



DAVID COULTER
OAKLAND COUNTY EXECUTIVE

**OAKLAND COUNTY, MICHIGAN
COUNTY EXECUTIVE BUDGET MESSAGE
FISCAL YEARS 2022, 2023, AND 2024 TRIENNIAL
OPERATING AND CAPITAL BUDGETS**

To the Board of Commissioners and Citizens of Oakland County:

The past 16 months have been like nothing any of us have ever experienced in our lifetimes, full of grief, hardship, and loss – as well as moments of sheer strength of will, incredible acts of compassion and generosity, and an enduring resilience from our businesses and residents that gives me confidence that we’ll emerge from the COVID-19 pandemic stronger and thriving.

Through it all, the collaboration between this administration and the Board of Commissioners to swiftly address the pandemic by allocating the funds needed during the early days of testing and tracing all the way through vaccinating our residents has been remarkable. We got desperately needed funding to more than 15,000 businesses; 278 non-profits; 57 cities, villages, and townships; and 28 school districts that helped keep them afloat. We provided assistance for food, rent, mortgage, and basic expenses to more than 6,000 residents and paid for grocery delivery service for 5,000 seniors. It was an unprecedented mobilization of the county’s resources.

And although nearly 70% of our residents are vaccinated and it seems as though the worst of the pandemic is behind us, the budget that I present to you today is still greatly influenced by the global health crisis that hit our county on in March 2020. Needs still exist to keep our residents and employees safe and healthy, get them vaccinated, and upgrade our IT security to ensure that all of our data is protected from rising cyber security threats.

We have money coming in from the American Rescue Plan, approved by Congress in May. The first installment of \$122 million has already been deposited and the rest will arrive next year. We're committed to making sure that the money does not go for ongoing operations that are not related to the COVID-19 response.

The proposed budget is fiscally responsible and balanced. It calls for \$482.1 million in General Fund/General Purpose spending for fiscal year 2022, \$483.5 million for FY 2023, and \$492.9 million for FY 2024. The total budget for all funds includes \$965.5 million for FY 2022, \$959.0 million for FY 2023, and \$973.5 million for FY 2024. It includes \$25 million in appropriations from ARP revenue to fund direct County COVID response costs, but otherwise excludes ARP funds so that investments funded by those dollars can be reviewed and approved by the Board of Commissioners separately.

One of the key financial factors in this budget is implementation of the Compensation Study that was initiated under the previous administration and approved unanimously by the Board of Commissioners in December. The extensive study was undertaken to examine the salaries of our workforce for the first time in more than 30 years. The goal of the study was to make sure the county can attract and retain a diverse, skilled, and committed workforce for the residents we serve. As a result, the County Board unanimously accepted the recommendations of the study and wages of county employees were raised by an average of 4%. This budget reflects those increased costs.

Consistent with the plan presented to and approved by the Board, costs of the higher compensation levels are offset by workforce reductions across most County departments that will be achieved through elimination of vacant positions and implementation of operational efficiencies over the next three years, as departments adjust to the departures of the 267 eligible employees who participated in the Voluntary Early Separation Incentive Program approved by the Board of Commissioners. All workforce reductions will be handled through attrition, with no employee layoffs.

Another key element of the fiscal year 2022-2024 triennial budget proposal is that it represents a true spending plan that recognizes all the anticipated revenues and costs of providing county services for each of the next three fiscal years. We don't intend to dip into fund balances to fill holes in the middle of the budget year unless there is a true emergency.

This budget philosophy moves us toward a more fiscally responsible, realistic, and stable spending plan that will result in a structurally balanced budget for the long term. It also leaves us with a healthy fund balance that will ensure we can weather any economic downturn that might impact the county's bottom line. After withstanding the housing and financial market-driven recession of the last decade, we do not want to be left unprepared for future slumps. Any investments from fund balance above the level reserved for an economic downturn will only be for one-time projects that have long-term benefits for the County's residents.

The adjustments to ensure structural balance do not mean that we aren't making progress on some of our key initiatives that meet our goals of building on Oakland County's strengths, addressing our disparities and preparing us for a strong future.

My budget priorities build on those goals, including:

Expanding and Protecting Health Care: We're partnering with Honor Health and the Oakland Livingston Human Services Agency (OLHSA) through our Health 360 initiative, which grew in 2021 to include an additional health clinic in Pontiac. The clinic, which joins a similar county clinic in

Southfield, provides quality and affordable health and dental care to our most vulnerable residents. It also delivers wraparound resources for our residents who need help in other areas, such as food and rent assistance programs, navigating how to get low-cost insurance, and referrals to other resources throughout the county. Since the Southfield clinic opened last August and the Pontiac branch in May, 700 people have made nearly 1,300 visits to the two clinics. We are working to expand the Health 360 programs to include behavioral and mental health services, a critical need that became even more urgent during the COVID-19 pandemic.

Criminal Justice Reforms: Included in this budget is a Conviction Integrity Unit for the Oakland County Prosecutor's office. We're dedicated to ensuring equal justice for all of our residents and this unit will make certain that people who may have been wrongly convicted get the chance to have their cases investigated by a team dedicated to ensuring they receive the justice that has eluded them. The Oakland County Prosecutor's office has a running list of people who are looking for investigations into their convictions.

We're happy to report that the Clean Slate initiative, which provides help for our returning citizens who want to take advantage of the state's new expungement laws, has been a major success. In the first two months of the program, nearly 1,200 people have applied for help to get their records expunged so they can get back into the workforce without having to worry about being turned away for past mistakes. The first court hearings on those expungement applications begin in August. This initiative will continue to pay off for both our residents, who need a second chance and a good paying job, and our businesses, who are desperate for workers.

Workforce Development: One of my strongest commitments is to educational attainment for our residents. The Oakland 80 program – which calls for 80% of our adult residents getting a college degree or training certificate by 2030 – is an essential element of maintaining Oakland County's position as a key driver of Michigan's economy. A well-educated workforce guarantees that companies will want to locate in the county to tap into those skilled employees. And several programs are in the works to help connect students with higher education opportunities and, ultimately, good paying jobs.

Environmental Sustainability: This budget includes funding for an environmental sustainability officer, which the board has already authorized. This employee, who will fill a vacant and reclassified position in the Economic Development department, will help develop the county's environmental sustainability plan with a goal of net zero greenhouse gas emissions on the county campus by 2030. Climate change is an existential threat that we can no longer afford to ignore, especially in a county that is blessed with 1,450 splendid lakes, 138 miles of walkable and bikeable trails, and 90,000 acres of parks.

Cyber Security: One only need look to the city of Baltimore, the Continental Pipeline, or the JBS meat packing plant, among hundreds of other companies and institutions, to know that cyber security threats to our information technology by criminal hackers seeking ransom payments are a real and present danger. This budget includes the costs of upgrades to our computer systems as both a precautionary and necessary expenditure. We must be vigilant in protecting our county technology systems and the data of our residents.

Emergency Management: The last 15 months has shined a bright spotlight on the critical need to plan for disasters ahead of time. Currently, an Incident Management Team, which can instantly respond to emergency situations like natural disasters, fires, hazardous material spills, or even a

pandemic is run by a group of fire departments in the county. This budget will bring the management of that Incident Management Team under the umbrella of the county's Emergency Operations' Center, creating a countywide resource for all our communities.

This fiscal plan starts and ends with a solid foundation, built on honest budgeting without gimmicks or mid-year fixes. It paves the way for a continuation of our enviable and long-standing AAA bond rating, which will help lower the costs of any borrowing that may happen in the future. While we will continue to devote the necessary resources to recovering from COVID-19, this budget is an optimistic and forward-thinking plan for Oakland County's future.

I look forward to continuing the collaborative relationship with the Board of Commissioners as we work toward adopting the three-year budget prior to the start of the next fiscal year on October 1.

With gratitude,

A handwritten signature in black ink that reads "David Coulter". The signature is written in a cursive, flowing style.

David Coulter,
Oakland County Executive

INTRODUCTION

This Oakland County Budget for the Fiscal Years of 2022 through to 2024 is recommended to the County Board of Commissioners in accordance with the Unified Form of County Government Act, 1973 P.A. 139, and the Uniform Budgeting and Accounting Act for Local Units of Government, 1968 P.A. 2, as amended

The National Advisory Council on State and Local Budgeting (NACSLB) defines the budget process as a set of activities that encompass the development, implementation, and evaluation of a plan for the provision of services and capital assets. A good budget process consists of far more than the preparation of a legal document appropriating funds for a series of line items. Instead, a good budget process involves strategic, managerial, planning, communication, financial dimensions, and is characterized by the following essential features:

- Incorporates a long-term perspective
- Establishes linkages to broad organizational goals
- Focuses budget decisions on results, outcomes, and sound metrics
- Involves and promotes effective communication with stakeholders
- Provides incentives to management and employees

These five features are characteristic of a budget process that moves beyond the traditional concept of line-item expenditure control, providing incentives and flexibility to managers that can lead to improved program efficiency and effectiveness.

The Government Finance Officers Association (GFOA) of the United States and Canada has established an award program for Distinguished Budget Presentation. The GFOA Award Program recognizes budget publications that adhere to a strict set of criteria leading to exemplary budget documents. Eligible budgets are evaluated by three independent out-of-state practitioners who are members of GFOA's Budget Review Panel. Eligible budgets are evaluated based on four categorical guidelines:

- The budget as a Policy Document
- The budget as a Financial Plan
- The budget as an Operations Guide
- The budget as a Communications Device

Oakland County is proud to be one of the 33 units of Michigan government, out of more than 1,800 governmental units, that have been accorded the Award for Distinguished Budget Presentation by the GFOA. In 1984, when the GFOA award program was first initiated, Oakland County was the first governmental unit in Michigan, and only the 11th in the nation, to achieve this distinction. Oakland County has received the Distinguished Budget Presentation Award for every multi-year budget submitted since 1984. Subsequently, beginning with the FY 2010 – FY 2012 budget, Oakland County was the first and, until recently, only government in the United States to publish a triennial budget worthy of the GFOA award. Only a handful of governments in the entire country have followed and joined Oakland County's ranks with a GFOA award-recognized triennial budget.

The hallmark of the County's focus on long-term financial planning is the preparation and adoption of a triennial budget which includes a summarized five-year forecast. However, the budget process does not stop with the adoption of the Triennial Budget. Our frequent analyses and

budget amendment process ensures that the budget and long-term financial plan remains in balance. In accordance with 1973 P.A. 139, the County Executive is required to report the current financial condition of the County to the Board of Commissioners on a quarterly basis. We exceed this requirement by not only reporting the current financial condition of the County each quarter, but we also provide a quarterly forecast of the projected financial condition of the County at the close of the current fiscal year. These reports include a comparison of the amended budget to the forecasted amounts and explanations for major variances. Any recommended budget amendments are presented at that time.

Oakland County's budget is unique in comparison with other government budgets because it is a "rolling" Triennial Budget. Upon adoption of the detailed line-item budget for the next three fiscal years, the Triennial Budget is considered a "rolling" budget – when the budget is amended (with quarterly forecasts and also by individual resolutions), the detailed amendment reflects the impact by line item for both the remainder of the current fiscal year and the subsequent two fiscal years. This process ensures that the budget remains current for all three years. Ultimately, during next year's budget process, the budget as amended for the two subsequent years (e.g. FY 2023 and FY 2024 for this Recommended Triennial Budget) will simply "roll" forward and the third year will be added (e.g. FY 2025).

The budget award received by Oakland County from the GFOA is valid for a three-year period for the Triennial Program Budget. The Program Budget provides a different perspective in comparison to the Line Item Budget contained herein. The Program Budget includes additional information in the form of supplemental financial charts and non-financial programmatic narrative, including performance measures and departmental goals.

In addition to the Distinguished Budget Presentation Award, Oakland County has also received the GFOA Certificate of Achievement for Excellence in Financial Reporting for its Comprehensive Annual Financial Report and the GFOA Popular Annual Financial Reporting Award. This is truly an outstanding achievement as Oakland County is one of only four units of government in the entire state to receive all three awards for the GFOA 2019 award program.

Oakland County's GFOA, including other supplemental budgetary and financial documents, can be obtained on the County's Investor Relations web page at <https://www.oakgov.com/investors>. The Investor Relations web site demonstrates the County's support of financial transparency and provides a "one-stop shop" for information regarding Oakland County's financial position, including: long-term fiscal plan, adopted triennial budget and General Appropriations Act, annual and monthly financial reports, quarterly forecast report, outstanding debt obligations such as bonds and notes, and actuarial reports for employee retirement benefits.

OAKLAND COUNTY'S ECONOMY

Incorporated in 1820, Oakland County covers an area of approximately 910 square miles. Out of 83 counties in Michigan, it has the second largest population with nearly 1.3 million residents. The County's reputation as a world class community is due not only to its renowned business environment, but also due to many attributes that contribute to an excellent quality of life. County residents have access to 17 degree-granting colleges and universities, and Mandarin language and culture is offered in all 28 public school districts. There are 485 institutions of art, culture, and

the humanities in the County and 32 unique downtowns and 4,200 restaurants. Residents and visitors enjoy nearly 90,000 acres of parkland, 65 miles of trails, 76 public and private golf courses, and 1,450 lakes, rivers, and streams plus the headwaters of five river systems.

Oakland County is not only recognized as Michigan's economic engine, but also as one of the most prosperous counties in the nation. In comparing Oakland County with 39 other counties of similar population throughout the nation, University of Michigan economists rank Oakland County ninth overall based on selected indicators of prosperity:

- Median Family Income
- Managerial Professionals
- High-Income Aged 65+
- Child Poverty
- Associates Degree+

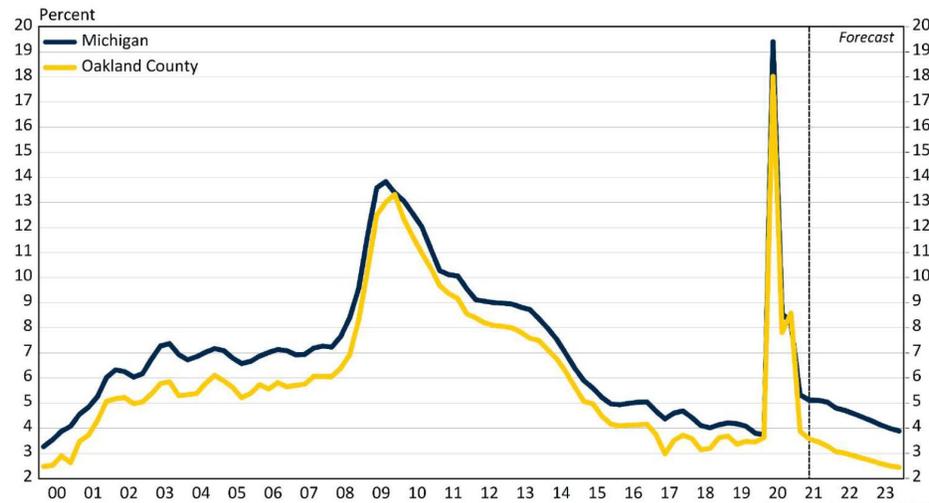
Oakland County was in its ninth year of economic recovery in 2019, which began in the first quarter of 2010 after the end of the Great Recession. The Oakland County unemployment rate was 3.4% in 2019. The County's economy was off to a strong start in 2020, and then the global COVID-19 pandemic dramatically slowed the economy. The Oakland County rate jumped from 2.9% in February to 19.8% in April. As the economy partially recovered from the first surge of the pandemic, the unemployment rate fell to 8.1% in July 2020, before ticking back up to 9.0% in December during the second major surge.

As of March 2021, the Oakland County unemployment rate has fallen all the way back down to 3.1%, roughly the level the rate was at 12 months earlier. Total employment among County residents fell by 28 percent from March to April 2020, but by March 2021 has returned to within 5.3% of the March 2020 level. This remaining gap reflects additional slack in the labor market, as people who are currently out of the workforce continue to return to the labor force.

As shown in **Chart 1**, University of Michigan economists forecast that Oakland County's unemployment rate will decline to a level of 2.4% by the end of 2023, which would equal the previous record low unemployment rate in the County, recorded in the fourth quarter of 2019. While Oakland lost about 145,000 jobs in the second quarter of 2020, the County is expected to recover all the job losses by 2023, as shown in **Chart 2**. The Oakland County unemployment rate is expected to be about 1.5 percentage points below the state rate over this period.

CHART 1

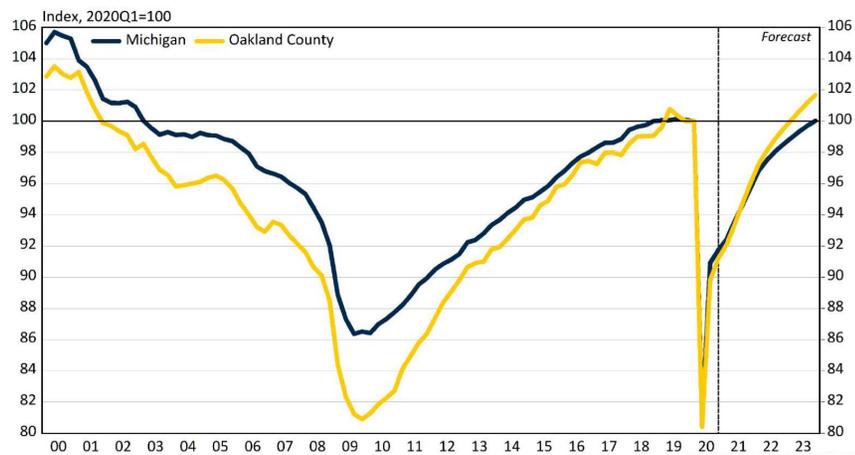
Quarterly Unemployment Rates Michigan and Oakland County



Source: Oakland County Economic Outlook: 2021-2023, University of Michigan Research Seminar in Quantitative Economics

CHART 2

Employment Indices for Michigan and Oakland County



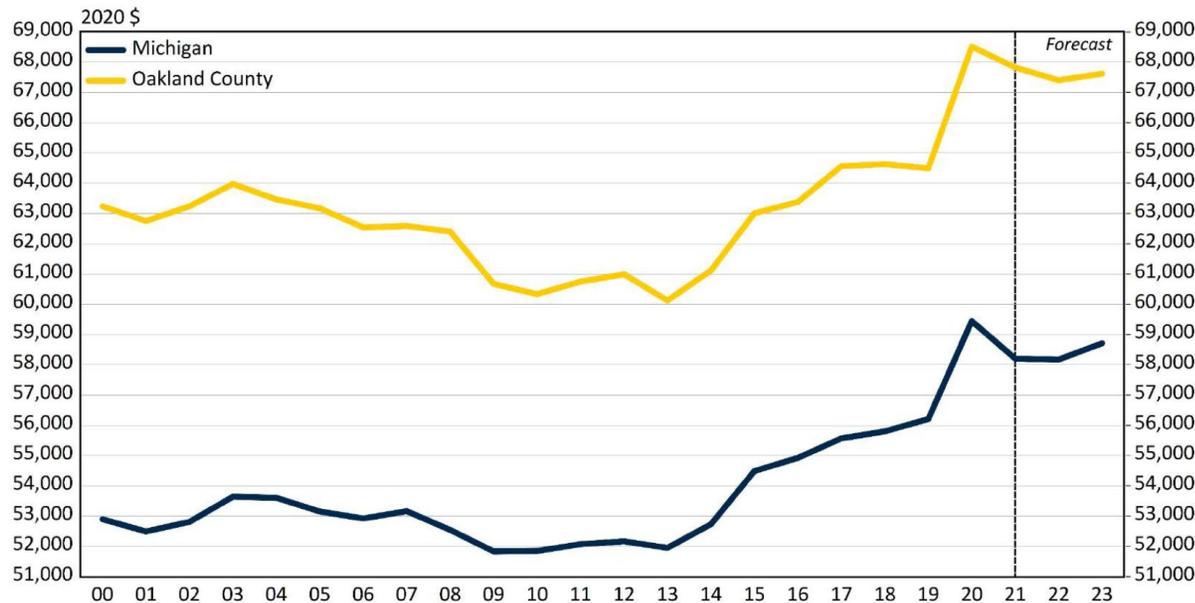
Source: Oakland County Economic Outlook: 2021-2023, University of Michigan Research Seminar in Quantitative Economics

Oakland County’s per capita personal income (PCPI) of \$73,271 in 2019 was the highest of any county in Michigan This level was 29.9% higher than the national average of \$56,490 and 48.8% higher than the state average of \$49,228.

As shown in **Chart 3**, average real wages in the County actually grew by 6.2 percent during 2020, reflecting the disproportionate loss of lower-paying jobs relative to higher-paying jobs caused by the COVID-19 pandemic. Employment among lower-income workers is expected to increase more quickly than among higher-income workers as the economy continues to recover from the pandemic.

CHART 3

Average Real Wage in Michigan and Oakland County



Source: Oakland County Economic Outlook: 2021-2023, University of Michigan Research Seminar in Quantitative Economics

Oakland County’s Economic Outlook Report for 2021-2023, prepared by Dr. Gabriel Ehrlich and Donald Grimes at University of Michigan and presented on June 9, 2021, can be obtained on the County’s web site at <https://www.oakgov.com/advantageoakland/business/Pages/Economic-Outlook.aspx>.

Approximately 94% of jobs in Oakland County are in the private sector while 6% are government jobs. Based on 2021 estimates, the top five employment sectors in Oakland County are:

1. Professional and business services (25%)
2. Trade, transportation, and utilities (18%)
3. Health care and social assistance (14%)
4. Manufacturing (9%)
5. Leisure and hospitality (8%)

The county's manufacturing sector represents a smaller share of employment than statewide (14%). As a result, the county has a more stable economy. However, there is a need to increase the focus on this sector as it is the highest paying of the major sectors with an average wage of \$81,789 (2019 data), 28.3% above the average for all sectors.

The County is a global leader in international business with 973 foreign owned firms from 37 countries. Oakland County exported nearly \$14.5 billion in goods in 2019, the 16th most among all counties nationally. Regionally more than \$44 billion worth of goods were exported internationally from the Detroit Metro area, the 6th highest among all metropolitan areas nationwide. More information about Oakland County's economy and its multitude of economic development programs can be found at AdvantageOakland.com.

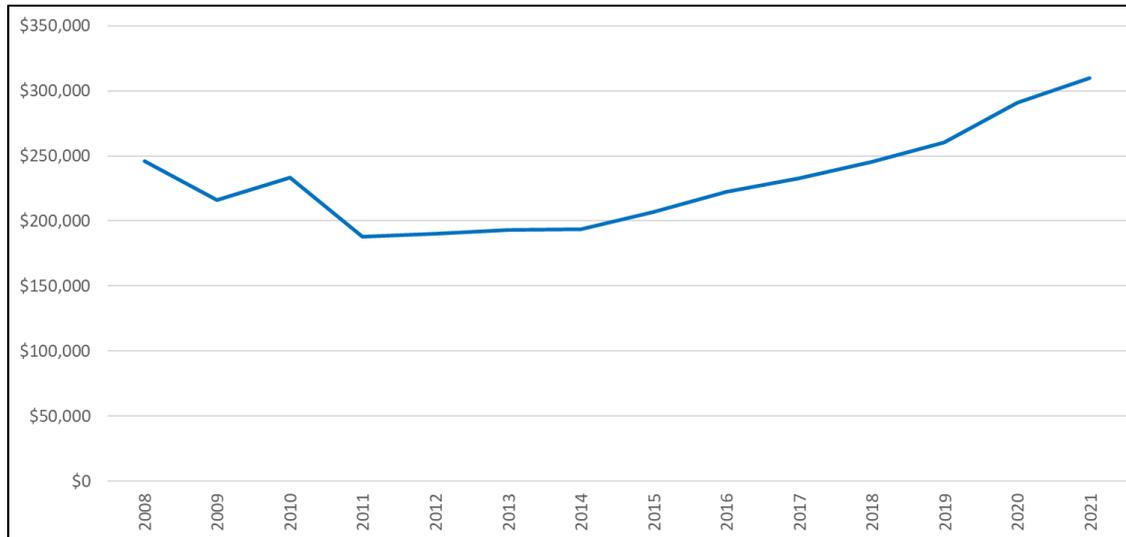
Oakland County's Tax Base

With a market value of \$169.6 billion, Oakland County's property values remain the highest of all 83 counties in Michigan and represents 16.6% of the state's total value. The majority of Oakland County's property value is within the residential class of property at 76.4% of the total property tax base.

Despite the economic impacts of the COVID-19 pandemic, the County's housing market has been remarkably strong. Existing home sales are up approximately 20% over the period of May 2019 to May 2021, and as shown in **Chart 4** the average sale price of residential homes based on the 2021 assessment is \$310,000, up 6.6% from the 2020 level of \$290,700. This continues the growth trend of the last five years.

CHART 4

Average Residential Price by Assessment Year



Prior to the pandemic, tax foreclosures in the County had fallen from 9,290 in 2010 to 643 in 2019, reducing downward pressure on home prices. During the pandemic, foreclosures have been suspended. The County will continue to monitor foreclosure trends going forward.

The increase in total market value of properties does not translate into the same increase in collection of property tax revenues. In Michigan, there are two primary valuations that are measured when preparing the property assessment rolls: State Equalized Value (SEV) and Taxable Value (TV). The SEV is roughly 50% of the true cash value of the property. For example, the true cash value of \$169.6 billion for county-wide property measured as of December 31, 2020, equates to \$84.8 billion of county-wide SEV for the 2021 assessment rolls. When the state constitution was amended with the passage of Proposal A in 1994, limits were placed on the ability to increase values for taxation.

The calculation is more complicated for TV, which is used for determining individual property tax bills. The simple explanation is that TV increases are capped if property ownership has not changed. The cap is limited by the annual rate of inflation but cannot exceed 5%. However, TV can change above the rate of inflation for several reasons: (1) property became “uncapped” because of a change in ownership, (2) additions/improvements to existing property, and (3) new construction. The difference between TV and SEV on individual parcels represents the potential value increase which would be realized when that property is sold or uncapped (often referred to as a “pop-up”). Upon the sale of existing property, the TV is adjusted for the increased market value that has accumulated over the years and is subject to the TV and millage rate limitations under the State’s constitution.

Total 2021 TV in Oakland County is \$65.4 billion, slightly exceeding the previous peak of \$64.7 billion in 2007 for the first time since the Great Recession. Additional information regarding property taxes and valuations can be obtained at <https://www.oakgov.com/mgtbud/equal>.

THE FINANCIAL CONDITION OF OAKLAND COUNTY GOVERNMENT

In April 2021, the County Executive, his executive team and a group of elected officials provided a rating presentation to both Moody's and S&P Global. The main purpose of this presentation was to seek bond financing for bonds previously issued by the Water Resources Commissioner. The presentation provided the administration an opportunity to update the rating agencies on the current financial condition of the County and share information on actions taken by the County during the COVID-19 pandemic and its plans to continue the County's long record of fiscal discipline.

On April 16, Moody's reaffirmed the County's AAA rating. In its credit opinion, Moody's stated, "The county has maintained its financial strength throughout the pandemic, and it has benefitted from the receipt of significant federal stimulus, which it has and will leverage to support small businesses, community health, and social services." (Because of the relatively small size of the refinancing deal, only a single rating action was necessary. Both Moody's and S&P Global previously affirmed the County's AAA rating in 2020.)

This AAA bond rating allows the County to borrow at the lowest possible interest rate, saving County taxpayers millions of dollars in future borrowing costs. Local governments and authorities within Oakland County benefit from this bond rating as well, such as water and sewer projects and programs operated by the Oakland Community Health Network (OCHN), formerly known as the Oakland County Community Mental Health Authority.

Low Outstanding Debt

Under Michigan law, the maximum amount of bonded debt that could have been issued by Oakland County in 2020 was \$8.1 billion or 10% of its 2020 SEV. As of September 30, 2020, the County was \$7.5 billion below this authorized debt limit. Total outstanding debt was \$633.2 million as of September 30, 2020. This is equal to 7.8% of the permissible level. Outstanding debt increased by \$21.3 million from a year prior.

Of the total outstanding long-term debt on September 30, 2020, \$352.7 million is attributed to the County as the primary governmental unit, which decreased by \$21.9 million from \$374.6 million a year prior. In addition to the County's primary government long-term debt, the County pledged its full faith and credit as secondary obligor for long-term drainage districts. Outstanding debt for drainage districts was \$280.5 million, which increased by approximately \$43.2 million from \$237.3 million a year prior.

For the past two years, the County did not issue any short-term debt which would be secured by delinquent tax receivable accounts from governments within Oakland County. If and when issued, that debt is repaid from the interest and penalties associated with those delinquent taxes.

Oakland County's practice is to issue long-term debt only for the purchase and/or construction of long-term capital assets. Any decision to issue debt, as opposed to using current resources or fund balance, is made only after it is determined to be fiscally advantageous for the county's long-term financial position.

Of the \$633.2 million of County debt, \$363.8 million has been issued to finance water, sewer, lake level, and drainage district projects. Approximately 75% of this type of debt, or \$272.6 million will be repaid from special assessments or user fees levied or charged by the local communities against the users of those systems.

The next largest outstanding debt obligation was \$209.1 million which funded accrued health care liabilities for retired employees. The debt was issued in September 2013 in the amount of \$350.0 million as refunding bonds to be repaid over 13 years. The proceeds of the refunding bonds were used to redeem \$422.1 million of outstanding debt in April 2014, originally issued in 2007 as 20-year debt. Supplementing the \$350.0 million refunding bond proceeds, the remaining \$72.1 million was provided from available net investment assets. The net effect of the refunding is a cumulative total savings of \$171.1 million over the remaining 13-year period from reduced interest expense and the reduction in the outstanding debt principal amount, which will be fully paid off by 2027.

Approximately \$60.3 million of outstanding pledged debt consists of Building Authority debt to build and equip various public buildings which are then leased to the County. Some of the building projects are financed through the Building Authority on behalf of other governmental entities located within Oakland County, which the County then subleases to those entities. The local communities which utilize the Building Authority in this manner obtain a more favorable interest rate on the debt issued to finance their projects because of the County's AAA bond rating. Building Authority debt is repaid from the lease proceeds. The Building Authority holds title to funded properties until the bonds are fully repaid by the other governmental entities.

The County does not currently have any unfunded liabilities for its employee retirement systems. As of September 30, 2020, the County pension system was funded at 102.2% and the retiree health care system was funded at 150.0%. Most new employees hired since 1994 receive a defined contribution retirement benefit rather than a pension benefit. The same is true for most new employees hired since 2006 on the retiree health care side. The County will continue to closely monitor the funding levels of the two systems and incorporate any funding need that may develop into future budgets.

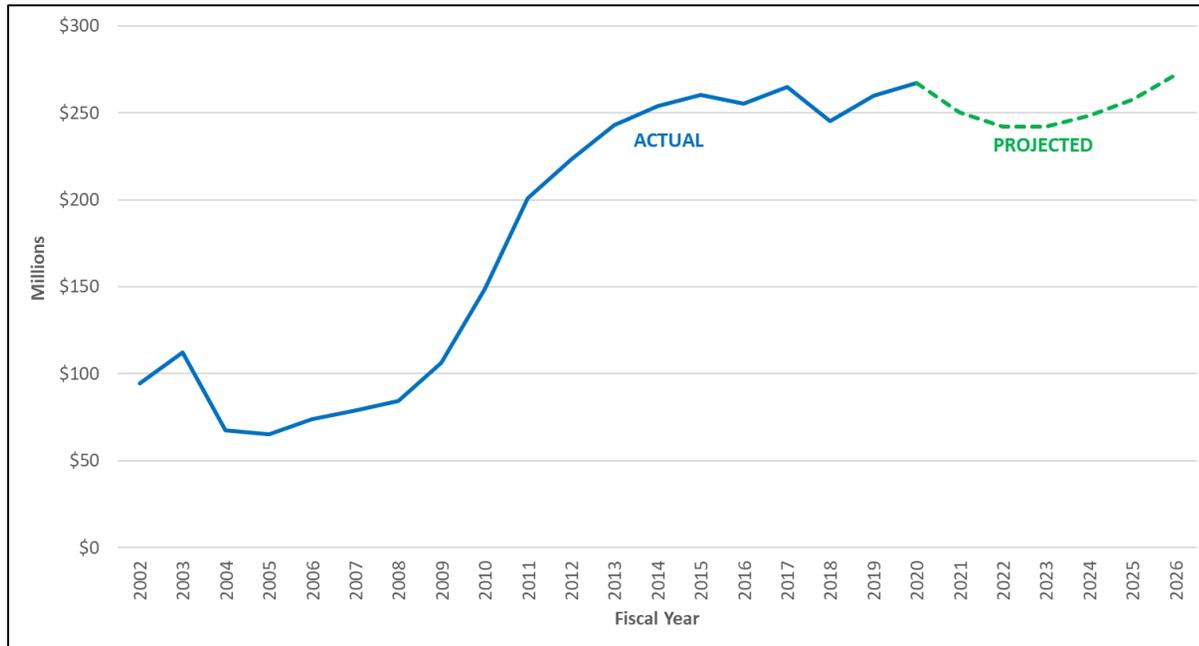
Maintaining a Strong Fund Balance

The General Fund is the principal fund used to record the operations of typical government functions. The fund's primary source of revenue is the property tax. For FY 2020, the total fund balance in Oakland County's General Fund was \$267.0 million, of which \$0.5 million was non-spendable or restricted. The net unrestricted fund balance amount of \$266.5 million represents 55.7% of the ongoing General Fund/General Purpose (GF/GP) expenditures for the FY 2022 County Executive Recommended Budget, well in excess of the minimum amount of two months' operating reserves (approximately 17%) recommended as a best practice by the Government Finance Officers Association (GFOA). **Chart 5** shows the growth in the

County’s fund balance over the last 15 years and current projections based on the five-year fiscal plan discussed in the next section of this introduction, which aims to stabilize the fund balance by achieving structural budget balance.

CHART 5

Oakland County General Fund Balance



Notes: (1) Projected amounts are based on assumptions in updated five-year fiscal plan including future workforce and fringe benefit savings. Projections do not account for potential one-time investments for capital or other long-term County needs, potential spending from current fund balance assignments which will be evaluated at year end, or other liabilities that may be incurred over this time period.

(2) FY 2011 Beginning fund balance adjusted per Governmental Accounting Standards Board 54 restatement; included in Note 20 of the FY 2011 Comprehensive Annual Financial Report.

The Coulter Administration remains committed to maintaining sufficient fund balance to protect County services in the event of an economic downturn or other budgetary emergency. Further, the Administration intends to utilize any Fund Balance above that level only for one-time capital, information technology, or other investments that have long-term return on investment for the residents of Oakland County. The administration continues to monitor statewide legal developments regarding state statutory provisions that previously allowed the retention of tax foreclosure proceeds by county treasurers and will continue to reserve appropriate funding within the fund balance until resolution of the legal questions is reached.

APPROACH TO BALANCING THE FY 2021 BUDGET

In December 2020, County Executive Coulter recommended and the Board of Commissioners unanimously approved a three-step plan to build a competitive and efficient County workforce:

1. Implement an Updated Compensation Plan
 - Classification and compensation levels for county employees had not been updated in over 33 years
 - The plan ensures County will be able to retain and recruit a qualified and diverse workforce
 - The average increase in employee pay is 4% with a **full-year annual cost of \$9 million General Fund**

2. Provide a Separation/Retirement Incentive for Employees
 - Incentive was equal to one week of pay for every year employed by the county, up to 26 years
 - Separation for employees completing critical projects and training could be extended for up to two years
 - **One-time costs of \$8.4 million General Fund** for 267 employees taking the incentive to be appropriated for FY 2021

3. Right-size the County Workforce and Total Employee Rewards Over Five Years
 - Reduce full-time employees through natural attrition: **target of \$14 to \$28 million**
 - Reduce the number of part-time employees: **target of \$2 million**
 - Make cost containment adjustments in fringe benefit costs: **target of \$5 to \$10 million**
 - Fund balance will be used to fill short-term gap as budget is realigned to structural balance

Compensation Plan Background: In the aftermath of the Great Recession, 2010 and 2011 Oakland County budgets reduced salaries by 4% and in both 2012 and 2013 employees saw no increase in salaries, while the Consumer Price Index increased by almost 9% during this same time period, leaving Oakland County in a continual deficit on maintaining competitive wages. In response, the Human Resources department under the previous administration retained a consultant to conduct an overall compensation study in December 2017. This study included a review of the market competitiveness of all non-union County job classifications as well as develop a recommendation on the appropriate classification of employees. This study had multiple starts and stops as the cost to implement this study came in much higher than the budget allocation provided in previous budgets.

Before authorizing the implementation of the non-union salary plan, the current administration also did an internal review of the union salary plans as well and found, these too, were averaging below market in many cases. The action taken by the administration and Board of Commissioners in December 2020 for the non-represented employees, and other separate resolutions for the union salary plans, authorized these needed adjustments to wages for both union and non-union employees. The increased wage levels were reflected in non-represented employee paychecks beginning in February 2021.

The recommended FY 2022-2024 budget operationalizes this plan and ensures that compensation for County employees will keep up with inflation going forward by building in the funding for annual 2% increases in total compensation costs for the next five years at a **year-over-year cost of approximately \$5.4 million for the General Fund.**

Additionally, this budget recommendation further refines the County's budget to be a truer spending plan, reflecting cautious but realistic revenue estimates and accounting for all known spending needs to fund County services for the upcoming fiscal year. On the spending side, this includes building a number of anticipated General Fund/General Purpose costs into the budget up front have that have historically been funded through one-time fund balance assignments or using expenditure favorability at the end of the year: overtime costs of sheriff deputies at the County jail (**\$2 million**), replacement of and upgrades to County cyber security and other core IT infrastructure (**\$4 million**), and shortfalls that have built up over time in the Building Liability Insurance Fund and IT Internal Service Fund (**\$4.5 million**).

The Coulter Administration continues to move away from the past model of assuming use of fund balance in the budget. The goal is a structurally balanced budget, where ongoing County expenditures are equal to or less than ongoing going revenues collected by the County each year. Structural balance is an important measure of fiscal stability, demonstrating that county can maintain its base operations on an ongoing basis and avoid unnecessary fluctuations in expenditure and workforce levels

In order to offset the increases in ongoing General Fund costs described above, County Executive Departments and Elected Officials were given instructions at Budget Orientation sessions held on March 24 and 25, 2021 to provide budget reduction plans equal to 4% of each department's General Fund personnel costs by eliminating vacant positions, reducing positions over time through attrition as employees depart the County through the early separation incentive, and identifying other operational efficiencies. All workforce reductions will be handled through attrition, with no employee layoffs.

These plans were subsequently presented to the County Executive Administration and adjustments were made where necessary to protect critical public health and safety services. In total, reductions to full-time positions, part-time positions, and operating costs incorporated into this budget recommendation **total approximately \$7.0 million for the General Fund/General Purpose operations.** For Fiscal Years 2023 and 2024, additional reductions equal to 2% and 1% of General Fund workforce costs, respectively, are assumed in the budget, consistent with the December 2020 workforce plan presentation to the Board of Commissioners which reflected a long-term reduction in County workforce costs of 7-10%.

In a few areas where General Fund reductions are not advisable, modest revenue enhancements **totaling \$1.0 million General Fund** for FY 2022 are included in the budget. This includes increases in dog license fees that support the County's animal shelter and animal control activities and

certain Medical Examiner fees to more fully fund those important services. The increased fee amounts (see the rates section of the budget document and General Appropriations Act that references these specific fee changes) are still generally at or below the levels charged by other counties in the region for the same services. Additionally, revenue paid by vendors under cooperative purchasing agreements that benefit both local governments and the County is built into the budget.

Also consistent with the plan approved by the Board of Commissioners in December 2020, the budget assumes savings from identifying efficiencies in the County’s medical insurance plans and modest changes in employee medical benefits: this has an estimated **positive General Fund impact of \$2.3 million for FY 2022**, increasing to \$4.5 million in FY 2026. These potential changes have been reviewed by the Total Rewards Task Force established earlier this year that includes County employees representing all employee groups and will be collectively bargained where appropriate.

New ongoing General Fund investments in this budget are limited to a few key strategic priorities, **totaling \$2.6 million**. Investments for a Conviction Integrity Unit in the Prosecutor’s Office and a countywide Incident Management Team are highlighted in the budget message at the beginning of this introduction. Other investments will fund enhanced communications and outreach to county residents about emergencies and important County services and contractual support to identify and implement practices to reduce County financial risks.

Summary: Five-Year General Fund/General Purpose Fiscal Plan

Thousands of \$

	FY 2022 County Exec. Recommended	FY 2023 County Exec. Recommended	FY 2024 County Exec. Recommended	FY 2025 County Exec. Forecast	FY 2026 County Exec. Forecast
Ongoing Revenues	\$ 474,028	\$ 483,469	\$ 492,925	\$ 502,494	\$ 512,262
\$ Change		9,442	9,456	9,568	9,769
% Change		2.0%	2.0%	1.9%	1.9%
Ongoing Expenditures	\$ 478,614	\$ 483,454	\$ 486,800	\$ 493,094	\$ 498,388
\$ Change		4,839	3,346	6,294	5,294
% Change		1.0%	0.7%	1.3%	1.1%
Structural Surplus/(Gap)	\$ (4,587)	\$ 16	\$ 6,126	\$ 9,400	\$ 13,874
One-Time Expenditures	3,500				
Total Use of Fund Balance	\$ 8,087	\$ -	\$ -	\$ -	\$ -

The **five-year fiscal plan summary** shown here provides estimates on revenue, expenditures, and structural balance for the next five years. Accounting for other technical adjustments to General Fund revenue estimates and expenditure amounts, this budget utilizes \$8.1 million in fund balance for FY 2022 to offset a \$4.6 million structural gap created by the implementation of the compensation plan and other spending factors described above as well as fund \$3.5 million in strategic one-time IT investments described later in this introduction. In future years, the plan described here will put the County's General Fund budget back into structural balance for FY 2023 and create structural surpluses beginning in FY 2024 that can be utilized to address the County's substantial capital and information technology needs, and make other long-term investments in the County (see Table 1 for additional information on the five-year forecast).

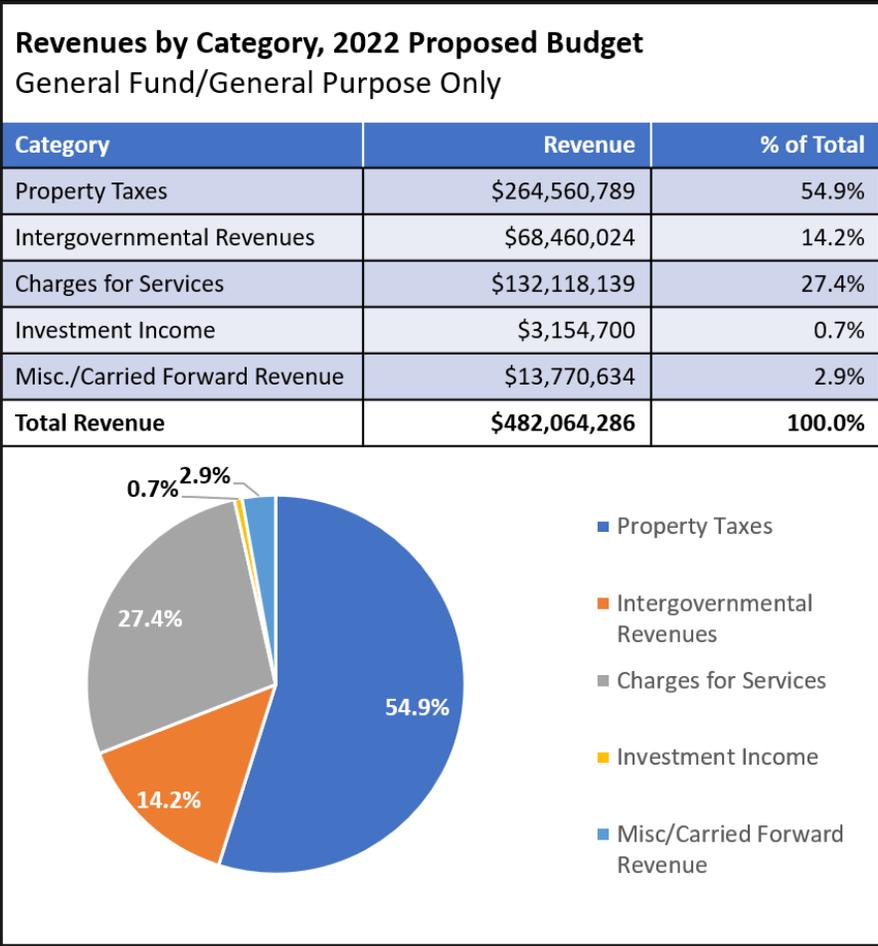
As the County continues to identify opportunities to make the services it provides to residents more efficient and effective, the administration has also outlined a process to begin measuring our County's performance by instituting Key Performance Indicators (KPIs). After a delay due to the pandemic, activities are underway to assist departments in the development of three to five KPIs each that track and measure performance. The KPIs developed and tracked should be able to answer critical questions like the following:

- How much did we do?
- How well did we do it?
- Is anyone better off?

These KPIs will be driven by County strategic goals which are being finalized and will be used in future budget processes to evaluate program performance and guide allocation of County resources.

DISCUSSION OF MAJOR ELEMENTS INCLUDED WITH THE RECOMMENDED FY 2022 – FY 2024 BUDGET

CHART 6 - Revenue



Property Tax Revenue

As shown in **Chart 6**, Property tax is the primary source of revenue for the County's GF/GP operations, providing slightly more than half of the support for all GF/GP operations. The county-wide taxable value (TV) increased overall by 3.84% for 2021, well above the originally budgeted amount of 1.80%. This positive variance raises estimated County property tax revenue by approximately \$5 million per year compared to the level assumed last year.

Real property TV increased by 3.88% while personal property TV increased by 3.29%. Some personal property, such as manufacturing equipment, is tax-exempt. Personal property has declined from 7.7% of total county-wide TV in 2013 to 5.7% in 2021 primarily because of phased-in exemptions under state law. The County does receive an annual distribution from the State of Michigan to cover the resulting loss of personal property tax revenue.

The estimated increase in TV for the recommended budget includes two components:

- The estimated future change in the U.S. Consumer Price Index plus
- The estimated impact from economic activity in the housing and commercial property markets, such as new construction or sales of property.

For the current FY 2021 property tax bills, the change in CPI is 1.40% (based on the period October 1, 2019 through September 30, 2020). Thus, the county-wide total TV increase in 2021 of 3.88% for real property consists of the 1.40% change in CPI plus 2.48% for additional value generated by economic activity.

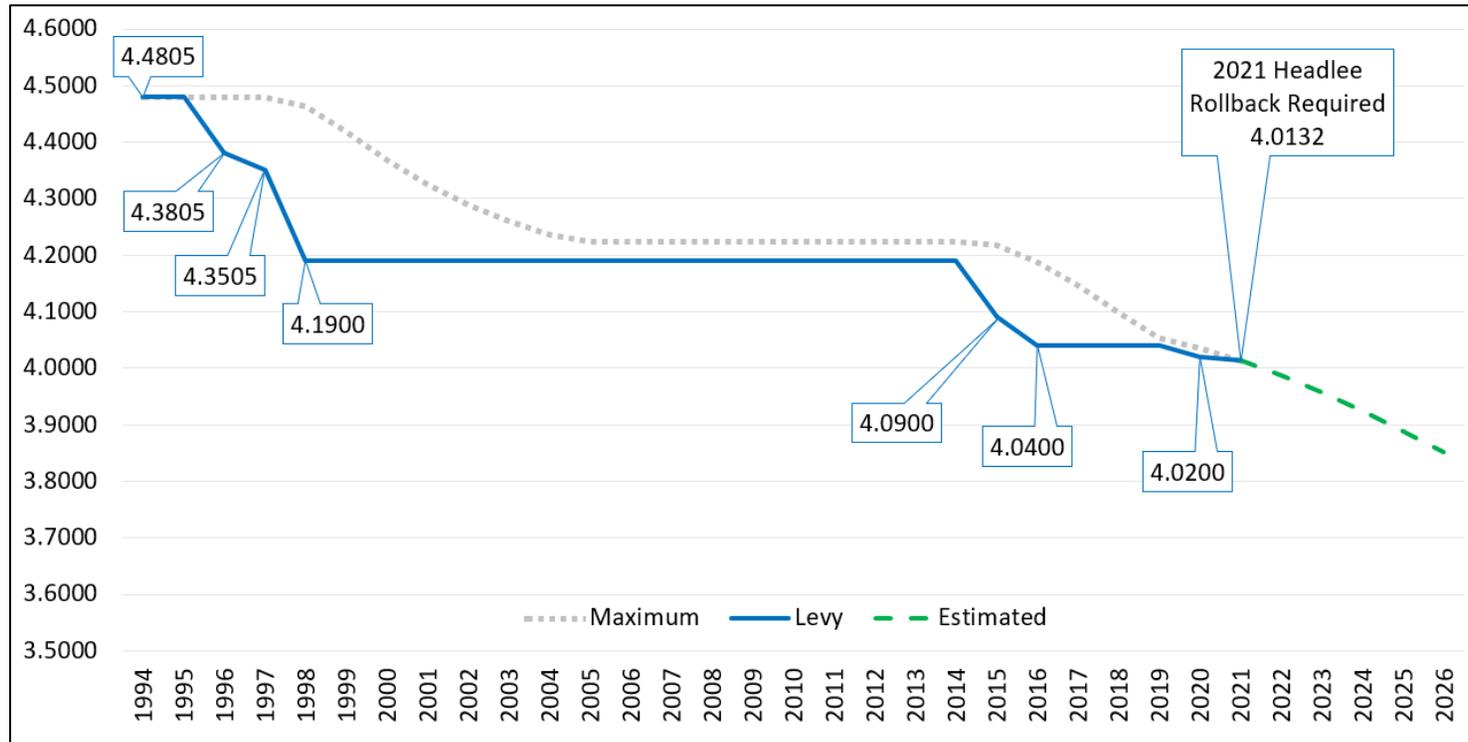
Future CPI is expected to be somewhat higher than the last few years due to increased economic demand as the economy recovers from the pandemic. The property tax revenue estimates included in this budget are based on cautious CPI estimates: 2.25% for FY 2021 (affecting FY 2022 property tax revenue) and 2.0% for subsequent fiscal years. The CPI projections will be monitored on a monthly basis as changes in economic trends continue to unfold.

As described earlier in this introduction, the County's housing market has been remarkably strong over the last year. The budgeted revenue estimates assume total taxable value growth of 4.25% annually going forward, slightly below the median level of 4.47% for the County over the last 25 years. Equalization will continue to monitor real estate activity on a monthly basis, including any impact of the move to remote work on the value of commercial office properties.

Chart 7 provides a history and estimates going forward for the County's operating millage rate. The rate for 2021 is 4.0132, which is below the previously budgeted level of 4.0200. This reflects a .0068 mills roll-back reduction as required by the combined impact of the Headlee Constitutional Tax Limitation Amendment of 1978 and the Proposal A Property Tax Limitation Amendment of 1994. Until 2015, the maximum authorized millage rate had not changed for 9 years, primarily because of suppressed and/or decreasing property values. The maximum authorized rate remained at

4.2248 from 2005 through 2014. However, with the rebound in property values that are increasing at a higher rate than CPI, a roll-back has been required for the past six years.

CHART 7 - County General Operating Millage



It is estimated that a millage reduction will be required every year over the next five years as follows:

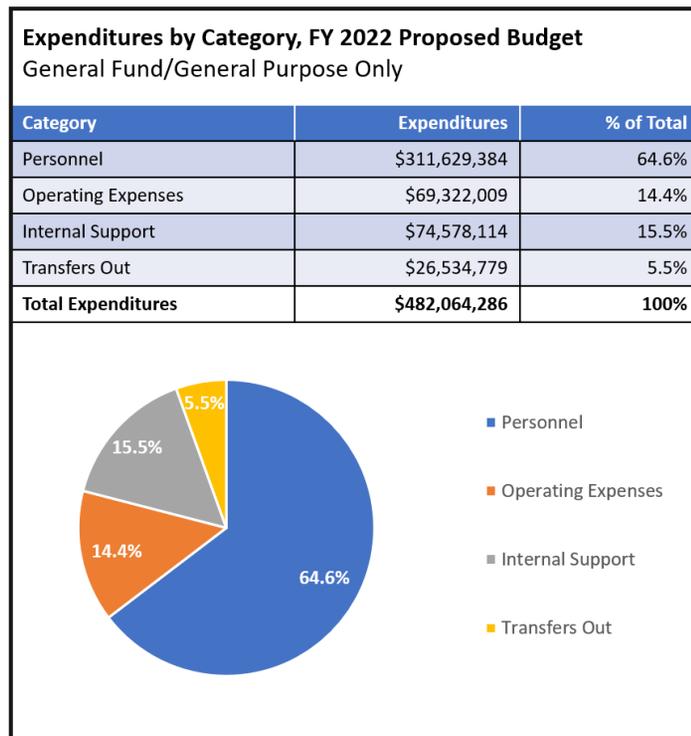
- From 4.0132 to 3.9880 for FY 2022
- To 3.9568 for FY 2023
- To 3.9237 for FY 2024
- To 3.8886 for FY 2025
- And to 3.8519 for FY 2026

The financial impact of the future millage reductions has been included in this budget recommendation and in the five-year forecast.

The County Executive’s Administration and Equalization Division will continue to monitor the variables that impact the Headlee rollback calculation to forecast the potential limits on future millage rates. Forward projections and advanced planning are crucial since all counties in Michigan must levy and collect property taxes in arrears because of the passage of Michigan Public Act 357 of 2004. That change in state law requires Oakland County to levy property taxes in July for its fiscal year which begins on October 1 of the preceding year, nine months into the fiscal year. This requirement for counties to collect property taxes in arrears adds greater uncertainty for budgetary planning, since property taxes and the millage rollback must be estimated approximately 18 months prior to the levy date for timely adoption of the annual General Appropriations Act in September of each year, which also provides authorization of the millage rate for the tax bills issued subsequently in July of the following year.

Based on all the factors described above, County property tax revenue is forecast to grow by about 3% per year over the upcoming five-year period. Other sources of County revenue, however, are expected to be roughly flat so that total General Fund revenue is only estimated to grow by approximately 2% per year, in line with expected annual inflation.

CHART 8 - EXPENDITURES



Personnel - Employee Compensation

As show in **Chart 8**, personnel costs represent nearly two-thirds of the county's General Fund/General Purpose budget. As described earlier in this introduction, attracting and retaining a talented workforce is a top priority for the Administration. As one of the largest employers within the County's geographic boundary, it is critical for Oakland County as an organization to stay competitive and a preferred employer of choice in our region. Implementation of the compensation plan earlier this year, as approved by the Board of Commissioners in December 2020 was a key step forward in meeting that goal. Other top priorities to continue meeting this objective include:

- Ensuring a fiscal strategy that keeps our compensation competitive moving forward.
- Administering a benefit survey to ensure benefits support our workforce strategy.
- Evaluating organizational structure, service delivery, and technology advancements to identify opportunities to modernize operations.
- Establishing Key Performance Indicators for all departments.

Total General Fund personnel costs recommended for FY 2022 are \$11.2 million, or 3.7%, higher than the level in the originally adopted FY 2021 County budget. This reflects the net impacts of the compensation plan implementation, a 2.0% compensation increase, budgeting for anticipated public safety overtime costs up front, workforce reductions, and assumed savings from efficiencies identified for the County's medical insurance plans. The FY 2022 budget recommendation continues to include a general employee turnover factor, recognizing historical expenditure favorability trends at year end.

Operating Expenses

Budgeted operating expenses include planned spending for contractual services, commodities, capital outlay, and certain non-departmental spending allocations. Total General Fund/General Purpose operating costs recommended for FY 2022 are \$2.4 million, or 3.6%, higher than the level in the originally adopted FY 2021 County budget. This is the net result of various operating cost savings, technical adjustments identified through the budget development process, and \$3.5 million in one-time funding for IT projects.

The \$3.5 million of funding will be utilized to implement key IT projects such as replacing the soon-to-be-obsolete application infrastructure for the County's website, through which residents access many services. These projects will be vetted by the Administration for long-term return on investment and advanced to the Board of Commissioners for approval on a project-by-project basis. Of particular note given the scope of work that will be involved and associated cost magnitude, FY 2022 will be used to evaluate options on replacement of the current antiquated case management system for the Circuit Court, in order to determine the level of funding need and bring a recommendation with next year's budget.

Internal Support

The Internal Support category is the portion of the budget where internal rates are charged by Internal Service Funds such as Information Technology (IT), Facilities Maintenance & Operations (FMO), and Motor Pool that provide services to departments and elected offices. There is a cost to provide these internal support services and those costs are passed on to the benefiting departments and the funding sources that support them.

The FY 2022 budget recommendation includes workforce savings totaling \$1.8 million from Internal Service Funds managed by the Facilities Management, Human Resources, and IT departments, consistent with reductions implemented for General Fund/General Purpose departments. After these reductions are applied, the budget fully funds Internal Service Funds based on the anticipated level of services that will be utilized in FY 2022 as well as core IT infrastructure replacement needs, in order to avoid the need to utilize one-time funding later in the year. For this reason, total General Fund/General Purpose costs for Internal Support recommended for FY 2022 are \$5.9 million, or 8.6%, higher than the level in the originally adopted FY 2021 County budget.

The Department of Information Technology rate structure will be a focus for FY 2023 to ensure that we have the right rate structure in place to meet our IT demands and ensure that the rates are representative of where the services are being provided. The Department of Information Technology is not a GF/GP budget. However, the rates it charges to customer departments does impact the GF/GP budget. The Department of IT is a critical asset in assisting our departments as we look to bring operational efficiencies to the government services we provide to our residents.

The administration will also be working with Facilities Management to build a long-term Capital Improvement Plan that reflects the priorities of maintaining critical infrastructure, rightsizing our capital infrastructure footprint, and ensuring a safe place for our employees to work and citizens that visit our County buildings to take care of their business. Recommendations from an Environmental and Sustainability study will also be integrated into the Capital Improvement Plan. The five-year fiscal plan here recognizes that additional funding capacity will be needed to address routine capital maintenance and renovation needs across the county facility portfolio, increasing the General Fund contribution to the plan on a progressive basis from \$3.0 million in FY 2022 to \$6.0 million in FY 2025.

As the County budget drives toward structural balance and then projected surplus, the administration anticipates that, along with Information Technology investments, addressing the larger capital needs of County departments will be a major focus of the use of that surplus. Currently, there are over unfunded \$260 million in identified potential major facility construction/renovation projects. While funding will not be available for all of these projects, the administration will work with other countywide elected officials and the Board of Commissioners to determine which projects are most critical for meeting the needs of county residents and whether utilizing bonding, pay-as-you-go funding, or a combination of the two to fund those projects is most financial advantageous for county taxpayers.

FEDERAL COVID-RELATED FUNDING

In April 2020, Oakland County received \$219.4 million from the federal Coronavirus Relief Fund as part of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). These funds were to be used to respond directly to the COVID-19 pandemic or to address second order effects of the emergency. The administration in coordination with the Oakland Board of Commissioners (BOC) appropriated these federal funds in accordance with the guidance from U.S. Treasury. While final reconciliation of CARES Act expenditure is still ongoing, the County has spent the approximate amounts below to support the County's health care response and economy recovery (note: amounts include \$37.3 million in other federal and state aid):

- \$90.3 million for small business support
- \$98.3 million for communities and working families
- \$68.1 million for the County's emergency response

In May 2021, the County received the first half of its \$244.3 million allocation through the State and Local Fiscal Recovery Fund under the federal American Rescue Plan Act (ARP). Cities, villages, and townships in the county are also receiving direct funding allocations under the act. Under the act and guidance received from U.S. Treasury, the County has until December 31, 2024 to obligate these funds, which can be utilized in the following categories:

- Supporting public health expenditures
- Addressing negative economic impacts caused by the public health emergency
- Replacing lost public sector revenue
- Providing premium pay for essential workers
- Investing in water, sewer, and broadband infrastructure

Based on the recommendations of the COVID-19 Economic Recovery Task Force that was reconvened by County Executive Coulter, the administration is currently working with the Board of Commissioners to appropriate a significant portion of the first payment received through separate resolutions for acute pandemic response and recovery needs. The task force will issue recommendations in the future for the use of the remaining funds to make lasting long-term, transformational investments that hold promise to reduce historic disparities while leveraging funding to achieve an outsized impact. This budget recommendation does include \$25 million in planned ARP appropriations over the next three years to be used for county operational expenditures eligible under federal guidance (placeholder in the ARP Local Fiscal Recovery Fund #21285). Expenditures for specific purposes will occur only after approval by the Board of Commissioners.

TABLE 1

OAKLAND COUNTY, MICHIGAN

Five Year Adopted Budget Forecast - General Fund / General Purpose

Controllable Account Category	FY 2022 Adopted Budget	FY 2023 Adopted Budget	FY 2024 Adopted Budget	FY 2025 Forecast	FY 2026 Forecast
-------------------------------	------------------------------	------------------------------	------------------------------	---------------------	---------------------

Resources

Property Taxes	\$ 264,560,789	\$ 273,254,235	\$ 282,093,286	\$ 282,093,286	\$ 282,093,286
Federal Grants	1,225,211	1,225,211	1,224,431	1,224,431	1,224,431
State Grants	21,101,639	21,176,489	21,117,516	21,117,516	21,117,516
Other Intergovern. Revenues	46,157,193	46,157,193	46,157,193	46,157,193	46,157,193
Charges for Services	124,145,227	124,768,678	125,421,113	125,421,113	125,421,113
Indirect Cost Recovery	9,100,000	9,150,000	9,150,000	9,150,000	9,150,000
Investment Income	3,154,700	3,154,700	3,154,700	3,154,700	3,154,700
Planned Use of Fund Balance	16,544,257	0	0	0	0
Other Revenues	434,000	434,000	434,000	434,000	434,000
Revenue - Subtotal	\$ 486,423,016	\$ 479,320,506	\$ 488,752,239	\$ 488,752,239	\$ 488,752,239
Transfers In	\$ 5,300,000				
Total Available Resources Budgeted	\$ 491,723,016	\$ 484,620,506	\$ 494,052,239	\$ 494,052,239	\$ 494,052,239

Adjustments Impacting FY 2025 and FY 2026

Estimated Increase in Property Tax Base	\$ 8,918,416	\$ 18,037,322
Estimated Increase in Charges for Services Revenue (cooperative purchasing revenue & indirect cost on contracted services)	\$ 650,000	\$ 1,300,000
Deduct: Planned Use of Fund Balance	-	-
Total Adjustments	\$ 9,568,416	\$ 19,337,322
Revised Available Resource Estimates	\$ 503,620,655	\$ 513,389,561

TABLE 1

OAKLAND COUNTY, MICHIGAN

Five Year Adopted Budget Forecast - General Fund / General Purpose

Controllable Account Category	FY 2022 Adopted Budget	FY 2023 Adopted Budget	FY 2024 Adopted Budget	FY 2025 Forecast	FY 2026 Forecast
Use of Resources					
<u>Personnel</u>					
Salaries	\$ 213,034,887	\$ 212,357,552	\$ 211,260,056	\$ 211,260,056	\$ 211,260,056
Fringe Benefits	102,242,744	102,241,962	102,239,796	102,239,796	102,239,796
	315,277,631	314,599,514	313,499,852	313,499,852	313,499,852
<u>Operating Expenses</u>					
Contractual Services	47,705,100	45,504,611	46,704,823	46,704,823	46,704,823
Non-Departmental	13,145,551	12,823,419	17,258,019	17,258,019	17,258,019
Commodities	8,964,951	8,738,307	8,963,307	8,963,307	8,963,307
Capital Outlay	3,884,369	384,369	384,369	384,369	384,369
Budgeted Equity Adjustments	0	0	5,718,699	5,718,699	5,718,699
	73,699,971	67,450,706	79,029,217	79,029,217	79,029,217
<u>Internal Support</u>					
Internal Services	74,392,850	76,007,136	76,168,145	76,168,145	76,168,145
	74,392,850	76,007,136	76,168,145	76,168,145	76,168,145
<u>Transfers/Other Sources (Uses)</u>					
Transfers Out	28,352,564	26,563,150	25,355,025	25,355,025	25,355,025
	28,352,564	26,563,150	25,355,025	25,355,025	25,355,025
Total Use of Resources - Budgeted	\$ 491,723,016	\$ 484,620,506	\$ 494,052,239	\$ 494,052,239	\$ 494,052,239
Adjustments Impacting FY 2025 and FY 2026					
Employee Compensation (Salaries and Benefits)				\$ 5,704,444	\$ 11,408,888
Additional Anticipated Fringe Benefit Savings				(375,000)	(750,000)
Additional Capital Improvement Program Funding				1,000,000	1,000,000
Remove Budgeted Equity Adjustments				(5,718,699)	(5,718,699)
Total Adjustments				\$ 610,745	\$ 5,940,189
Revised Use of Resources - Estimate				\$ 494,662,984	\$ 499,992,428
OPERATING SURPLUS / (SHORTFALL)				\$ 8,957,671	\$ 13,397,133

Revenue Summary
OAKLAND COUNTY, MICHIGAN
FY2022 AND FY2023 AND FY2024 Adopted Budget

Account Number/Description	FY 2020 Actual	FY 2021			FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
		Adopted Budget	Amended Budget As Of 6/30	Estimated Actual			

Revenues

Revenues

Taxes

Treasurers Office	1,655,447	1,413,500	1,413,500	1,413,500	1,413,500	1,413,500	1,413,500
Non-Departmental	245,856,743	249,695,229	254,688,656	254,688,656	263,147,289	271,840,735	280,679,786
	247,512,190	251,108,729	256,102,156	256,102,156	264,560,789	273,254,235	282,093,286

Federal Grants

Health and Human Services	1,222,696	725,445	649,493	649,493	649,493	649,493	648,713
Public Services	0	300,000	300,000	300,000	300,000	300,000	300,000
Emerg Mgmt & Homeland Sec	0	0	70,718	70,718	70,718	70,718	70,718
Prosecuting Attorney	216,436	205,000	205,000	205,000	205,000	205,000	205,000
Sheriff	3,965,815	0	532,293	532,293	0	0	0
Non-Departmental	100,767,510	1,019,105	128,755,932	128,755,932	0	0	0
	106,172,458	2,249,550	130,513,436	130,513,436	1,225,211	1,225,211	1,224,431

State Grants

Health and Human Services	6,666,072	6,233,963	6,586,588	6,586,588	6,585,607	6,585,607	6,553,317
Sheriff	0	0	100,000	100,000	0	0	0
Non-Departmental	11,922,005	14,603,028	14,865,544	14,865,544	14,516,032	14,590,882	14,564,199
	18,588,077	20,836,991	21,552,132	21,552,132	21,101,639	21,176,489	21,117,516

Other Intergovernmental Revenues

Health and Human Services	47,343	9,000	0	0	0	0	0
Emerg Mgmt & Homeland Sec	0	0	9,000	9,000	9,000	9,000	9,000
Circuit Court	0	4,500	4,500	4,500	4,500	4,500	4,500
District Court	1,683	1,800	1,800	1,800	1,800	1,800	1,800
Sheriff	160,400	286,550	300,050	300,050	300,050	300,050	300,050
Non-Departmental	40,554,301	45,675,757	45,725,757	45,725,757	45,841,843	45,841,843	45,841,843
	40,763,727	45,977,607	46,041,107	46,041,107	46,157,193	46,157,193	46,157,193

Charges for Services

County Executive	317,464	0	0	0	0	0	0
Management and Budget	3,883,358	4,120,275	4,120,275	4,120,275	4,303,765	4,453,765	4,603,765
Central Services	294,269	316,000	316,000	316,000	316,000	316,000	316,000
Health and Human Services	8,185,308	4,720,519	4,754,115	4,754,115	4,754,115	4,754,115	4,754,115

Revenue Summary
OAKLAND COUNTY, MICHIGAN
FY2022 AND FY2023 AND FY2024 Adopted Budget

Account Number/Description	FY 2020 Actual	FY 2021			FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
		Adopted Budget	Amended Budget As Of 6/30	Estimated Actual			
Public Services	1,303,647	4,782,711	4,793,861	4,793,861	5,361,211	5,361,211	5,361,211
Economic Develop/Comm Affairs	257,087	404,071	404,071	404,071	416,708	416,708	416,708
County Clerk/Register of Deeds	18,403,444	13,765,300	13,765,300	13,765,300	15,802,300	15,802,300	15,802,300
Circuit Court	3,966,585	4,177,500	4,420,700	4,420,700	3,833,500	3,833,500	3,833,500
District Court	9,209,118	12,746,021	12,746,021	12,746,021	12,746,021	12,746,021	12,746,021
Probate Court	488,648	561,600	561,600	561,600	561,600	561,600	561,600
Prosecuting Attorney	872,700	278,000	816,489	686,489	815,549	815,549	815,549
Sheriff	58,497,728	65,595,054	66,171,397	66,171,397	67,466,815	67,937,374	68,437,374
Board of Commissioners	5,240	14,200	14,200	14,200	7,200	7,200	7,200
Water Resources Commissioner	3,482,376	3,346,261	3,396,208	3,396,284	3,446,278	3,449,170	3,451,605
Treasurers Office	3,592,494	4,646,600	4,646,600	4,646,600	3,395,600	3,395,600	3,395,600
Non-Departmental	1,297,840	918,565	918,565	918,565	918,565	918,565	918,565
	114,057,305	120,392,677	121,845,402	121,715,478	124,145,227	124,768,678	125,421,113
<u>Investment Income</u>							
County Clerk/Register of Deeds	185	2,500	2,500	2,500	2,500	2,500	2,500
District Court	2,588	2,200	2,200	2,200	2,200	2,200	2,200
Treasurers Office	778,461	150,000	150,000	150,000	150,000	150,000	150,000
Non-Departmental	5,794,363	1,345,300	1,345,300	1,345,300	3,000,000	3,000,000	3,000,000
	6,575,597	1,500,000	1,500,000	1,500,000	3,154,700	3,154,700	3,154,700
<u>Planned Use of Fund Balance</u>							
Sheriff	0	0	0	0	8,112	0	0
Non-Departmental	0	609,338	44,880,738	44,880,738	16,536,145	0	0
	0	609,338	44,880,738	44,880,738	16,544,257	0	0
<u>Other Revenues</u>							
Management and Budget	53	0	0	0	0	0	0
Central Services	2,469	1,500	1,500	1,500	1,500	1,500	1,500
Health and Human Services	111,459	0	0	0	0	0	0
Public Services	335	0	0	0	0	0	0
County Clerk/Register of Deeds	240	0	0	0	0	0	0
Circuit Court	1	0	0	0	0	0	0
District Court	41	0	0	0	0	0	0
Probate Court	68	0	0	0	0	0	0
Prosecuting Attorney	30	0	0	0	0	0	0
Sheriff	25,717	15,000	15,000	15,000	15,000	15,000	15,000
Board of Commissioners	1,000	0	0	0	0	0	0

Revenue Summary
OAKLAND COUNTY, MICHIGAN
FY2022 AND FY2023 AND FY2024 Adopted Budget

Account Number/Description	FY 2020 Actual	FY 2021			FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
		Adopted Budget	Amended Budget As Of 6/30	Estimated Actual			
Water Resources Commissioner	0	0	0	25,043	0	0	0
Treasurers Office	1,081	0	0	0	0	0	0
Non-Departmental	10,918	417,500	417,500	417,500	417,500	417,500	417,500
	153,413	434,000	434,000	459,043	434,000	434,000	434,000
<u>Contributions</u>							
Health and Human Services	214	0	0	0	0	0	0
Economic Develop/Comm Affairs	39,470	0	0	0	0	0	0
Sheriff	75	0	12,650	12,650	0	0	0
Board of Commissioners	0	0	157,907	157,907	0	0	0
Treasurers Office	7,287	0	0	0	0	0	0
Non-Departmental	285,000	0	0	0	0	0	0
	332,047	0	170,557	170,557	0	0	0
<u>Indirect Cost Recovery</u>							
Non-Departmental	9,372,744	9,100,000	9,100,000	9,100,000	9,100,000	9,150,000	9,150,000
	9,372,744	9,100,000	9,100,000	9,100,000	9,100,000	9,150,000	9,150,000
Total Revenues	543,527,558	452,208,892	632,139,528	632,034,647	486,423,016	479,320,506	488,752,239
<u>Transfers/Other Sources (Uses)</u>							
<u>Transfers In</u>							
Health and Human Services	870	0	0	0	0	0	0
Public Services	0	0	25	25	0	0	0
Economic Develop/Comm Affairs	0	0	50,000	50,000	0	0	0
Sheriff	555,118	0	204,595	204,595	0	0	0
Treasurers Office	2,612,819	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000
Non-Departmental	3,011,491	3,000,000	3,113,385	3,113,385	3,000,000	3,000,000	3,000,000
	6,180,297	5,300,000	5,668,005	5,668,005	5,300,000	5,300,000	5,300,000
Total Transfers/Other Sources (Uses)	6,180,297	5,300,000	5,668,005	5,668,005	5,300,000	5,300,000	5,300,000
Grand Total General Fund/General Purpose Funds	549,707,855	457,508,892	637,807,533	637,702,652	491,723,016	484,620,506	494,052,239

Special Revenue & Proprietary

Special Revenue

Revenue Summary
OAKLAND COUNTY, MICHIGAN
FY2022 AND FY2023 AND FY2024 Adopted Budget

Account Number/Description	FY 2020 Actual	FY 2021			FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
		Adopted Budget	Amended Budget As Of 6/30	Estimated Actual			
Animal Control Grants	15,113	0	0	0	0	0	0
ATPA Grants	1,478,625	1,741,031	1,741,031	1,741,031	1,741,031	1,741,031	1,741,031
BFC Personnel	447,451	628,547	649,313	649,313	630,598	630,598	630,598
Brownfield Consortium Assessmt	151,467	1,000,000	1,600,000	1,600,000	600,000	600,000	600,000
Child Lead Poisoning	18,990	75,000	75,000	75,000	0	0	0
Circuit Ct Veterans Treatment	9,082	20,000	10,000	10,000	10,000	10,000	10,000
Clerk Survey Remonumentation	377,706	354,192	322,165	322,165	322,165	322,165	322,165
Community Corrections	1,692,129	1,872,553	1,902,553	1,902,553	1,922,553	1,922,553	1,922,553
Community Develop Block Grants	5,269,618	9,428,551	13,601,093	13,601,093	6,434,784	6,434,784	6,434,784
Criminal Justice Train Grant	81,991	120,000	120,000	120,000	120,000	120,000	120,000
Domestic Preparedness Equipmen	166,418	791,927	791,927	791,927	791,927	791,927	791,927
DNA Backlog Reduction	140,773	256,271	355,527	355,527	323,616	323,616	323,616
Drug Court Circuit Adult SCAO	318,157	295,000	279,000	279,000	279,000	279,000	279,000
Drug Court Circuit Juveni SCAO	54,735	45,000	42,585	42,585	40,000	40,000	40,000
Drug Court District 52 2 SCAO	5,065	10,000	9,000	9,000	9,000	9,000	9,000
Drug Court District 52 3 SCAO	58,240	91,000	87,478	87,478	80,000	80,000	80,000
Drug Court District 52 4 SCAO	121,535	131,603	120,000	120,000	120,000	120,000	120,000
Drug Court Dist 52 1 Probation	81,498	87,000	87,905	87,905	78,500	78,500	78,500
Drug Policy Grant	441,970	455,918	479,170	479,170	479,170	479,170	479,170
Economic Development Corp	1,615	15,900	12,400	12,400	12,400	12,400	12,400
Emergency Solutions Grants	409,913	1,489,187	3,524,156	3,524,156	335,035	335,035	335,035
FEMA Grants	11,175	0	0	0	0	0	0
Census Action Plan	138,565	0	0	0	0	0	0
Economic Adjustment Assistance	0	0	4,300,000	4,300,000	0	0	0
FOC Access Visitation	20,699	18,000	20,000	20,000	20,000	20,000	20,000
Friend of the Court	15,558,779	21,173,150	21,173,150	21,173,150	21,669,797	21,669,797	21,669,797
VETERANS SERVICE FUND	50,000	0	127,352	127,352	127,352	127,352	127,352
Health Adolescent Screening	136,000	136,000	136,000	136,000	136,000	136,000	136,000
Health AIDS Counseling	450,325	450,325	452,245	452,245	452,245	452,245	452,245
Health Bioterrorism	20,000	20,000	15,000	15,000	15,000	15,000	15,000
Public Hlth Emerg Preparedness	425,605	371,105	351,502	351,502	373,787	373,787	373,787
Healthy Communities Planning	80,693	98,084	134,730	134,730	73,084	73,084	73,084
Health MCH Block	893,617	836,115	891,734	891,734	829,823	829,823	829,823
Health MDPH OSAS	166,404	198,939	198,939	198,939	0	0	0
Health TB Outreach	19,803	19,803	13,061	13,061	20,141	20,141	20,141
Health Vaccines for Children	113,362	113,362	105,347	105,347	105,347	105,347	105,347
Health WIC	2,835,069	2,835,069	2,847,639	2,847,639	2,835,069	2,835,069	2,835,069
Hlth Immunization Action Plan	530,647	527,635	527,375	527,375	527,375	527,375	527,375

Revenue Summary
OAKLAND COUNTY, MICHIGAN
FY2022 AND FY2023 AND FY2024 Adopted Budget

Account Number/Description	FY 2020 Actual	FY 2021			FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
		Adopted Budget	Amended Budget As Of 6/30	Estimated Actual			
Hlth Nurse Family Partnership	642,540	639,540	642,540	642,540	642,540	642,540	642,540
Health Data To Care	128,000	128,000	128,000	128,000	128,000	128,000	128,000
Hep A Response	25,000	0	0	0	0	0	0
Health Nurse Education Quality	45,867	93,823	119,243	119,243	69,475	0	0
Nutrition & Health Lifestyles	0	122,058	122,058	122,058	122,058	122,058	122,058
Emerging Threats HEP C	76,221	76,221	76,221	76,221	76,221	76,221	76,221
Food & Drug Admin Research	2,855	0	0	0	0	0	0
MMOOG - Medical Marihuana	0	0	432,829	432,829	432,829	432,829	432,829
HIV PrEP Clinic	120,000	120,000	240,000	240,000	120,000	120,000	120,000
COVID 19	306,290	0	10,635,760	10,635,760	3,093,300	3,093,300	3,093,300
EGLE COVID 19	0	0	106,870	106,870	0	0	0
Housing and Homeless Svc	0	0	250,000	250,000	250,000	250,000	250,000
Harm Reduction Support	0	0	150,000	150,000	155,000	155,000	155,000
ELC Enhancing Detection	0	0	256,210	256,210	256,210	256,210	256,210
Hlth qPCR Methods-OC Beaches	6,166	60,000	133,201	133,201	230,890	230,890	230,890
Health West Nile Grant	19,000	8,125	19,000	19,000	19,000	19,000	19,000
Home Investment Partner Grants	3,801,337	4,993,798	4,870,208	4,870,208	4,870,208	4,870,208	4,870,208
Home Visiting Initiative	209,568	256,212	129,000	129,000	0	0	0
Housing Counseling Grants	43,035	43,035	50,238	50,238	43,035	43,035	43,035
MSHDA HEPA Grant	7,423	0	0	0	0	0	0
OC_Bicentennial_OAK200	15,858	0	0	0	0	0	0
Byrne JAG	54,436	69,500	69,500	69,500	69,500	69,500	69,500
BJA Coronavirus	220,634	0	0	0	0	0	0
JAB 2018 DJ BX 0805	0	0	63,353	63,353	63,353	63,353	63,353
Byrne JAG State	13,162	0	0	0	0	0	0
Off-Road Vehicle Law Enforcemt	30,538	0	15,000	15,000	0	0	0
National Priority Safety	0	0	15,317	15,317	0	0	0
MI Small Business Restart Prog	11,045,455	0	0	0	0	0	0
Michigan Economic Development	14,006,948	0	6,075,000	6,075,000	0	0	0
Paul Coverdell Grant	184,736	169,545	383,682	383,682	214,137	214,137	214,137
Prosecutor Co Op Reimbursement	2,225,196	3,484,462	3,484,462	3,484,462	3,588,992	3,588,992	3,588,992
Register of Deeds Automation	1,385,356	1,991,815	2,008,419	2,008,419	1,999,421	1,999,421	1,999,421
Concealed Pistol Licensing	736,669	400,000	400,000	400,000	400,000	400,000	400,000
Mandated Indigent Defense Fund	5,464,169	7,142,887	7,782,326	7,782,326	7,203,836	7,203,836	7,203,836
ARP Local Fiscal Recovery Fund	0	0	21,624,000	21,624,000	5,721,192	721,192	721,192
Sheriff Road Patrol	517,564	888,195	658,110	658,110	658,110	658,110	658,110
Waste Resource Management	130,063	0	0	0	0	0	0
Workforce Development	14,966,096	16,517,874	16,517,874	16,517,874	16,517,874	16,517,874	16,517,874

Revenue Summary
OAKLAND COUNTY, MICHIGAN
FY2022 AND FY2023 AND FY2024 Adopted Budget

Account Number/Description	FY 2020 Actual	FY 2021			FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
		Adopted Budget	Amended Budget As Of 6/30	Estimated Actual			
Total Special Revenue	89,223,016	82,911,357	134,562,798	134,562,798	88,459,980	83,390,505	83,390,505
Proprietary							
CLEMIS	11,108,627	11,693,202	12,048,651	12,048,651	12,382,410	12,209,327	12,501,433
Clinton-Oakland SDS	39,720,392	39,473,122	39,479,502	39,479,502	40,189,530	40,202,866	40,219,105
County Airports	5,252,877	7,319,400	7,470,874	7,470,874	7,471,688	7,674,845	7,578,649
Delinquent Tax Revolving	14,845,094	12,600,000	12,600,000	14,200,000	12,500,000	12,500,000	12,500,000
Delinquent Personal Tax Admin	424,708	513,689	525,343	575,343	553,199	561,194	567,988
Drain Equipment	47,481,654	48,721,884	50,737,621	50,609,621	52,656,471	53,585,061	54,505,958
Evergreen-Farmington SDS	47,821,432	47,230,632	47,241,384	47,241,384	46,904,468	46,863,013	46,887,955
Fire Records Management	789,370	1,038,666	1,057,208	1,057,208	1,199,137	1,207,536	1,216,082
George Kuhn SDS	54,524,573	53,425,741	53,490,746	53,490,746	54,346,843	54,381,253	54,416,293
Huron-Rouge SDS	19,294,268	7,055,306	7,055,956	7,055,956	8,710,345	8,711,686	8,713,055
Parks and Recreation	21,273,081	28,082,762	33,480,279	33,480,279	34,197,675	35,076,875	35,853,575
Radio Communications	10,488,632	10,057,428	14,658,658	14,658,658	9,857,428	9,857,428	12,520,021
Water and Sewer Trust	102,519,961	101,994,302	102,377,552	102,377,552	105,907,356	106,081,825	106,572,818
Total Proprietary	375,544,668	369,206,134	382,223,774	383,745,774	386,876,550	388,912,909	394,052,932
Total Special Revenue/Proprietary	464,767,684	452,117,491	516,786,572	518,308,572	475,336,530	472,303,414	477,443,437
Grand Total Revenues	1,014,475,539	909,626,383	1,154,594,105	1,156,011,224	967,059,546	956,923,920	971,495,676

Expenditure Summary
OAKLAND COUNTY, MICHIGAN

FY2022 AND FY2023 AND FY2024 Adopted Budget

Department	FY 2020 Actual	FY 2021			FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
		Adopted Budget	Amended Budget As Of 6/30	Estimated Actual			
<u>Circuit Court</u>							
Judicial / Administration	10,069,579	10,414,587	11,738,378	10,476,483	10,940,685	10,956,545	10,957,734
Business Division	1,845,068	2,483,727	2,557,422	2,174,422	2,534,397	2,532,190	2,532,484
Civil / Criminal Division	7,699,296	7,791,914	8,569,260	7,694,260	7,703,849	7,804,831	7,816,768
Family Division	24,336,598	30,038,148	30,392,873	24,827,873	30,304,822	30,372,948	30,380,423
	43,950,541	50,728,376	53,257,932	45,173,037	51,483,753	51,666,514	51,687,409
<u>District Court</u>							
District Court Administration	234,904	250,885	274,277	264,277	260,497	260,509	260,505
Division I Novi	5,690,942	5,934,256	6,112,470	5,619,970	5,946,576	5,952,742	5,959,787
Division II Clarkston	3,030,286	3,086,326	3,226,975	3,012,975	3,302,121	3,314,677	3,327,420
Division III Rochester Hills	4,997,625	5,225,761	5,462,375	4,774,875	5,132,437	5,161,285	5,164,604
Division IV Troy	3,202,933	3,315,817	3,435,003	3,199,003	3,442,586	3,442,761	3,442,695
	17,156,690	17,813,045	18,511,100	16,871,100	18,084,217	18,131,974	18,155,011
<u>Probate Court</u>							
Probate Court Administration	2,991,237	3,064,756	3,148,743	3,031,243	3,213,699	3,237,793	3,240,631
Probate Estates and Mental Hlt	3,731,553	3,963,009	4,086,286	3,712,286	4,056,551	4,066,950	4,068,100
	6,722,790	7,027,765	7,235,029	6,743,529	7,270,250	7,304,743	7,308,731
<u>Prosecuting Attorney</u>							
Prosecuting Attorney Admin	5,255,743	5,356,099	5,721,924	5,506,924	6,149,947	6,213,322	6,220,830
Prosecuting Attorney Litigation	11,380,443	12,133,821	12,552,451	11,737,451	13,360,759	13,361,468	13,361,203
Prosecuting Attorney Warrants	2,136,155	2,310,206	2,400,583	2,148,083	2,133,874	2,133,983	2,133,943
Prosecuting Attorney Appellate	1,991,915	1,982,175	2,047,745	1,996,245	2,109,313	2,109,405	2,109,370
	20,764,256	21,782,301	22,722,703	21,388,703	23,753,893	23,818,178	23,825,346
<u>Sheriff</u>							
Sheriff Staff Division	2,350,101	2,485,078	2,549,926	2,549,926	2,973,846	2,996,910	3,000,074
Administrative Services	2,014,091	1,965,001	2,009,732	2,009,732	2,015,117	2,015,682	2,015,470
Corrective Services	50,376,921	49,234,784	49,587,488	49,587,488	51,922,060	52,228,137	52,258,473
Corrective Serv - Satellites	18,479,401	18,590,497	18,814,812	18,814,812	17,059,036	17,131,505	17,135,998
Emerg Resp and Prepared	5,510,025	4,992,257	5,579,078	5,579,078	5,657,698	5,662,992	5,662,917
Patrol Services	64,734,520	65,415,281	66,829,927	66,829,927	66,064,806	66,068,882	66,065,976
Emergency Comm Operations	10,349,511	10,163,457	10,504,352	10,504,352	10,598,785	10,691,694	10,692,216
Technical Services	14,635,444	13,922,144	14,555,602	14,555,602	14,216,808	14,286,925	14,296,938
	168,450,014	166,768,499	170,430,916	170,430,916	170,508,156	171,082,727	171,128,062
<u>Board of Commissioners Dept</u>							
Board of Commissioners Div	4,712,556	4,729,244	7,745,833	7,745,833	5,199,945	5,194,056	5,195,977

Expenditure Summary
OAKLAND COUNTY, MICHIGAN
FY2022 AND FY2023 AND FY2024 Adopted Budget

Department	FY 2020 Actual	FY 2021			FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
		Adopted Budget	Amended Budget As Of 6/30	Estimated Actual			
	4,712,556	4,729,244	7,745,833	7,745,833	5,199,945	5,194,056	5,195,977
<u>Water Resources Commissioner</u>							
Water Resources Administration	8,288,634	7,798,886	8,000,891	7,997,531	7,819,313	7,857,605	7,862,140
Engineering and Construction	1,406	0	0	0	0	0	0
	8,290,040	7,798,886	8,000,891	7,997,531	7,819,313	7,857,605	7,862,140
<u>County Clerk/Register of Deeds</u>							
Co Clerk Register of Deeds Adm	655,423	745,611	795,232	706,232	793,005	795,199	795,377
County Clerk	4,093,487	4,649,839	5,115,256	4,637,256	4,766,251	4,785,417	4,787,692
Elections	3,531,662	2,039,271	2,785,301	2,175,301	2,292,684	2,081,541	2,308,187
Register of Deeds	1,875,029	2,525,630	2,609,684	2,022,184	2,369,754	2,380,803	2,382,074
Jury Commission	15,534	35,398	37,318	22,818	37,248	37,250	37,250
Micrographics	395,159	465,524	472,286	451,786	467,166	471,755	472,298
	10,566,294	10,461,273	11,815,077	10,015,577	10,726,108	10,551,965	10,782,878
<u>Treasurers Dept</u>							
Treasurers Office	16,648,089	8,236,139	8,671,655	6,799,155	8,595,290	8,617,482	8,616,894
	16,648,089	8,236,139	8,671,655	6,799,155	8,595,290	8,617,482	8,616,894
<u>County Executive</u>							
County Executive	3,329,544	3,320,265	5,288,509	5,213,009	3,098,851	3,111,438	3,112,805
Compliance Office	1,903,830	552,903	570,472	560,472	526,926	528,174	528,315
Corporation Counsel	3,083,620	3,226,516	3,397,343	3,170,343	3,368,431	3,375,962	3,376,785
	8,316,994	7,099,684	9,256,324	8,943,824	6,994,208	7,015,574	7,017,905
<u>Management and Budget</u>							
Management and Budget Admin	191,561	264,157	300,073	270,073	440,714	445,781	445,481
Purchasing Admin Unit	0	1,893,308	1,946,116	1,938,116	1,890,558	1,898,363	1,899,276
Equalization Admin Unit	9,599,310	10,299,077	10,853,786	10,313,786	10,243,908	10,253,086	10,254,020
Fiscal Services	9,512,510	10,434,680	11,054,264	10,511,864	11,105,706	11,135,120	11,138,478
	19,303,380	22,891,222	24,154,239	23,033,839	23,680,886	23,732,350	23,737,255
<u>Central Services</u>							
Central Services Admin	245,972	251,544	261,286	261,286	278,856	279,258	279,304
Support Services	2,346,075	2,324,783	2,373,320	2,373,320	2,412,362	2,399,038	2,344,565
	2,592,047	2,576,327	2,634,606	2,634,606	2,691,218	2,678,296	2,623,869
<u>Facilities Management Dept</u>							
Facilities Management Admin	285,992	235,833	245,575	246,575	263,918	264,285	264,329
Facilities Engineering	1,163,131	1,263,375	1,644,558	1,407,058	1,254,324	1,255,512	1,255,654
	1,449,122	1,499,208	1,890,133	1,653,633	1,518,242	1,519,797	1,519,983
<u>Human Resources</u>							
Human Resources Administration	793,861	1,080,855	1,546,466	1,081,466	1,204,689	1,206,867	1,207,117

Expenditure Summary
OAKLAND COUNTY, MICHIGAN

FY2022 AND FY2023 AND FY2024 Adopted Budget

Department	FY 2020 Actual	FY 2021			FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
		Adopted Budget	Amended Budget As Of 6/30	Estimated Actual			
Human Resources General	3,034,743	3,714,207	3,974,120	3,869,120	3,925,415	3,933,994	3,934,954
	3,828,604	4,795,062	5,520,586	4,950,586	5,130,104	5,140,861	5,142,071
<u>Health and Human Svc Dept</u>							
Health and Human Svc Adm Div	2,780,749	4,566,734	4,590,625	4,590,625	4,497,045	4,497,440	4,497,484
Health Division	35,944,426	37,337,317	44,001,306	44,001,306	39,028,181	39,105,596	39,114,284
Children's Village	24,582,466	0	0	0	0	0	0
Homeland Security	1,968,013	1,753,762	1,412	1,412	0	0	0
Neighborhood Hous Develop	0	589,161	1,239,983	1,239,983	625,822	625,822	625,822
MSU Extension Administration	0	1,109,977	1,129,324	1,129,324	1,040,567	1,054,491	1,056,147
	65,275,655	45,356,951	50,962,650	50,962,650	45,191,615	45,283,349	45,293,737
<u>Public Services</u>							
Public Services Administration	244,098	247,530	257,272	226,272	164,855	165,282	165,331
Veterans Services	1,904,261	0	0	0	0	0	0
Community Corrections	4,877,172	5,050,678	5,257,151	4,774,151	5,342,632	5,354,702	5,356,036
MSU Extension Oakland County	1,100,224	0	0	0	0	0	0
Medical Examiner	4,982,457	5,045,628	5,193,209	4,873,209	5,197,452	5,236,000	5,240,572
Childrens Village	0	25,291,379	25,839,354	23,339,354	25,773,493	25,922,808	25,939,586
Animal Control	4,924,205	4,067,862	4,661,915	4,221,355	4,719,343	4,782,519	4,789,059
Circuit Court Probation	637,723	623,475	624,000	558,000	683,676	715,987	719,864
	18,670,141	40,326,552	41,832,901	37,992,341	41,881,451	42,177,298	42,210,448
<u>Economic Develop/Comm Affairs</u>							
Economic Dev Comm Affairs Adm	8,505,793	2,234,808	1,937,991	1,937,991	1,968,442	1,972,312	1,972,749
Planning and Economic Develop	29,698,284	6,258,322	19,733,087	19,733,087	4,052,175	4,072,273	4,074,610
Business Development Division	0	0	3,342,427	3,342,427	2,333,105	2,333,105	2,333,105
Veterans Services Division	0	0	648,961	648,961	2,076,542	2,083,610	2,084,426
Workforce Development	302,902	2,074,662	3,318,598	3,318,598	1,412	4,527	4,527
	38,506,979	10,567,792	28,981,064	28,981,064	10,431,676	10,465,827	10,469,417
<u>Emerg Mgmt & Homeland Sec</u>							
Emergency Mgmt & Homeland Sec	0	0	1,869,710	1,869,710	1,904,226	1,912,205	1,912,698
	0	0	1,869,710	1,869,710	1,904,226	1,912,205	1,912,698
<u>Public Communication Dept</u>							
Public Comm Division	0	0	1,039,799	1,039,799	2,862,247	2,862,247	2,862,247
	0	0	1,039,799	1,039,799	2,862,247	2,862,247	2,862,247
<u>Non-Departmental Dpt</u>							
Non-Departmental	87,286,020	30,584,747	168,953,045	168,953,045	39,106,008	37,195,918	41,697,483
	87,286,020	30,584,747	168,953,045	168,953,045	39,106,008	37,195,918	41,697,483
<u>Non-Departmental Transfers</u>							

Expenditure Summary
OAKLAND COUNTY, MICHIGAN
FY2022 AND FY2023 AND FY2024 Adopted Budget

Department	FY 2020 Actual	FY 2021			FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
		Adopted Budget	Amended Budget As Of 6/30	Estimated Actual			
Non Departmental Transfers	0	(3,534,181)	(7,678,659)	(7,678,659)	6,890,210	411,540	5,002,678
	0	(3,534,181)	(7,678,659)	(7,678,659)	6,890,210	411,540	5,002,678
Total General Fund / General Purpose Funds	542,490,212	457,508,892	637,807,533	616,501,818	491,723,016	484,620,506	494,052,239

Special Revenue

Animal Control Grants	15,113	0	0	0	0	0	0
ATPA Grants	1,535,374	1,741,031	1,741,031	1,741,031	1,741,031	1,741,031	1,741,031
BFC Personnel	447,451	628,547	649,313	649,313	630,598	630,598	630,598
Brownfield Consortium Assessmt	151,467	1,000,000	1,600,000	1,600,000	600,000	600,000	600,000
Child Lead Poisoning	19,389	75,000	75,000	75,000	0	0	0
Epi Lab Capacity	1,599	0	0	0	0	0	0
Circuit Ct Veterans Treatment	9,082	20,000	10,000	10,000	10,000	10,000	10,000
Clerk Survey Remonumentation	309,935	354,192	322,165	322,165	322,165	322,165	322,165
Community Corrections	1,692,129	1,872,553	1,902,553	1,902,553	1,922,553	1,922,553	1,922,553
Community Develop Block Grants	5,212,863	9,428,551	13,601,093	13,601,093	6,434,784	6,434,784	6,434,784
Criminal Justice Train Grant	85,424	120,000	120,000	120,000	120,000	120,000	120,000
Domestic Preparedness Equipmen	602,631	791,927	791,927	791,927	791,927	791,927	791,927
DNA Backlog Reduction	140,773	256,271	355,527	355,527	323,616	323,616	323,616
Drug Court Circuit Adult SCAO	303,907	295,000	279,000	279,000	279,000	279,000	279,000
Drug Court Circuit Juveni SCAO	45,943	45,000	42,585	42,585	40,000	40,000	40,000
Drug Court District 52 2 SCAO	8,485	10,000	9,000	9,000	9,000	9,000	9,000
Drug Court District 52 3 SCAO	79,024	91,000	87,478	87,478	80,000	80,000	80,000
Drug Court District 52 4 SCAO	108,499	131,603	120,000	120,000	120,000	120,000	120,000
Drug Court Dist 52 1 Probation	81,497	87,000	87,905	87,905	78,500	78,500	78,500
Drug Policy Grant	441,970	455,918	479,170	479,170	479,170	479,170	479,170
Economic Development Corp	20,049	15,900	12,400	12,400	12,400	12,400	12,400
Emergency Solutions Grants	716,460	1,489,187	3,524,156	3,524,156	335,035	335,035	335,035
Census Action Plan	138,565	0	0	0	0	0	0
Economic Adjustment Assistance	0	0	4,300,000	4,300,000	0	0	0
FOC Access Visitation	20,699	18,000	20,000	20,000	20,000	20,000	20,000
Friend of the Court	18,078,235	21,173,150	21,173,150	21,173,150	21,669,797	21,669,797	21,669,797
VETERANS SERVICE FUND	169,037	0	127,352	127,352	127,352	127,352	127,352
Health Adolescent Screening	97,692	136,000	136,000	136,000	136,000	136,000	136,000
Health AIDS Counseling	514,329	450,325	452,245	452,245	452,245	452,245	452,245
Health Bioterrorism	2,640	20,000	15,000	15,000	15,000	15,000	15,000

Expenditure Summary
OAKLAND COUNTY, MICHIGAN
FY2022 AND FY2023 AND FY2024 Adopted Budget

Department	FY 2020 Actual	FY 2021			FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
		Adopted Budget	Amended Budget As Of 6/30	Estimated Actual			
Public Hlth Emerg Preparedness	555,346	371,105	351,502	351,502	373,787	373,787	373,787
Healthy Communities Planning	71,161	98,084	134,730	134,730	73,084	73,084	73,084
Health MCH Block	1,151,930	836,115	891,734	891,734	829,823	829,823	829,823
Health MDPH OSAS	166,404	198,939	198,939	198,939	0	0	0
Health TB Outreach	20,336	19,803	13,061	13,061	20,141	20,141	20,141
Health Vaccines for Children	112,617	113,362	105,347	105,347	105,347	105,347	105,347
Health WIC	2,729,734	2,835,069	2,847,639	2,847,639	2,835,069	2,835,069	2,835,069
Hlth Immunization Action Plan	527,497	527,635	527,375	527,375	527,375	527,375	527,375
Hlth Nurse Family Partnership	642,540	639,540	642,540	642,540	642,540	642,540	642,540
Health Data To Care	131,273	128,000	128,000	128,000	128,000	128,000	128,000
Safer Opioid Prescribing	5,153	0	0	0	0	0	0
Health Nurse Education Quality	44,624	93,823	119,243	119,243	69,475	0	0
Nutrition & Health Lifestyles	0	122,058	122,058	122,058	122,058	122,058	122,058
Emerging Threats HEP C	105,956	76,221	76,221	76,221	76,221	76,221	76,221
MMOOG - Medical Marihuana	0	0	432,829	432,829	432,829	432,829	432,829
HIV PrEP Clinic	120,000	120,000	240,000	240,000	120,000	120,000	120,000
COVID 19	817,559	0	10,635,760	10,635,760	3,093,300	3,093,300	3,093,300
EGLE COVID 19	0	0	106,870	106,870	0	0	0
Housing and Homeless Svc	0	0	250,000	250,000	250,000	250,000	250,000
Harm Reduction Support	0	0	150,000	150,000	155,000	155,000	155,000
ELC Enhancing Detection	0	0	256,210	256,210	256,210	256,210	256,210
Hlth qPCR Methods-OC Beaches	27,032	60,000	133,201	133,201	230,890	230,890	230,890
Health West Nile Grant	18,957	8,125	19,000	19,000	19,000	19,000	19,000
Home Investment Partner Grants	4,136,559	4,993,798	4,870,208	4,870,208	4,870,208	4,870,208	4,870,208
Home Visiting Initiative	209,568	256,212	129,000	129,000	0	0	0
Housing Counseling Grants	43,035	43,035	50,238	50,238	43,035	43,035	43,035
MSHDA HEPA Grant	7,423	0	0	0	0	0	0
OC_Bicentennial_OAK200	15,858	0	0	0	0	0	0
Byrne JAG	54,436	69,500	69,500	69,500	69,500	69,500	69,500
BJA Coronavirus	220,634	0	0	0	0	0	0
JAB 2018 DJ BX 0805	0	0	63,353	63,353	63,353	63,353	63,353
Byrne JAG State	164,089	0	0	0	0	0	0
Off-Road Vehicle Law Enforcemt	30,538	0	15,000	15,000	0	0	0
National Priority Safety	0	0	15,317	15,317	0	0	0
MI Small Business Restart Prog	11,045,455	0	0	0	0	0	0
Michigan Economic Development	14,006,948	0	6,075,000	6,075,000	0	0	0
Paul Coverdell Grant	184,736	169,545	383,682	383,682	214,137	214,137	214,137

Expenditure Summary
OAKLAND COUNTY, MICHIGAN

FY2022 AND FY2023 AND FY2024 Adopted Budget

Department	FY 2020 Actual	FY 2021			FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
		Adopted Budget	Amended Budget As Of 6/30	Estimated Actual			
Prosecutor Co Op Reimbursement	2,615,226	3,484,462	3,484,462	3,484,462	3,588,992	3,588,992	3,588,992
Register of Deeds Automation	1,633,201	1,991,815	2,008,419	2,008,419	1,999,421	1,999,421	1,999,421
Concealed Pistol Licensing	243,748	400,000	400,000	400,000	400,000	400,000	400,000
Mandated Indigent Defense Fund	5,464,169	7,142,887	7,782,326	7,782,326	7,203,836	7,203,836	7,203,836
ARP Local Fiscal Recovery Fund	0	0	21,624,000	21,624,000	5,721,192	721,192	721,192
Sheriff Road Patrol	859,665	888,195	658,110	658,110	658,110	658,110	658,110
Traffic Safety Assistance	934	0	0	0	0	0	0
Waste Resource Management	37,439	0	0	0	0	0	0
Workforce Development	14,966,096	16,517,874	16,517,874	16,517,874	16,517,874	16,517,874	16,517,874
	94,238,134	82,911,357	134,562,798	134,562,798	88,459,980	83,390,505	83,390,505
<u>Proprietary</u>							
CLEMIS	10,739,393	11,693,202	12,048,651	12,048,651	12,382,410	12,209,327	12,501,433
Clinton-Oakland SDS	37,822,649	39,473,122	39,479,502	39,479,502	40,189,530	40,202,866	40,219,105
County Airports	7,101,012	7,319,400	7,470,874	7,470,874	7,471,688	7,674,845	7,578,649
Delinquent Tax Revolving	10,734,642	12,600,000	12,600,000	11,481,250	12,500,000	12,500,000	12,500,000
Delinquent Personal Tax Admin	396,461	513,689	525,343	401,343	553,199	561,194	567,988
Drain Equipment	43,542,083	48,721,884	50,737,621	50,321,328	52,656,471	53,585,061	54,505,958
Evergreen-Farmington SDS	42,805,722	47,230,632	47,241,384	47,241,384	46,904,468	46,863,013	46,887,955
Fire Records Management	749,645	1,038,666	1,057,208	1,057,208	1,199,137	1,207,536	1,216,082
George Kuhn SDS	59,815,419	53,425,741	53,490,746	53,490,746	54,346,843	54,381,253	54,416,293
Huron-Rouge SDS	8,613,535	7,055,306	7,055,956	7,055,956	8,710,345	8,711,686	8,713,055
Parks and Recreation	23,151,350	28,082,762	33,480,279	33,480,279	34,197,675	35,076,875	35,853,575
Radio Communications	8,475,073	10,057,428	14,658,658	14,658,658	9,857,428	9,857,428	12,520,021
Water and Sewer Trust	90,460,879	101,994,302	102,377,552	102,377,552	105,907,356	106,081,825	106,572,818
	344,407,861	369,206,134	382,223,774	380,564,731	386,876,550	388,912,909	394,052,932
Total Special Revenue / Proprietary Funds	438,645,995	452,117,491	516,786,572	515,127,529	475,336,530	472,303,414	477,443,437
Grand Total Expenditures	981,136,206	909,626,383	1,154,594,105	1,131,629,347	967,059,546	956,923,920	971,495,676