
722760	Group Life	33	60	0	0	38	0	0	0
722770	Retirement	5,240	8,335	0	0	5,558	0	0	0
722780	Hospitalization	4,684	9,299	0	0	5,820	0	0	0
722790	Social Security	1,439	2,336	0	0	1,527	0	0	0
722800	Dental	330	675	0	0	419	0	0	0
722810	Disability	146	436	0	0	273	0	0	0
722820	Unemployment Insurance	56	77	0	0	46	0	0	0
722850	Optical	37	73	0	0	41	0	0	0
722900	Fringe Benefit Adjustments	0	0	326	326	0	0	0	0
		12,256	22,500	12,326	12,326	14,347	25,326	25,326	25,326
Personnel		47,410	70,721	48,534	48,534	45,374	71,526	71,526	71,526

Department:	Catalpa Oaks Park	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060870 - Catalpa Oaks	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	
			Adopted Budget	Amended Budget	Actual (Unaudited)				
Operating Expenses									
Contractual Services									
730198	Building Maintenance Charges	5,452	2,253	7,000	11,468	4,905	3,000	3,000	3,000
730562	Electrical Service	4,137	3,750	4,000	4,000	2,872	6,000	6,000	6,000
730646	Equipment Maintenance	682	0	1,000	1,000	0	800	800	800
730786	Garbage and Rubbish Disposal	272	479	500	500	330	500	500	500
730814	Grounds Maintenance	25,393	20,936	30,000	43,083	37,746	30,000	30,000	30,000
731115	Licenses and Permits	182	5	0	0	0	0	0	0
731241	Miscellaneous	0	13	0	0	0	0	0	0
731269	Natural Gas	1,778	2,036	2,000	2,000	1,791	2,000	2,000	2,000
731346	Personal Mileage	22	32	0	0	0	0	0	0
731388	Printing	34	22	100	100	31	100	100	100
731689	Security Expense	1,265	0	1,400	1,400	0	1,400	1,400	1,400
731878	Sublet Repairs	0	600	0	0	0	600	600	600
732102	Water and Sewage Charges	2,363	1,970	15,000	15,000	35,701	25,000	25,000	25,000
		41,580	32,096	61,000	78,551	83,377	69,400	69,400	69,400
Commodities									
750063	Custodial Supplies	1,781	1,914	1,600	1,600	617	1,600	1,600	1,600
750399	Office Supplies	0	330	0	0	0	200	200	200
750476	Recreation Supplies	0	0	1,200	1,200	0	0	0	0
750504	Small Tools	120	141	450	450	0	450	450	450
750581	Uniforms	0	0	140	140	0	200	200	200
		1,901	2,385	3,390	3,390	617	2,450	2,450	2,450
Depreciation									
761042	Depreciation Park Improvements	41,028	41,028	41,000	41,000	41,028	41,000	41,000	41,000
761084	Depreciation Buildings	20,346	20,346	20,300	20,300	20,346	20,300	20,300	20,300
761121	Depreciation Equipment	1,140	676	2,000	700	676	2,000	2,000	2,000
		62,514	62,050	63,300	62,000	62,050	63,300	63,300	63,300
Operating Expenses		105,995	96,531	127,690	143,941	146,044	135,150	135,150	135,150
Internal Support									
Internal Services									
774677	Insurance Fund	1,654	1,743	1,700	1,900	1,857	1,700	1,700	1,700
775754	Maintenance Department Charges	8,071	2,386	3,000	3,000	440	2,500	2,500	2,500
778675	Telephone Communications	670	633	700	700	807	1,300	1,300	1,300
		10,395	4,761	5,400	5,600	3,105	5,500	5,500	5,500
Internal Support		10,395	4,761	5,400	5,600	3,105	5,500	5,500	5,500
Grand Total Expenditures		163,800	172,013	181,624	198,075	194,523	212,176	212,176	212,176

Department:	Red Oaks Waterpark	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060831 - Red Oaks Waterpark	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	
			Adopted Budget	Amended Budget	Actual (Unaudited)				
Revenues									
Revenue									
Charges for Services									
630301	Commission Contracts	1,424	2,034	1,500	0	0	1,500	1,500	1,500
630644	Entrance Fees Gen Admission	1,385,235	1,493,420	1,300,000	0	1,716	1,450,000	1,450,000	1,450,000
630651	Entrance Fees Swimming Class	15,092	13,762	13,000	0	0	13,000	13,000	13,000
631253	Miscellaneous	62	124	50	50	0	100	100	100
631743	Refunds Miscellaneous	521	0	0	0	0	0	0	0
631925	Rental Facilities	3,150	2,550	3,000	0	50	3,000	3,000	3,000
632037	Sales Retail	387	1,083	1,000	0	0	1,000	1,000	1,000
632135	Special Contracts	1,095	2,090	0	0	0	0	0	0
632261	Temporary Licenses	3,000	0	1,000	1,000	10,000	2,000	2,000	2,000
		1,409,966	1,515,063	1,319,550	1,050	11,766	1,470,600	1,470,600	1,470,600
Contributions									
		0	0	0	0	0	0	0	0
Other Revenues									
670114	Cash Overages	48	61	0	0	0	0	0	0
670456	Prior Years Adjustments	56,263	0	0	0	0	0	0	0
670570	Refund Prior Years Expenditure	0	0	0	0	18	0	0	0
670741	Sale of Scrap	124	0	0	0	0	0	0	0
		56,435	61	0	0	18	0	0	0
Revenue		1,466,401	1,515,124	1,319,550	1,050	11,784	1,470,600	1,470,600	1,470,600
Grand Total Revenues		1,466,401	1,515,124	1,319,550	1,050	11,784	1,470,600	1,470,600	1,470,600

Expenditures

Personnel									
Salaries									
702010	Salaries Regular	559,756	560,004	594,507	596,033	160,018	600,684	599,321	599,321
702030	Holiday	8,113	8,358	0	0	9,108	0	0	0
702050	Annual Leave	6,982	6,868	0	0	5,964	0	0	0
702080	Sick Leave	2,276	4,653	0	0	3,072	0	0	0
702100	Retroactive	15	1,794	0	0	235	0	0	0
702140	Other Miscellaneous Salaries	5,814	4,522	0	0	2,600	0	0	0
702200	Death Leave	0	197	0	0	0	0	0	0
702300	Disaster Non-Prod Salaries	0	0	0	0	9,100	0	0	0
702320	Disaster Premium Salaries	0	0	0	0	3,604	0	0	0
712020	Overtime	12,684	18,330	15,000	15,000	589	15,000	15,000	15,000
712040	Holiday Overtime	1,166	304	0	0	0	0	0	0
		596,807	605,030	609,507	611,033	194,290	615,684	614,321	614,321

Department:	Red Oaks Waterpark	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060831 - Red Oaks Waterpark	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Fringe Benefits								
722740 Fringe Benefits	0	0	108,000	108,000	0	121,668	121,668	121,668
722750 Workers Compensation	6,114	20,583	0	0	6,446	0	0	0
722760 Group Life	289	300	0	0	308	0	0	0
722770 Retirement	53,732	50,406	0	0	40,298	0	0	0
722780 Hospitalization	17,989	18,134	0	0	17,426	0	0	0
722790 Social Security	17,433	17,945	0	0	11,968	0	0	0
722800 Dental	2,671	2,916	0	0	3,011	0	0	0
722810 Disability	2,100	2,128	0	0	2,233	0	0	0
722820 Unemployment Insurance	948	966	0	0	292	0	0	0
722850 Optical	242	264	0	0	257	0	0	0
722900 Fringe Benefit Adjustments	0	0	1,666	2,212	0	147	0	0
	101,517	113,641	109,666	110,212	82,238	121,815	121,668	121,668
	698,324	718,671	719,173	721,245	276,529	737,499	735,989	735,989
Personnel								
Operating Expenses								
Contractual Services								
730037 Adj Prior Years Exp	0	8,878	0	0	0	0	0	0
730198 Building Maintenance Charges	141,433	158,177	80,000	80,000	37,588	95,000	95,000	95,000
730240 Cash Shortage	329	332	0	0	0	0	0	0
730247 Charge Card Fee	13,849	17,684	14,000	14,000	1,411	18,000	18,000	18,000
730373 Contracted Services	50	0	100	100	45,259	100	100	100
730562 Electrical Service	74,656	70,010	75,000	75,000	23,267	70,000	70,000	70,000
730611 Employees Medical Exams	21	12	25	25	0	20	20	20
730646 Equipment Maintenance	16,187	17,628	13,000	13,000	8,651	16,000	16,000	16,000
730653 Equipment Rental	2,349	798	1,000	1,000	0	500	500	500
730786 Garbage and Rubbish Disposal	4,008	3,617	2,500	2,500	404	3,500	3,500	3,500
730814 Grounds Maintenance	171,570	26,614	46,200	46,810	7,480	35,000	35,000	35,000
731115 Licenses and Permits	850	1,336	1,400	1,400	895	1,400	1,400	1,400
731136 Logos Trademarks Intellect Prp	534	548	500	500	560	500	500	500
731213 Membership Dues	419	429	500	500	439	550	550	550
731241 Miscellaneous	1,552	1,150	1,750	1,750	629	1,500	1,500	1,500
731269 Natural Gas	29,370	30,733	25,000	25,000	6,107	25,000	25,000	25,000
731346 Personal Mileage	915	925	1,000	1,000	588	1,000	1,000	1,000
731388 Printing	3,852	748	3,500	3,500	1,464	3,000	3,000	3,000
731689 Security Expense	38,576	36,331	40,000	40,000	0	38,000	38,000	38,000
731780 Software Support Maintenance	450	450	450	450	0	450	450	450
731941 Training	15,453	18,862	18,000	18,000	17,952	18,000	18,000	18,000
732018 Travel and Conference	2,837	0	2,500	2,500	0	1,500	1,500	1,500
732020 Travel Employee Taxable Meals	30	0	0	0	0	0	0	0
732046 Uncollectable Accts Receivable	28	0	0	0	0	0	0	0
732102 Water and Sewage Charges	74,388	59,896	75,000	75,000	25,167	60,000	60,000	60,000
	593,706	455,157	401,425	402,035	177,860	389,020	389,020	389,020

Department:	Red Oaks Waterpark	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060831 - Red Oaks Waterpark	
Fund:	50800 - Parks and Recreation	
		FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Commodities								
750063 Custodial Supplies	6,762	7,969	8,000	8,000	0	8,000	8,000	8,000
750140 Employee Footwear	0	180	0	275	0	275	275	275
750154 Expendable Equipment	2,407	15,609	15,000	15,000	7,089	15,000	15,000	15,000
750287 Maintenance Supplies	171	221	0	0	0	300	300	300
750385 Merchandise	267	669	500	500	0	2,500	2,500	2,500
750399 Office Supplies	1,904	3,791	1,800	1,800	2,290	3,000	3,000	3,000
750476 Recreation Supplies	39,710	45,996	40,000	40,000	9,014	45,000	45,000	45,000
750504 Small Tools	15,062	16,216	16,000	16,000	7,802	16,000	16,000	16,000
750511 Special Event Supplies	202	210	200	200	0	200	200	200
750581 Uniforms	12,701	14,266	12,500	12,500	53	14,000	14,000	14,000
	79,186	105,128	94,000	94,275	26,248	104,275	104,275	104,275
Depreciation								
761042 Depreciation Park Improvements	280,037	261,828	281,000	279,400	279,360	265,000	265,000	265,000
761084 Depreciation Buildings	2,349	5,365	2,300	12,000	11,990	5,400	5,400	5,400
761121 Depreciation Equipment	3,223	806	3,300	0	0	1,000	1,000	1,000
	285,609	267,999	286,600	291,400	291,350	271,400	271,400	271,400
Operating Expenses	958,501	828,284	782,025	787,710	495,458	764,695	764,695	764,695
Internal Support								
Internal Services								
771639 Drain Equipment	0	0	0	0	831	0	0	0
774636 Info Tech Operations	21,052	18,637	20,000	20,000	12,016	19,000	19,000	19,000
774677 Insurance Fund	14,930	15,980	14,000	17,700	17,650	16,000	16,000	16,000
775754 Maintenance Department Charges	2,490	2,795	3,000	3,000	4,349	3,000	3,000	3,000
776659 Motor Pool Fuel Charges	67	170	300	300	25	300	300	300
776661 Motor Pool	14,505	17,923	10,928	10,928	7,680	17,928	17,928	17,928
778675 Telephone Communications	7,408	7,334	7,500	7,500	7,149	7,500	7,500	7,500
	60,452	62,839	55,728	59,428	49,701	63,728	63,728	63,728
Internal Support	60,452	62,839	55,728	59,428	49,701	63,728	63,728	63,728
Grand Total Expenditures	1,717,276	1,609,794	1,556,926	1,568,383	821,687	1,565,922	1,564,412	1,564,412

Department:	Waterford Oaks BMX	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060845 - Bicycle Motocross	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Revenues								
Revenue								
Charges for Services								
630308	Commission Food Services	114	0	0	0	1,294	0	0
631918	Rental Equipment	1,322	910	1,300	1,300	68	0	0
632128	Special and Sanctioned Races	5,023	9,088	12,000	12,000	6,782	0	0
632135	Special Contracts	0	0	0	0	230	500	500
632261	Temporary Licenses	0	500	0	0	0	0	0
632471	Weekly Races	3,265	2,040	4,000	4,000	5,046	0	0
		9,724	12,538	17,300	17,300	13,420	500	500
Contributions								
650305	Sponsorships	1,000	0	0	0	0	0	0
		1,000	0	0	0	0	0	0
Other Revenues								
670114	Cash Overages	9	0	0	0	10	0	0
		9	0	0	0	10	0	0
Revenue		10,733	12,538	17,300	17,300	13,430	500	500
Grand Total Revenues		10,733	12,538	17,300	17,300	13,430	500	500

Department:	Waterford Oaks BMX	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060845 - Bicycle Motocross	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			

Expenditures

Personnel

Salaries

702010	Salaries Regular	19,895	21,347	25,368	25,368	15,485	5,000	5,000	5,000
702100	Retroactive	0	13	0	0	0	0	0	0
712020	Overtime	689	2,728	500	500	374	500	500	500
		<u>20,584</u>	<u>24,088</u>	<u>25,868</u>	<u>25,868</u>	<u>15,859</u>	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>

Fringe Benefits

722740	Fringe Benefits	0	0	6,908	6,908	0	500	500	500
722750	Workers Compensation	404	833	0	0	539	0	0	0
722760	Group Life	5	20	0	0	10	0	0	0
722770	Retirement	1,272	2,687	0	0	1,513	0	0	0
722780	Hospitalization	536	1,895	0	0	934	0	0	0
722790	Social Security	455	905	0	0	508	0	0	0
722800	Dental	36	119	0	0	60	0	0	0
722810	Disability	39	143	0	0	72	0	0	0
722820	Unemployment Insurance	33	38	0	0	24	0	0	0
722850	Optical	4	12	0	0	6	0	0	0
722900	Fringe Benefit Adjustments	0	0	168	168	0	0	0	0
		<u>2,784</u>	<u>6,651</u>	<u>7,076</u>	<u>7,076</u>	<u>3,665</u>	<u>500</u>	<u>500</u>	<u>500</u>
		23,368	30,739	32,944	32,944	19,524	6,000	6,000	6,000

Personnel

Operating Expenses

Contractual Services

730037	Adj Prior Years Exp	349	0	0	0	0	0	0	0
730198	Building Maintenance Charges	268	4,212	750	750	533	750	750	750
730247	Charge Card Fee	744	866	700	700	1,267	0	0	0
730562	Electrical Service	385	307	0	0	192	350	350	350
730646	Equipment Maintenance	1,415	364	700	700	11	0	0	0
730653	Equipment Rental	0	0	200	200	0	0	0	0
730786	Garbage and Rubbish Disposal	480	400	500	500	344	400	400	400
730814	Grounds Maintenance	2,414	4,354	3,000	3,470	6,197	500	500	500
731115	Licenses and Permits	227	298	400	400	298	0	0	0
731241	Miscellaneous	1,028	1,305	1,000	1,000	610	0	0	0
731388	Printing	13	641	1,700	1,700	20	0	0	0
731689	Security Expense	3,413	883	2,500	2,500	0	1,000	1,000	1,000
732018	Travel and Conference	0	0	400	400	0	0	0	0
732165	Workshops and Meeting	42	0	0	0	0	0	0	0
		<u>10,778</u>	<u>13,630</u>	<u>11,850</u>	<u>12,320</u>	<u>9,472</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>

Department:	Waterford Oaks BMX	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060845 - Bicycle Motocross	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
<u>Commodities</u>								
750063	0	0	300	300	0	100	100	100
750399	148	541	400	400	53	0	0	0
750448	28	0	0	0	0	0	0	0
750476	1,638	257	2,000	2,000	1,237	0	0	0
750504	216	304	400	400	739	0	0	0
750511	1,815	2,863	500	500	0	0	0	0
750581	10	(5)	75	75	0	0	0	0
	3,854	3,959	3,675	3,675	2,029	100	100	100
<u>Depreciation</u>								
761084	1,885	1,885	1,900	1,900	1,885	1,900	1,900	1,900
	1,885	1,885	1,900	1,900	1,885	1,900	1,900	1,900
Operating Expenses	16,517	19,474	17,425	17,895	13,386	5,000	5,000	5,000
<u>Internal Support</u>								
<u>Internal Services</u>								
774636	55	55	100	100	55	0	0	0
774677	312	328	400	400	408	400	400	400
775754	243	106	500	500	106	100	100	100
778675	1,008	1,332	1,200	1,200	1,440	300	300	300
	1,618	1,821	2,200	2,200	2,009	800	800	800
Internal Support	1,618	1,821	2,200	2,200	2,009	800	800	800
Grand Total Expenditures	41,503	52,033	52,569	53,039	34,919	11,800	11,800	11,800

Department:	Waterford Oaks Waterpark	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060837 - Waterford Oaks Waterpark	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	
			Adopted Budget	Amended Budget	Actual (Unaudited)				
Revenues									
Revenue									
Charges for Services									
630301	Commission Contracts	290	349	500	0	0	500	500	500
630644	Entrance Fees Gen Admission	554,680	360,759	400,000	0	396	375,000	375,000	375,000
631253	Miscellaneous	92	28	100	100	0	100	100	100
631743	Refunds Miscellaneous	469	0	0	0	0	0	0	0
631925	Rental Facilities	3,177	2,741	3,000	0	0	3,000	3,000	3,000
632135	Special Contracts	210	395	0	0	0	0	0	0
		558,918	364,271	403,600	100	396	378,600	378,600	378,600
		0	0	0	0	0	0	0	0
Contributions									
Other Revenues									
670114	Cash Overages	10	0	0	0	0	0	0	0
670570	Refund Prior Years Expenditure	0	62	0	0	332	0	0	0
670627	Sale of Equipment	0	175	0	0	0	0	0	0
		10	237	0	0	332	0	0	0
Revenue		558,928	364,508	403,600	100	728	378,600	378,600	378,600
Grand Total Revenues		558,928	364,508	403,600	100	728	378,600	378,600	378,600

Expenditures

Personnel									
Salaries									
702010	Salaries Regular	306,871	264,020	301,864	306,029	16,966	306,029	306,029	306,029
702050	Annual Leave	0	207	0	0	0	0	0	0
702100	Retroactive	0	219	0	0	0	0	0	0
702130	Shift Premium	0	2	0	0	0	0	0	0
702300	Disaster Non-Prod Salaries	0	0	0	0	2,513	0	0	0
712020	Overtime	11,911	13,343	10,000	10,000	40	12,000	12,000	12,000
712040	Holiday Overtime	138	288	0	0	0	0	0	0
		318,920	278,079	311,864	316,029	19,519	318,029	318,029	318,029

Department:	Waterford Oaks Waterpark	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060837 - Waterford Oaks Waterpark	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Fringe Benefits								
722740 Fringe Benefits	0	0	51,706	51,706	0	54,447	54,447	54,447
722750 Workers Compensation	4,065	9,415	0	0	632	0	0	0
722760 Group Life	45	76	0	0	5	0	0	0
722770 Retirement	14,550	15,583	0	0	1,064	0	0	0
722780 Hospitalization	3,023	6,396	0	0	278	0	0	0
722790 Social Security	6,107	6,401	0	0	422	0	0	0
722800 Dental	231	429	0	0	21	0	0	0
722810 Disability	329	557	0	0	34	0	0	0
722820 Unemployment Insurance	510	443	0	0	29	0	0	0
722850 Optical	25	44	0	0	2	0	0	0
722900 Fringe Benefit Adjustments	0	0	668	2,160	0	0	0	0
	28,885	39,344	52,374	53,866	2,487	54,447	54,447	54,447
	347,805	317,423	364,238	369,895	22,005	372,476	372,476	372,476
Personnel								
Operating Expenses								
Contractual Services								
730037 Adj Prior Years Exp	2,910	3,374	0	34	34	0	0	0
730114 Auction Expense	0	9	0	0	0	0	0	0
730198 Building Maintenance Charges	83,976	54,171	30,000	30,000	1,882	30,000	30,000	30,000
730240 Cash Shortage	31	126	0	0	0	0	0	0
730247 Charge Card Fee	6,873	5,406	7,000	7,000	1,229	6,000	6,000	6,000
730373 Contracted Services	0	41,167	0	0	0	0	0	0
730562 Electrical Service	35,988	25,750	35,000	35,000	12,035	27,000	27,000	27,000
730611 Employees Medical Exams	0	0	50	50	0	0	0	0
730646 Equipment Maintenance	2,752	3,818	3,000	3,000	374	4,600	4,600	4,600
730653 Equipment Rental	218	351	300	300	430	300	300	300
730786 Garbage and Rubbish Disposal	1,491	1,062	1,700	1,700	0	1,700	1,700	1,700
730814 Grounds Maintenance	15,267	9,676	15,000	15,075	517	15,000	15,000	15,000
731059 Laundry and Cleaning	245	145	250	250	55	250	250	250
731115 Licenses and Permits	764	613	800	800	210	800	800	800
731136 Logos Trademarks Intellect Prp	534	548	550	550	560	575	575	575
731213 Membership Dues	0	0	200	200	0	200	200	200
731241 Miscellaneous	2,037	1,714	1,500	1,500	67	1,700	1,700	1,700
731269 Natural Gas	17,198	13,958	41,200	41,200	3,322	20,000	20,000	20,000
731346 Personal Mileage	0	0	100	100	0	100	100	100
731388 Printing	1,534	1,621	2,500	2,500	840	2,500	2,500	2,500
731689 Security Expense	25,052	19,958	22,000	22,000	0	22,000	22,000	22,000
731941 Training	10,798	12,725	8,200	8,200	8,431	10,000	10,000	10,000
732018 Travel and Conference	0	545	100	100	425	600	600	600
732102 Water and Sewage Charges	49,329	25,586	30,000	30,000	18,734	30,000	30,000	30,000
	256,996	222,321	199,450	199,559	49,145	173,325	173,325	173,325

Department:	Waterford Oaks Waterpark	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060837 - Waterford Oaks Waterpark	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
<u>Commodities</u>								
750063 Custodial Supplies	6,123	4,157	4,000	4,000	0	4,000	4,000	4,000
750140 Employee Footwear	0	0	0	275	0	275	275	275
750154 Expendable Equipment	4,695	11,706	3,000	3,000	2,125	5,000	5,000	5,000
750399 Office Supplies	368	3,267	1,200	1,200	824	1,200	1,200	1,200
750476 Recreation Supplies	24,634	18,559	22,000	22,000	527	22,000	22,000	22,000
750504 Small Tools	13,796	9,835	8,000	8,000	7,504	11,200	11,200	11,200
750511 Special Event Supplies	53	29	0	0	0	0	0	0
750581 Uniforms	7,906	4,709	8,000	8,000	1,814	8,000	8,000	8,000
	57,574	52,263	46,200	46,475	12,793	51,675	51,675	51,675
<u>Depreciation</u>								
761042 Depreciation Park Improvements	213,410	58,957	59,000	59,000	58,957	59,000	59,000	59,000
761084 Depreciation Buildings	690	690	700	700	690	700	700	700
	214,100	59,648	59,700	59,700	59,648	59,700	59,700	59,700
Operating Expenses	528,670	334,232	305,350	305,734	121,586	284,700	284,700	284,700
<u>Internal Support</u>								
<u>Internal Services</u>								
774636 Info Tech Operations	7,969	6,194	9,000	9,000	4,625	6,500	6,500	6,500
774677 Insurance Fund	9,253	7,332	9,300	11,000	10,963	9,300	9,300	9,300
775754 Maintenance Department Charges	3,799	1,279	1,100	1,100	1,525	2,000	2,000	2,000
776659 Motor Pool Fuel Charges	316	0	1,000	1,000	0	1,000	1,000	1,000
776661 Motor Pool	4,114	0	3,800	3,800	0	1,300	1,300	1,300
778675 Telephone Communications	3,969	3,100	3,500	3,500	2,757	3,500	3,500	3,500
	29,420	17,905	27,700	29,400	19,870	23,600	23,600	23,600
Internal Support	29,420	17,905	27,700	29,400	19,870	23,600	23,600	23,600
Grand Total Expenditures	905,895	669,560	697,288	705,029	163,462	680,776	680,776	680,776

Department:	Oakland County Market	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060540 - Oakland County Market	
Fund:	50800 - Parks and Recreation	
		FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	
			Adopted Budget	Amended Budget	Actual (Unaudited)				
Revenues									
Revenue									
Charges for Services									
630301	Commission Contracts	662	640	750	750	932	750	750	750
631925	Rental Facilities	166,143	161,261	166,000	166,000	137,563	166,000	166,000	166,000
632135	Special Contracts	13,159	9,199	13,000	13,000	3,515	13,000	13,000	13,000
		179,964	171,100	179,750	179,750	142,010	179,750	179,750	179,750
Contributions									
650104	Contributions Operating	0	0	0	0	1,000	0	0	0
650305	Sponsorships	10,250	8,750	10,500	10,500	2,100	10,500	10,500	10,500
		10,250	8,750	10,500	10,500	3,100	10,500	10,500	10,500
Other Revenues									
670114	Cash Overages	4	0	0	0	0	0	0	0
		4	0	0	0	0	0	0	0
Revenue		190,218	179,850	190,250	190,250	145,110	190,250	190,250	190,250
Grand Total Revenues		190,218	179,850	190,250	190,250	145,110	190,250	190,250	190,250

Expenditures									
Personnel									
Salaries									
702010	Salaries Regular	80,046	82,191	84,836	84,836	89,708	90,467	89,836	89,836
702030	Holiday	2,800	2,856	0	0	2,913	0	0	0
702050	Annual Leave	3,033	3,897	0	0	3,125	0	0	0
702080	Sick Leave	1,166	357	0	0	1,074	0	0	0
702100	Retroactive	0	65	0	0	0	0	0	0
702190	Workers Compensation Pay	0	0	0	0	971	0	0	0
702300	Disaster Non-Prod Salaries	0	0	0	0	1,579	0	0	0
702320	Disaster Premium Salaries	0	0	0	0	2,451	0	0	0
712020	Overtime	4,294	2,379	3,000	3,000	2,252	3,000	3,000	3,000
712040	Holiday Overtime	0	178	0	0	0	0	0	0
		91,339	91,923	87,836	87,836	104,073	93,467	92,836	92,836

Department:	Oakland County Market	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060540 - Oakland County Market	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
<u>Fringe Benefits</u>								
722740 Fringe Benefits	0	0	43,677	43,677	0	44,405	44,405	44,405
722750 Workers Compensation	679	3,193	0	0	3,591	0	0	0
722760 Group Life	105	106	0	0	125	0	0	0
722770 Retirement	16,891	15,095	0	0	17,409	0	0	0
722780 Hospitalization	10,510	10,415	0	0	11,875	0	0	0
722790 Social Security	4,522	4,515	0	0	5,210	0	0	0
722800 Dental	721	715	0	0	804	0	0	0
722810 Disability	765	772	0	0	909	0	0	0
722820 Unemployment Insurance	146	147	0	0	155	0	0	0
722850 Optical	73	73	0	0	82	0	0	0
722900 Fringe Benefit Adjustments	0	0	728	728	0	68	0	0
	34,412	35,030	44,405	44,405	40,159	44,473	44,405	44,405
Personnel	125,751	126,953	132,241	132,241	144,232	137,940	137,241	137,241
<u>Operating Expenses</u>								
<u>Contractual Services</u>								
730037 Adj Prior Years Exp	116	486	0	0	0	0	0	0
730198 Building Maintenance Charges	8,246	3,187	10,000	10,340	5,607	10,000	10,000	10,000
730240 Cash Shortage	0	40	0	0	2	0	0	0
730247 Charge Card Fee	1,203	1,201	1,250	1,250	1,457	1,250	1,250	1,250
730373 Contracted Services	0	408	0	0	0	0	0	0
730646 Equipment Maintenance	248	175	600	600	183	600	600	600
730653 Equipment Rental	9	1,933	100	100	0	1,000	1,000	1,000
730786 Garbage and Rubbish Disposal	590	552	700	700	826	700	700	700
730814 Grounds Maintenance	15,055	7,346	10,300	13,096	9,114	10,300	10,300	10,300
731115 Licenses and Permits	208	0	50	50	0	50	50	50
731213 Membership Dues	350	350	450	450	350	350	350	350
731241 Miscellaneous	67	4	250	250	41	250	250	250
731346 Personal Mileage	0	0	200	200	0	200	200	200
731388 Printing	250	93	700	700	363	500	500	500
731689 Security Expense	810	1,338	1,500	1,500	3,243	1,500	1,500	1,500
731941 Training	0	0	100	100	0	100	100	100
732018 Travel and Conference	756	1,559	950	950	875	1,950	1,950	1,950
732020 Travel Employee Taxable Meals	15	76	0	0	0	0	0	0
732165 Workshops and Meeting	52	38	250	250	0	350	350	350
	27,975	18,785	27,400	30,536	22,062	29,100	29,100	29,100

Department:	Oakland County Market	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060540 - Oakland County Market	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Commodities								
750063 Custodial Supplies	1,922	1,590	1,800	1,800	1,115	1,800	1,800	1,800
750399 Office Supplies	641	524	700	700	538	700	700	700
750476 Recreation Supplies	0	2,051	0	0	1,195	0	0	0
750504 Small Tools	860	2,902	1,000	1,000	826	1,000	1,000	1,000
750511 Special Event Supplies	5,845	4,913	6,000	6,000	9,846	6,000	6,000	6,000
750581 Uniforms	41	0	300	300	0	300	300	300
	9,308	11,981	9,800	9,800	13,520	9,800	9,800	9,800
Depreciation								
761042 Depreciation Park Improvements	3,584	3,584	3,600	3,600	3,584	3,600	3,600	3,600
	3,584	3,584	3,600	3,600	3,584	3,600	3,600	3,600
Operating Expenses	40,867	34,350	40,800	43,936	39,167	42,500	42,500	42,500
Internal Support								
Internal Services								
774636 Info Tech Operations	3,354	3,115	3,000	3,000	3,355	3,200	3,200	3,200
774677 Insurance Fund	2,419	2,545	2,500	3,800	3,812	2,500	2,500	2,500
775754 Maintenance Department Charges	17,137	18,711	12,000	12,000	12,439	18,000	18,000	18,000
778675 Telephone Communications	1,589	1,565	1,750	1,750	1,682	1,750	1,750	1,750
	24,499	25,936	19,250	20,550	21,288	25,450	25,450	25,450
Internal Support	24,499	25,936	19,250	20,550	21,288	25,450	25,450	25,450
Grand Total Expenditures	191,117	187,240	192,291	196,727	204,686	205,890	205,191	205,191



Passage of the millage will allow the parks system to update or replace aging infrastructure and facilities.

Department:	Facilities and Maintenance	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060910 - Facilities and Maintenance	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	
			Adopted Budget	Amended Budget	Actual (Unaudited)				
Expenditures									
Personnel									
Salaries									
702010	Salaries Regular	808,830	858,431	1,008,640	1,118,829	615,189	1,130,520	1,127,105	1,127,105
702030	Holiday	27,611	28,223	0	0	25,922	0	0	0
702050	Annual Leave	40,874	44,517	0	0	32,109	0	0	0
702073	Parental Leave	0	5,147	0	0	0	0	0	0
702080	Sick Leave	8,932	12,590	0	0	11,768	0	0	0
702100	Retroactive	0	2,548	0	0	1,588	0	0	0
702140	Other Miscellaneous Salaries	0	0	0	0	750	0	0	0
702200	Death Leave	925	1,370	0	0	1,808	0	0	0
702300	Disaster Non-Prod Salaries	0	0	0	0	67,777	0	0	0
702320	Disaster Premium Salaries	0	0	0	0	10,968	0	0	0
712020	Overtime	5,316	4,742	3,000	3,000	1,605	4,500	4,500	4,500
712040	Holiday Overtime	240	0	0	0	0	0	0	0
712090	On Call	8,336	25,953	28,600	28,600	28,953	30,300	30,300	30,300
		901,065	983,522	1,040,240	1,150,429	798,436	1,165,320	1,161,905	1,161,905
Fringe Benefits									
722740	Fringe Benefits	0	0	412,761	451,427	0	452,117	452,117	452,117
722750	Workers Compensation	23,447	26,374	0	0	22,075	0	0	0
722760	Group Life	1,281	1,346	0	0	1,155	0	0	0
722770	Retirement	171,206	161,368	0	0	137,270	0	0	0
722780	Hospitalization	119,267	120,857	0	0	88,268	0	0	0
722790	Social Security	49,432	52,271	0	0	45,831	0	0	0
722800	Dental	10,732	10,989	0	0	8,509	0	0	0
722810	Disability	9,281	9,772	0	0	8,470	0	0	0
722820	Unemployment Insurance	1,442	1,573	0	0	1,193	0	0	0
722850	Optical	1,145	1,151	0	0	863	0	0	0
722900	Fringe Benefit Adjustments	0	0	4,551	32,644	0	369	0	0
		387,234	385,700	417,312	484,071	313,633	452,486	452,117	452,117
Personnel		1,288,299	1,369,223	1,457,552	1,634,500	1,112,069	1,617,806	1,614,022	1,614,022

Department:	Facilities and Maintenance	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060910 - Facilities and Maintenance	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	
			Adopted Budget	Amended Budget	Actual (Unaudited)				
Operating Expenses									
Contractual Services									
730198	Building Maintenance Charges	8,442	2,340	7,000	8,715	10,234	7,000	7,000	7,000
730373	Contracted Services	0	0	0	0	253	0	0	0
730429	Custodial Services	4,507	4,661	4,500	4,500	8,935	4,500	4,500	4,500
730611	Employees Medical Exams	123	207	200	200	90	400	400	400
730646	Equipment Maintenance	16,471	11,410	19,000	19,000	15,616	21,000	21,000	21,000
730653	Equipment Rental	0	9,879	400	11,847	11,447	400	400	400
730786	Garbage and Rubbish Disposal	1,944	1,782	2,100	2,100	1,284	2,100	2,100	2,100
730789	General Program Administration	0	0	1,029,900	458,351	0	918,450	918,450	918,450
730814	Grounds Maintenance	0	198	0	0	324	0	0	0
731059	Laundry and Cleaning	1,707	1,345	2,000	2,000	1,750	2,000	2,000	2,000
731115	Licenses and Permits	123	60	0	77	0	0	0	0
731213	Membership Dues	1,780	2,158	2,015	2,015	198	2,015	2,015	2,015
731241	Miscellaneous	2,776	3,745	2,500	2,696	1,142	2,500	2,500	2,500
731339	Periodicals Books Publ Sub	79	76	300	300	24	300	300	300
731346	Personal Mileage	1,864	1,611	1,500	1,500	773	1,500	1,500	1,500
731388	Printing	1,100	2,376	1,200	2,300	1,134	2,500	2,500	2,500
731780	Software Support Maintenance	0	200	0	0	0	200	200	200
731941	Training	1,329	4,788	2,000	2,000	1,189	4,000	4,000	4,000
732018	Travel and Conference	2,948	5,458	5,700	5,700	2,426	7,700	7,700	7,700
732020	Travel Employee Taxable Meals	518	15	300	300	30	300	300	300
732165	Workshops and Meeting	0	342	0	0	0	0	0	0
		45,709	52,650	1,080,615	523,601	56,848	976,865	976,865	976,865
Commodities									
750063	Custodial Supplies	649	325	800	890	685	800	800	800
750140	Employee Footwear	270	630	990	1,925	803	1,925	1,925	1,925
750154	Expendable Equipment	6,599	15,139	10,500	14,769	5,515	10,500	10,500	10,500
750287	Maintenance Supplies	3,761	1,568	4,000	4,000	3,024	3,000	3,000	3,000
750399	Office Supplies	2,741	1,122	500	849	1,153	1,000	1,000	1,000
750504	Small Tools	12,352	9,868	11,600	11,600	5,375	11,600	11,600	11,600
750511	Special Event Supplies	0	0	0	0	173	0	0	0
750581	Uniforms	2,860	2,253	3,500	3,500	1,257	3,500	3,500	3,500
		29,232	30,906	31,890	37,533	17,985	32,325	32,325	32,325

Department:	Facilities and Maintenance	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060910 - Facilities and Maintenance	
Fund:	50800 - Parks and Recreation	
		FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			
Depreciation								
761042 Depreciation Park Improvements	1,486	1,981	2,000	(3,500)	(3,467)	2,000	2,000	2,000
761084 Depreciation Buildings	14,215	14,382	14,200	19,800	19,830	14,200	14,200	14,200
761121 Depreciation Equipment	46,011	37,329	25,800	26,600	26,565	17,700	17,700	17,700
761156 Depreciation Vehicles	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400
	70,113	62,092	50,400	51,300	51,328	42,300	42,300	42,300
Operating Expenses	145,054	145,648	1,162,905	612,434	126,160	1,051,490	1,051,490	1,051,490
Internal Support								
Internal Services								
773630 Info Tech Development	0	1,422	0	0	0	0	0	0
774636 Info Tech Operations	42,376	47,241	50,000	50,000	42,450	50,000	50,000	50,000
774637 Info Tech Managed Print Svcs	660	841	1,000	1,000	1,517	1,000	1,000	1,000
774677 Insurance Fund	8,597	8,547	5,700	9,900	9,919	8,700	8,700	8,700
775754 Maintenance Department Charges	8,823	8,275	3,500	3,500	5,718	8,500	8,500	8,500
776659 Motor Pool Fuel Charges	25,105	25,077	25,420	25,420	14,903	25,420	25,420	25,420
776661 Motor Pool	89,681	96,870	100,948	100,948	89,613	120,500	120,500	120,500
778675 Telephone Communications	8,455	11,024	8,520	8,520	10,603	11,020	11,020	11,020
	183,697	199,297	195,088	199,288	174,722	225,140	225,140	225,140
Internal Support	183,697	199,297	195,088	199,288	174,722	225,140	225,140	225,140
Grand Total Expenditures	1,617,050	1,714,168	2,815,545	2,446,222	1,412,952	2,894,436	2,890,652	2,890,652



Having reached the end of its life cycle, the existing children's water playground and splash pad at Red Oaks Waterpark are being replaced by similar features. SplashTown island will include a zero-depth splash pad with fountains, bubblers, spray "trees", an interactive climber and bucket. A new shade structure and family restroom will also be added. Anticipated completion is Spring 2021.

Department:	Planned Use of Fund Balance	OAKLAND COUNTY, MICHIGAN
Organizaton:	5060666 - Planned Use of Balance	
Fund:	50800 - Parks and Recreation	

FY2021 AND FY2022 AND FY2023 Adopted Budget

Account Number/Description	FY 2018 Actual	FY 2019 Actual	FY 2020			FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
			Adopted Budget	Amended Budget	Actual (Unaudited)			

Revenues

Revenue		FY 2018 Actual	FY 2019 Actual	Adopted Budget	Amended Budget	Actual (Unaudited)	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
Planned Use of Fund Balance									
665882	Planned Use of Balance	0	0	2,864,552	4,993,057	0	2,611,046	2,259,128	2,046,048
		0	0	2,864,552	4,993,057	0	2,611,046	2,259,128	2,046,048
Revenue		0	0	2,864,552	4,993,057	0	2,611,046	2,259,128	2,046,048
Grand Total Revenues		0	0	2,864,552	4,993,057	0	2,611,046	2,259,128	2,046,048

Grand Total Expenditures



Appendix

OAKLAND COUNTY, MICHIGAN

Intra-Departmental Memo

TO: Elected Officials, Department Directors, Division Managers
FROM: Lynn Sonkiss, Manager, Fiscal Services Division
DATE: October 2, 2020
SUBJECT: FY 2021 Fringe Benefit Allocations – Adopted Budget

All cost related to Board of Commissioner authorized and legally required employment benefits (fringe benefits) provided on behalf of eligible County employees are budgeted and paid out of the Fringe Benefit Fund (fund #67800). The Fringe Benefit Fund (Fund) operates as an Internal Service Fund; in order to generate sufficient revenue to pay the appropriate benefit costs, the Fund must charge the County's operating departments and funds for the actual cost of the benefits as well as the administrative expense associated with the Fund's operation.

The Fringe Benefit Fund charges all applicable County departments and funds based upon the authorized positions, specifically whether the positions are budgeted full-time eligible (FTE) or part-time non-eligible (PTNE) as well as the specific classification of the position. In addition, County departments and funds are charged based upon the specific employees located in those departments and funds, based upon their specific job classification, benefit status and medical / dental / vision plan.

Therefore the actual cost charged to an individual department is specifically based on the summation of the cost for each position and each employee located in that department. Individual department *budgets* are also developed using the same methods – per position and employee.

While this method provides the most accurate method to allocate the projected fringe benefit cost to each County department and fund, it does not necessarily provide comparative information regarding an average cost per employee. The average cost per employee is also useful in developing charge rates for services as well as projecting the cost of new positions. Again, it is important to realize that actual fringe benefit costs are paid out of the Fringe Benefit Fund, the departmental and fund budgets simply reflect an *allocation* of those costs for the purpose of obtaining internal revenue. However, in order to provide comparative information regarding fringe benefit costs, the information below has been developed.

The following information provides the basis for the allocating of fringe benefit costs to all applicable County departments and funds, as included in the FY 2021 Adopted Budget, effective with the pay period beginning September 26, 2020. All costs for the benefits paid on behalf of County employees are located and paid out of the Fringe Benefit Fund.

Fringe Benefits Allocated Based Upon Percentage of Salary

The table below provides the average percent of salary charged for each authorized position. The percentage of salary differs depending upon whether the position is budgeted as an FTE or a PTNE. The percentage differs further depending upon whether the FTE employee filling the authorized position participates in the Voluntary Employee Beneficiary Association (hired before January 1, 2006), or the Retiree Health Savings system (hired on or after January 1, 2006):

	County Average FTE - VEBA	County Average FTE - RHS	County Average PTNE
FICA	7.65%	7.65%	1.45%
Retirement	24.93%	13.32%	2.58%
Disability	1.62%	1.62%	0.00%
Unemployment	0.10%	0.10%	0.10%
Group Life and Accident	0.23%	0.23%	0.00%
Workers Compensation	1.13%	1.13%	1.13%
Total	35.66%	24.05%	5.26%

Fringe Benefits Allocated Based Upon Employee-Specific Health Care Plan

In addition, the following benefits are charged based upon the actual benefit plan the specific eligible employee receives. PLEASE NOTE the rates shown below are based upon the County’s default package, an individual employee’s specific cost and budget will differ:

The County default rates for Medical and Prescription coverage: *(PLEASE NOTE the calculation below reflects the budgeted rate MINUS the employee contribution):*

- 1 person = \$6,416 - \$832 = \$5,584/year or \$465.33/month
- 2 persons = \$14,502 - \$1,690 = \$12,812/year or \$1,067.67/month
- 3 persons or more = \$18,750 - \$1,950 = \$16,800/year or \$1,400.00/month

The County default for Dental coverage rates:

- 1 person \$ 468/year or \$39.00/month
- 2 persons \$ 857/year or \$71.42/month
- 3 persons or more \$1,549/year or \$129.08/month

The County default for Vision coverage rates:

- 1 person \$ 50/year or \$4.17/month
- 2 persons \$125/year or \$10.42/month
- 3 persons or more \$153/year or \$12.75/month

Please note that the County is self-insured for these benefits, therefore it pays the *actual cost* of providing these benefits out of the Fringe Benefit Fund. The above rates are budgeted based upon the anticipated payments to the various contracted health coverage providers.

Cost Allocation for Budget Development

The fringe benefit cost for the calculation of salary adjustments, such as reclassifications, merit increases, and salary grade placement changes is 35.7% of the projected salary.

The fringe benefit cost for new positions includes the 35.7% of the projected salary *PLUS* the two person rate for Medical, Prescription, Vision and Dental coverage.

The fringe benefit rate applied to overtime is 32.6% (of which 77% is allocated to retirement and 23% to FICA).

The fringe benefit rate for part-time eligible (PTE) positions varies significantly depending on whether the single, two-person or family rate for medical, dental and vision coverage is applicable.

The fringe benefit rate for students, summer help positions and other non-eligible (FTNE/PTNE) positions is 5.26%.

The Social Security taxable wage base is **\$137,700 in 2020 (the 2021 taxable wage base has not been officially published by the IRS as of 9/30/20)**. The Old Age, Survivors and Disability Insurance (OASDI) tax rate is 6.2% and is applied to wages up to the taxable wage base of \$137,700. The Hospital Insurance (HI) tax rate is 1.45% and is applied to all earned wages. In total, contributions for FICA are based on 7.65% of salary up to \$137,700 and 1.45% of salary earned over \$137,700 with no maximum.

Salary Driven Fringe Formulas

Listed below are the fringe benefit rates and formulas used to calculate the salary driven rates to charge departments in Fiscal Year 2021 effective with the pay period beginning September 26, 2020.

- 1) The FICA rate is 7.65% of the first **\$137,700** earned plus 1.45% of earnings over **\$137,700** (no maximum). The County pays 1.45% for PTNEs.
- 2) The average Retirement rate is 24.93% of total salary. Charges to departments may vary depending on whether the employee is in the Defined Benefit or Defined Contribution Plan and how much the employee contributes. FTE DB VEBA hired on or before 12/31/94. FTE DC VEBA hired 1/1/95-12/31/05. FTE DC RHS hired 1/1/06 to present. The County contributes 2.58% for PTNEs.
- 3) The annual Accident and Life Insurance contribution for FTE/PTE positions is:
 - A) Under both Plan A and Plan B, the Life Insurance calculation is:
(Total annual salary x 1.5 rounded up to nearest \$1,000 / 1,000 x 0.11 x 12)
Ex: $\$50,010 \times 1.5 = \$75,015 = \$76,000 / 1,000 = \$76 \times 0.11 = \$8.36 \times 12 = \100.32 .
 - B) The Accidental Death and Dismemberment (AD&D) calculation is:
(Total annual salary rounded up to nearest \$1,000 / 1,000 x 0.015 x 12)
Ex: $\$50,010 = \$51,000 / 1,000 = \$51 \times 0.015 = \$0.765 \times 12 = \$9.18$.The above calculates to a forecasted rate of .23% of total salary.
- 4) The annual Disability Insurance contribution is:
 - A) Short-term Disability: (Salary/52 x .60/10 x .80 x 12)
Ex: $\$50,010 / 52 = \$961.73 \times .60 = \$577.04 / 10 = \$57.70 \times .80 = \$46.16 \times 12 = \553.92
 - B) Long-term Disability: (Total annual salary / 100 x 0.47 FTE only)
Ex: $\$50,010 / 100 = \$500.10 \times 0.47 = \$235.05$FY 2021 is calculated at a forecasted rate of 1.62% of total salary.
- 5) The Unemployment Insurance rate is .10% of total salary.
- 6) The computation of Workers Compensation rates for FY 2021 is a product of an experience factor of 100% and the Risk Management rate. Workers Compensation classifications and rates for FY 2021 are based on recommendation by Risk Management. The applicable rates are:

<u>Code</u>	<u>Classification</u>	FY 2020 <u>Rates</u>	FY 2021 <u>Rates</u>
4299	Printing	1.631%	1.430%
4511	Analytical Chemist	0.510%	0.470%
7380	Driver/Chauffeur, NOC	4.440%	4.020%
7423	Air Carrier	2.660%	1.950%
7580	Sewage Disposal	1.330%	1.110%
7720	Police Officer	1.690%	1.520%
8395	Automobile Repair	2.660%	2.120%
8601	Architect/ Engineer	0.430%	0.270%
8742	Salesperson	0.230%	0.170%
8810	Clerical Office Employees	0.130%	0.110%
8829	Convalescent/Nursing Home	2.390%	1.960%
8831	Hospital-Veterinary	1.120%	0.990%
8833	Hospital-Professional	1.160%	0.850%
8835	Public Health Nursing	2.370%	1.960%
9015	Building Maintenance	3.040%	2.660%
9058	Restaurant, NOC	1.120%	0.910%
9102	Park, All Employees, NOC	3.480%	2.470%
9402	Street Cleaning/Snow Removal	4.160%	2.850%
9410	Municipal/City/Cty/State Emp	1.190%	1.210%
9519	Household Appliances	5.200%	4.060%

Please contact me if you have any questions.

OAKLAND COUNTY, MICHIGAN

Intra-Departmental Memo

TO: Financial and Human Resources Analysts
FROM: Lynn Sonkiss, Manager, Fiscal Services Division
DATE: October 2, 2020
SUBJECT: FY 2021 Fringe Benefit Allocations – Adopted Budget

The following rates are included in the FY 2021 Adopted Budget, effective with the pay period beginning September 26, 2020:

Vacant and/or New Positions

1. Calculation based on percentage of salary:
 - a. FICA 7.65%
 - b. Retirement 24.93%
 - c. Disability 1.62%
 - d. Unemployment 0.10%
 - e. Group Life/Accident 0.23%
 - f. Workers Compensation 1.13%Total Salary Based 35.66%

2. Direct Contract Charge:
 - a. Medical/Prescription \$1,067.67/month - \$12,812/year
 - b. Dental \$ 71.42/month - \$ 857/year
 - c. Vision \$ 10.42/month - \$ 125/year
\$13,794/year

NOTE: in providing cost estimates for vacant and/or new positions both the salary based component and the direct contract charge MUST be included!!

Salary Adjustments

Reclassifications, merit increases, salary grade placement = **35.7% of salary**.

Overtime

32.6% of salary – of which 77% is allocated to retirement and 23% to FICA.

Students, Summer Help, Other Non-Eligible (FTNE/PTNE) Positions

5.26% of salary

**OAKLAND COUNTY PARKS & RECREATION
FY2021 Fund 50800 Department / Program Chart**

Abbrev.	Department	Source	Dept. / Budget Center Description	Program	Program Description	Chief / Supervisor
ADM	5060101	n/a	Administrative Services	160000	General Services Admin Svcs	Phil Castonia
ADM	5060101	n/a	Administrative Services	160001	ADM Communications & Marketing (ADMCM)	Desiree Stanfield
PKP	5060102	n/a	Parks Partnership	160102	Normandy Oaks	Dan Stencil
AUD	1010205	n/a	Auditing	181010	General Audit Services	Pam Weipert
FSA	1020601	n/a	Fiscal Services - Administration	182040	Financial Planning	Jeff Phelps
FSP	1020658	n/a	Fiscal Services - Parks & Rec	182050	Transaction Processing	Jennifer Adcock
FSP	1020658	n/a	Fiscal Services - Parks & Rec	182080	Financial Reporting	Jennifer Adcock
GLG	5060327	P27	Glen Oaks Golf	160010	General Services Golf	Tom Hughes / D. Ammon
LYG	5060356	P56	Lyon Oaks Golf	160010	General Services Golf	Tom Hughes / A. Bush
RDG	5060328	P28	Red Oaks Golf	160010	General Services Golf	Tom Hughes / M. Pardy
SPG	5060330	P30	Springfield Oaks Golf	160010	General Services Golf	Jim Dunleavy / L. Cooper
WLG	5060326	P26	White Lake Oaks Golf	160010	General Services Golf	Tom Hughes / D. Rowley
ACC	5060417	n/a	Addison Oaks Conference Ctr	160044	General Services Food Services	Tom Hughes / K. Pardy
GLC	5060427	n/a	Glen Oaks Conference Center	160044	General Services Food Services	Tom Hughes / D. Ammon
GRC	5060420	P90	Groveland Oaks Concessions	160044	General Services Food Services	Jim Dunleavy / DJ Coffey
LYC	5060456	n/a	Lyon Oaks Conference Center	160044	General Services Food Services	Tom Hughes / A. Bush
LYR	5060256	P93	Lyon Oaks Restaurant Svc	160044	General Services Food Services	Tom Hughes / A. Bush
RWC	5060431	P91	Red Oaks Wtrpk Concessions	160044	General Services Food Services	Tom Hughes / M. Pardy
SPR	5060430	P95	Springfield Oaks Restaurant Sv	160044	General Services Food Services	Jim Dunleavy / L. Cooper
WWC	5060437	P92	Waterford Oaks Wpk Concessions	160044	General Services Food Services	Jim Dunleavy / M. Boyd
WLC	5060426	n/a	White Lake Oaks Conf Center	160044	General Services Food Services	Tom Hughes / D. Rowley
WLR	5060226	P94	White Lake Oaks Restaurant Svc	160044	General Services Food Services	Tom Hughes / D. Rowley
WCM	5060540	P40	Oakland County Market	160500	General Services County Market	Jim Dunleavy / J. Brown
ADD	5060715	P15	Addison Oaks Park	160070	General Services Parks	Tom Hughes / K. Pardy
GRV	5060720	P20	Groveland Oaks Park	160070	General Services Parks	Jim Dunleavy / DJ Coffey
HGH	5060765	n/a	Highland Oaks Park	160070	General Services Parks	Jim Dunleavy / Mike Boyd
IND	5060725	P25	Independence Oaks Park	160070	General Services Parks	Jim Dunleavy / J. Weasel
LYP	5060755	P56	Lyon Oaks Park	160070	General Services Parks	Tom Hughes / A. Bush
ORN	5060724	P24	Orion Oaks Park	160070	General Services Parks	Jim Dunleavy / J. Weasel
RDD	5060729	P51	Red Oaks Dog Park	160070	General Services Parks	Tom Hughes / M. Pardy
RDP	5060751	P51	Red Oaks Park	160070	General Services Parks	Tom Hughes / M. Pardy
RSE	5060760	n/a	Rose Oaks Park	160070	General Services Parks	Jim Dunleavy / Mike Boyd
SAC	5060732	n/a	Springfield Oaks Park	160070	General Services Parks	Jim Dunleavy / L. Cooper
WTR	5060735	P35	Waterford Oaks Park	160070	General Services Parks	Jim Dunleavy / M. Boyd
HRV	5060722	P22	Holly Oaks ORV Park	160210	General Services Rec	Jim Dunleavy / DJ Coffey
REC	5060805	P05	Rec Programs and Services	160210	General Services Rec	Brandy Sotke-Boyd
CAT	5060870	n/a	Catalpa Oaks Park	160210	General Services Rec	Tom Hughes / D. Ammon
RWP	5060831	P31	Red Oaks Waterpark	160210	General Services Rec	Tom Hughes / M. Pardy
WBX	5060845	P45	Waterford Oaks BMX	160210	General Services Rec	Jim Dunleavy / M. Boyd
WWP	5060837	P37	Waterford Oaks Waterpark	160210	General Services Rec	Jim Dunleavy / M. Boyd
FM	5060910	n/a	Facilities and Maintenance	160430	General Services Fac and Maint	Mike Donnellon
FM	5060910	n/a	Facilities and Maintenance	160431	Natural Resources Fac and Maint	Mike Donnellon / S. Cook-Maylen

Additional account numbers:

CIPxxxx	5060201	n/a	Capital Improvement (xxxx = CIP project #)	160900	Capital Improvements (account 740030)	Mike Donnellon
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**OAKLAND COUNTY PARKS AND RECREATION
REVENUE CLASSIFICATION
Issued 11/2018**

ACCOUNT CATEGORY	ACCOUNT NUMBER	ACCOUNT TITLE	ACCOUNT DESCRIPTION
TAXES	601208	DELINQUENT TAX PRIOR YEARS	This account accumulates the amount of revenue collected from prior years' delinquent personal tax levies (Administrative Services only).
TAXES	601637	PROPERTY TAX LEVY	This account accumulates the amount of revenue collected from the current 1/4 mill tax levy and from prior years' delinquent real tax levies (Administrative Services only).
OTHER INTERGOVERNMENTAL REVENUES	620573	LOCAL COMM STABILIZATION SHARE	This account accumulates the amount of personal property tax loss reimbursement from the State of Michigan.
CHARGES FOR SERVICES	630084	ANTENNA SITE MANAGEMENT	This account accumulates the amount of rental revenue received for tower/land usage by cell phone companies.
CHARGES FOR SERVICES	630301	COMMISSION CONTRACTS	This account accumulates the amount of revenue collected for the management of revenue producing equipment or items on park property. <ol style="list-style-type: none"> 1. Arcade games (Addison Oaks and Groveland Oaks only) 2. Locker rentals (Red Oaks and Waterford Oaks Waterparks only) 3. Annual support funds – Pepsi (Administrative Services only) 4. Winter camper/boat/RV storage contract % - 4-H (SAC) 5. Oakland County Fair parking contract % - 4-H (SAC)
CHARGES FOR SERVICES	630308	COMMISSION FOOD SERVICES	This account accumulates the amount of commission revenue collected from food & beverage concessionaires and vending machines. <ol style="list-style-type: none"> 1. Concessionaire food & beverage fee 2. Concessionaire flat fee 3. Food & beverage vending providers 4. Pepsi
CHARGES FOR SERVICES	630335	COMPENSATION	This account accumulates the amount of revenue collected from miscellaneous consideration received. <ol style="list-style-type: none"> 1. CSX for closing of railroad crossing (Rose Oaks)
CHARGES FOR SERVICES	630469	DECK TENNIS	This account accumulates the amount of revenue collected from each participant/group for use of the platform tennis decks.
CHARGES FOR SERVICES	630644	ENTRANCE FEES GENERAL ADMISSION	This account accumulates the amount of revenue collected for admission to the waterparks.
CHARGES FOR SERVICES	630651	ENTRANCE FEES SWIMMING CLASS	This account accumulates the amount of revenue collected from customers for swimming classes at the waterparks.
CHARGES FOR SERVICES	630686	FEE INCOME	This account accumulates the amount of revenue collected from various sources of fees. <ol style="list-style-type: none"> 1. Revenue from billboards on park land 2. O CPR camper storage fees (for 4-H storage see 630301)
CHARGES FOR SERVICES	630693	FEES CAMPING	This account accumulates the amount of revenue collected for camping in County parks including cabins, yurts, extra car fees, sanitary station and reservation fees.
CHARGES FOR SERVICES	630700	FEES DAY USE	This account accumulates the amount of revenue collected from customers for: <ol style="list-style-type: none"> 1. Annual permits 2. O CPR/H CMA joint permits 3. Day use permits
CHARGES FOR SERVICES	630707	FEES DRIVING RANGE	This account accumulates the amount of revenue collected for driving range fees at Lyon Oaks Golf Course.

**OAKLAND COUNTY PARKS AND RECREATION
REVENUE CLASSIFICATION
Issued 11/2018**

ACCOUNT CATEGORY	ACCOUNT NUMBER	ACCOUNT TITLE	ACCOUNT DESCRIPTION
CHARGES FOR SERVICES	630847	GREENS FEES	This account accumulates the amount of revenue collected for golf fees at all golf courses. <ol style="list-style-type: none"> 1. League fees 2. Golf outings 3. School golf teams
CHARGES FOR SERVICES	631001	INTEREST ON DELINQUENT TAXES	This account accumulates the net amount of revenue collected/reimbursed for past-due taxes which represents a charge for the use of money (Administrative Services only).
CHARGES FOR SERVICES	631127	MAINTENANCE CONTRACTS	This account accumulates the amount of revenue collected for contracted maintenance services performed by O CPR staff (includes staff costs, equipment rental, gas, road salt, etc.). <ol style="list-style-type: none"> 1. City of Madison Heights contract with O CPR to perform grounds maintenance services at the Red Oaks Soccer Complex 2. Springfield Township Inter-Local Agreement with O CPR to perform maintenance and repair services for the Davisburg Dam
CHARGES FOR SERVICES	631253	MISCELLANEOUS	This account accumulates the amount of revenue collected from unexpected sources for which individual classifications do not exist. <ol style="list-style-type: none"> 1. Rental deposits not refunded 2. Swim diapers 3. Campground recreation supplies 4. GAM (Golf Association of Michigan) excess revenue over expense 5. "Tips" and customers who leave their change 6. Bottle/can returns
CHARGES FOR SERVICES	631330	NSF CHECK FEES	This account accumulates the amount of revenue collected for the processing of NSF (bounced) checks (Administrative Services only).
CHARGES FOR SERVICES	631743	REFUNDS MISCELLANEOUS	This account accumulates the amount of revenue collected for miscellaneous refunds and rebates. <ol style="list-style-type: none"> 1. Pepsi rebates 2. Gordon Foods rebates 3. Mini Melts rebates 4. Acushnet (Titleist) rebates 5. Fertilizer rebates
CHARGES FOR SERVICES	631771	REIMB 3RD PARTY	This account accumulates the amount of revenue collected for reimbursement of property damage from 3 rd parties.
CHARGES FOR SERVICES	631799	REIMB CONTRACTS	This account accumulates the revenue received from O CPR contractors for reimbursement of contract expenses. <ol style="list-style-type: none"> 1. Security expense for the Oakland County Fair and other contracted security events 2. Contract expense regarding the City of Madison Heights Nature Center 3. Annual marketing support (Pepsi) 4. Urban Growers generator repair/inspection/fuel reimbursement 5. Concessionaire utility reimbursement 6. Concessionaire equipment fee
CHARGES FOR SERVICES	631911	RENT HOUSE	This account accumulates the amount of revenue collected for leased houses/apartments on park property.

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CHARGES FOR SERVICES	631918	RENTAL EQUIPMENT	<p>This account accumulates the amount of revenue collected for the use of equipment needed for a particular activity.</p> <ol style="list-style-type: none"> 1. Rental of pedal boats, row boats, canoes & kayaks 2. Rental of showers 3. Rental of Adventure Golf equipment (Groveland Oaks only) 4. Rental of golf clubs or pull carts 5. Rental of ski equipment 6. Rental of BMX helmets or bikes 7. Rental of bikes 8. Rental of portable toilets 9. Rental of washing machines/dryers from park owned machines.
CHARGES FOR SERVICES	631925	RENTAL FACILITIES	<p>This account accumulates the amount of revenue collected for the use of specific locations within a park.</p> <ol style="list-style-type: none"> 1. Rental of park facilities such as activity centers, rooms, shelters, tents, etc. 2. Rental of sports fields
CHARGES FOR SERVICES	631932	RENTAL GOLF CARTS	<p>This account accumulates the amount of revenue collected from customers for the use of golf carts.</p>
CHARGES FOR SERVICES	631946	RENTAL UNITS	<p>This account accumulates the amount of revenue collected for the use of mobile recreation units.</p> <ol style="list-style-type: none"> 1. Air bouncers 2. Buses 3. Dunk tank 4. Tents 5. Stages 6. Rock climbing wall
CHARGES FOR SERVICES	632037	SALES RETAIL	<p>This account accumulates the amount of revenue collected from customers who purchase merchandise.</p> <ol style="list-style-type: none"> 1. Sale of golf balls and other golf related merchandise 2. Sale of hats, gloves, shirts, etc. 3. Sale of worms 4. Sale of firewood purchased from a vendor for resale 5. Sale of golf discs (Addison Oaks only) 6. Sale of laundry aids; e.g. – soap, bleach, fabric softener 7. Sale of ice 8. Sale of nature related merchandise (Independence Oaks/Red Oaks Nature Center) 9. Sale of food and beverage
CHARGES FOR SERVICES	632128	SPECIAL and SANCTIONED RACES	<p>This account accumulates the amount of revenue collected from each racer for the use of the BMX track (weekend races).</p>
CHARGES FOR SERVICES	632135	SPECIAL CONTRACTS (i.e. EVENTS)	<p>This account accumulates the amount of revenue collected for specific park events or programs.</p>
CHARGES FOR SERVICES	632261	TEMPORARY LICENSES	<p>This account accumulates the amount of revenue collected from operating licenses.</p> <ol style="list-style-type: none"> 1. Enbridge easement access license (Rose Oaks) 2. Photo or filming permit fees 3. Temporary use permits
CHARGES FOR SERVICES	632443	WATER FEATURE RIDE	<p>This account accumulates the amount of revenue collected for admission to the water slide (Addison Oaks and Groveland Oaks only).</p>

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CHARGES FOR SERVICES	632471	WEEKLY RACES	This account accumulates the amount of revenue collected from each racer for the use of the BMX track (weekly races & practices).
CONTRIBUTIONS	650104	CONTRIBUTIONS OPERATING	This account accumulates the amount of donations and non-State/Federal grant funds received for operating programs, events or projects. For donations, the entity that is providing the contribution has no expectation of return consideration. Prior to FY2006, Donations (account #650301) was utilized.
CONTRIBUTIONS	650105	CONTRIBUTIONS-STATE GRANTS	This account accumulates the amount of State grant funds received for operating programs, events or projects. Prior to FY2006, Donations (account #650301) was utilized.
CONTRIBUTIONS	650106	CONTRIBUTIONS-FEDERAL GRANTS	This account accumulates the amount of Federal grant funds received for operating programs, events or projects. Prior to FY2006, Donations (account #650301) was utilized.
CONTRIBUTIONS	650305	SPONSORSHIPS	This account accumulates the amount of sponsorship revenue received for operating programs, events or projects. The relationship between OCPRC and a sponsor is that a sponsor pays a fee in return for access to various benefits associated with OCPRC <u>as determined by a formal written agreement.</u>
INVESTMENT INCOME	655077	ACCRUED INTEREST ADJUSTMENTS	This account is the net of the prior month's estimated accrued interest reversal and the current month's estimated accrued interest posted by the O.C. Treasurer's Office (Administrative Services only).
INVESTMENT INCOME	655385	INCOME FROM INVESTMENTS	This account accumulates the amount of revenue collected for the use of money by established financial institutions and is managed by the O.C. Treasurer's Office.
INVESTMENT INCOME	655462	INCREASE MARKET VALUE INVEST	This account accumulates the increase in market value of the fund's cash balance at year end and is managed by the O.C. Treasurer's Office.
PLANNED USE OF BALANCE	665882	PLANNED USE OF (FUND) BALANCE	Planned Use of Fund Balance is a revenue account used for budgeting purposes only and represents the equity/net position to be drawn down during the fiscal year. No actual revenue is recognized in this revenue account and use of such account is limited based on the available equity/net position. The equity/net position represents the accumulation of actual revenues over expenses since the Fund's inception. The Adopted budget includes the Planned Use of Balance line item representing a claim against the Balance Sheet Account – Net Position Unrestricted and is used to balance the operating budget. It is also used as a means of amending the budget during a fiscal year as an offset for expense amendments that are not directly tied to a specific revenue account. (budgetary only)
OTHER REVENUE	670057	ADJUSTMENT PRIOR YEARS REVENUE	This account accumulates the amount of revenue collected as a correction or adjustment to a prior year's revenue amount.
OTHER REVENUE	670114	CASH OVERRAGES	This account accumulates the revenue resulting from cash handling errors.
OTHER REVENUE	670456	PRIOR YEARS ADJUSTMENTS	This account accumulates the amount of miscellaneous adjustments pertaining to prior year's revenue or expenditures. <ol style="list-style-type: none"> 1. Prior year's operating expenditures reclassified to CIP
OTHER REVENUE	670513	PRIOR YEARS REVENUE	This account accumulates the amount of revenue collected for a prior years' service rendered. <ol style="list-style-type: none"> 1. Additional food sales commission, per audit 2. Tax collection adjustment by the O.C. Treasurer's Office

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OTHER REVENUE	670570	REFUND PRIOR YEAR'S EXPENDITURE	This account accumulates the amount of refund /reimbursements pertaining to prior year's expenditures.
OTHER REVENUE	670627	SALE OF EQUIPMENT	This account accumulates the amount of net revenue collected from County auction sales of operating equipment (originally costing less than \$5,000.00).
OTHER REVENUE	670741	SALE OF SCRAP	This account accumulates the amount of revenue collected from the sale of scrap items (e.g. – scrap metal).
GAIN / (LOSS) EXCHANGE OF ASSETS	675354	GAIN ON SALE OF EQUIP.	This account accumulates the amount of net revenue collected from County auction sales of capitalized equipment (originally costing \$5,000.00 or more).
GAIN / (LOSS) EXCHANGE OF ASSETS	675356	LOSS ON SALE OF EQUIPMENT	This account accumulates the amount of net loss from County auction sales or other disposals of capitalized equipment (originally costing \$5,000.00 or more).
GAIN / (LOSS) EXCHANGE OF ASSETS	675660	GAIN ON SALE OF VEHICLES	This account accumulates the amount of net revenue collected from County auction sales of capitalized vehicles (originally costing \$5,000.00 or more).
GAIN / (LOSS) EXCHANGE OF ASSETS	675661	LOSS ON SALE OF VEHICLES	This account accumulates the amount of net loss from County auction sales of capitalized vehicles (originally costing \$5,000.00 or more).
CAPITAL CONTRIBUTIONS	690189	CAPITAL ASSET CONTRIBUTIONS	This account accumulates the amount of donations and non-State/Federal grant funds received for capital projects. For donations, the entity that is providing the contribution has no expectation of return consideration.
CAPITAL CONTRIBUTIONS	690190	CAPITAL CONTR-STATE GRANTS	This account accumulates the amount of State grant funds received for capital projects.
CAPITAL CONTRIBUTIONS	690191	CAPITAL CONTR-FEDERAL GRANTS	This account accumulates the amount of Federal grant funds received for capital projects.
TRANSFERS IN	695500	TRANSFERS IN	This account accumulates the amount of a cash transfer from another County fund.

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SALARIES	702010-702360	SALARIES	These accounts accumulate the cost of services rendered by full-time and part-time employees. Includes: <ol style="list-style-type: none"> 1. Full and part-time employee wages: Salaries-Regular 702010, Holiday 702030, Annual Leave 702050, Parental Leave 702073, Sick Leave 702080, Retroactive 702100, Per Diem 702110, Jury Duty 702120, Shift Premium 702130, Miscellaneous 702140, Summer Help 702160, Workers Compensation 702190, Death Leave 702200, Adjustments 702240, Reimbursement 702270, Disaster Non-Prod 702300, Disaster Premium 702320, Short Term Disability 702360
SALARIES	702340 712020 712040 712090	DISASTER OVERTIME OVERTIME HOLIDAY OVERTIME ON CALL	These accounts accumulate the cost of overtime paid at time and a half or double time for employees.
FRINGE BENEFITS	722740-722900	FRINGE BENEFITS	These accounts accumulate the cost of the employer's share of fringe benefits. Includes: <ol style="list-style-type: none"> 1. Fringe Benefits 722740 (budgetary only) 2. Employer's share of Workers Compensation. 722750 3. Employer's share of Life Insurance (Group Life) 722760 4. Employer's share of Retirement 722770 5. Employer's share of Hospitalization 722780 6. Employer's share of Social Security (F.I.C.A.) 722790 7. Employer's share of Dental Insurance 722800 8. Employer's share of Disability 722810 9. Employer's share of Unemployment Insurance 722820 10. Employer's share of Optical Insurance 722850 11. Fringe Benefit Adjustments 722900
CONTRACTUAL SERVICES	730037	ADJUST PRIOR YEARS EXPENSE	This account accumulates the amount of a prior year's expense paid in the current year.
CONTRACTUAL SERVICES	730044	ADJUST PRIOR YEARS REVENUE	This account accumulates the amount of prior year's revenue adjusted in the current year. If a revenue refund, use account #731577.
CONTRACTUAL SERVICES	730072	ADVERTISING	This account accumulates the cost of services for advertising. (ADMCM only) <ol style="list-style-type: none"> 1. Print/digital ads 2. Signs/banners for special events and promotional purposes. 3. Trade show exhibit costs 4. eMarketing advertising
CONTRACTUAL SERVICES	730121	BANK CHARGES	This account accumulates the cost of services provided by the bank.

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CONTRACTUAL SERVICES	730198	BUILDING MAINTENANCE CHARGES	This account accumulates the cost of keeping buildings/structures and their intrinsic equipment in operating condition. <ol style="list-style-type: none"> 1. Replacement of windows, roof, siding, etc. 2. Repairs to furnaces/air conditioners 3. Water softeners 4. Repairs of plumbing 5. Cleaning of septic tanks 6. Cleaning portable restrooms if budget unit has a budgeted building maintenance account, if not, it is grounds maintenance 730814 7. Garage door openers 8. Bin storage systems (built in) 9. Ceiling fans 10. Drinking fountains (inside building or attached to building outside) 11. Display cases (inside building or attached to building outside) 12. P.A. systems 13. Generators (attached to building) and service maintenance contracts 14. Toboggan Run 15. Wave Pool machinery room items 16. Springfield AC water tower item 17. Signs permanently attached to buildings/structures 18. Kitchen vent cleaning
CONTRACTUAL SERVICES	730240	CASH SHORTAGE	This account accumulates the expense resulting from cash handling errors or any shortage as a result of the theft.
CONTRACTUAL SERVICES	730247	CHARGE CARD FEE	This account accumulates the cost of services provided for credit card processing.
CONTRACTUAL SERVICES	730373	CONTRACTED SERVICES	This account accumulates the cost of services rendered by a company on a contractual basis. <ol style="list-style-type: none"> 1. Consultant fees 2. Park systems master plan 3. Trail assessment plan 4. Ecological surveys 5. Collection agency fees 6. Contracted photographer/videographer
CONTRACTUAL SERVICES	730429	CUSTODIAL SERVICES	This account accumulates the cost of services for cleaning of buildings by non-employees on a contractual basis.
CONTRACTUAL SERVICES	730520	DESIGN FEES	This account accumulates the cost of design services rendered on a contractual basis for non-specific CIP projects.
CONTRACTUAL SERVICES	730562	ELECTRICAL SERVICE (Utilities)	This account accumulates the cost for electricity in keeping the park system serviceable.
CONTRACTUAL SERVICES	730611	EMPLOYEES MEDICAL EXAMS	This account accumulates the cost for employee medical exams. Hepatitis B inoculations and random drug testing is charged to 774677 (internal service fund insurance account). <ol style="list-style-type: none"> 1. Respirator fit testing 2. Respirator masks, filters and supplies

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ACCOUNT CATEGORY	ACCOUNT NUMBER	ACCOUNT TITLE	ACCOUNT DESCRIPTION
CONTRACTUAL SERVICES	730646	EQUIPMENT MAINTENANCE	<p>This account accumulates the cost of keeping equipment in operating condition. Routine maintenance items such as oil, grease, tires, windshields and batteries. Also, gasoline for park owned equipment. Gasoline for park owned or leased vehicles should <u>only</u> come from Central Garage or paid for with a Voyager card at participating gas stations.</p> <ol style="list-style-type: none"> 1. Repairs for broken parts on rental equipment (boats, golf carts, etc.) and operating equipment (tractors, generators, etc.) 2. Picnic table boards 3. Safe combination changes 4. Gasoline for park equipment (<u>not</u> road vehicles) 5. Kitchen equipment and other ancillary equipment repair
CONTRACTUAL SERVICES	730653	EQUIPMENT RENTAL	<p>This account accumulates the cost of utilizing property owned by others.</p> <ol style="list-style-type: none"> 1. Special tool rental payments 2. Office trailer 3. Portable toilets not owned by OCPR
CONTRACTUAL SERVICES	730709	FEES - PER DIEMS Must submit an MB-06 (Meeting Expense Voucher)	<p>This account accumulates the cost of meeting services rendered by the members of the Oakland County Parks and Recreation Commission.</p>
CONTRACTUAL SERVICES	730786	GARBAGE and RUBBISH DISPOSAL	<p>This account accumulates the cost of contractual services for the removal of refuse (trash, junk tires, construction clean up, medical waste) from park property.</p>
CONTRACTUAL SERVICES	730793	GOLF CART RENTAL	<p>This account accumulates the cost of renting golf carts on a contractual basis.</p>
CONTRACTUAL SERVICES	730814	GROUNDS MAINTENANCE	<p>This account accumulates the cost of keeping land in a useable condition.</p> <ol style="list-style-type: none"> 1. Road grading 2. Asphalt patch, gravel or other improvements to the ground 3. Outdoor signs for traffic, area identification, information, etc. 4. Light fixtures, light poles, flag poles and pedestals attached to the ground (not attached to a building) 5. Dredging 6. Fire rings 7. Snow fence 8. Fairway heads/Yardage markers/Tee signs/Flags & pins 9. Beach buoys, ropes and anchors 10. Parking bumper blocks 11. Drinking fountains (outdoor free-standing units) 12. Well repair 13. Natural Resource Management (includes wildlife management and aerial surveys) (Benefiting parks or ADM – does not include REC or FM) 14. Outdoor flags and banners 15. Cleaning portable restrooms if budget unit does not have a budgeted building maintenance account, if so, it is building maintenance 730198

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CONTRACTUAL SERVICES	730926	INDIRECT COSTS	This account accumulates the indirect costs charged by the County of Oakland for other County departments. (Administrative Services only)
CONTRACTUAL SERVICES	731059	LAUNDRY AND CLEANING	This account accumulates the cost of keeping fabric items in a sanitary and presentable condition. <ol style="list-style-type: none"> 1. Cleaning employee work uniforms 2. Cleaning shop towels 3. Cleaning towels for golf courses 4. Cleaning volunteer vests 5. Cleaning concession aprons, etc.
CONTRACTUAL SERVICES	731073	LEGAL SERVICES	This account accumulates the cost of legal services paid to outside legal counsel.
CONTRACTUAL SERVICES	731115	LICENSES AND PERMITS	This account accumulates the cost for licenses, permits and inspections. <ol style="list-style-type: none"> 1. Campground inspection licenses and permits 2. Swimming pool inspection licenses and permits 3. Livery (boathouse) watercraft inspections 4. Boat registration fees 5. BMX food service license 6. Day camp license 7. Environmental assessments and inspections 8. Elevator certifications 9. Above/underground fuel storage tank certifications 10. Public water supply testing fees 11. Carnival/amusement safety inspections/permits 12. Carnival/amusement special inspector commission fees 13. Carnival ride renewals 14. Vehicle registration/license plate renewals (State of Michigan Secretary of State) 15. Vehicles for hire (buses) "Michigan Intrastate Certificate of Authority" (Michigan Department of Transportation, i.e. – MDOT) 16. Aquatic weed control permits 17. MDEQ permit reviews 18. Groundwater discharge permits 19. Water use reporting fees 20. Round up (capture) and hold Canada geese permits 21. Boiler inspection fees 22. Safety inspection fees 23. ITC Passive Recreation and Pathway license (IND only)
CONTRACTUAL SERVICES	731136	LOGOS TRADEMARKS INTELLECT PRP	This account accumulates the cost for licensing of music played at park facilities. <ol style="list-style-type: none"> 1. ASCAP 2. SESAC, Inc. 3. Broadcast Music, Inc. (BMI)
CONTRACTUAL SERVICES	731143	MAIL HANDLING-POSTAGE SERVICE	This account accumulates the cost of using an outside vendor to mail business related items. <ol style="list-style-type: none"> 1. Pontiac Mailing 2. DHL/Airborne Express
CONTRACTUAL SERVICES	731213	MEMBERSHIP DUES Must submit an MB-05 (Membership Dues)	This account accumulates the cost of fees for belonging to organizations.

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CONTRACTUAL SERVICES	731241	MISCELLANEOUS Only used in lieu of more appropriate account. Ask Fiscal Services – P&R Accounting for assistance	This account accumulates the cost of expenses not deemed material enough to accumulate in specific classifications or for which individual classifications do not exist. <ol style="list-style-type: none"> 1. First aid supplies (including rescue boards, backboards & covers) 2. Sunscreen, repellants & ear plugs for employee and volunteer use 3. Trusty program (meals, refreshments) 4. Signs that are not charged to another account (Advertising, Building Maintenance, Grounds Maintenance, etc.) 5. BMX sanction and insurance fees 6. GAM (Golf Association of Michigan) excess expense over revenue 7. Volunteer supplies not related to special events
CONTRACTUAL SERVICES	731269	NATURAL GAS (Utilities)	This account accumulates the cost for gas in keeping the park system serviceable. <ol style="list-style-type: none"> 1. Natural gas/propane 2. Fuel oil
CONTRACTUAL SERVICES	731339	PERIODICALS, BOOKS, PUBLICATIONS, SUBSCRIPTIONS Must submit an MB-05 (Publications)	This account accumulates the cost of receiving published reference material. <ol style="list-style-type: none"> 1. Subscription payments 2. Purchase of reference books/manuals 3. Purchase of reference audio or video materials
CONTRACTUAL SERVICES	731346	PERSONAL MILEAGE Must submit an MB-03 with payroll (Individual Car Mileage Report)	This account accumulates the cost of mileage reimbursements to employees and park commissioners using personal vehicles in the normal course of County business. If the mileage is part of travel (e.g. – a conference), then it should be reported on an MB-01 and/or MB-02 (Travel Advance/Travel Expense Forms). See account 732018.
CONTRACTUAL SERVICES	731388	PRINTING	This account accumulates the cost of printing not charged to other appropriate accounts (i.e. 750511 Special Events). <ol style="list-style-type: none"> 1. Printing of boat/bike rental slips, scorecards, camping permits, etc. 2. Annual, joint and daily vehicle permits 3. Wristbands 4. Waterslide tickets 5. Parks/Facilities/Rec print jobs not charged to Special Events or Public Info 6. Printing for the Ellis Barn, Greenhouse and Natural Resources Stewardship
CONTRACTUAL SERVICES	731500	PUBLIC INFORMATION	This account accumulates the cost of communication with the public. (ADMCM only) <ol style="list-style-type: none"> 1. Legal Ads 2. Brochures (done by outside printers or at Oakland Schools print shop) 3. Public relations contract 4. Newsletters 5. Trade show flyers 6. Laminating of display photos 7. Promotional giveaways

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CONTRACTUAL SERVICES	731577	REFUND PRIOR YEAR REVENUE	This account accumulates the amount of prior year's revenue refunded/reimbursed in the current year.
CONTRACTUAL SERVICES	731612	REINSTATEMENT PRIOR YEAR CHECK	This account accumulates the amount of prior year's canceled checks reinstated in the current year.
CONTRACTUAL SERVICES	731633	RENTAL PROPERTY MAINTENANCE	This account accumulates the cost of maintenance of all County owned rental properties.
CONTRACTUAL SERVICES	731689	SECURITY EXPENSE	This account accumulates the cost of the Oakland County Sheriff's Department protective services including patrol, trusty program supervision and mounted division.
CONTRACTUAL SERVICES	731738	SICK AND ANNUAL LEAVE CASH-OUT	This account accumulates the cost of cash pay outs to employees for the balance of their sick and annual leave upon termination (reimbursed to the department by the Fringe Benefit Fund).
CONTRACTUAL SERVICES	731780	SOFTWARE SUPPORT MAINTENANCE	This account accumulates the cost of purchasing and developing computer programs, annual maintenance fees, and any other computer related costs from an outside vendor (not paid to O.C. Information Technology Department Fund). <ul style="list-style-type: none"> 1. POS system 2. Specialized software programs and upgrades 3. Communications' specialized graphic software programs and upgrades 4. Internet access & virus protection packages 5. Dish/Direct TV
CONTRACTUAL SERVICES	731836	SPONSORSHIP	This account accumulates the cost of fees for OCPR sponsoring events.
CONTRACTUAL SERVICES	731941	TRAINING May require an MB-01 (Travel Expense Form)	This account accumulates the cost of employee training and certifications. <ul style="list-style-type: none"> 1. Payment to vendor for staff development seminars 2. Hands-on workshops, etc., coordinated by the OD Office 3. Lifeguard training (i.e. – Ellis, AED training supplies) 4. Reimbursement for eligible certifications, licenses, testing fees, etc., coordinated by the OD Office 5. Webinars <p>NOTE: Individual training registrations, certifications, webinars and seminars are required to have an MB-01 coordinated by the OD office. In certain cases, individuals are granted access to pay for training on a pcard, these receipts must be forwarded to the OD office prior to submitting to Fiscal Services so the appropriate MB-01 forms can be completed.</p>
CONTRACTUAL SERVICES	732018	TRAVEL AND CONFERENCE Must submit an MB-01 and/or MB-02 (Travel Advance/Travel Expense Forms)	This account accumulates the cost of trips to seminars, meetings, conferences, etc., by employees performing County business in accordance to Oakland County's Business Expense Reimbursement Regulations. Coordinated by the OD Office. <ul style="list-style-type: none"> 1. Transportation to/from site 2. Lodging 3. Meals 4. Registrations 5. Travel related mileage
CONTRACTUAL SERVICES	732020	TRAVEL EMPLOYEE TAXABLE MEALS Must submit an MB-02	This account accumulates the cost of the taxable portion of reimbursed employee meals. Coordinated by the OD Office.

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CONTRACTUAL SERVICES	732039	TOWNSHIP AND CITY TREASURER BONDS	This account accumulates the cost of OCPR's portion for the Treasurer's Office Bond.
CONTRACTUAL SERVICES	732046	UNCOLLECTIBLE ACCOUNTS RECEIVABLE	This account accumulates the amount of accounts receivable or credit card charges "written off" in the current year (requires Manager of Fiscal Services approval). Single receivables or credit card charges of \$1,000 or more requires O.C. Board of Commissioner's approval.
CONTRACTUAL SERVICES	732048	UNCOLLECTIBLE NSF CHECKS	This account accumulates the amount of NSF checks "written off" in the current year (requires Manager of Fiscal Services approval). Single checks of \$1,000 or more requires O.C. Board of Commissioner's approval.
CONTRACTUAL SERVICES	732102	WATER AND SEWAGE CHARGES (Utilities)	This account accumulates the cost of municipal water/sewer services.
CONTRACTUAL SERVICES	732165	WORKSHOPS & MEETING Must submit an MB-14 (Public/Group Meeting Expense Form)	This account accumulates the cost of meeting expenses involving outside parties (non-County employees). Includes food and non-food items for meetings. <ol style="list-style-type: none"> 1. Volunteer training/events 2. Deer hunts 3. Master planning sessions 4. Public input sessions
CAPITAL IMPROVEMENT	740030	CAPITAL IMPROVEMENT PROGRAM	This account accumulates capital improvement project expenses. Expense is moved (capitalized) to the Capital Projects in Progress general ledger account each month (#161600).
COMMODITIES	750063	CUSTODIAL SUPPLIES	This account accumulates the cost of supplies necessary to maintain the cleanliness and sanitation standards throughout the park system. <ol style="list-style-type: none"> 1. Soap 2. Floor wax 3. Paper towels and toilet paper 4. Garbage bags for indoor use 5. Deodorant blocks 6. Floor mats
COMMODITIES	750140	EMPLOYEE FOOTWEAR Must use this form: J:\GenCounty\RM&S\SHOES\Safety Boot reimbursement form.pdf	This account accumulates the cost of the employer's share of employee safety footwear. (<u>Payroll</u> reimbursement to employees for the allowed amount.)
COMMODITIES	750154	EXPENDABLE EQUIPMENT	This account accumulates the cost of implements and equipment which have a unit cost from \$500 to \$4,999.99. <ol style="list-style-type: none"> 1. Golf carts 2. Utility carts 3. Computers 4. Boats (pedal, row, canoe, kayak, etc.) 5. Large grills 6. Bunk beds 7. AED machines if \$500 or more each

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COMMODITIES	750168	FA (Fixed Asset) PROPRIETARY EQUIPMENT EXPENSE	This account accumulates the cost of equipment which has a unit cost of \$5,000 or more. Expense is moved (capitalized) to the general ledger each month.
COMMODITIES	750287	MAINTENANCE SUPPLIES	This account accumulates the cost of stock materials purchased by FM, which are not allocated for specific parks or projects. 1. Electrical supplies purchased in bulk 2. Parts for routine maintenance
COMMODITIES	750385	MERCHANDISE OCPR staff should use account 142100 (Inventory) to code merchandise for resale purchases	This account accumulates the current charges to operations for merchandise purchased for resale to the consumer. Used by Fiscal Services – P&R Accounting staff only. 1. Golf balls 2. Hats, gloves, shirts, etc. 3. Bait 4. Firewood purchased from outside vendors (Addison Oaks & Groveland Oaks only) 5. Coin operated laundry products
COMMODITIES	750392	METERED POSTAGE	This account accumulates the postage costs of mailing business related items via the Oakland County mailroom (Administrative Services only).
COMMODITIES	750399	OFFICE SUPPLIES	This account accumulates the cost of various items needed to administer the affairs of the organization. 1. Paper 2. Staplers 3. Pens and pencils 4. Maintenance contracts on office machines, (copiers, typewriters, etc.)
COMMODITIES	750448	POSTAGE- STANDARD MAILING	This account accumulates the postage costs of mailing business related items via USPS, UPS or other carrier.
COMMODITIES	750476	RECREATION SUPPLIES	This account accumulates the cost of supplies needed to assist in the operation of the waterparks, mobile units, driving range and recreation and nature programs. 1. Pool chemicals 2. Sports equipment (skates, horseshoes, portable soccer goals, ping pong, snowshoes, volleyball, basketball) 3. Life vests 4. Waterpark tubes 5. Waterslide mats 6. Pennants and streamers 7. Whistles and lanyards 8. Animal feed (birdseed, worms, mice, etc.) 9. Driving range supplies (Lyon Oaks Golf Course only) 10. Multi-use program items

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ACCOUNT CATEGORY	ACCOUNT NUMBER	ACCOUNT TITLE	ACCOUNT DESCRIPTION
COMMODITIES	750504	SMALL TOOLS	<p>This account accumulates the cost of implements and equipment which have a unit cost less than \$500.</p> <ol style="list-style-type: none"> 1. Mechanic tools (wrenches, screwdrivers, pliers, drills, etc.) 2. Battery chargers 3. Yard tools (shovels, rakes, lawn edgers, push mowers, trimmers, etc.) 4. Rental equipment (golf clubs, pull carts, skis, ski boots, etc.) 5. Kitchen equipment (microwaves, coffee makers, etc.) 6. Janitorial tools (mops, brooms, vacuum cleaners, etc.) 7. Office equipment (calculators, typewriters, dictation equipment, telephone headsets, clocks, time clocks, etc.) 8. Umbrellas (lifeguard and patio table) 9. Tables (picnic, fiberglass, portable) 10. Megaphones 11. Binoculars 12. Small grills 13. Trash containers 14. Coat rack 15. Chairs (lounge, stacking, sand, office) 16. Lockers 17. Oars & anchors 18. Mowers 19. Golf ball washers 20. CPR manikins 21. AED machines if less than \$500 each 22. AED supplies that are durable in nature (not disposable)
COMMODITIES	750511	SPECIAL EVENTS	<p>This account accumulates the costs of particular events.</p> <ol style="list-style-type: none"> 1. Supplies for classes offered to the general public 2. Tournaments 3. Mountain bike race and BMX National Race 4. Fireworks 5. Campground recreation program 6. Entertainers/Instructors 7. Day camps 8. Car shows 9. Volunteer snacks and supplies for special events
COMMODITIES	750581	UNIFORMS	<p>This account accumulates the cost of distinctive attire which employees and volunteers are required to wear.</p> <ol style="list-style-type: none"> 1. Purchase of uniforms (employee shirts, coats, hats, raingear, etc.) 2. Purchase of uniform logos or badges 3. Work gloves 4. Lifeguard uniforms 5. Safety gear (breathing, eye and hearing protection, hard hats, vests, etc.)
DEPRECIATION	761042	DEPRECIATION PARK IMPROVEMENTS	<p>This account accumulates the current fiscal year's cost allocation of capital assets-park improvements and charges it to the current fiscal year's operating expense.</p>
DEPRECIATION	761084	DEPRECIATION BUILDINGS	<p>This account accumulates the current fiscal year's cost allocation of capital assets-buildings and charges it to the current year's operating expense.</p>

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DEPRECIATION	761121	DEPRECIATION EQUIPMENT	This account accumulates the current fiscal year's cost allocation of capital assets-equipment and charges it to the current year's operating expense.
DEPRECIATION	761156	DEPRECIATION VEHICLES	This account accumulates the current fiscal year's cost allocation of capital assets-vehicles and charges it to the current year's operating expense.
INTERNAL SERVICES	770631 *	BLDG SPACE COST ALLOCATION	This account accumulates the cost of leased space paid to other County departments. 1. O.C. FM&O (South Oakland Health Building) for leased office space
INTERNAL SERVICES	771639 *	DRAIN EQUIPMENT	This account accumulates the cost of repairs to the sanitation lagoon systems at Addison Oaks, Lyon Oaks, and Springfield Oaks AC/Park and other services performed by and paid to the O.C. Water Resources Commission.
INTERNAL SERVICES	773630 *	INFORMATION TECHNOLOGY DEVELOPMENT	This account accumulates the cost of developing and purchasing computer programs obtained through and paid to the O.C. Information Technology Department Fund. 1. RecTrac 2. CAMS
INTERNAL SERVICES	774636 *	INFORMATION TECHNOLOGY OPERATIONS	This account accumulates the cost of the computer equipment rental, software license and system cost pro-rations, and classes obtained through and paid to the O.C. Information Technology Department Fund.
INTERNAL SERVICES	774637 *	INFORMATION TECHNOLOGY MANAGED PRINT SERVICES	This account accumulates the cost of printers, copiers and fax machines obtained through and paid to the O.C. Information Technology Department Fund.
INTERNAL SERVICES	774677 *	INSURANCE FUND	This account accumulates the cost of property, money & securities, boiler, liability and motor pool insurance for department owned vehicles. Also, Hepatitis B inoculations and random drug testing. All paid to the O.C. Building & Liability Fund.
INTERNAL SERVICES	775754 *	MAINTENANCE DEPARTMENT CHARGES	This account accumulates the cost of services rendered and/or items purchased through and paid to the O.C. Facilities, Maintenance and Operations Department Fund. 1. Alarm & card readers 2. Snow removal 3. Road salt
INTERNAL SERVICES	776659 *	MOTOR POOL FUEL CHARGES	This account accumulates the cost of fuel related to Motor Pool vehicles paid to the O.C. Motor Pool Fuel Fund.
INTERNAL SERVICES	776661 *	MOTOR POOL	This account accumulates the cost of transporting employees in the performance of County business and paid to the O.C. Motor Pool Fund. 1. Oakland County owned vehicle monthly lease charge 2. Oakland County owned vehicle unusual repairs because of an accident/incident 3. Daily vehicle trip ticket rental 4. OCPR Department owned vehicle repair & maintenance 5. OCPR Department owned vehicle car wash

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INTERNAL SERVICES	778675 *	TELEPHONE COMMUNICATIONS	This account accumulates the cost of telephone service paid to the O.C. Telephone Communications Fund. <ol style="list-style-type: none"> 1. Monthly service charges 2. Repair charges 3. Installation charges 4. Cellular phone charges 5. Dedicated lines for land phones, alarm systems, computers, etc.
TRANSFERS OUT	788001	TRANSFERS OUT	This account accumulates the amount of a cash transfer to another fund.

* Internal Service Fund (ISF)