



**DAVID COULTER**  
OAKLAND COUNTY EXECUTIVE

**CATEGORICAL ANALYSIS AND BUDGET HIGHLIGHTS  
FOR THE COUNTY EXECUTIVE RECOMMENDED BUDGET  
FISCAL YEAR 2022 - FISCAL YEAR 2024**

**July 1, 2021**

**Prepared By: Department of Management and Budget - Kyle I. Jen, Director**

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**COUNTY OF OAKLAND  
FISCAL YEAR 2022 BUDGET  
GENERAL APPROPRIATIONS ACT**

**MISCELLANEOUS RESOLUTION #21XXX**

BY: Commissioner Gwen Markham, Chairperson, Finance Committee

**IN RE: FISCAL YEAR 2022 GENERAL APPROPRIATIONS ACT AND 2022 COUNTY GENERAL PROPERTY TAX RATES**

To the Oakland County Board of Commissioners

Chairperson, Ladies and Gentlemen:

WHEREAS in accordance with the provisions of Public Act 139 of 1973, the Unified Form of County Government Act, and Public Act 621 of 1978 (as amended by P.A. 493 of 2000), the Uniform Budgeting and Accounting Act for Local Government, it is the responsibility of the Oakland County Board of Commissioners to establish and adopt the annual County Budget and work program; and

WHEREAS the Finance Committee received budget requests from all County Departments, and has reviewed in detail the County Executive's Fiscal Year 2022 Budget Recommendation; and

WHEREAS the Finance Committee, after due deliberation, has formulated a Recommended General Appropriations Act balancing total appropriations with available resources at \$965,510,658 for Fiscal Year 2022, a summary of which was included in the Notice of Public Hearing published in newspapers of general circulation; and

WHEREAS the further intent of this resolution is to maintain a budgetary system for the County of Oakland on the same basis of accounting (generally accepted accounting principles) as the actual financial information is maintained; to define the powers and duties of the County's officers in relation to that system; to designate the Chief Administrative Officer and Fiscal Officer; and to provide that the Board of Commissioners and committees thereof, as well as the Fiscal Officer, shall be furnished with information by the departments, boards, commissions and offices relating to their financial needs, revenues and expenditures/expenses, and general affairs; to prescribe a disbursement procedure, to provide for an allotment system; and to provide remedies for refusal or neglect to comply with the requirements of this resolution; and

WHEREAS the Circuit Court Mediation Fund (Miscellaneous Resolution #90177) is used to cover the total cost of Attorney Mediators, with the balance to be used for enhancement of Court operations as requested by the Court and approved by the Board of Commissioners; and

WHEREAS the Board of Commissioners supports the concept of cultural diversity training for Oakland County employees and requires all supervisory, division manager and director level employees to attend cultural diversity training.

NOW THEREFORE BE IT RESOLVED the Oakland County Board of Commissioners does hereby adopt and amend the Fiscal Year 2022 General Appropriations Act recommended by the Finance Committee as advertised and placed in the Clerk's Office for public inspection.

BE IT FURTHER RESOLVED that funds from the Civil Mediation Account (10100-240201) be utilized to cover the total costs incurred in Fiscal Year 2022 for the Civil Mediation Program.

BE IT FURTHER RESOLVED that the following policy, as codified per Miscellaneous Resolution #20113, specifies the administration of the Delinquent Tax Revolving Fund:

- 1) The Delinquent Tax Revolving Fund (DTRF) was established in accordance with the provisions of Public Act 206 of 1893 (as amended) for the purpose of paying local taxing units within the County their respective shares of delinquent ad valorem real property taxes, in anticipation of the collection of those taxes by the County Treasurer. This policy statement, which encompasses the precept of self-funding, ensures that utilization of unrestricted DTRF funds does not impair the functional intent or operational success of the DTRF as originally established.
- 2) To that end, at no time shall funds be diverted from the DTRF that would cause the unrestricted balance to fall below a level that would assure a prompt payment of all current and future outstanding General Obligation Limited Tax Notes, as well as assure the continued operation of the DTRF as specified in the preceding paragraph.
- 3) Penalties and investment interest generated by the DTRF may be transferred, in whole or in part, to the General Fund of the County upon majority vote of the Board of Commissioners so long as such transfer(s) meets the provisions of paragraph #2 above.
- 4) Any and all appropriations from unrestricted DTRF funds, excepting penalties and investment interest, shall be limited to one-time expenditures, as opposed to recurring operations.
- 5) Unless otherwise specified, appropriations from the DTRF shall be considered long- or short-term advances (with specific time frames detailed in the authorizing resolution), to be repaid with interest as specified below.
- 6) Any appropriations from unrestricted DTRF funds, excepting penalties and investment interest, not considered advances to be repaid within a time certain shall require a two-thirds majority vote of the Board of Commissioners.
- 7) All appropriations from unrestricted DTRF funds considered to be advances to be repaid within a time certain shall require a majority vote of the Board of Commissioners.
- 8) Terms and conditions of any and all advances from the DTRF shall be specified in the authorizing resolution, including interest obligations detailed as follows:
  - a. Interest on each payment will be based on the average monthly rate paid during the term of the agreement by the agent of the DTRF for that year's outstanding borrowing, or

- b. In the event no borrowing occurs for the DTRF, principal and interest payments will be made in accordance with the previously established "Loan of County Funds Policy" (Miscellaneous Resolution #89276) which requires Board approval of repayment terms at an interest rate no less than the prevailing six-month Treasury Bill rate and that such rates shall be computed and compounded quarterly.
- 9) Pursuant to MCL 211.78m(8), following the settlement of each preceding year's foreclosure sale, but not later than June 30<sup>th</sup>, the County Treasurer shall submit a written report to the Board of Commissioners identifying any remaining balance available following the settlement and detailing all costs associated with the administration of the Delinquent Tax Revolving Fund. All or a portion of any remaining balance, less any contingent costs of title or other legal claims described in subdivisions (a) through (f), of the Act may subsequently be transferred into the general fund of the county by the Board of Commissioners.

BE IT FURTHER RESOLVED that \$3,000,000 in DTRF interest earnings will be transferred to the General Fund to support General Fund/General Purpose activities.

BE IT FURTHER RESOLVED that an indirect cost charges will be billed by the General Fund to the DTRF, in accordance with Oakland County's approved Central Services Indirect Cost Allocation Plan.

BE IT FURTHER RESOLVED that \$4,766,565, or one-half of the \$9,533,130 convention facility tax revenues distributed by the State to Oakland County under the authority of the State Convention Facility Development Act, P.A. 106 of 1985, be earmarked for substance abuse prevention and treatment programs.

BE IT FURTHER RESOLVED that the Oakland County Board of Commissioners, in accordance with the requirements of Public Act 214 of 1899, as amended, authorizes that .0004 mills Current Property Tax Levy be designated for the purpose of funding Veterans' Services Soldier Relief.

BE IT FURTHER RESOLVED that each Supervisor of the various townships and Assessing Officers of the several cities of Oakland County are authorized and directed to spread on their respective township of city tax rolls for the year 2022 a County General Property Tax Levy of 3.9880 Mills to be applied to the 2022 Taxable Value of all property located within their respective jurisdictions.

BE IT FURTHER RESOLVED that the Equalization Officer perform the function of Equalization Director including the examination of the assessment rolls of the several townships and cities within Oakland County to ascertain whether the real and personal property in the respective townships and cities has been equally and uniformly assessed at 50% of true cash value and to make recommendation to that fact to the County Board of Commissioners.

BE IT FURTHER RESOLVED that:

1. The County Executive is hereby designated the Chief Administrative Officer of the County of Oakland and, further, that the Director of Management and Budget shall perform the duties of the Fiscal Officer as specified in this resolution.

2. The Fiscal Officer shall provide an orientation session and instructions for preparing department budget requests. These instructions shall include information that the Fiscal Officer determines to be useful and necessary to assure that the budgetary estimates of the agencies are prepared in a consistent manner and the needs of the Board of Commissioners and Committees are met.
3. Any offices, departments, commissions and boards of the County of Oakland financed in whole or in part by the County of Oakland shall transmit to the Fiscal Officer their estimates of the amounts of money required for each activity in their respective agencies, as well as their estimate of revenues that will be generated from charges for services. They shall also submit any other information deemed relevant by the Fiscal Officer and/or the Board of Commissioners and committees thereof.
4. The Fiscal Officer shall provide guidelines to be used by the offices, departments, commissions and boards of the County of Oakland in submitting their budget estimates and shall prescribe the rules and regulations the Fiscal Officer deems necessary for the guidance of officials in preparing such budget estimates. The Fiscal Officer may require that the estimates be calculated on the basis of various assumptions regarding level of service. The Fiscal Officer may also require a statement for any proposed expenditure and a justification of the services financed.
5. The Fiscal Officer shall prepare estimates of revenue for each budgeted fund, classified to show in detail the amount expected to be received from each source. Estimates of expenditures and revenues shall also be classified by character, object, function and activity consistent with the accounting system classification.
6. The Fiscal Officer shall review the agency estimates with a representative from each agency of the County of Oakland that has submitted such estimates. The purpose of the review shall be to clarify the estimates, ensure the accuracy, and to determine their adherence to the policies previously enumerated by the Fiscal Officer and the Board of Commissioners or committees thereof as herein required.
7. The Fiscal Officer shall consolidate the estimates received from the various agencies together with the amounts of expected revenues and shall make recommendations relating to those estimates which shall assure that the total of estimated expenditures including an accrued deficit does not exceed the total of expected revenues including an unappropriated surplus.
8. The recommended budget shall include at least the following:
  - (a) Expenditure data for the most recently completed fiscal year and estimated expenditures, or amended budget, for the current fiscal year,
  - (b) An estimate of the expenditure amounts required to conduct, the government of Oakland County, including its budgetary centers,
  - (c) Revenue data for the most recently completed fiscal year and estimated revenues, or amended budget, for the current fiscal year,
  - (d) An estimate of revenues, by source, to be raised or received by Oakland County in the ensuing fiscal years,

- (e) The amount of surplus or deficit from prior fiscal years, together with an estimate of the amount of surplus or deficit expected in the current fiscal year,
- (f) An estimate of the amount needed for deficiency, contingent or emergency purposes and the amounts needed to pay and discharge the principal and interest of the debt of Oakland County due in the ensuing fiscal years,
- (g) The amount of proposed capital outlay expenditures, except those financed by enterprise, capital projects, or internal service funds, including the estimated total costs and proposed method of financing of each capital construction project and the projected additional annual operating cost and the method of financing the operating costs of each capital construction project for three (3) years beyond the fiscal year covered by the budget,
- (h) An informational summary of projected revenues and expenditures/expenses of any capital projects, internal service, and enterprise funds,
- (i) A comparison of the revenue and expenditure amounts in the recommended budget to the most recently approved budget adopted by the Board of Commissioners with appropriate explanation of the variances,
- (j) Any other data relating to fiscal conditions that the Fiscal Officer or the Board of Commissioners or committees thereof consider to be useful in evaluating the financial needs of the County.

9. Not less than ninety (90) days before the next succeeding fiscal year, the County Executive shall transmit the recommended budget to the County Board of Commissioners. The recommended budget shall be accompanied by:

- (a) A proposed general appropriations measure, consistent with the budget, which shall set forth the anticipated revenue and requested expenditure/expense authority in such form and in such detail deemed appropriate by the Board of Commissioners or committees thereof. No appropriations measure shall be submitted to the Board of Commissioners in, which estimated total expenditures/expenses, including an accrued deficit, exceed estimated total revenues, including an available surplus.
- (b) A budget message which shall explain the reasons for increases or decreases in budgeted items compared with the current fiscal year, the policy of the County Executive as it relates to important budgetary items, and any other information that the County Executive determines to be useful to the Board of Commissioners in its consideration of proposed appropriations.
- (c) A comparison of the recommended budget to the most recently approved current year budget, together with an analysis and explanation of the variances there from, such variances being divided to show the portion attributable to the current year budget amendments and the portion resulting from the recommended budget.



10. The County Board of Commissioners, or any committee thereof, may direct the County Executive and/or other elected officials to submit any additional information it deems relevant in its consideration of the budget and proposed appropriations measure. The Board of Commissioners or the committees thereof may conduct budgetary reviews with the Fiscal Officer, and/or County departments and divisions or agencies, etc., for the purpose of clarification or justification of proposed budgetary items.
11. The County Board of Commissioners may revise, alter, or substitute for the proposed general appropriations measure in any way, except that it may not change it in a way that would cause total appropriations, including an accrued deficit, to exceed total estimated revenues, including an unappropriated surplus. An accrued deficit shall be the first item to be resolved in the general appropriations measure.
12. The County Board of Commissioners shall fix the time and place of a public hearing to be held on the budget and proposed appropriations measure. The Clerk/Register shall then have published, in a newspaper of general circulation within the County of Oakland, notice of the hearing and an indication of the place at which the budget and proposed appropriations measure may be inspected by the public. This notice must be published at least seven days before the date of the hearing.
13. No later than September 30, the Board of Commissioners shall pass a general appropriations measure providing the authority to make expenditures and incur obligations on behalf of the County of Oakland. The supporting budgetary data to the general appropriations measure shall include at least the following:
  - (a) Expenditure data for the most recently completed fiscal year,
  - (b) The expenditures budget as originally adopted by the Board of Commissioners for the current fiscal year,
  - (c) The amended current year appropriations,
  - (d) An estimate of the expenditure amounts required to conduct, the government of Oakland County, including its budgetary centers,
  - (e) Revenue data for the most recently completed fiscal year and estimated revenues, or amended budget, for the current fiscal year,
  - (f) Budgeted revenue estimates as originally adopted by the Board of Commissioners for the current fiscal year,
  - (g) The amended current year Budgeted revenues,
  - (h) An estimate of revenues, by source, to be raised or received by Oakland County in the ensuing fiscal year,
  - (i) The amount of surplus or deficit from prior fiscal years, together with an estimate of the amount of surplus or deficit expected in the current fiscal year,
  - (j) An estimate of the amount needed for deficiency, contingent on emergency purposes, and the amounts needed to pay and to discharge the principal and interest of the debt of Oakland County due in the ensuing fiscal year,

- (k) The amount of proposed capital outlay expenditures, except those financed by enterprise, capital project, or internal service funds, including the estimated total costs and proposed method of financing of each capital construction project and the projected additional annual operating cost and the method of financing the operating costs of each capital construction project for three (3) years beyond the fiscal year covered by the budget,
- (l) An informational summary of projected revenues and expenditures/expenses of capital projects, internal service, and enterprise funds,
- (m) Any other data relating to fiscal conditions that the Board of Commissioners considers to be useful in considering the financial needs of the County,
- (n) Printed copies of the Board of Commissioners Adopted Budget, Financial Plan or any facsimile thereof shall contain all of the above data unless otherwise approved by the Board of Commissioners,

14. The Board of Commissioners may authorize transfers between appropriation items by the County Executive or Fiscal Officer within limits stated in the appropriations measure. In no case, however, may such limits exceed those provided for in paragraph #22 and #23 of this resolution.
15. A deviation from the original general appropriations measure shall not be made without first amending the general appropriations measure through action by the Board of Commissioners, except within those limits provided for in paragraph #16 of this resolution.
16. Appropriations accumulated at the following three summary levels of expenditure within each County Department will be deemed maximum authorization to incur expenditures: Personnel Expenditures, Operating Expenditures, and Internal Support Expenditures. The County Executive or the Fiscal Officer shall exercise supervision and control of all budgeted expenditures within these limits, holding expenditures below individual line-item appropriations or allowing overruns in individual line-items providing that at no time shall the net expenditures exceed the total appropriation for Personnel and Operating Expenditures, respectively, for each department as originally authorized or amended by the Board of Commissioners. Further, Personnel Expenditures are authorized only for positions specifically authorized pursuant to this Act as adopted and amended by Board of Commissioner resolution, and appropriated overtime, holiday overtime, on-call pay, shift premium summer help, emergency salaries, and any adjustments required by collective bargaining agreements. The Fiscal Officer shall submit to the Finance Committee a quarterly listing of new governmental funded appropriations and internal service fund line items created administratively which were not properly classifiable. Line-item detail, division, unit or cost center detail and allotments, which provide a monthly calendarization of annual appropriations, as deemed necessary by the Fiscal Officer shall be maintained and utilized as an administrative tool for management information and cost control. The Fiscal Officer shall not approve any expenditure beyond that necessary to accomplish stated program or work objectives authorized in the general appropriation measure as originally approved unless amended, in which case the amendment takes precedence.

17. In order to amend the General Appropriations Act the amendment must specifically identify the fund, department, division, unit, program and account affected by the amendment. Additionally, if the amendment increases an appropriation, the source of funding for that additional appropriation, whether an increase in revenue or an offsetting decrease in expenditure, must be presented as part of the amendment.
18. The Fiscal Officer shall maintain, for all budgeted funds, appropriation ledger accounts in which are to be recorded such expenditure encumbrances and obligations for the future payment of appropriated funds as the Fiscal Officer may approve.
19. Each purchase order, voucher or contract of Oakland County shall specify the funds and appropriation designated by number assigned in the accounting system classification from which it is payable and shall be paid from no other fund or appropriation. The necessary amount of the appropriation from such account shall be transferred pursuant to the provisions of this resolution to the appropriate general appropriation account and the expenditure then charged thereto.
20. No obligation shall be incurred against, and no payment shall be made from, any appropriation account unless there is a sufficient unencumbered balance in the appropriation and sufficient funds are or will be available to meet the obligation. All capital projects funded from the Capital Improvement Fund shall require approval of the Board of Commissioners on recommendation of the appropriate liaison committee (Planning and Building Committee) prior to initiation of the project. Pursuant to M.R. #15231, projects under \$30,000 can be administratively approved by both the Director of Facilities Management and the Fiscal Officer (or designee) if funding is available and any transfers required are to be included in the subsequent quarterly forecast report. Any obligation incurred or payment authorized in violation of this resolution shall be void and any payment so made illegal except those otherwise ordered by court judgment or decree.
21. The Fiscal Officer, after the end of each quarter, shall transmit to the Board of Commissioners a report depicting the financial condition of budgeted operations, including, but not limited to:
  - (a) A forecast of actual revenues by major source compared with budgeted revenues accompanied by an explanation of any significant variances,
  - (b) A forecast of actual expenditures and encumbrances by department compared with authorized appropriations accompanied by an explanation of any significant variances, and
  - (c) A forecast of actual expenditures, encumbrances and transfers from each of the several non-departmental appropriations accounts compared with authorized appropriations accompanied by an explanation of any significant variances.
22. Direct expenditure and/or transfers of any unencumbered balance or any portion thereof in any appropriation for transfer account to any other appropriations account may not be made without amendment of the general appropriation measure as provided for in this resolution, except that

transfers within and between budgeted funds and departments may be made by the Fiscal Officer in the following instances:

- (a) Transfers may be made from the non-departmental Overtime Reserve account and Fringe Benefit Reserve account to the appropriate departmental budget as specific overtime requests are reviewed and approved by the Fiscal Services Division. Additionally, overtime appropriations may be transferred between divisions within a department at the request of the Department Head, if authorized by the Fiscal Officer or his/her designee. The Overtime Reserve account includes an estimated amount for the Parental Leave benefit that may be needed by departments that have contractual service obligations or job duties that cannot be temporarily covered by other departmental personnel and the use of Parental Leave causes the department to exceed their Personnel Expenditure budget category. The Overtime Reserve account also includes an estimated amount for 24 hour / 7 days per week operations for the Election Day holiday which occurs the Tuesday following the first Monday in November in even years.
- (b) Transfers may be made from the non-departmental appropriation accounts for Maintenance Department Charges and Miscellaneous Capital Outlay to the appropriate departmental budget as specific requests for these items are reviewed and approved by the Fiscal Officer or his/her designee.
- (c) Transfers may be made from the non-departmental appropriation account Emergency Salaries Reserve as reviewed and approved by the Human Resources Department.
- (d) Transfers may be made from salary and fringe benefit savings, resulting from use of Merit System Administrative Leave without Pay provisions, from departmental budgets to a non-departmental Administrative Leave account. Quarterly reports identifying such transfers and detailing the status of the non-departmental Administrative Leave account shall be provided to the appropriate Board committees.
- (e) Fringe benefit rates shall be established annually in the budget process to charge all General Fund/General Purpose, Special Revenue and Proprietary funds for actual employer fringe benefit costs. Such rates shall be sufficient to meet all fringe benefit costs including sick leave and annual leave accumulations, tuition reimbursement, employee training, retirees' medical, required debt service on the Retiree Health Care Refunding bonds pursuant to M.R. #12299 and M.R. #13280, and retirement administration. All funds collected for Retirement, Tuition Reimbursement, Social Security (FICA), Medical for active and retired employees, Disability, Dental, Optical, and Life and Accident Insurance shall be transferred to the Employee Fringe Benefit Fund as established by Miscellaneous Resolution #81312. Sufficient funds shall be maintained in the Employee Fringe Benefit Fund liability account for sick leave and annual leave to cover the accumulated liability at an amount equal to 50% of the sick leave accumulation and 100% of the annual leave accumulation, including applicable Social Security (FICA) taxes thereon. All funds collected by Workers' Compensation and Unemployment

Compensation shall be transferred to the Fringe Benefit Fund as established by Miscellaneous Resolution #81012 and modified by Miscellaneous Resolution #96024.

- (f) The transfer of funds to the Capital Improvement Fund/Building Improvement Fund shall be made in accordance with the appropriation authorized by the Board of Commissioners.
- (g) Transfers (advances) may be made as necessary from the Drain Revolving Fund to Drain Construction Funds and Drain Maintenance Funds as short-term advances for costs incurred such as preliminary engineering fees and ongoing maintenance costs. Costs incurred by Drain Maintenance Funds and Drain Construction Funds will be repaid by the Drain Fund through assessments. Specific requests will be reviewed and approved by the Fiscal Officer or his/her designee.
- (h) A transfer of any or all of the appropriation allocated under the Non-Departmental account for Legislative Expense (#10100-9090101-196030-731080) shall not be made to any departmental budget without adoption of an Oakland County Board of Commissioners resolution.
- (i) Transfers may be made from the Non-Departmental Juvenile Resentencing account to the Circuit Court, Prosecuting Attorney and Sheriff's Office as actual costs are incurred and upon approval of the Fiscal Officer or his/her designee.

23. The Board of Commissioners may make supplemental appropriations by amending this general appropriations measure as provided by this resolution, provided that revenues in excess of those anticipated in the original general appropriations measure become available due to:

- (a) An unobligated surplus from prior years becoming available;
- (b) Current year revenue exceeding original estimate in amounts sufficient enough to finance increased appropriations. The Board of Commissioners may make a supplemental appropriation by increasing the dollar amount of an appropriation item in the original general appropriations measure or by adding additional items. At the same time the estimated amount from the source of revenue to which the increase in revenue may be attributed shall be increased, or other source and amount added in a sum sufficient to equal the supplemental expenditure amount. In no case may such appropriations cause total estimated expenditures, including an accrued deficit, to exceed total estimated revenues, including an unappropriated surplus.

24. Whenever it appears to the County Executive or the Board of Commissioners that actual and probable revenues in any fund will be less than the estimated revenues upon which appropriations from such fund were based, the County Executive shall present to the Board of Commissioners recommendations which, if adopted, will prevent expenditures from exceeding available revenues for the current fiscal year. Such recommendations shall include proposals for reducing appropriations, increasing revenues, or both. After receiving the recommendations of the County Executive for

bringing appropriations into balance with estimated revenues, the Board of Commissioners shall amend the general appropriations measure to reduce appropriations or shall approve such measures necessary to provide revenues sufficient to equal appropriations, or both.

25. All appropriations are annual and the unexpended portion shall lapse at year-end. Encumbrances and appropriations carried forward shall be recorded as an assigned fund balance, and the subsequent year's budget amended to provide authority to complete these transactions. Appropriations shall not be carried forward for more than six (6) months into the budget year following the year in which they were originally appropriated. A status report on Appropriations Carried Forward, as required by Miscellaneous Resolution #93156, will be incorporated as an integral part of the ensuing year's Second Quarter Financial Forecast for the purposes of determining their continuation for the remainder of the year. The recommended year-end budget amendment shall be supported with a statement of revenues and expenditures and operating surplus or deficit which shall contain the following data: (1) budget as adopted; (2) budget amendments; (3) budget as adjusted; (4) revenues and expenditures, operating surplus or deficit; (5) accrued revenue and expenditures; (6) transfers; (7) total revenues and expenditures and transfers, operating surplus or deficit, including accruals and transfers; (8) encumbrances; (9) appropriations carried forward; (10) total revenues and appropriations utilized, operating surplus or deficit, including encumbrances and appropriations carried forward; (11) balance of revenues not collected, unencumbered appropriation balance, operating surplus or deficit; (12) detail of adjustments to designated and undesignated fund balance, detail of adjustment to reserves and/or any other utilization of surplus; (13) final surplus or deficit or undesignated fund balance carried forward to the subsequent year's budget.
26. A member of the Board of Commissioners, the County Executive, any elected officer, the Fiscal Officer, any other administrative officer or employee of Oakland County shall not: (1) create a debt, incur a financial obligation on behalf of the County against an appropriation account in excess of the amount authorized, (2) apply or divert money of the County for purposes inconsistent with those specified in this general appropriations measure as approved and amended by the Board of Commissioners, nor (3) forgive a debt or write off an account receivable without appropriate authorization of the Board of Commissioners, as described in Miscellaneous Resolution #93135 (Bad Debt Write-Off Policy) and Miscellaneous Resolution #12048 (Short Sale Policy). Specifically, application of the foregoing Bad Debt Write-Off Policy shall be invoked for all amounts in excess of \$1,000; transactions of a lesser amount shall be considered within the administrative authority of the Fiscal Officer or his/her designee. Application of the foregoing Short Sale policy may be invoked to allow the County to consider less than the balance owed on an Oakland County home improvement loan in a proposed sale of property, unless prohibited by Federal Regulations, as determined by the Manager of the Oakland County Neighborhood and Housing Development (formerly Community Home and Improvement) Division or his/her designee. Furthermore, the Fiscal Services Division must submit to the Board of Commissioners, as part of the quarterly financial report, a listing of all bad debt write offs (including short sales) occurring during the preceding three months. In addition, transactions relating to Inmate Prisoner Billings which are billed in excess of ability to pay are hereby authorized to be adjusted in accordance with Public Act 212 of 1994 with the resultant amount of the write-off subsequently reported to the Board of Commissioners as part of the

Quarterly Financial Report. Also, within the administrative authority of the Fiscal Officer and with the general approval of the Court, Circuit Court and Probate Court financial orders for \$2,500 or less may be reduced and amended by the Fiscal Services Division based on an individual's ability to pay. Waiver of fees in excess of \$2,500 shall require the approval of the Court. Except as otherwise stated in the General Appropriations Act, funds shall not be expended without specific appropriation or other appropriate action by the Board of Commissioners from fund equity; from balance sheet accounts for the purchase of fixed assets not cited in paragraph 26 of the General Appropriations Act, non-routine prepaid items or non-routine obligations related to a specific appropriation; or from funds not budgeted.

27. All Internal Service Fund budgets that have depreciable assets shall have a capital budget with detail supporting the amount of annual depreciation therein included, as well as a fiscal plan for replacing, upgrading or disposing of those assets.
28. The budgetary system shall be maintained on the same basis of accounting (generally accepted accounting principles) as the actual financial information is maintained.
29. Any violation of the general appropriations measure by the County Executive, the Fiscal Officer, any administrative officer, employee or member of the Board of Commissioners detected through application of generally accepted accounting procedures utilized by Oakland County or disclosed in an audit of the financial records and accounts of the County shall be filed with the State Treasurer and reported by the State Treasurer to the Attorney General. Pursuant to Public Act 621 of 1978, the Uniform Budgeting Act, the Attorney General shall review the report and initiate appropriate action against the person or persons in violation. For use and benefit of the County of Oakland, the Attorney General or Prosecuting Attorney may institute a civil and/or criminal action in a court of competent jurisdiction for the recovery of County funds disclosed by an examination to have been illegally expended or collected as a result of malfeasance, and for the recovery of public property disclosed to have been converted or misappropriated.
30. The provisions of this act shall be applied to the General Fund and all Special Revenue and Proprietary Funds of the County, including Enterprise Funds and Internal Service Funds.
31. The Board of Commissioners adopted a leased vehicle policy per Miscellaneous Resolution #93230 which was amended by Miscellaneous Resolution #94257 and then superseded by Miscellaneous Resolution #19004 requires requests for additional new vehicles (other than replacements of existing vehicles previously approved by the Board of Commissioners) shall, upon affirmative recommendation of the County Executive, be submitted annually to the Finance and Infrastructure to include any significant changes in the County Leased Vehicle Program. The FY 2022 budget includes a transfer from the Parks and Recreation Fund to the Motor Pool Fund that reflects an expansion of the County's fleet:
  - Parks and Recreation Fund - includes \$35,000 for one (1) Pickup Truck
32. The Board of Commissioners adopted a Professional Services Contract Authorization policy per Miscellaneous Resolution #19346 that requires approval of the Board of Commissioners for Professional Service contracts in excess of \$250,000. The policy also requires Board of Commissioners

approval for Professional Services contracts in excess of \$100,000 that were awarded through a process other than full and open competition, such as a single or sole source process. A list of Professional Services by department is included in the budget document.

BE IT FURTHER RESOLVED that rates and fees have been updated for Public Services Department's Animal Control Division and Medical Examiner Division to reflect FY 2022 rate adjustments to align with the services provided:

- Dog License Fees – Effective January 1, 2022

<u>One-Year</u>	Standard	Senior	Delinquent	Senior/Delinquent
Spayed/Neutered	\$ 15.00	\$ 14.00	\$ 40.00	\$ 40.00
Male/Female (unaltered)	\$ 25.00	\$ 23.00	\$ 40.00	\$ 40.00
 <u>Three-Year</u>				
Spayed/Neutered	\$ 40.00	\$ 37.00	\$ 55.00	\$ 52.00
Male/Female (unaltered)	\$ 70.00	\$ 64.00	\$ 85.00	\$ 79.00

- Cremation Approval Fee – \$55.00 Effective October 1, 2021
- Complete Autopsy - \$3,000.00 Effective October 1, 2021

BE IT FURTHER RESOLVED that as a condition of continuing debt covenants the Department of Management and Budget and Treasurer's Office are hereby directed to take any and all ministerial actions that may be necessary to facilitate the payment of the principal and interest on all debt obligations that have been authorized through separate action by the Board of Commissioners and the payment of all other obligations.

Chairperson, on behalf of the Finance Committee, I move the adoption of the foregoing resolution which embodies the Fiscal Year 2022 General Appropriations Act as detailed in the Fiscal Year 2022 Budget document, including subsequent amendments.

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Commissioner Gwen Markham, District #9 Chairperson,  
Finance Committee



**GENERAL FUND/GENERAL PURPOSE OPERATIONS  
BUDGET HIGHLIGHTS  
FY 2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

*(Note: Please see individual department sheets for more details)*

**FY 2022 REVENUES**

- **Property Taxes:** Net revenue increased \$8,458,633 when comparing the FY 2021 amended budget to the FY 2022 recommended budget. The change reflects an anticipated 4.25% increase in real property taxable value, a projected 2.25% increase in the U.S. Consumer Price Index, and a millage rate of 3.9880 mills for FY 2022.
- **Federal Grants:** Revenue decrease of (\$129,453,225) is primarily due to one-time Coronavirus, Aid, Relief, and Economic Security (CARES) Act grant funding relating to the COVID-19 pandemic expended in FY 2021.
- **State Grants:** The FY 2022 budget has decreased overall by (\$374,512) which includes a decrease of (\$349,512) in the Child Care Subsidy based on updated qualified costs and a reduction of (\$25,000) in the Health Division relating to the FY 2021 reimbursement grant with the Michigan Department of Environment, Great Lakes, and Energy (EGLE) for the Medical Waste Regulatory Program, M.R. #21157.
- **Other Intergovernmental Revenues:** Increased \$116,086 primarily due to increase in Local Community Stabilization Share (personal property tax loss reimbursement) of \$150,000 based on anticipated 100% reimbursement from the State of Michigan. The overall increase is partially offset by a reduction to Convention Facility Liquor Tax (\$41,199).
- **Charges for Services:** Department estimates have been updated to reflect economic trends, historical activity, and current contracts. The total increase is \$1,363,937 from the FY 2021 Amended Budget. Changes by department are as follows (see individual department summaries for more details):
  - Circuit Court – decreased (\$352,000).
  - Prosecuting Attorney – decreased (\$940).
  - Sheriff – increased \$168,330.
  - County Clerk/Register of Deeds – increased \$2,037,000.
  - Treasurer's Office – decreased (\$1,251,000).
  - Board of Commissioners – decreased (\$7,000).
  - Water Resources Commissioner – increased \$50,070.
  - Management and Budget – increased \$183,490.
  - Health and Human Services – decreased (\$44,000).
  - Public Services – increased \$567,350.
  - Economic Develop/Comm Affairs – increased \$12,637.

- Contributions: Decreased (\$170,407) primarily due to FY 2021 funding from private 501(c)3 organization to be utilized for voter education to promote a safe and secure election of (\$157,907), M.R. #20470. In addition, the decrease reflects (\$12,500) due to a one-time donation of \$10,000 for the purchase of a K-9 dog and a one-time donation of \$2,500 to be used by the Chaplain Corps in the jail.
- Investment Income: Increased \$1,654,700 to update budget based on historical trends and market value adjustment activity.
- Planned Use of Fund Balance: Decreased (\$32,770,912). The FY 2021 Amended Budget of \$40.8 million, as of May 31, 2021, is the amount budgeted for the appropriation of Encumbrances, Carry Forwards, and one-time Special Projects approved by miscellaneous resolutions as well as initial COVID-19 appropriations approved by miscellaneous resolutions. The FY 2022 budget of \$8,036,634 is used to balance the General Fund as anticipated for short term use due to the recent compensation plan implementation while the county works toward structural balance and for one-time information technology projects. General favorability and turnover factors have been included in the budget (see Non-Departmental Transfer section for more information).
- Transfers In: Decreased (\$188,195) of which (\$113,385) was returned to the County in FY 2021 as unused County funds from the Water Main Extension Greencastle Subdivision- Farmington Hills project, M.R. #17254. Economic Development decreased (\$50,000) due to one-time transfer of funds for the 2021 OakStem Tree Program, M.R. #21174. Also, Sheriff's Office decrease of (\$24,785) due to one-time transfers in FY 2021 which include (\$14,464) transferred from the Sheriff Booking Fee Training Fund (#21397) for corrections deputy training, (\$6,175) transferred from the Sheriff Training Fund (#21396) for eligible dispatcher training and dispatch costs, and (\$4,146) transferred from the Law Enforcement Enhancement Fund (#21341) in support of drug law enforcement efforts.

## **FY 2022 EXPENDITURES**

- Personnel - increased overall by \$1,511,943.
  - \$8,568,675 in the salary component:
    - \$3,442,797 primarily reflects a 2% increase assumption in compensation costs, the impact of the compensation study plan implementation, and is partially offset by departmental reorganizations and position changes (see the Salary and Position Information section of the County Executive Recommended budget book for details).
    - \$2,125,878 primarily to bring the budget in line with historical overtime trends/requirements for jail operations as the budget had not been adjusted to fully account for the personnel cost changes.
    - \$3,000,000 to reflect a reduction to the general employee turnover factor of \$3,000,000 given the position reductions for vacant positions and other workforce planning reductions.
  - (\$7,056,732) decrease in the Fringe Benefit component for associated fringe benefits due to cost containment adjustments anticipated in FY 2022 as well as a fringe benefit rate reduction based on available equity within the Fringe Benefit Fund.

- Contractual Services – The budget has decreased overall by (\$110,469,131). Major changes include:
  - Reductions in Regranting Program (\$60,515,389), Supportive Services (\$29,849,847), and Special Projects (\$11,343,521) all of which were primarily related to appropriations from CARES Act funding and assigned fund balance for projects in FY 2021.
  - Professional Services decreased by (\$3,571,871) which included (\$1,063,446) related to the Local Stabilization Authority Funding that was re-appropriated in FY 2021 for Essential Local Public Health Services (ELPHS) as evaluation of the programs and services were postponed in FY 2020 due to the COVID-19 pandemic; (\$875,618) primarily due to County Executive Administration’s professional services contracts for expenditures related to Strategic Planning (\$700,000) as well as expenditures related to the equity audit on the County’s internal and external operations (\$430,000). Further decreases included Economic Development (\$201,464) due to the carry forward re-appropriated in FY 2021 for Connected Vehicle Program, (\$56,700) for Environmental Recycling Group collection costs for the October 2020 NO HAZ collection event, and (\$55,000) for the Main Street Oakland County/National Main Street Center; and Board of Commissioner’s reductions included one-time FY 2021 appropriations for strategic planning, policy development, project management, operational analysis, community engagement, oversight and operational efficiencies (\$200,000) and (\$150,000) toward the demolition of the building located at 901-959 East 10 Mile Road in Madison Heights, Michigan (Electro-Plating Services company).
  - Contracted Services line item budget decreased (\$2,162,272) and is primarily related to a FY 2020 carry forward amount of (\$1,803,210) that re-appropriated funding in FY 2021 for the Health and Human Services Department due to the agreement with Honor Community Health to provide integrated health care services.
  - Reductions for the contingency portions of the Child Care Fund, as the contingency portion of the following institution line items are not required: Private Institutions Foster Care (\$365,144), State Institutions (\$604,971), and Private Institutions Residential (\$105,356).
  - Reductions partially offset by increase in the Contingency line item of \$2,065,988 and Grant Match line item of \$538,077 to restore annual appropriations and establish placeholder for unanticipated needs.
  - There are also numerous smaller line item adjustments, both increases and decreases, reflecting operational changes. See individual department summaries for details.
- Non-Departmental – Overall decrease of (\$6,304,806) with major changes related to: reduction of (\$2,250,000) in the Fringe Benefit Reserve line item based on anticipated Fringe Benefit Fund savings under review by the County Administration; Road Commission Tri-Party (\$2,096,622) funding for new projects comes from the Assigned Fund Balance; Juvenile Resentencing (\$1,127,000) which was budgeted in FY 2021 to cover costs of the Supreme Court ruling to reexamine juvenile life sentence cases. Additional decreases include a reduction of (\$300,000) for disaster recovery as it is no longer needed; the Contingency line item has been increased and can be used for unanticipated needs. (\$275,000) in the Overtime Reserve line item to account for 24-hour / 7-day operations related to the Election Day Holiday that occurs in November in even calendar years only (impacts odd fiscal years as the County’s fiscal year is October – September); the removal of the Summer Employees Reserve budget (\$231,296) reflects that departments can cover seasonal positions from normal personnel turnover favorability within their respective departments based on historical trends; and (\$20,600)

decrease in Substance Abuse Coordinating Agency to reflect the adjustment to the Convention Facility Liquor Tax revenue in which 50% is to be used for substance abuse prevention and treatment programs.

- Commodities - The budget has decreased overall by (\$3,980,479) with major changes related to: Provisions (\$3,193,530) due to the COVID-19 pandemic appropriations made in FY 2021. Expendable Equipment reduction of (\$624,099) primarily related to one-time appropriations for departmental equipment and furniture replacements in FY 2021 as well as FY 2020 year end carry forward requests re-appropriated in FY 2021; and Deputy Supplies (\$205,477) based on historical spending. There are also numerous line item adjustments in various departments. See individual department summaries for details.
- Capital Outlay – Overall increase of \$2,998,665 primarily due to a placeholder for one-time technology projects of \$3,500,000 in the Non-Departmental Transfers section of the FY 2022 budget.
- Internal Services - Overall increase of \$6,993,544 with major changes related to: Insurance Fund line item increased \$2,477,069 due to the amount allocated for the self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves that have depleted over the last several years (previous allocations were inadequate to sustain the fund). Also, the allocation methodology has been updated from a 50% claims/50% personnel exposure model to an 80% claims/20% personnel exposure model to more accurately reflect where the costs are generated; Information Technology Development \$2,045,039 due to the development costs associated with planned maintenance and upgrades for existing systems; and Building Space Cost Allocation increase of \$2,037,559 as Facilities Maintenance & Operations (FM&O) Fund determines the rates for each building based on estimated costs to operate and maintain the buildings and the building rates are adjusted annually to in order to bring the FM&O Fund equity in line with Federal OMB Uniform Guidance requirements. There were also increases to Radio Communications \$236,949 and Info Tech Operations \$124,415 based on usage and allocation adjustments.
- Transfers Out - Decreased (\$9,541,985) with the major changes related to Non Departmental: a reduction of (\$5,200,000) FY 2021 support of the HR Financial System Replacement Project; (\$3,083,230) FY 2021 radio system project enhancements as well as radio replacements to be deployed with the new radio system for the jail and Children's Village operations as the Radio Communications Fund 911 surcharge revenue is only eligible for defined public safety operations; (\$1,300,000) FY 2021 Economic Development CARES Recovery Assistance Grant per M.R. #20577; a reduction of (\$993,052) to the Building Improvement Fund based on CARES Act funding reappropriated in FY 2021; (\$883,820) for the Child Care Fund based on operational needs; (\$262,090) related to the FY 2021 Drug Policy Grant match; (\$250,500) FY 2021 appropriation for CLEMIS – Public Safety Transparency Dashboard Project per M.R. #20559; and (\$243,500) reduction in the transfer out to the Project Work Order Fund as FY 2021 was increased to cover County Campus Sustainability Planning and Prosecutor's Office Upgrade projects. The decrease is partially offset by an increase of \$2,651,294 in the Information Technology Fund for proposed future technology projects.

### **FY 2023 REVENUES**

- Property Taxes: Increased \$8,693,446 and includes a projected 4.25% increase in real property taxable value over FY 2022 and a projected 2.0% increase in the U.S. Consumer Price Index. This also reflects an assumed millage rate of 3.9568 mills.

- Federal Grants: No change from FY 2022.
- State Grants: Increased \$74,850 for Non-Departmental Child Care Subsidy which reflects 50% reimbursement of updated qualified costs.
- Other Intergovernmental Revenues: No change from FY 2022.
- Charges for Services: Increased \$623,451 primarily reflecting an increase in Sheriff's Office revenue due to anticipated placeholder of \$383,626 in contract revenue adjustments for indirect cost recovery and will be further updated under separate resolution for new contract agreements (current agreements expire 12/31/2021). Dispatch Services increased \$86,886 due to new dispatch services agreements. Also, includes an increase of \$150,000 within Management and Budget for anticipated additional enhanced cooperative purchasing agreement revenue.
- Indirect Cost: Increased \$50,000 based on the General Fund Cost Pool and current cost allocation plan.
- Contributions: No change from FY 2022.
- Investment Income: No change from FY 2022.
- Planned Use of Fund Balance: Decreased (\$8,036,634) as the FY 2023 budget assumes no use of Planned Use of Fund Balance. General favorability factors, turnover factors, and workforce planning factors have been included in the budget (see Non-Departmental Transfers section for more information).
- Transfer In: No change from FY 2022.

## **FY 2023 EXPENDITURES**

- Personnel – In non-departmental section, Salary Adjustment Reserve increased \$4,231,600 to reflect a 2% compensation increase placeholder for General Fund/General Purpose departments. Fringe Benefit Reserve increased \$1,972,000 as the overall fringe benefits adjustments are under review by the County Executive Administration; partially offset by a 2% inflationary factor for medical costs, both of which are not included in individual departmental budgets. Partially offset by a decrease of (\$4,300,000) for additional Workforce Planning Reductions anticipated in the County Executive's Five-Year Plan.
- Contractual Services – No material change from FY 2022.
- Non-Departmental – The \$3,677,868 overall increase includes: Salary Adjustment Reserve increased \$4,231,600 to reflect a 2% compensation increase placeholder for General Fund/General Purpose departments. Fringe Benefit Reserve increased \$1,972,000 as the overall fringe benefits adjustments are under review by the County Executive Administration; partially offset by a 2% inflationary factor for medical costs, both of which are not included in individual departmental budgets. Also, \$1,500,000 is to restore the Interest Expense budget as a placeholder for any short term borrowing due to cash flow needs due to timing of tax collections. In addition, an increase of \$275,000 in the Overtime Reserve line item to account for 24-hour / 7-day operations related to the Election Day Holiday that occurs in November in even calendar years only (impacts odd fiscal years as the County's fiscal year is October – September). Partially offset by a decrease of (\$4,300,000) for Workforce Planning Reductions anticipated in the County Executive's Five-Year Plan.
- Commodities – Overall decrease (\$226,644) primarily related to the decrease of (\$225,000) in the Clerk's Election Supplies budget due to it being a non-election year.

- Capital Outlay – Overall decrease of (\$3,500,000) reflects one-time technology projects in FY 2022.
- Internal Services – Increase of \$1,614,286 primarily related to Building Space Cost Allocation of \$1,503,677 as building rates are based on full cost recovery for building maintenance and Insurance Fund of \$110,105 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County’s various cost centers.
- Transfers Out – Overall decrease of (\$198,488) based on the debt payment requirement for the Building Authority Facilities and Information Technology Projects debt fund.

## **FY 2024 REVENUES**

- Property Taxes: Increase \$8,839,051 that includes a projected 4.25% increase in real property taxable value over FY 2023 and a projected 2.0% increase in the U.S. Consumer Price Index. This also reflects an assumed millage rate of 3.9237 mills.
- Federal Grants: Decreased (\$780) from FY 2023 within Health and Human Services.
- State Grants: State Grants decreased (\$34,954) primarily reflecting adjustments in the Child Care Subsidy of (\$26,683) based on updated qualified costs. Also, includes an anticipated reduction of (\$8,271) within Health and Human Services.
- Other Intergovernmental Revenues: No change from FY 2023.
- Charges for Services: Increased \$652,435 reflecting an increase in Sheriff’s Office revenue due to anticipated placeholder of \$500,000 in contract revenue adjustments for indirect cost recovery and will be further updated under separate resolution for new contract agreements (current agreements expire 12/31/2021). Also, includes an increase of \$150,000 within Management and Budget for anticipated additional enhanced cooperative purchasing agreement revenue.
- Indirect Cost: No change from FY 2023.
- Contributions: No change from FY 2023.
- Investment Income: No change from FY 2023.
- Planned Use of Fund Balance: No change from FY 2023. General favorability factors, turnover factors, and workforce planning factors have been included in the budget (see Non-Departmental Transfers section for more information).
- Transfers In: No change from FY 2023.

## **FY 2024 EXPENDITURES**

- Personnel – In non-departmental section, Salary Adjustment Reserve increased \$4,231,600 to reflect a 2% compensation increase placeholder for General Fund/General Purpose departments. Fringe Benefit Reserve increased \$2,628,000 as the overall fringe benefits adjustments are under review by the County Executive Administration; partially offset by a 2% inflationary factor for medical costs, both of which are not included in individual departmental budgets. Partially offset by a decrease of (\$2,150,000) for additional Workforce Planning Reductions anticipated in the County Executive’s Five-Year Plan.

- Contractual Services – Increase of \$6,128,105 primarily due to increase in Budgeted Equity Adjustments to balance General Fund budget for FY 2024. General favorability factors, turnover factors, and workforce planning factors have been included in the budget (see Non-Departmental Transfers section for more information).
- Non-Departmental – Increase of \$4,434,600 includes Salary Adjustment Reserve increase of \$4,231,600 to reflect a 2% compensation placeholder for General Fund/General Purpose departments. Fringe Benefit Reserve increased \$2,628,000; overall fringe benefits adjustments under review by the County Executive Administration and is partially offset by a 2% inflationary factor for medical costs, both of which are not included in individual departmental budgets. Also, there is a decrease of (\$275,000) in the Overtime Reserve line item to account for 24-hour / 7-day operations related to the Election Day Holiday that occurs in November in even calendar years only (impacts odd fiscal years as the County’s fiscal year is October – September). Partially offset by a decrease of (\$2,150,000) for Workforce Planning Reductions anticipated in the County Executive’s Five-Year Plan.
- Commodities – No change from FY 2023.
- Capital Outlay – No change from FY 2023.
- Internal Services – Increase \$161,009 primarily related to Building Space Cost Allocation of \$180,466 as building rates are based on full cost recovery for building maintenance. Partially offset by (\$19,457) Insurance due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County’s various cost centers.
- Transfers Out – Overall decrease of (\$1,208,125) primarily due to the payoff of a building authority debt bond issue (\$2,208,125); and partially offset by an increase of \$1,000,000 to the Building Improvement Fund for the capital improvement program, and an increase of \$43,316 to the Child Care Fund based on operational needs.

Department:	301 - Circuit Court	OAKLAND COUNTY, MICHIGAN
Fund:	General Fund / General Purpose	FY2022 AND FY2023 AND FY2024 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2021		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Amended to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Other Intergovern. Revenues	4,500	4,500	4,500	0	0.00%	4,500	0	0.00%	4,500	0	0.00%
Charges for Services	4,177,500	4,185,500	3,833,500	(352,000)	-8.41%	3,833,500	0	0.00%	3,833,500	0	0.00%
Grand Total Revenues	4,182,000	4,190,000	3,838,000	(352,000)	-8.40%	3,838,000	0	0.00%	3,838,000	0	0.00%

Expenditures

Salaries	16,585,447	17,356,875	17,551,475	194,600	1.12%	17,551,475	0	0.00%	17,551,475	0	0.00%
Fringe Benefits	9,245,600	9,463,219	8,683,564	(779,655)	-8.24%	8,683,564	0	0.00%	8,683,564	0	0.00%
Contractual Services	11,230,546	11,332,441	11,204,171	(128,270)	-1.13%	11,198,327	(5,844)	-0.05%	11,198,327	0	0.00%
Commodities	293,558	655,230	297,058	(358,172)	-54.66%	297,058	0	0.00%	297,058	0	0.00%
Internal Services	5,126,891	5,695,879	5,304,536	(391,343)	-6.87%	5,493,141	188,605	3.56%	5,514,036	20,895	0.38%
Transfers Out	8,246,334	8,261,090	8,244,505	(16,585)	-0.20%	8,244,505	0	0.00%	8,244,505	0	0.00%
Grand Total Expenditures	50,728,376	52,764,734	51,285,309	(1,479,425)	-2.80%	51,468,070	182,761	0.36%	51,488,965	20,895	0.04%



**CIRCUIT COURT (Page 93)**  
**BUDGET HIGHLIGHTS**  
**FY 2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2022 REVENUES**

- Revenues reflect an anticipated decrease of (\$352,000) in the net collection of various fees and costs under Charges for Services; Costs (\$280,000), Board and Care (\$50,000), Govt Benefit Board and Care (\$50,000), Mediation Fines (\$30,000), Civil Mediation Payments (\$8,000), Judge On Line Services (\$4,000) offset by Refund Fees PD Def Attorney \$70,000.

**FY 2022 EXPENDITURES**

- Controllable Personnel – FY 2022 reflects a general overall compensation increase of 2% and includes a fringe benefit rate reduction based on availability equity within the Fringe Benefit Fund.
  - Other Salary and Fringe Benefit changes include a decrease of (\$24,324) to reflect an adjustment to remove the 2% general salary increase and associated fringe benefits for judges, as their compensation is controlled at the state level. Also, the changes include the deletion and creation of positions in the following divisions:
    - Circuit Court Business Division reflect the deletion of one (1) Full Time Eligible Office Support Clerk Senior position (#2529).
    - Circuit Court Gen Jurisdiction Division reflect the deletion of two (2) Full Time Eligible Circuit Court Records Specialist positions (#6376 and #5773) along with the creation of one (1) Part Time Non-Eligible Circuit Court Records Specialist position.
    - Circuit Court Family Division reflect the deletion of four (4) Full Time Eligible Youth & Family Caseworker II positions (#0105, #7871, #1072, and #11891); one (1) Full Time Eligible Office Support Clerk position (#11955); two (2) Part Time Non-Eligible Student positions (#5216 and #0053); one (1) Part Time Non-Eligible General Clerical position (#6891); one (1) Part Time Non-Eligible Deputy Register II position (#12241); one (1) Part Time Non-Eligible Deputy Register I position (#12242); as well as the deletion (effective August 1, 2022) of one (1) Full Time Eligible Youth Assistance Caseworker II position (# to be determined); partially offset by the creation of one (1) Part Time Non-Eligible Youth Assistance Caseworker II position and one (1) Full Time Eligible Deputy Register II position.
- Contractual Services net decrease of (\$128,270) is primarily a result of a reduction in Special Projects (\$93,895), due to a one-time carry forward of funds in the amended FY 2021 budget. Additional reductions include Professional Services (\$30,875), primarily based on an offset, in the amount of (\$16,855), for the creation of one new Deputy Register II position within the Circuit Court Family Division Juvenile Adoptions unit during the current year's County Executive Recommended Budget process; reallocation of funding, in the amount of (\$8,000), from the Circuit Court General Jurisdiction Civil Mediation Payments account for payment to the Oakland County Bar Association related to their assistance on case evaluations approved via M.R. #20635; and adjustments, in the amount of (\$5,843), as a result of the deletion and creation of positions within the Circuit Court Family Division Court Services unit approved via M.R. #20263.
- The decrease in Commodities (\$358,172) is due to Expendable Equipment primarily for a one-time carry forward of (\$351,179) in order to purchase furniture for judicial chambers, various courtrooms and staff areas.

- Internal Services reflect a net decrease of (\$391,343) is primarily due to Info Tech Development (\$544,039) and Maintenance Department Charges (\$24,949) as the appropriation for the two-line items are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. Also, Info Tech Operations decreased (\$95,251) due to allocation and usage adjustments. The overall decrease is partially offset by an increase in Building Space Cost Allocation \$147,195. Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2022 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Additionally, there is an increase in Insurance Fund \$116,573 which reflects an adjustment in the amount allocated for the self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves that have depleted over the last several years (previous allocations were inadequate to sustain the fund). Also, the allocation methodology has been updated from a 50% claims/50% personnel exposure model to a 80% claims/20% personnel exposure model to more accurately reflect where the costs are generated.
- Transfers Out decreased (\$16,585) due to Friend of the Court grant match.

#### **FY 2023 REVENUES**

- No changes.

#### **FY 2023 EXPENDITURES**

- Contractual Services overall decrease of (\$5,844) is the result of a reduction in Professional Services associated with the creation of one Full-Time Eligible (FTE) Senior Psychologist position, approved via M.R. #20263.
- Internal Services increased \$188,605 primarily due to Building Space Cost Allocation \$185,090; rates are based on full cost recovery for building maintenance and operations.

#### **FY 2024 REVENUES**

- No changes.

#### **FY 2024 EXPENDITURES**

- Internal Services increased \$20,895 due to Building Space Cost Allocation \$22,216; rates are based on full cost recovery for building maintenance and operations. Partially offset by a decrease in Insurance Fund (\$1,321) due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

Department:	302 - District Court	OAKLAND COUNTY, MICHIGAN
Fund:	General Fund / General Purpose	FY2022 AND FY2023 AND FY2024 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2021		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Amended to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Other Intergovern. Revenues	1,800	1,800	1,800	0	0.00%	1,800	0	0.00%	1,800	0	0.00%
Charges for Services	12,746,021	12,746,021	12,746,021	0	0.00%	12,746,021	0	0.00%	12,746,021	0	0.00%
Investment Income	2,200	2,200	2,200	0	0.00%	2,200	0	0.00%	2,200	0	0.00%
Grand Total Revenues	12,750,021	12,750,021	12,750,021	0	0.00%	12,750,021	0	0.00%	12,750,021	0	0.00%

Expenditures

Salaries	8,835,886	9,236,728	9,506,449	269,721	2.92%	9,506,449	0	0.00%	9,506,449	0	0.00%
Fringe Benefits	4,947,966	5,080,940	4,505,638	(575,302)	-11.32%	4,505,638	0	0.00%	4,505,638	0	0.00%
Contractual Services	1,929,754	1,915,054	1,917,555	2,501	0.13%	1,935,198	17,643	0.92%	1,953,598	18,400	0.95%
Commodities	259,718	330,985	259,718	(71,267)	-21.53%	259,718	0	0.00%	259,718	0	0.00%
Internal Services	1,839,721	1,907,484	1,897,480	(10,004)	-0.52%	1,926,974	29,494	1.55%	1,930,051	3,077	0.16%
Grand Total Expenditures	17,813,045	18,471,191	18,086,840	(384,351)	-2.08%	18,133,977	47,137	0.26%	18,155,454	21,477	0.12%

**52<sup>nd</sup> District Court (Page 107)**  
**BUDGET HIGHLIGHTS**  
**FY 2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

- For Explanations, see Division reports

Department:	30201 - District Court Administration	OAKLAND COUNTY, MICHIGAN
Fund:	General	FY2022 AND FY2023 AND FY2024 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2021		FY 2022 County Exec. Recommended	Inc./ (Dec.) FY 2021 Amended to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Expenditures

Salaries	173,528	195,060	192,854	(2,206)	-1.13%	192,854	0	0.00%	192,854	0	0.00%
Fringe Benefits	64,739	66,599	55,014	(11,585)	-17.40%	55,014	0	0.00%	55,014	0	0.00%
Contractual Services	10,300	10,300	10,300	0	0.00%	10,300	0	0.00%	10,300	0	0.00%
Internal Services	2,318	2,318	2,329	11	0.47%	2,341	12	0.52%	2,337	(4)	-0.17%
Grand Total Expenditures	250,885	274,277	260,497	(13,780)	-5.02%	260,509	12	0.00%	260,505	(4)	0.00%

**52nd DISTRICT COURT'S ADMINISTRATION BUDGET (Page 110)**  
**BUDGET HIGHLIGHTS**  
**FY 2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2022 EXPENDITURES**

- Controllable Personnel – FY 2022 reflects a general overall compensation increase of 2% and includes a fringe benefit rate reduction based on availability equity within the Fringe Benefit Fund.
- Internal Services reflects an overall increase of \$11. Insurance Fund increased \$40; it reflects an adjustment in the amount allocated for the self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves that have depleted over the last several years (previous allocations were inadequate to sustain the fund). Also, the allocation methodology has been updated from a 50% claims/50% personnel exposure model to a 80% claims/20% personnel exposure model to more accurately reflect where the costs are generated. Partially offset by a decrease in Info Tech Operations (\$29) based on allocation and usage adjustments.

**FY 2023 EXPENDITURES**

- Internal Services – No material changes.

**FY 2024 EXPENDITURES**

- Internal Services – No material changes.

Department:	30202 - District Court I Div. (Novi)	OAKLAND COUNTY, MICHIGAN
Fund:	General	FY2022 AND FY2023 AND FY2024 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2021		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Amended to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Other Intergovern. Revenues	500	500	500	0	0.00%	500	0	0.00%	500	0	0.00%
Charges for Services	4,214,753	4,214,753	4,214,753	0	0.00%	4,214,753	0	0.00%	4,214,753	0	0.00%
Investment Income	500	500	500	0	0.00%	500	0	0.00%	500	0	0.00%
Grand Total Revenues	4,215,753	4,215,753	4,215,753	0	0.00%	4,215,753	0	0.00%	4,215,753	0	0.00%

Expenditures

Salaries	2,949,462	3,079,866	3,189,898	110,032	3.57%	3,189,898	0	0.00%	3,189,898	0	0.00%
Fringe Benefits	1,650,893	1,693,431	1,495,792	(197,639)	-11.67%	1,495,792	0	0.00%	1,495,792	0	0.00%
Contractual Services	843,034	828,334	821,159	(7,175)	-0.87%	828,836	7,677	0.93%	836,970	8,134	0.98%
Commodities	62,556	62,556	62,556	0	0.00%	62,556	0	0.00%	62,556	0	0.00%
Internal Services	428,311	440,740	424,011	(16,729)	-3.80%	424,320	309	0.07%	424,205	(115)	-0.03%
Grand Total Expenditures	5,934,256	6,104,927	5,993,416	(111,511)	-1.83%	6,001,402	7,986	0.13%	6,009,421	8,019	0.13%

**52-1 DISTRICT COURT OF NOVI (Page 111)**  
**BUDGET HIGHLIGHTS**  
**FY 2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2022 REVENUES**

- No changes.

**FY 2022 EXPENDITURES**

- Controllable Personnel – FY 2022 reflects a general compensation increase of includes a 2% and includes a fringe benefit rate reduction based on availability equity within the Fringe Benefit Fund.
  - Other Salaries and Fringe Benefit changes include the deletion of two (2) Full Time Eligible District Court Clerk positions (#2627 and #7228) and an adjustment (\$3,649) to remove the 2% general salary increase and associated fringe benefits for judges, as their compensation is controlled at the state level.
- Contractual Services net decrease of (\$7,175) is primarily due to Building Maintenance Charges (\$14,993) as a result of the creation of one (1) Part Time Non-Eligible Skilled Maintenance Mechanic II position within the Novi District Court Admin Division, approved via M.R. #21079. Partially offset by an increase in Rent \$7,818, effective 04/01/2021.
- Internal Services net decrease of (\$16,729) is due to Info Tech Development (\$7,525) and Maintenance Department Charges (\$4,904) as appropriations for the two-line items are budgeted in Non-Departmental and transferred as needed, per the General Appropriations Act. Also, Info Tech Operations decreased (\$5,493) due to allocation and usage adjustments. Partially offset by an increase in Info Tech Managed Print Services \$1,193 due to rate and usage adjustments.

**FY 2023 REVENUES**

- No changes.

**FY 2023 EXPENDITURES**

- Contractual Services increase of \$7,677 is primarily due to an increase in Rent \$7,974, effective 04/01/2023. Partially offset by a decrease in Building Maintenance Charges (\$297) as a result of the creation of one (1) Part Time Non-Eligible Skilled Maintenance Mechanic II position within the Novi District Court Admin Division approved via M.R. #21079.
- Internal Services increase of \$309 is for Insurance Fund due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

**FY 2024 REVENUES**

- No changes.



**FY 2024 EXPENDITURES**

- Contractual Services increase of \$8,134 is primarily due to an increase in Rent, effective 04/01/2024.
- Internal Services reflect a decrease of (\$115) is for Insurance Fund due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

Department:	30203 - District Court II Div. (Clark)	OAKLAND COUNTY, MICHIGAN
Fund:	General	FY2022 AND FY2023 AND FY2024 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2021		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Amended to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Other Intergovern. Revenues	300	300	300	0	0.00%	300	0	0.00%	300	0	0.00%
Charges for Services	1,912,663	1,912,663	1,912,663	0	0.00%	1,912,663	0	0.00%	1,912,663	0	0.00%
Investment Income	300	300	300	0	0.00%	300	0	0.00%	300	0	0.00%
Grand Total Revenues	1,913,263	1,913,263	1,913,263	0	0.00%	1,913,263	0	0.00%	1,913,263	0	0.00%

Expenditures

Salaries	1,475,524	1,547,602	1,649,565	101,963	6.59%	1,649,565	0	0.00%	1,649,565	0	0.00%
Fringe Benefits	810,696	834,288	801,146	(33,142)	-3.97%	801,146	0	0.00%	801,146	0	0.00%
Contractual Services	497,145	497,145	506,821	9,676	1.95%	516,787	9,966	1.97%	527,053	10,266	1.99%
Commodities	50,938	50,938	50,938	0	0.00%	50,938	0	0.00%	50,938	0	0.00%
Internal Services	252,023	281,007	249,434	(31,573)	-11.24%	249,584	150	0.06%	249,527	(57)	-0.02%
Grand Total Expenditures	3,086,326	3,210,980	3,257,904	46,924	1.46%	3,268,020	10,116	0.31%	3,278,229	10,209	0.31%

**52-2 DISTRICT COURT OF CLARKSTON (Page 114)**  
**BUDGET HIGHLIGHTS**  
**FY 2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2022 REVENUES**

- No changes.

**FY 2022 EXPENDITURES**

- Controllable Personnel – FY 2022 reflects a general overall compensation increase of 2% and includes a fringe benefit rate reduction based on availability equity within the Fringe Benefit Fund.
  - Other Salaries and Fringe Benefit changes include a decrease of (\$2,432) to reflect an adjustment to remove the 2% general salary increase and associated fringe benefits for judges, as their compensation is controlled at the state level.
- Contractual Services increase of \$9,676 is primarily due to an increase in Rent, effective 06/01/2021.
- Internal Services reflect a net decrease of (\$31,573) is primarily due to Maintenance Department Charges (\$21,459) and Info Tech Development (\$7,525) as appropriations for the two-line items are budgeted in Non-Departmental and transferred as needed, per the General Appropriations Act.

**FY 2023 REVENUES**

- No changes.

**FY 2023 EXPENDITURES**

- Contractual Services increase of \$9,966 is primarily due to an increase in Rent, effective 06/01/2022.
- Internal Services reflect an increase of \$150 primarily for Insurance Fund due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

**FY 2024 REVENUES**

- No changes.

**FY 2024 EXPENDITURES**

- Contractual Services increase of \$10,266 is primarily due to an increase in Rent, effective 06/01/2023.
- Internal Services reflect a decrease of (\$57) primarily for Insurance Fund due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

Department:	30204 - District Court III Div. (Roch)	OAKLAND COUNTY, MICHIGAN
Fund:	General	FY2022 AND FY2023 AND FY2024 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2021		FY 2022 County Exec. Recommended	Inc./ (Dec.) FY 2021 Amended to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Other Intergovern. Revenues	700	700	700	0	0.00%	700	0	0.00%	700	0	0.00%
Charges for Services	4,178,015	4,178,015	4,178,015	0	0.00%	4,178,015	0	0.00%	4,178,015	0	0.00%
Investment Income	400	400	400	0	0.00%	400	0	0.00%	400	0	0.00%
Grand Total Revenues	4,179,115	4,179,115	4,179,115	0	0.00%	4,179,115	0	0.00%	4,179,115	0	0.00%

Expenditures

Salaries	2,607,073	2,731,259	2,701,318	(29,941)	-1.10%	2,701,318	0	0.00%	2,701,318	0	0.00%
Fringe Benefits	1,483,139	1,523,926	1,227,775	(296,151)	-19.43%	1,227,775	0	0.00%	1,227,775	0	0.00%
Contractual Services	177,435	177,435	177,435	0	0.00%	177,435	0	0.00%	177,435	0	0.00%
Commodities	100,992	149,935	100,992	(48,943)	-32.64%	100,992	0	0.00%	100,992	0	0.00%
Internal Services	857,122	870,356	924,917	54,561	6.27%	953,765	28,848	3.12%	957,084	3,319	0.35%
Grand Total Expenditures	5,225,761	5,452,911	5,132,437	(320,474)	-5.88%	5,161,285	28,848	0.56%	5,164,604	3,319	0.06%

**52-3 DISTRICT COURT OF ROCHESTER HILLS (Page 117)**  
**BUDGET HIGHLIGHTS**  
**FY 2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2022 REVENUES**

- No changes.

**FY 2022 EXPENDITURES**

- Controllable Personnel – FY 2022 reflects a general overall compensation increase of 2% and includes a fringe benefit rate reduction based on availability equity within the Fringe Benefit Fund.
  - Other Salaries and Fringe Benefit changes include a decrease of (\$3,649) to reflect an adjustment to remove the 2% general salary increase and associated fringe benefits for judges, as their compensation is controlled at the state level. Also, includes the deletion of two (2) Full Time Eligible District Court Clerk positions (#6757 and #7043).
- Commodities decreased (\$48,943) primarily due to Expendable Equipment for the one-time purchase of replacement furniture in FY 2021.
- Internal Services reflect an overall increase of \$54,561 due to Building Space Cost Allocation, of \$72,207. Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2022 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Partially offset by a decrease for Info Tech Development (\$7,525) and Maintenance Department Charges (\$5,709) as appropriations for the two-line items are budgeted in Non-Departmental and transferred as needed, per the General Appropriations Act. Also, Info Tech Operations decreased (\$5,526) due to allocation and usage adjustment.

**FY 2023 REVENUES**

- No changes.

**FY 2023 EXPENDITURES**

- Internal Services reflect an increase of \$28,848 primarily due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

**FY 2024 REVENUES**

- No changes.

**FY 2024 EXPENDITURES**

- Internal Services reflect an increase of \$3,319 due to Building Space Cost Allocation \$3,428; rates are based on full cost recovery for building maintenance and operations. Partially offset by a decrease in Insurance Fund (\$109) due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

Department:	30205 - District Court IV Div. (Troy)	OAKLAND COUNTY, MICHIGAN
Fund:	General	FY2022 AND FY2023 AND FY2024 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2021		FY 2022 County Exec. Recommended	Inc./ (Dec.) FY 2021 Amended to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Other Intergovern. Revenues	300	300	300	0	0.00%	300	0	0.00%	300	0	0.00%
Charges for Services	2,440,590	2,440,590	2,440,590	0	0.00%	2,440,590	0	0.00%	2,440,590	0	0.00%
Investment Income	1,000	1,000	1,000	0	0.00%	1,000	0	0.00%	1,000	0	0.00%
Grand Total Revenues	2,441,890	2,441,890	2,441,890	0	0.00%	2,441,890	0	0.00%	2,441,890	0	0.00%

Expenditures

Salaries	1,630,299	1,682,941	1,772,814	89,873	5.34%	1,772,814	0	0.00%	1,772,814	0	0.00%
Fringe Benefits	938,499	962,696	925,911	(36,785)	-3.82%	925,911	0	0.00%	925,911	0	0.00%
Contractual Services	401,840	401,840	401,840	0	0.00%	401,840	0	0.00%	401,840	0	0.00%
Commodities	45,232	67,556	45,232	(22,324)	-33.05%	45,232	0	0.00%	45,232	0	0.00%
Internal Services	299,947	313,063	296,789	(16,274)	-5.20%	296,964	175	0.06%	296,898	(66)	-0.02%
Grand Total Expenditures	3,315,817	3,428,096	3,442,586	14,490	0.42%	3,442,761	175	0.01%	3,442,695	(66)	0.00%

**52-4 DISTRICT COURT OF TROY (Page 120)**  
**BUDGET HIGHLIGHTS**  
**FY 2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2022 REVENUES**

- No changes.

**FY 2022 EXPENDITURES**

- Controllable Personnel – FY 2022 reflects a general overall compensation increase of 2% and includes a fringe benefit rate reduction based on availability equity within the Fringe Benefit Fund.
  - Other Salaries and Fringe Benefit changes include a decrease of (\$2,432) to reflect an adjustment to remove the 2% general salary increase and associated fringe benefits for judges, as their compensation is controlled at the state level.
- Commodities decreased (\$22,324) due to Expendable Equipment to renovate courtrooms for jury trials in FY 2021.
- Internal Services net decrease of (\$16,274) due to Info Tech Development (\$7,524) and Maintenance Department Charges (\$5,592) as appropriations for the two-line items are budgeted in Non-Departmental and transferred as needed, per the General Appropriations Act. Also, Info Tech Operations decreased (\$3,831) due to allocation and usage adjustments. Partially offset by an increase in Insurance Fund \$844 which reflects an adjustment in the amount allocated for the self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves that have depleted over the last several years (previous allocations were inadequate to sustain the fund). Also, the allocation methodology has been updated from a 50% claims/50% personnel exposure model to a 80% claims/20% personnel exposure model to more accurately reflect where the costs are generated.

**FY 2023 REVENUES**

- No changes.

**FY 2023 EXPENDITURES**

- Internal Services reflect an increase of \$175 for Insurance Fund due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

**FY 2024 REVENUES**

- No changes.

**FY 2024 EXPENDITURES**

- Internal Services reflect a decrease of (\$66) for Insurance Fund due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

Department:	304 - Probate Court	OAKLAND COUNTY, MICHIGAN
Fund:	General Fund / General Purpose	FY2022 AND FY2023 AND FY2024 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2021		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Amended to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Charges for Services	561,600	561,600	561,600	0	0.00%	561,600	0	0.00%	561,600	0	0.00%
Grand Total Revenues	561,600	561,600	561,600	0	0.00%	561,600	0	0.00%	561,600	0	0.00%

Expenditures

Salaries	3,127,589	3,253,297	3,462,599	209,302	6.43%	3,462,599	0	0.00%	3,462,599	0	0.00%
Fringe Benefits	1,781,767	1,824,889	1,682,511	(142,378)	-7.80%	1,682,511	0	0.00%	1,682,511	0	0.00%
Contractual Services	954,315	954,315	954,315	0	0.00%	954,315	0	0.00%	954,315	0	0.00%
Commodities	76,109	76,109	76,109	0	0.00%	76,109	0	0.00%	76,109	0	0.00%
Internal Services	1,087,985	1,112,240	1,094,716	(17,524)	-1.58%	1,129,209	34,493	3.15%	1,133,197	3,988	0.35%
Grand Total Expenditures	7,027,765	7,220,850	7,270,250	49,400	0.68%	7,304,743	34,493	0.47%	7,308,731	3,988	0.05%



**PROBATE COURT (Page 123)**  
**BUDGET HIGHLIGHTS**  
**FY 2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2022 REVENUES**

- No changes.

**FY 2022 EXPENDITURES**

- Controllable Personnel – FY 2022 reflects a general overall compensation increase of 2% and includes a fringe benefit rate reduction based on availability equity within the Fringe Benefit Fund.
  - Other Salaries and Fringe Benefit changes include a decrease of (\$16,557) which reflect an adjustment to remove the 2% general salary increase and associated fringe benefits for judges, as their compensation is controlled at the state level.
- Internal Services decreased overall (\$17,524). Info Tech Development decreased (\$23,934) as appropriations for the line item is budgeted in Non-Departmental and transferred as needed, per the General Appropriations Act. Info Tech Operations decreased (\$22,819) due to allocation and usage adjustments. Partially offset by an increase in Building Space Cost Allocation \$26,440; Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building; the FY 2022 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Also, Insurance Fund increased \$3,110; it reflects an adjustment in the amount allocated for the self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves that have depleted over the last several years (previous allocations were inadequate to sustain the fund). The allocation methodology has been updated from a 50% claims/50% personnel exposure model to a 80% claims/20% personnel exposure model to more accurately reflect where the costs are generated.

**FY 2023 REVENUES**

- No changes.

**FY 2023 EXPENDITURES**

- Internal Services increased \$34,493 primarily due to Building Space Cost Allocation \$34,187; rates are based on full cost recovery for building maintenance and operations.

**FY 2024 REVENUES**

- No changes.

**FY 2024 EXPENDITURES**

- Internal Services increased \$3,988 primarily due to Building Space Cost Allocation \$4,103; rates are based on full cost recovery for building maintenance and operations. Partially offset by a decrease in Insurance Fund (\$115) due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

Department:	401 - Prosecuting Attorney	OAKLAND COUNTY, MICHIGAN
Fund:	General Fund / General Purpose	FY2022 AND FY2023 AND FY2024 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2021		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Amended to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Federal Grants	205,000	205,000	205,000	0	0.00%	205,000	0	0.00%	205,000	0	0.00%
Charges for Services	278,000	816,489	815,549	(940)	-0.12%	815,549	0	0.00%	815,549	0	0.00%
Grand Total Revenues	483,000	1,021,489	1,020,549	(940)	-0.09%	1,020,549	0	0.00%	1,020,549	0	0.00%

Expenditures

Salaries	11,873,307	12,337,201	13,568,472	1,231,271	9.98%	13,568,472	0	0.00%	13,568,472	0	0.00%
Fringe Benefits	6,046,323	6,196,609	6,321,208	124,599	2.01%	6,321,208	0	0.00%	6,321,208	0	0.00%
Contractual Services	464,566	533,338	503,338	(30,000)	-5.62%	503,338	0	0.00%	503,338	0	0.00%
Commodities	95,600	96,773	96,773	0	0.00%	96,773	0	0.00%	96,773	0	0.00%
Internal Services	2,327,478	2,384,694	2,247,165	(137,529)	-5.77%	2,311,450	64,285	2.86%	2,318,618	7,168	0.31%
Transfers Out	975,027	975,027	975,027	0	0.00%	975,027	0	0.00%	975,027	0	0.00%
Grand Total Expenditures	21,782,301	22,523,642	23,711,983	1,188,341	5.28%	23,776,268	64,285	0.27%	23,783,436	7,168	0.03%

**PROSECUTING ATTORNEY (Page 130)**  
**BUDGET HIGHLIGHTS**  
**FY 2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2022 REVENUES**

- Revenues reflect a decrease of (\$940) in Educational Training due to a one-year agreement with Oakland County Community College to provide educational services to the Oakland Police Academy, (M.R. #20455); it represents a slight reduction in the number of training hours budgeted.

**FY 2022 EXPENDITURES**

- Controllable Personnel increased \$1,355,870. FY 2022 reflects a general overall compensation increase of 2% and includes a fringe benefit rate reduction based on available equity within the Fringe Benefit Fund.
  - Other Salary and Fringe Benefit changes include the creation of a Conviction Integrity Unit staffed by three positions (Principal Attorney, Prosecutor Investigator, Sr. Office Support Clerk) adding \$200,783 in salaries and \$105,526 in fringe benefits to support criminal justice reform. Also, in order to rebuild administrative staff, four Chief – Prosecuting Attorney positions were created adding \$470,340 in salaries and \$211,642 in fringe benefits.
- Operating Expenditures decreased (\$30,000) primarily due to Transition Expense which was a one-year allocation to allow transition to the new Prosecuting Attorney and leadership team.
- Internal Services decreased overall (\$137,529). Insurance Fund decreased (\$252,679) due to the amount allocated for the self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves that have depleted over the last several years (previous allocations were inadequate to sustain the fund). Also, the allocation methodology has been updated from a 50% claims/50% personnel exposure model to an 80% claims/20% personnel exposure model to more accurately reflect where the costs are generated. There were also decreases in Info Tech Development (\$53,021) and Maintenance Department Charges (\$29,711) as appropriations for the two-line items are budgeted in Non-Departmental and transferred as needed, per the General Appropriations Act. Also, decreases in Motor Pool (\$1,743) and Motor Pool Fuel Charges (\$871) are due to allocation and usage level adjustments. These reductions are partially offset by increases in Info Tech Operations \$146,384, Radio Communications \$2,496, and Telephone Communications \$1,995 which are also based on allocation and usage level adjustments. Building Space Cost Allocation increased \$48,860 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2022 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements.

**FY 2023 REVENUES**

- No changes.

**FY 2023 EXPENDITURES**

- Internal Services reflects an overall increase of \$64,285 is primarily due to Building Space Cost Allocation, \$63,176, as rates are based on full cost recovery for building maintenance and operations. Also, Insurance Fund increased \$1,109 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

**FY 2024 REVENUES**

- No changes.

**FY 2024 EXPENDITURES**

- Internal Services reflects an overall increase of \$7,168 is primarily due to Building Space Cost Allocation, \$7,582, as rates are based on full cost recovery for building maintenance and operations. This was partially offset by a decrease in Insurance Fund (\$414) due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

Department:	403 - Sheriff	OAKLAND COUNTY, MICHIGAN
Fund:	General Fund / General Purpose	FY2022 AND FY2023 AND FY2024 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2021		FY 2022 County Exec. Recommended	Inc./ (Dec.) FY 2021 Amended to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Federal Grants	0	397,293	0	(397,293)	-100.00%	0	0	0.00%	0	0	0.00%
Other Intergovern. Revenues	286,550	300,050	300,050	0	0.00%	300,050	0	0.00%	300,050	0	0.00%
Charges for Services	65,595,054	66,171,397	66,339,727	168,330	0.25%	66,810,286	470,559	0.71%	67,310,286	500,000	0.75%
Contributions	0	12,500	0	(12,500)	-100.00%	0	0	0.00%	0	0	0.00%
Other Revenues	15,000	15,000	15,000	0	0.00%	15,000	0	0.00%	15,000	0	0.00%
Transfers In	0	24,785	0	(24,785)	-100.00%	0	0	0.00%	0	0	0.00%
Grand Total Revenues	65,896,604	66,921,025	66,654,777	(266,248)	-0.40%	67,125,336	470,559	0.71%	67,625,336	500,000	0.74%

Expenditures

Salaries	85,833,653	86,925,153	89,979,385	3,054,232	3.51%	90,045,672	66,287	0.07%	90,045,672	0	0.00%
Fringe Benefits	49,244,748	49,359,996	44,450,568	(4,909,428)	-9.95%	44,450,568	0	0.00%	44,450,568	0	0.00%
Contractual Services	9,200,938	9,550,614	9,291,012	(259,602)	-2.72%	9,290,536	(476)	-0.01%	9,290,536	0	0.00%
Commodities	2,722,410	3,338,865	2,813,195	(525,670)	-15.74%	2,811,551	(1,644)	-0.06%	2,811,551	0	0.00%
Capital Outlay	57,335	511,895	57,335	(454,560)	-88.80%	57,335	0	0.00%	57,335	0	0.00%
Internal Services	19,238,134	19,457,883	22,385,682	2,927,799	15.05%	22,896,086	510,404	2.28%	22,941,421	45,335	0.20%
Transfers Out	471,281	842,621	334,086	(508,535)	-60.35%	334,086	0	0.00%	334,086	0	0.00%
Grand Total Expenditures	166,768,499	169,987,027	169,311,263	(675,764)	-0.40%	169,885,834	574,571	0.34%	169,931,169	45,335	0.03%

**SHERIFF'S OFFICE (Page 140)**  
**BUDGET HIGHLIGHTS**  
**FY 2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2022 REVENUES**

- Federal Operating Grants decreased (\$397,293) due to timing of grants of one-year awards: Public Safety and Public Health Payroll Reimbursement Program (\$307,589) which was part of the Coronavirus Aid, Relief and Economic Security (CARES) Act Coronavirus Relief Fund (M.R. #21033) and offset in Refund Prior Years Revenue; Traffic Safety Enforcement grant (\$38,000) (M.R. #21049), High Intensity Drug Trafficking Area (HIDTA) Forensic Lab Technician Firearms Positions grant (\$35,000) (M.R. #21188) with additional funding for the FY 2020 HIDTA grant (\$5,000) (M.R. #21091), Bulletproof Vest Program grant (\$11,704) (M.R. #20570).
- Charges for Services increased overall by \$168,330. Dispatch Services increased \$255,173 (M.R. #21101) due to new contracts to provide dispatch services to various cities, villages and townships. In addition, Sheriff Special Deputies increased \$174,701 due to anticipated placeholder contract revenue adjustments for Building and Liability insurance rate and allocation adjustments and will be further updated under separate resolution for new contracts that will be effective January 2022. Reimbursement Court Services increased \$914 due to an agreement with Southfield District Court (M.R. #20635). The increases are partially offset by declining revenues from Reimbursement Contracts which decreased (\$221,236) due to a one-year agreement with Oakland Community Health Network (OCHN) to provide inmate counseling services (M.R. #20651). Additional reductions include Reimbursement Salaries which decreased (\$41,222) primarily due to two one-year grants: Federal Bureau of Investigations Gang and Violent Crime Safe Streets Task Force (M.R. #20568) and Joint Terrorism Task Force (M.R. #20567).
- Contributions decreased (\$12,500) due to a one-time donation of \$10,000 for the purchase of a K-9 dog and a one-time donation of \$2,500 to be used by the Chaplain Corps. These are offset in Operating Expenditures K-9 Program and Miscellaneous accounts.
- Transfers In decreased (\$24,785) due to one-time transfers in FY 2021 which include (\$14,464) transferred from the Sheriff Booking Fee Training Fund (#21397) for corrections deputy training, (\$6,175) transferred from the Sheriff Training Fund (#21396) for eligible dispatcher training and dispatch costs, and (\$4,146) transferred from the Law Enforcement Enhancement Fund (#21341) in support of drug law enforcement efforts.

**FY 2022 EXPENDITURES**

- Controllable Personnel – FY 2022 reflects a general overall compensation increase of 2% and includes a fringe benefit rate reduction based on available equity within the Fringe Benefit Fund.
  - Other Salary and Fringe Benefit changes include the deletion of seventeen (17) Full-Time Eligible (FTE) and three (3) Part-Time Non-Eligible (PTNE) positions to exceed allocated cost reduction targets which allowed for the creation one (1) PTNE Works Project Supervisor, one (1) FTE Sergeant position to focus on recruiting, and two (2) FTE positions in a Peer Support Program. The Peer Support Program will provide mental health assistance for the Oakland County community and Sheriff's Office agency members with the addition of one (1) Behavioral Health Practitioner, and one (1) Peer Support Deputy (Deputy II).

- Overtime increased \$2,128,878 primarily to bring the budget in line with historical overtime trends/requirements as the overtime budget had not been adjusted to fully account for the personnel cost changes.
- Contractual Services decreased overall by (\$259,602) due to Refund Prior Years Revenue (\$307,589) from the Public Safety and Public Health Payroll Reimbursement Program which was part of the Coronavirus Aid, Relief and Economic Security (CARES) Act Coronavirus Relief Fund (M.R. #21033). Additional reductions include a one-time FY 2021 carry forward totaling (\$41,220) which is comprised of Supportive Services (\$25,143) for Crime Victim Rights, Equipment Maintenance (\$7,500), Officers Training (\$7,200), and Contracted Services (\$1,377). Also, Officers Training decreased (\$20,639) due to one-time training for dispatch and corrections officers, Equipment Rental (\$23,931) based on historical spending (offset in Commodities) and K-9 Program (\$10,000) from a one-time donation for a purchase of K-9 dog. The decrease is partially offset by increases in Equipment Maintenance \$65,000 for a one-time purchase of additional Oakland County Astro P25 Radio System mobile, portable and control station radios as part of the OpenSky Public Safety Radio System replacement (offset in Capital Outlay), Rent increased \$38,983 as well as Equipment Rental \$25,000 predominantly due to lease contract changes (M.R. #20092 and #21060).
- Commodities decreased overall (\$525,670) due to FY 2020 carry forwards re-appropriated in FY 2021 totaling (\$547,725): Uniforms (\$210,848), Deputy Supplies (\$205,477), Expendable Equipment (\$105,000) and Other Expendable Equipment (\$26,400). Further reductions include FY 2020 encumbrances totaling (\$74,610): Deputy Supplies (\$21,539), Uniforms (\$24,043), Other Expendable Equipment (\$23,579), Forensic Lab Enhancement (\$2,924) and Material and Supplies (\$2,525). These decreases were partially offset by increases in Other Expendable Equipment \$77,540 for a one-time purchase of additional Oakland County Astro P25 Radio System mobile, portable and control station radios as part of the OpenSky Public Safety Radio System replacement (offset in Capital Outlay) and Gasoline \$23,931 based on historical spending (offset in Contractual Services).
- Capital Outlay decreased overall (\$454,560). Equipment decreased (\$276,140) in part due to a (\$142,540) reallocation for a one-time purchase of additional Oakland County Astro P25 Radio System mobile, portable and control station radios as part of the OpenSky Public Safety Radio System replacement (offset in Contractual Services and Commodities and a FY 2020 carry forward (\$133,600) for the helicopter Air 2 aviation mapping system). Also, Vehicles decreased (\$178,420) due to a FY 2020 encumbrance re-appropriated in FY 2021 for a SWAT tactical vehicle.
- Internal Services increased overall \$2,927,799. Insurance Fund increased \$1,909,977; it reflects an adjustment in the amount allocated for the self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves that have depleted over the last several years (previous allocations were inadequate to sustain the fund). Also, the allocation methodology has been updated from a 50% claims/50% personnel exposure model to an 80% claims/20% personnel exposure model to more accurately reflect where the costs are generated. Also, Building Space Cost Allocation increased \$650,643 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building; the FY 2022 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Increases also occurred in Info Tech Operations \$411,124, Motor Pool Fuel Charges \$93,608, Radio Communications \$37,817 and Motor Pool \$34,698 based on allocations and usage adjustments. These increases are partially offset by decreases in Info Tech Development (\$160,615) and Maintenance Department Charges (\$55,728) as these are budgeted in Non-Departmental and appropriated to departments on an as-needed basis, per the General Appropriations Act.

- Transfers Out decreased (\$508,535) as the FY 2021 budget included grant match funding for Auto Theft Prevention Authority (ATPA) (\$137,195) and Narcotics Enforcement Team (NET) (\$262,090). Also, motor pool and radios decreased (\$109,250) due to fleet expansion (M.R. #21204) and patrol contract amendments for one-time costs.

### **FY 2023 REVENUES**

- Charges for Services increased \$470,559 primarily for Sheriff Special Deputies \$383,626 due to anticipated placeholder contract revenue adjustments for Building and Liability insurance rate and allocation adjustments as well as indirect cost recovery and will be further updated under separate resolution for new contract agreements (current agreements expire 12/31/2021). Dispatch Services increased \$86,886 due to new dispatch services agreements.

### **FY 2023 EXPENDITURES**

- Controllable Personnel increased due to Overtime for new dispatch services agreements partially offset by fluctuation in overtime due to contractual law enforcement and dispatch services.
- Contractual Services decreased (\$476) for Officers Training from the expiration of law enforcement contracts.
- Commodities decreased (\$1,644) due to reduced Deputy Supplies (\$1,088) and Uniforms (\$556) from the expiration of law enforcement contracts.
- Internal Services reflect an increase of \$510,404 due to Building Space Cost Allocation \$452,982; rates are based on full cost recovery for building maintenance and operations. Also, Insurance Fund increased \$57,422 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

### **FY 2024 REVENUES**

- Charges for Services increased \$500,000 primarily for Sheriff Special Deputies due to anticipated placeholder contract revenue adjustments for Building and Liability insurance rate and allocation adjustments as well as indirect cost recovery and will be further updated under separate resolution for new contract agreements (current agreements expire 12/31/2021).

### **FY 2024 EXPENDITURES**

- Internal Services increased \$45,335. Building Space Cost Allocation increased \$54,364; rates are based on full cost recovery for building maintenance and operations; partially offset by a decrease in Insurance Fund (\$9,029) due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.



Department:	201 - County Clerk	OAKLAND COUNTY, MICHIGAN
Fund:	General Fund / General Purpose	FY2022 AND FY2023 AND FY2024 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2021		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Amended to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Charges for Services	13,765,300	13,765,300	15,802,300	2,037,000	14.80%	15,802,300	0	0.00%	15,802,300	0	0.00%
Investment Income	2,500	2,500	2,500	0	0.00%	2,500	0	0.00%	2,500	0	0.00%
Grand Total Revenues	13,767,800	13,767,800	15,804,800	2,037,000	14.80%	15,804,800	0	0.00%	15,804,800	0	0.00%

Expenditures

Salaries	4,867,659	5,224,601	5,148,672	(75,929)	-1.45%	5,148,672	0	0.00%	5,148,672	0	0.00%
Fringe Benefits	2,932,483	3,062,612	2,683,135	(379,477)	-12.39%	2,683,135	0	0.00%	2,683,135	0	0.00%
Contractual Services	468,050	929,720	421,550	(508,170)	-54.66%	421,550	0	0.00%	421,550	0	0.00%
Commodities	857,862	844,152	1,100,862	256,710	30.41%	875,862	(225,000)	-20.44%	875,862	0	0.00%
Capital Outlay	0	74,103	0	(74,103)	-100.00%	0	0	0.00%	0	0	0.00%
Internal Services	1,335,219	1,558,265	1,371,889	(186,376)	-11.96%	1,422,746	50,857	3.71%	1,428,659	5,913	0.42%
Grand Total Expenditures	10,461,273	11,693,453	10,726,108	(967,345)	-8.27%	10,551,965	(174,143)	-1.62%	10,557,878	5,913	0.06%

**COUNTY CLERK (Page 167)**  
**BUDGET HIGHLIGHTS**  
**FY 2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2022 REVENUES**

- Charges for Services overall net increase \$2,037,000 is primarily attributed to Land Transfer Tax increase of \$1,200,000 and Recording Fees \$830,000 to reflect actual activity and closer align with historical favorability.

**FY 2022 EXPENDITURES**

- Controllable Personnel – FY 2022 reflects a general overall compensation increase of 2% and includes a fringe benefit rate reduction based on availability equity within the Fringe Benefit Fund.
  - Other salary and fringe benefit changes within County Clerk include the deletion of three (3) Full-Time Office Support Clerk Senior positions (\$184,845), deletion of one (1) Full-Time Financial Services Technician position within the Register of Deeds Division (\$61,615), and deletion of one (1) Full-Time Office Support Clerk Senior position within County Clerk Division (\$61,615).
- Contractual Services decreased overall (\$508,170) mostly due to Public Information (\$450,670) within the Election's Division as a result of funding from CARES Act for voter education mailing and outreach, M.R. #20241. Also, decreases in Rent (\$40,500), Miscellaneous (\$9,000) and Training (\$8,000) due to Coronavirus Relief funds for county absent voter counting board equipment purchase and poll worker training, M.R. #20220.
- Commodities overall increase of \$256,710 is primarily due to Election Supplies \$290,000 as the expenditure fluctuates every other year due to elections. Partially offset by a net decrease in Metered Postage of (\$22,000). During FY 2021, \$50,000 was added the County Clerk Division's line item expenditure for expedited shipping of death certificates to funeral homes, M.R. #21056. For FY 2022, Metered Postage increased \$28,000 during budget process used as an offset to revenue of \$28,000 to Metered Postage line. Also, Expendable Equipment decreased (\$11,000) to offset the position creations within the County Clerk/Register of Deeds Administration and Elections divisions, M.R. #20458.
- Capital Outlay decreased (\$74,103) primarily within Elections Division as Coronavirus relief funds for absent voter counting board equipment purchase and worker training, a portion of the original award awarded in FY 2020 was re-appropriated to FY 2021, M.R. #20635.
- Internal Services net decrease of (\$186,376) is mainly attributable to Info Tech Development (\$188,974) and Maintenance Department Charges (\$24,872); appropriation for the two-line items are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. Info Tech Operations (\$9,599) and Telephone Communications (\$250) decreased due to allocation and usage level adjustments. Motor Pool (\$1,021) due to adjustments in the lease and maintenance of vehicles. Insurance Fund decreased (\$3,153). It reflects an adjustment in the amount allocated for the self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves that have depleted over the last several years (previous allocations were

inadequate to sustain the fund). Also, the allocation methodology has been updated from a 50% claims/50% personnel exposure model to a 80% claims/20% personnel exposure model to more accurately reflect where the costs are generated. Partially offset by increase in Building Space Cost Allocation \$41,493 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2022 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirement.

#### **FY 2023 REVENUES**

- No changes

#### **FY 2023 EXPENDITURES**

- Commodities overall net decrease is primarily due to Election Supplies (\$225,000) due to it being a non-election year.
- Internal Services net increase of \$50,857 is primarily due to Building Space Allocation \$50,467; rates are based on full cost recovery for building maintenance and operations. Partially offset by an increase in Insurance Fund \$390, due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

#### **FY 2024 REVENUES**

- No changes.

#### **FY 2024 EXPENDITURES**

- Internal Services net increase of \$5,913 is primarily due to Building Space Allocation \$6,058; rates are based on full cost recovery for building maintenance and operations. Partially offset by a decrease in Insurance Fund (\$145) due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

Department:	701 - Treasurers Office	OAKLAND COUNTY, MICHIGAN
Fund:	General Fund / General Purpose	FY2022 AND FY2023 AND FY2024 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2021		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Amended to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Property taxes	1,413,500	1,413,500	1,413,500	0	0.00%	1,413,500	0	0.00%	1,413,500	0	0.00%
Charges for Services	4,646,600	4,646,600	3,395,600	(1,251,000)	-26.92%	3,395,600	0	0.00%	3,395,600	0	0.00%
Investment Income	150,000	150,000	150,000	0	0.00%	150,000	0	0.00%	150,000	0	0.00%
Transfers In	2,300,000	2,300,000	2,300,000	0	0.00%	2,300,000	0	0.00%	2,300,000	0	0.00%
Grand Total Revenues	8,510,100	8,510,100	7,259,100	(1,251,000)	-14.70%	7,259,100	0	0.00%	7,259,100	0	0.00%

Expenditures

Salaries	2,272,354	2,355,781	2,457,343	101,562	4.31%	2,457,343	0	0.00%	2,457,343	0	0.00%
Fringe Benefits	1,278,605	1,306,752	1,192,449	(114,303)	-8.75%	1,192,449	0	0.00%	1,192,449	0	0.00%
Contractual Services	3,346,870	3,346,870	3,321,870	(25,000)	-0.75%	3,321,870	0	0.00%	3,321,870	0	0.00%
Commodities	86,900	86,900	86,900	0	0.00%	86,900	0	0.00%	86,900	0	0.00%
Internal Services	1,131,410	1,314,446	1,416,728	102,282	7.78%	1,438,920	22,192	1.57%	1,438,332	(588)	-0.04%
Transfers Out	120,000	120,000	120,000	0	0.00%	120,000	0	0.00%	120,000	0	0.00%
Grand Total Expenditures	8,236,139	8,530,749	8,595,290	64,541	0.76%	8,617,482	22,192	0.26%	8,616,894	(588)	-0.01%

**TREASURER'S OFFICE (Page 184)**  
**BUDGET HIGHLIGHTS**  
**FY 2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2022 REVENUES**

- Charges for Services net decrease of (\$1,251,000) is primarily attributed to Payments other than Anticipated (\$1,045,000) a result from a court ruling allowing the County to keep a maximum to keep 5% profits from sale of foreclosed property. Also, Title Search (\$165,000) and Civil Action Service Fee (\$11,000) decreased to reflect actual activity.

**FY 2022 EXPENDITURES**

- Controllable Personnel – FY 2022 reflects a general overall compensation increase of 2% and includes a fringe benefit rate reduction based on availability equity within the Fringe Benefit Fund.
  - Other salary and fringe benefit changes include the deletion of one (1) Full-Time Accounting Specialist and the deletion of one (1) Full-Time Financial Services Technician position.
- Contractual Services decreased (\$25,000) primarily due to Foreclosure Notification which is based on expenditure trends and removal of historical favorability that has occurred over the years.
- Internal Services net increase of \$102,282 is primarily due to Insurance Fund \$355,296, which reflects an adjustment in the amount allocated for the self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves that have depleted over the last several years (previous allocations were inadequate to sustain the fund). Also, the allocation methodology has been updated from a 50% claims/50% personnel exposure model to a 80% claims/20% personnel exposure model to more accurately reflect where the costs are generated. Building Space Allocation increased \$12,085 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2022 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Partially offset by decrease to Info Tech Development (\$182,399) and Maintenance Department Charges (\$637) as appropriation for the two-line items are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. Also, decrease to Info Tech Operations (\$82,063) due to allocation and usage adjustments.

**FY 2023 REVENUES**

- No Changes

**FY 2023 EXPENDITURES**

- Internal Services increased by \$22,192 primarily due to Building Space Allocation \$15,624; rates are based on full cost recovery for building maintenance and operations. Also, Insurance Fund increased \$6,568 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

**FY 2024 REVENUES**

- No changes.

**FY 2024 EXPENDITURES**

- Internal Services decreased by (\$588) primarily for Insurance Fund (\$2,464) due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers. Partially offset by increased Building Space Allocation \$1,876; rates are based on full cost recovery for building maintenance and operations.

**See also Delinquent Tax Revolving Fund and Delinquent Personal Property Tax Fund highlights.**

Department:	50101 - BOC - Administration	OAKLAND COUNTY, MICHIGAN
Fund:	General Fund / General Purpose	FY2022 AND FY2023 AND FY2024 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2021		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Amended to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Charges for Services	14,200	14,200	7,200	(7,000)	-49.30%	7,200	0	0.00%	7,200	0	0.00%
Contributions	0	157,907	0	(157,907)	-100.00%	0	0	0.00%	0	0	0.00%
Grand Total Revenues	14,200	172,107	7,200	(164,907)	-95.82%	7,200	0	0.00%	7,200	0	0.00%

Expenditures

Salaries	2,053,697	2,088,104	2,116,984	28,880	1.38%	2,116,984	0	0.00%	2,116,984	0	0.00%
Fringe Benefits	1,176,017	1,190,576	1,110,703	(79,873)	-6.71%	1,110,703	0	0.00%	1,110,703	0	0.00%
Contractual Services	854,859	3,921,025	859,419	(3,061,606)	-78.08%	859,419	0	0.00%	859,419	0	0.00%
Commodities	17,291	17,291	17,291	0	0.00%	17,291	0	0.00%	17,291	0	0.00%
Capital Outlay	0	82,000	0	(82,000)	-100.00%	0	0	0.00%	0	0	0.00%
Internal Services	627,380	691,623	765,548	73,925	10.69%	789,659	24,111	3.15%	791,580	1,921	0.24%
Transfers Out	0	25,958	0	(25,958)	-100.00%	0	0	0.00%	0	0	0.00%
Grand Total Expenditures	4,729,244	8,016,577	4,869,945	(3,146,632)	-39.25%	4,894,056	24,111	0.50%	4,895,977	1,921	0.04%

**BOARD OF COMMISSIONERS (Page 187)**  
**BUDGET HIGHLIGHTS**  
**FY 2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2022 REVENUES**

- Charges for Services Revenue net decrease of (\$7,000) includes a reduction to Miscellaneous Revenue (\$3,000) due to lower library book sales revenue, lower computer printout revenue, and Fee Income (\$3,000) due to less than anticipated royalties from the free prescription program due to ongoing problems with vendor's website. In addition, Copier Machine Charges decreased (\$1,000) due to increased functionalities of downloading/ emailing documents along with the downsizing of the Library Board resulting in reduced library operations.
- Contributions Operating Revenue decrease (\$157,907) is due to M.R. #20470 (FY 2021 only) BOC-Expedited Acceptance of Grant Award from the Promotion of a Safe and Secure Election.

**FY 2022 EXPENDITURES**

- Controllable Personnel - FY 2022 reflects a general overall compensation increase of 2% and includes a fringe benefit rate reduction based on availability equity within the Fringe Benefit Fund.
  - Other Salaries and Fringe Benefit changes include the deletion of one (1) Technical Office Specialist Position, (5010101-#3538) in FY 2022.
- Contractual Services overall decrease of (\$3,061,606) is primarily due to a decrease in the Special Projects line item totaling (\$1,367,038) due to carry forward appropriations in FY 2021:
  - M.R. #18408 BOC Oakland County School Breakfast Program (\$150,000),
  - M.R. #19210 Oakland County Bicentennial (\$66,068),
  - M.R. #19412 Bicentennial Oak Tree Program (\$58,585),
  - M.R. #18350 BOC Partnership with Oakland Schools to Prevent School Bullying (\$50,000),
  - M.R. #20159 Animal Control Shelter Assessment (\$50,000),
  - M.R. #17000 Human Trafficking (\$48,124),
  - M.R. #20191 Native Plants (\$27,395),
  - M.R.#20061 Bocce Tournament (\$15,000),
  - M.R. #19044 BOC Women's Suffrage Movement (\$11,946), and
  - M.R. #19290 BOC Welcoming Week (\$1,272).



- FY 2021 appropriations from BOC Projects Assigned Fund Balance: M.R. #20452 Drinking Water (\$300,000) and M.R. #20526 Additional Appropriation Drinking Water-(\$60,000). In addition, M.R. #20452 Drinking Water (\$300,000) CARES Act Funds was placed in Special Projects. M.R. #20635 Drinking Water carried forward (\$300,000) in error as M.R. #20452 reflected the amendment for the Drinking Water program; corrected on the FY 2021 Second Quarter Forecast.
- (\$4,606) encumbrance re-appropriated to FY 2021 (M.R. #20635) for the Native Plants (M.R. #20191).
- M.R. #21053 Native Plants amount of \$25,958 was transferred to Parks and Recreation Fund #50800.
- \$50,000 due to OAKSTEM 2021 Street Enhancement Matching Pilot Program M.R. #21174.
- Additional decreases include Prof Serv-Auditing Service (\$937,500) due to a FY 2021 only budget increase to conduct a forensic audit of the County's tax foreclosures between 2009 and 2019 (M. R. #20582). Public Information Line item decreased (\$400,896) primarily due to M. R. #20470 (FY 2021 only) BOC-Expedited Acceptance of Grant Award from the Promotion of a Safe and Secure Election (\$157,907). An additional decrease in Public Information (\$150,000) was due to a FY 2021 Amendment (M.R. #20635) for the Authorization of Funding from CARES Act Coronavirus Relief Funds for Distribution of Public Information with Covid-19 Resources for Seniors. Lastly, Public Information decreased (\$92,989) due to carry forward appropriations in FY 2021 (M.R. #20635). Further decreases include a reduction in Professional Services Line Item totaling (\$350,000) due to a one-time FY 2021 appropriation (M.R. #20661) (\$200,000) for strategic planning, policy development, project management, operational analysis, community engagement, oversight and operational efficiencies under the direction of the Board of Commissioners and a one-time FY 2021 appropriation (M. R. #21057) (\$150,000) for the demolition of the building located at 901-959 East 10 Mile Road in Madison Heights, Michigan, formerly residing the Electro-Plating Services company. In addition, Literacy Project line item (\$10,000) and Historical Commission line item (\$732) decreased due to carry forward appropriations in FY 2021 (M.R. #20635); partially offset by an increase to Contracted Services line item \$4,560 for the Rochester Hills Library for the Visually and Physically Impaired (LVPI) Service Agreement.
- Commodities - No changes.
- Capital Outlay decrease of (\$82,000) is due to a FY 2021 decrease in the Equipment line item due to BOC-COVID-19 Public Health Measure-Audio/Visual Improvements (M.R. #20303/M.R. #20635).
- Internal Services overall increase of \$73,925 is mainly attributable to an increase in Insurance Fund. Insurance Fund increased \$102,807 it reflects an adjustment in the amount allocated for the self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves that have depleted over the last several years (previous allocations were inadequate to sustain the fund). Also, the allocation methodology has been updated from a 50% claims/50% personnel exposure model to a 80% claims/20% personnel exposure model to more accurately reflect where the costs are generated. In addition, there was an increase to Info Tech Operations \$17,769 due to allocation and usage level adjustments. Building Space Operations also increased \$17,592. Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2022 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements.

Partially offsetting, Info Tech Development and Maintenance Department Charges that had a net decrease of (\$64,243). Appropriations for the two-line items are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act.

- Transfers Out decreased (\$25,958). This was due to FY 2021 M.R. #21053 BOC Special Projects-Native Plants remaining allocation being transferred to the Parks and Recreation Fund #50800.

#### **FY 2023 REVENUES**

- No changes.

#### **FY 2023 EXPENDITURES**

- Internal Services increased overall \$24,111 primarily due to Building Space Allocation \$22,149; rates are based on full cost recovery for building maintenance and operations. In addition, Insurance Fund reflects an increase \$1,962 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

#### **FY 2024 REVENUES**

- No changes.

#### **FY 2024 EXPENDITURES**

- Internal Services increased overall \$1,921 primarily due to Building Space Allocation \$2,657; rates are based on full cost recovery for building maintenance and operations. Partially offsetting, a decrease in Insurance Fund (\$736) due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

Department:	601 - Water Resources Commissioner	OAKLAND COUNTY, MICHIGAN
Fund:	General Fund / General Purpose	FY2022 AND FY2023 AND FY2024 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2021		FY 2022 County Exec. Recommended	Inc./ (Dec.) FY 2021 Amended to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

State Grants	0	0	0	0	0.00%	0	0	0.00%	0	0	0.00%
Charges for Services	3,346,261	3,396,208	3,446,278	50,070	1.47%	3,449,170	2,892	0.08%	3,451,605	2,435	0.07%
Grand Total Revenues	3,346,261	3,396,208	3,446,278	50,070	1.47%	3,449,170	2,892	0.08%	3,451,605	2,435	0.07%

Expenditures

Salaries	158,493	158,493	161,209	2,716	1.71%	161,209	0	0.00%	161,209	0	0.00%
Fringe Benefits	69,625	69,625	65,073	(4,552)	-6.54%	65,073	0	0.00%	65,073	0	0.00%
Contractual Services	189,557	189,557	189,557	0	0.00%	189,557	0	0.00%	189,557	0	0.00%
Commodities	98,418	98,418	98,418	0	0.00%	98,418	0	0.00%	98,418	0	0.00%
Internal Services	7,226,628	7,361,259	7,248,891	(112,368)	-1.53%	7,287,183	38,292	0.53%	7,291,718	4,535	0.06%
Transfers Out	56,165	56,165	56,165	0	0.00%	56,165	0	0.00%	56,165	0	0.00%
Grand Total Expenditures	7,798,886	7,933,517	7,819,313	(114,204)	-1.44%	7,857,605	38,292	0.49%	7,862,140	4,535	0.06%

**WATER RESOURCES COMMISSIONER – GENERAL FUND/GENERAL PURPOSE FUNDS (Page 190)**  
**BUDGET HIGHLIGHTS**

**FY 2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2022 REVENUES**

- Charges for Services reflect an increase of \$50,070 for Reimbursement General \$11,502 based on anticipated allocation to special revenue and proprietary funds and Reimbursement of Salaries for Construction Administration \$38,568 due to allocation of labor cost related to the reimbursement of positions for the Water Resources Commissioner and Chief Deputy Water Resources Commissioner.

**FY 2022 EXPENDITURES**

- Controllable Personnel - FY 2022 reflects a general overall compensation increase of 2% and includes a fringe benefit rate reduction based on availability equity with the Fringe Benefit funds.
- Internal Services overall decreased (\$112,368) due to a decrease in Info Tech Development (\$81,537) and Maintenance Department Charges (\$3,147) as appropriations for the two-line items are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. Building Space Cost Allocation decreased (\$38,017); Facilities Maintenance and Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2022 building rates have been adjusted to bring equity in line with Federal OMB Uniform Guidance requirements. Also, an adjustment was made for actual changes in the activity of services provided by Info Tech Operations \$9,831.

**FY 2023 REVENUES**

- Charges for Services reflect an increase of \$2,892 primarily for Reimbursement of Salaries for Construction Administration \$2,388 due to allocation of labor cost related to the reimbursement of positions for the Water Resources Commissioner and Chief Deputy Water Resources Commissioner.

**FY 2023 EXPENDITURES**

- Internal Services increased overall \$38,292 primarily due to Building Space Cost Allocation \$37,788; rates are based on full cost recovery for building maintenance and operations.

**FY 2024 REVENUES**

- Charges for Services reflect an increase of \$2,435 for Reimbursement of Salaries for Construction Administration due to allocation of labor cost related to the reimbursement of positions for the Water Resources Commissioner and Chief Deputy Water Resources Commissioner.

**FY 2024 EXPENDITURES**

- Internal Services increased \$4,535 due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

**See Drain Equipment Fund, Sewage Disposal Systems and Water and Sewer Fund highlights.**

Department:	101 - County Executive	OAKLAND COUNTY, MICHIGAN
Fund:	General Fund / General Purpose	FY2022 AND FY2023 AND FY2024 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2021		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Amended to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Expenditures

Salaries	4,024,821	4,599,110	4,684,019	84,909	1.85%	4,684,019	0	0.00%	4,684,019	0	0.00%
Fringe Benefits	1,898,296	2,131,785	2,011,551	(120,234)	-5.64%	2,011,551	0	0.00%	2,011,551	0	0.00%
Contractual Services	335,905	2,465,905	635,905	(1,830,000)	-74.21%	635,905	0	0.00%	635,905	0	0.00%
Commodities	35,150	44,558	35,150	(9,408)	-21.11%	35,150	0	0.00%	35,150	0	0.00%
Internal Services	805,512	943,808	856,280	(87,528)	-9.27%	877,646	21,366	2.50%	879,977	2,331	0.27%
Grand Total Expenditures	7,099,684	10,185,166	8,222,905	(1,962,261)	-19.27%	8,244,271	21,366	0.26%	8,246,602	2,331	0.03%

**COUNTY EXECUTIVE (Page 193)**  
**BUDGET HIGHLIGHTS**  
**FY 2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2022 REVENUES**

- No changes.

**FY 2022 EXPENDITURES.**

- Controllable Personnel - FY 2022 reflects a general overall compensation increase of 2% and includes a fringe benefit rate reduction based on availability equity within the Fringe Benefit Fund.
  - Other Salaries and Fringe Benefit changes included the deletion of three (3) GF/GP full-time eligible Auditor positions 1010205-#1164, 1010205-#11231, and 1010205-#11960 in FY 2022. Also, the transfer of one (1) position from Office of Public Communications Division (1010601-#3656) to Sheriff's Office in FY 2022.
- Contractual Services decreased (\$1,830,000) primarily due to a reduction in the County Executive Administration Special Projects line item. The Special Project line item net decrease of (\$950,000) is due to an initiative in the amount of (\$1,000,000) to partner with the Community Foundation for Southeast Michigan on a community policing innovations program for Oakland County Communities, (M.R. #20463); this was partially offset by an increase of \$50,000 for FY 2022 events costs related to the County's Diversity, Equity, and Inclusion initiatives. In addition, Professional Services decreased by (\$875,618) primarily due to County Executive Administration's professional services contracts for expenditures related to Strategic Planning (\$700,000) as well as expenditures related to the equity audit on the County's internal and external operations (\$430,000), (M.R. #20661). It is partially offset by an increase of \$250,000 for contracted internal audit services from the savings of deleting three auditor positions within the Compliance Auditing Division and includes adjustments to reflect historical expenditure trends.
- Commodities decreased (\$9,408) primarily due to a FY 2020 Corporation Counsel Carry Forward that was re-appropriated in FY 2021 for Expendable Equipment (\$6,000). In addition, there was a FY 2021 increase related to costs for the Compliance staff reorganization and office relocation. (\$2,050). There were also two (2) FY 2020 encumbrances that was re-appropriated in FY 2021 for the Expendable Equipment line item (\$1,358) within the Compliance Division.
- Internal Services decreased (\$87,528). The decrease is primarily due to a decrease in Info Tech Development (\$116,473) and Maintenance Department charges (\$21,823) which are budgeted in a Non-Departmental and transferred to departments as needed per the General Appropriation Act. Also, Motor Pool/Fuel Charges (\$4,063) is due to adjustments in the lease/maintenance of vehicles and due to projected fuel rates. Partially offsetting is an increase to Building Space Cost Allocation \$25,547; Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2022 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. In addition, Info Tech Operations increased \$14,460 based on analysis of Internal Service Fund allocations and usage adjustments. Lastly, Insurance Fund reflects an increase \$14,824 in the amount allocated for the self-insurance charge in order to maintain the operations of the Building and Liability

Fund and start to rebuild adequate claim reserves that have depleted over the last several years (previous allocations were inadequate to sustain the fund). Also, the allocation methodology has been updated from a 50% claims/50% personnel exposure model to a 80% claims/20% personnel exposure model to more accurately reflect where the costs are generated.

#### **FY 2023 REVENUES**

- No changes.

#### **FY 2023 EXPENDITURES**

- Internal Services increased \$21,366 primarily due to Building Space Cost Allocation \$20,898; rates are based on full cost recovery for building maintenance and operations. In addition, Insurance Fund reflects an increase \$468 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

#### **FY 2024 REVENUES**

- No changes.

#### **FY 2024 EXPENDITURES**

- Internal Services increased \$2,331 primarily due to Building Space Cost Allocation \$2,508; rates are based on full cost recovery for building maintenance and operations. Partially offsetting, a decrease in Insurance Fund (\$177) due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.



Department:	102 - Management and Budget	OAKLAND COUNTY, MICHIGAN
Fund:	General Fund / General Purpose	FY2022 AND FY2023 AND FY2024 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2021		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Amended to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Charges for Services	4,120,275	4,120,275	4,303,765	183,490	4.45%	4,453,765	150,000	3.49%	4,603,765	150,000	3.37%
Grand Total Revenues	4,120,275	4,120,275	4,303,765	183,490	4.45%	4,453,765	150,000	3.49%	4,603,765	150,000	3.37%

Expenditures

Salaries	11,910,542	12,407,568	12,573,737	166,169	1.34%	12,573,737	0	0.00%	12,573,737	0	0.00%
Fringe Benefits	6,630,735	6,797,275	6,402,916	(394,359)	-5.80%	6,402,916	0	0.00%	6,402,916	0	0.00%
Contractual Services	499,170	499,170	497,670	(1,500)	-0.30%	497,670	0	0.00%	497,670	0	0.00%
Commodities	292,776	325,484	292,476	(33,008)	-10.14%	292,476	0	0.00%	292,476	0	0.00%
Internal Services	3,557,999	3,904,684	3,601,635	(303,049)	-7.76%	3,653,099	51,464	1.43%	3,658,004	4,905	0.13%
Grand Total Expenditures	22,891,222	23,934,181	23,368,434	(565,747)	-2.36%	23,419,898	51,464	0.22%	23,424,803	4,905	0.02%

**MANAGEMENT AND BUDGET (Page 202)**  
**BUDGET HIGHLIGHTS**  
**FY 2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2022 REVENUES**

- Charges for Services net increase of \$183,490 reflects enhanced cooperative purchasing agreement revenue of \$150,000 and Equalization Division service contract revenue with communities of \$33,490.

**FY 2022 EXPENDITURES**

- Controllable Personnel reflects a general overall compensation increase of 2% and includes a fringe benefit rate reduction based on availability equity within the Fringe Benefit Fund.
  - Other salary and fringe benefit changes include the deletion of one (1) Full-Time Procurement and Compliance Specialist (\$77,315) within Purchasing. Also, deletions for one (1) Full-Time Equalization Clerk (\$104,473), two (2) Full-Time Equalization Appraiser II positions (\$187,292), three (3) Part-Time Equalization Clerk positions (\$46,668), one (1) Part-Time Office Support Clerk (\$16,793), and one (1) Part-Time Technical Office Specialist (\$21,610) within Equalization. Finally, deletions of two (2) Part-Time Accountant III positions (\$18,357), one (1) Full-Time Financial Services Technician II (\$69,476), one (1) Part-Time Financial Services Technician I (\$18,668), and one (1) Full-Time Financial Services Technician I position (\$70,843) within Fiscal Services. Partially offset by the addition of one (1) Accountant I \$92,169 in Fiscal Services which has been created to assume the bank reconciliation duties previously done by the internal auditors in the Compliance Division.
- Contractual Services decreased (\$1,500) due to Software Rental Lease Purchase for elimination of software service that is no longer needed.
- Commodities decreased (\$33,008) due to Expendable Equipment (\$32,708) for Sit-to-Stand desks, dual monitor equipment, and encumbrances that were re-appropriated in FY 2021. Additional reductions include Office Supplies (\$200) and Metered Postage (\$100) based on expenditure trends and to remove some of the historical favorability that has occurred over the years.
- Internal Services decreased (\$303,049). This decrease is primarily due to Info Tech Development (\$346,452) and Maintenance Department Charges (\$233) as appropriation for the two-line items are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. Additional reductions include Info Tech Operations (\$137,459) and Motor Pool (\$199) due to allocation and usage adjustments. This decrease is partially offset by an increase in Building Space Cost Allocation \$87,442 as rates are based on full cost recovery for building maintenance and operations. Insurance Fund increased \$93,852. It reflects an adjustment in the amount allocated for the self-insurance charge in order to maintain operations of the Building Fund and Liability Fund and start to rebuild adequate claim reserves that have depleted over the last several years (previous allocations were inadequate to sustain the fund). Also, the allocation methodology has been updated from a 50% claims/50% personnel exposure model to an 80% claims/20% personnel exposure model to more accurately reflect where the costs are generated.

**FY 2023 REVENUES**

- Charges for Services net increase of \$150,000 reflects additional enhanced cooperative purchasing agreement revenue.

**FY 2023 EXPENDITURES**

- Internal Services increased \$51,464 primarily due to Building Space Cost Allocation \$48,890 as rates are based on full cost recovery for building maintenance and operations. Also, Insurance Fund increased \$2,574 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

**FY 2024 REVENUES**

- Charges for Services net increase of \$150,000 reflects additional enhanced cooperative purchasing agreement revenue.

**FY 2024 EXPENDITURES**

- Internal Services increased \$4,905 primarily due to Building Space Cost Allocation \$5,868 as rates are based on full cost recovery for building maintenance and operations. Partially offset by Insurance Fund (\$963) due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

Department:	103 - Central Services	OAKLAND COUNTY, MICHIGAN
Fund:	General Fund / General Purpose	FY2022 AND FY2023 AND FY2024 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2021		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Amended to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Charges for Services	316,000	316,000	316,000	0	0.00%	316,000	0	0.00%	316,000	0	0.00%
Other Revenues	1,500	1,500	1,500	0	0.00%	1,500	0	0.00%	1,500	0	0.00%
Grand Total Revenues	317,500	317,500	317,500	0	0.00%	317,500	0	0.00%	317,500	0	0.00%

Expenditures

Salaries	978,670	1,013,791	1,004,958	(8,833)	-0.87%	949,222	(55,736)	-5.55%	892,371	(56,851)	-5.99%
Fringe Benefits	508,366	518,974	496,908	(22,066)	-4.25%	494,205	(2,703)	-0.54%	491,219	(2,986)	-0.60%
Contractual Services	259,641	259,641	259,641	0	0.00%	259,641	0	0.00%	259,641	0	0.00%
Commodities	74,482	74,482	73,482	(1,000)	-1.34%	73,482	0	0.00%	73,482	0	0.00%
Internal Services	755,168	763,939	856,229	92,290	12.08%	901,746	45,517	5.32%	907,156	5,410	0.60%
Grand Total Expenditures	2,576,327	2,630,827	2,691,218	60,391	2.30%	2,678,296	(12,922)	-0.48%	2,623,869	(54,427)	-2.03%

**CENTRAL SERVICES (Page 212)**  
**BUDGET HIGHLIGHTS**  
**FY 2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2022 REVENUES**

- No changes.

**FY 2022 EXPENDITURES**

- Controllable Personnel – FY 2022 reflects a general overall compensation increase of 2% and includes a fringe benefit rate reduction based on availability equity within the Fringe Benefits Fund.
  - Other salary and fringe benefit changes include the deletion of one (1) Part-Time Non-Eligible (PTNE) Office Support Clerk (\$18,780), one (1) PTNE Mail & Distribution Clerk (\$19,817), and one (1) PTNE General Clerical (\$18,270). Also included was the reclassification/downgrade of a Secretary II position to an Office Support Clerk Senior position.
- Commodities reflects a decrease of (\$1,000) related to Expendable Equipment to reflect historical trends.
- Internal Services reflects a net increase of \$92,290 due to the increase of \$86,388 in Building Space Cost Allocation. Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2022 building rates have been adjusted to bring the equity in line with Federal OMB Uniform Guidance requirements. In addition, increases in Info Tech Operations \$18,770 and Motor Pool Fuel Charges \$782 are based on allocation and usage adjustments. Partially offset by decreases in Info Tech Development (\$3,015) and Maintenance Department Charges (\$5,756) as appropriations for the two-line items are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. Additional reductions include a decrease in Motor Pool (\$4,261) due to usage adjustments. Also, Insurance Fund decreased (\$618); it reflects an adjustment in the amount allocated for the self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves that have depleted over the last several years (previous allocations were inadequate to sustain the fund). Also, the allocation methodology has been updated from a 50% claims/50% personnel exposure model to an 80% claims/20% personnel exposure model to more accurately reflect where the costs are generated.

**FY 2023 REVENUES**

- No changes.

**FY 2023 EXPENDITURES**

- Controllable Personnel changes include the deletion of one (1) PTNE Office Support Clerk (\$19,265), one (1) PTNE Mail & Distribution Clerk (\$20,329), and one (1) PTNE General Clerical (\$18,844).

- Internal Services reflects a net increase of \$45,517 primarily due to Building Space Cost Allocation, \$45,375; rates are based on full cost recovery for building maintenance and operations. Also, Insurance Fund increased \$142 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

#### **FY 2024 REVENUES**

- No changes.

#### **FY 2024 EXPENDITURES**

- Controllable Personnel changes include the deletion of one (1) PTNE Office Support Clerk (\$19,760), one (1) PTNE Mail & Distribution Clerk (\$20,852), and one (1) PTNE General Clerical (\$19,225).
- Internal Services reflects a net increase of \$5,410 primarily due to Building Space Cost Allocation, \$5,447; rates are based on full cost recovery for building maintenance and operations. Partially offset by Insurance Fund (\$37) due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

Department:	104 - Facilities Management	OAKLAND COUNTY, MICHIGAN
Fund:	General Fund / General Purpose	FY2022 AND FY2023 AND FY2024 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2021		FY 2022 County Exec. Recommended	Inc./ (Dec.) FY 2021 Amended to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Expenditures

Salaries	719,569	754,199	790,834	36,635	4.86%	790,834	0	0.00%	790,834	0	0.00%
Fringe Benefits	369,423	381,633	363,624	(18,009)	-4.72%	363,624	0	0.00%	363,624	0	0.00%
Contractual Services	265,177	590,177	223,967	(366,210)	-62.05%	223,967	0	0.00%	223,967	0	0.00%
Commodities	13,537	30,507	11,187	(19,320)	-63.33%	11,187	0	0.00%	11,187	0	0.00%
Internal Services	131,502	131,730	123,487	(8,243)	-6.26%	125,042	1,555	1.26%	125,228	186	0.15%
Grand Total Expenditures	1,499,208	1,888,246	1,513,099	(375,147)	-19.87%	1,514,654	1,555	0.10%	1,514,840	186	0.01%

**FACILITIES MANAGEMENT (Page 217)**  
**BUDGET HIGHLIGHTS**  
**FY 2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2022 EXPENDITURES**

- Controllable Personnel – FY 2022 reflects a general overall compensation increase of 2% and includes a fringe benefit rate reduction based on availability equity within the Fringe Benefit Fund.
- Contractual Services overall decrease of (\$366,210) is primarily attributed to Professional Services (\$358,710) based on the FY 2021 Capital Improvement Program Study approved via M.R. #20625 and to achieve the recommended budget reduction request.
- Commodities decreased (\$19,320) primarily for Expendable Equipment (\$20,470) to purchase replacement tables, for the Sheriff's Office, due to an order discrepancy in FY 2021. Partially offset by an increase in Office Supplies \$1,550 in order to reallocate funding to different accounts according to department request.
- Internal Services decreased (\$8,243) primarily due to Motor Pool (\$5,585) which is based on rate and usage adjustments. Also, Building Space Cost Allocation decreased (\$1,996). Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building; the FY 2022 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements.

**FY 2023 EXPENDITURES**

- Internal Services increased \$1,555 due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

**FY 2024 EXPENDITURES**

- Internal Services increased \$186 due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

**See also Facilities Maintenance and Operations Fund highlights.**



Department:	105 - Human Resources	OAKLAND COUNTY, MICHIGAN
Fund:	General Fund / General Purpose	FY2022 AND FY2023 AND FY2024 County Executive Budget Recommendation - Categorical Variance

	FY 2021		FY 2022	Inc./(Dec.) FY 2021 Amended to		FY 2023	Inc./(Dec.) FY 2022 Rec. to		FY 2024	Inc./(Dec.) FY 2023 Rec. to	
	Adopted	Amended	County Exec.	FY 2022 Co. Exec. Rec.		County Exec.	FY 2023 Co. Exec. Rec.		County Exec.	FY 2024 Co. Exec. Rec.	
Account Number/Description	Budget	Budget	Recommended	\$	%	Recommended	\$	%	Recommended	\$	%

Expenditures

Salaries	2,030,084	2,114,019	2,311,197	197,178	9.33%	2,311,197	0	0.00%	2,311,197	0	0.00%
Fringe Benefits	1,010,705	1,030,718	1,014,753	(15,965)	-1.55%	1,014,753	0	0.00%	1,014,753	0	0.00%
Contractual Services	539,547	1,031,305	539,547	(491,758)	-47.68%	539,547	0	0.00%	539,547	0	0.00%
Commodities	26,054	26,054	26,054	0	0.00%	26,054	0	0.00%	26,054	0	0.00%
Internal Services	1,188,672	1,271,197	1,133,723	(137,474)	-10.81%	1,144,480	10,757	0.95%	1,145,690	1,210	0.11%
Grand Total Expenditures	4,795,062	5,473,293	5,025,274	(448,019)	-8.19%	5,036,031	10,757	0.21%	5,037,241	1,210	0.02%

**HUMAN RESOURCES (Page 222)**  
**BUDGET HIGHLIGHTS**  
**FY 2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2022 REVENUE**

- Not applicable.

**FY 2022 EXPENDITURES**

- Controllable Personnel – FY 2022 reflects a general overall compensation increase of 2% and includes a fringe benefit rate reduction based on availability equity within the Fringe Benefit Fund.
- Contractual Services overall decrease of (\$491,758) is primarily due to Professional Services (\$391,758) and Legal Services (\$100,000) which are the result of one-time carry forward appropriations in FY 2021 (M.R. #20635).
- Internal Services decreased (\$137,474) primarily due to Info Tech Development (\$81,851) and Maintenance Department Charges (\$674) as appropriations for these two-line items are budgeted in Non-Departmental and transferred to departments as needed per the General Appropriation Act. Info Tech Operations decreased (\$75,250) based on analysis of Internal Service Fund due to allocation adjustments. Also, Insurance Fund decreased (\$172); it which reflects an adjustment in the amount allocated for the self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves that have depleted over the last several years (previous allocations were inadequate to sustain the fund). Also, the allocation methodology has been updated from a 50% claims/50% personnel exposure model to a 80% claims/20% personnel exposure model to more accurately reflect where the costs are generated. Partially offset by an increase in Building Space Cost Allocation \$20,473, as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2022 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements.

**FY 2023 REVENUE**

- Not applicable.

**FY 2023 EXPENDITURES**

- Internal Services increased \$10,757 primarily due to Building Space Cost Allocation \$10,588; rates are based on full cost recovery for building maintenance and operations. Also, Insurance Fund increased \$169 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

**FY 2024 REVENUE**

- Not applicable.

**FY 2024 EXPENDITURES**

- Internal Services increased \$1,210 primarily due to Building Space Cost Allocation \$1,272; rates are based on full cost recovery for building maintenance and operations. Also, Insurance Fund decreased (\$62) due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

Department:	106 - Health and Human Services	OAKLAND COUNTY, MICHIGAN
Fund:	General Fund / General Purpose	FY2022 AND FY2023 AND FY2024 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2021		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Amended to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Federal Grants	725,445	649,493	649,493	0	0.00%	649,493	0	0.00%	648,713	(780)	-0.12%
State Grants	6,233,963	6,586,588	6,561,588	(25,000)	-0.38%	6,561,588	0	0.00%	6,553,317	(8,271)	-0.13%
Other Intergovern. Revenues	9,000	0	0	0	0.00%	0	0	0.00%	0	0	0.00%
Charges for Services	4,720,519	4,798,115	4,754,115	(44,000)	-0.92%	4,754,115	0	0.00%	4,754,115	0	0.00%
Grand Total Revenues	11,688,927	12,034,196	11,965,196	(69,000)	-0.57%	11,965,196	0	0.00%	11,956,145	(9,051)	-0.08%

Expenditures

Salaries	20,448,858	22,934,159	22,154,814	(779,345)	-3.40%	22,154,814	0	0.00%	22,154,814	0	0.00%
Fringe Benefits	10,903,860	10,953,063	10,118,746	(834,317)	-7.62%	10,118,746	0	0.00%	10,118,746	0	0.00%
Contractual Services	7,014,371	9,542,707	6,365,041	(3,177,666)	-33.30%	6,365,041	0	0.00%	6,365,041	0	0.00%
Non-Departmental	283,027	283,027	283,027	0	0.00%	283,027	0	0.00%	283,027	0	0.00%
Commodities	1,987,907	1,970,598	1,947,065	(23,533)	-1.19%	1,947,065	0	0.00%	1,947,065	0	0.00%
Capital Outlay	12,000	15,000	0	(15,000)	-100.00%	0	0	0.00%	0	0	0.00%
Internal Services	4,117,767	3,875,265	3,697,978	(177,287)	-4.57%	3,789,712	91,734	2.48%	3,800,100	10,388	0.27%
Transfers Out	589,161	1,214,983	625,822	(589,161)	-48.49%	625,822	0	0.00%	625,822	0	0.00%
Grand Total Expenditures	45,356,951	50,788,802	45,192,493	(5,596,309)	-11.02%	45,284,227	91,734	0.20%	45,294,615	10,388	0.02%

**HEALTH AND HUMAN SERVICES (Page 228)**  
**BUDGET HIGHLIGHTS**  
**FY 2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2022 REVENUES**

- Decrease in State Grants (\$25,000) reflect the 2021 Michigan Department of Environment, Great Lakes, and Energy grant funding M.R.# 21013.
- Charges for Services decreased (\$44,000) due to reduction of Reimbursement Salaries to reflect the Public Health Nurses Agreement with Oakland Intermediate School District (M.R. 21014).

**FY 2022 EXPENDITURES**

- Controllable Personnel – FY 2022 reflects a general overall compensation increase of 2% and includes a fringe benefit rate reduction based on availability equity within the Fringe Benefit Fund.
  - Other salary and fringe benefit changes within the Department of Health and Human Services include the deletion of the following positions: Four (4) Part Time Non-Eligible (PTNE) Office Support Clerks-Seniors, one (1) PTNE Office Support Clerk (\$81,741), one (1) PTNE Technical Office Specialist (\$66,445), one (1) Full-Time Eligible (FTE) Epidemiologist (\$105,786), one (1) FTE Radiological Technician (\$83,800), one (1) FTE Mail and Distribution Clerk (\$59,240), two (2) PTNE Auxiliary Health Clerks (\$37,336), one PTNE Public Health Nurse II (\$22,205), one (1) FTE Public Health Nurse III (\$97,440), one (1) FTE Quality, and one (1) FTE Process Improvement Supervisor (\$125,321). Partially offset by the reclassification of Contact Compliance Analyst to Technical Office Specialist (\$30,953) and the addition of a Chief-Public Health Administration Services \$114,219.
- Contractual Services decreased (\$3,177,666) of which (\$1,803,210) was re-appropriated in FY 2021 due to an agreement with Honor Community Health to provide integrated health care services to the County's vulnerable residents. Also, Professional Services decreased (\$1,063,446) as the Local Stabilization Authority Funding was re-appropriated in FY 2021 for Essential Local Public Health Services (ELPHS) as evaluation of the programs and services were postponed in FY 2020 due to the COVID-19 pandemic. Additional reductions include (\$99,662) due to the reorganization and moving of Children's Village to Public Services Department and (\$8,950) for encumbered expenditures which was re-appropriated in FY 2021.
- Commodities decreased overall (\$23,533) primarily for reductions based on expenditure trends and to remove some of the historical favorability that has occurred over the years (\$21,162), encumbered expenditures (\$1,371) which was re-appropriated in FY 2021, and COVID-19 related expenditures (\$1,000).
- Capital Outlay decreased overall (\$15,000) primarily due a re-appropriation in FY 2021 for Local Stabilization Authority Funding for Essential Local Public Health Services (ELPHS) that were postponed in FY 2020 due to COVID-19 pandemic.
- Overall decrease in Internal Services (\$177,287) is primarily due to Info Tech Development (\$264,289) and Maintenance Department Charges (\$21,534) as appropriation for the two-line items are budgeted in Non-Departmental and appropriated to departments as needed

per the General Appropriations Act. Additional reductions include Info Tech Operations (\$30,392) and Telephone Communications (\$15,912), Motor Pool (\$8,681) and Motor Pool Fuel (\$2,998) and Equipment Rental \$20,950 due to allocation and usage adjustments. Also, Insurance Fund decreased (\$9,506) which reflects an adjustment in the amount allocated for the self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves that have depleted over the last several years (previous allocations were inadequate to sustain the fund). Also, the allocation methodology has been updated from a 50% claims/50% personnel exposure model to a 80% claims/20% personnel exposure model to more accurately reflect where the costs are generated. The overall decrease is partially offset by an increase in Building Space Cost Allocation \$155,075. Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2022 building rates have been adjusted to bring the equity in line with Federal OMB Uniform Guidance requirements.

- Transfers Out decreased (\$589,161) due to timing of HOME grant acceptance for the Neighborhood Housing and Development Division.

#### **FY 2023 REVENUES**

- No changes.

#### **FY 2023 EXPENDITURES**

- Internal Services increased \$91,734 primarily due to Building Space Cost Allocation \$90,458; rates are based on full cost recovery for building maintenance and operations. Insurance Fund increased \$1,276 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

#### **FY 2024 REVENUES**

- Reduction in Federal grants related to Michigan Department of Environment, Great Lakes, and Energy (\$780).
- Reduction in State grants related to Local Health Department Comprehensive agreement (\$8,271).

#### **FY 2024 EXPENDITURES**

- Internal Services increased \$10,388 primarily due to Building Space Cost Allocation \$10,857; rates are based on full cost recovery for building maintenance and operations. Offset by decreased Insurance Fund (\$469) due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

Department:	107 - Public Services	OAKLAND COUNTY, MICHIGAN
Fund:	General Fund / General Purpose	FY2022 AND FY2023 AND FY2024 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2021		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Amended to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Federal Grants	300,000	300,000	300,000	0	0.00%	300,000	0	0.00%	300,000	0	0.00%
Charges for Services	4,782,711	4,793,861	5,361,211	567,350	11.83%	5,361,211	0	0.00%	5,361,211	0	0.00%
Transfers In	0	25	0	(25)	-100.00%	0	0	0.00%	0	0	0.00%
Grand Total Revenues	5,082,711	5,093,886	5,661,211	567,325	11.14%	5,661,211	0	0.00%	5,661,211	0	0.00%

Expenditures

Salaries	18,836,959	19,433,004	19,950,851	517,847	2.66%	19,950,851	0	0.00%	19,950,851	0	0.00%
Fringe Benefits	10,300,630	10,481,095	9,793,061	(688,034)	-6.56%	9,793,061	0	0.00%	9,793,061	0	0.00%
Contractual Services	4,021,894	4,465,414	4,061,394	(404,020)	-9.05%	4,061,394	0	0.00%	4,061,394	0	0.00%
Commodities	1,494,634	1,511,233	1,508,634	(2,599)	-0.17%	1,508,634	0	0.00%	1,508,634	0	0.00%
Internal Services	5,672,435	5,809,086	6,516,010	706,924	12.17%	6,811,857	295,847	4.54%	6,845,007	33,150	0.49%
Grand Total Expenditures	40,326,552	41,699,832	41,829,950	130,118	0.31%	42,125,797	295,847	0.71%	42,158,947	33,150	0.08%

**PUBLIC SERVICES (Page 248)**  
**BUDGET HIGHLIGHTS**  
**FY 2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2022 REVENUES**

- Charges for Services overall increase of \$567,350 is primarily due to fee increases for Animal Control's Sale of Licenses \$300,000, Medical Examiner's Cremation Approval Fee \$100,000, and Autopsies \$20,000. Also, Children's Village Out County Board and Care increased \$150,000 to reflect historical trends.
- Transfers In overall decrease of (\$25) is due to a one-time transfer of funds in FY 2021 from the Children's Village Donations Fund (#21330) to properly account for expenditures eligible for Children's Village Donation funding.

**FY 2022 EXPENDITURES**

- Controllable Personnel – FY 2022 reflects a general overall compensation increase of 2% and includes a fringe benefit rate reduction based on availability equity within the Fringe Benefit Fund.
  - Other salary and fringe benefit changes within Public Services include the deletion of one (1) Full-Time Eligible Community Corrections Specialist III position (\$116,636), deletion of two (2) Part-Time Non-Eligible Community Corrections Specialist I positions (\$6,992), deletion of one (1) Full-Time Eligible Medical Examiner Assistant position (\$62,540), deletion of one (1) Full-Time Eligible Children's Village Treatment Services Clinician II position (\$101,802), and deletion of four (4) Full-Time Eligible Children's Village Youth Specialist I positions (\$290,328). Also included, creation of one (1) Full-Time Eligible Animal Control Veterinarian Technician position (\$62,752).
- Contractual Services net decrease of (\$404,020) is primarily within Animal Control due to one-time funding of (\$385,020) and carry-forward of (\$50,000) in FY 2021 to cover the costs of a contract to clean the shelter as the Sheriff inmate trustees were no longer able to clean the shelter due to the COVID-19 pandemic. The overall decrease is partially offset by Medical Examiner's increase in Transportation \$31,000 to reflect actual activity.
- Commodities net decrease of (\$2,599) is due to Children's Village Expendable Equipment (\$11,574) due to prior year encumbrance. Additional reductions include Training-Educational Supplies (\$5,000) due to prior year carry-forward and Recreation Supplies (\$25) due to Transfer In from Children's Village Donations Fund. Partially offset by an increase for Medical Examiner's Medical Supplies \$14,000 to reflect actual activity.
- Internal Services increased overall \$706,924 due to Building Space Cost Allocation \$831,455; Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2022 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Insurance Fund increased \$109,476. It reflects an adjustment in the amount allocated for the self-insurance charge in order to maintain the operations of the Building and



Liability Fund and start to rebuild adequate claim reserves that have depleted over the last several years (previous allocations were inadequate to sustain the fund). Also, the allocation methodology has been updated from a 50% claims/50% personnel exposure model to a 80% claims/20% personnel exposure model to more accurately reflect where the costs are generated. Also, Radio Communications increased \$328 due to rate and usage level adjustments. Partially offset by decreases to Info Tech Development (\$119,266) and Maintenance Department Charges (\$17,385) as appropriations for these two-line items are budgeted in a Non-Departmental and transferred to departments as needed per the General Appropriation Act. Additional reductions include Info Tech Operations (\$54,904) and Info Tech CLEMIS (\$7,711) due to allocation and usage adjustments. Motor Pool decreased (\$23,599) due to adjustments in the lease and maintenance of vehicles and Motor Pool Fuel Charges decreased (\$11,470) due to projected fuel rates.

#### **FY 2023 REVENUES**

- No changes.

#### **FY 2023 EXPENDITURES**

- Internal Services overall increase of \$295,847 is primarily due to Building Space Cost Allocation \$289,814; rates are based on full cost recovery for building maintenance and operations. Insurance Fund also increased \$6,033 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

#### **FY 2024 REVENUES**

- No changes.

#### **FY 2024 EXPENDITURES**

- Internal Services overall increase of \$33,150 primarily due to Building Space Cost Allocation \$34,780; rates are based on full cost recovery for building maintenance and operations. Also, Insurance Fund decreased (\$1,630) due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

Department:	109 - Economic Development	OAKLAND COUNTY, MICHIGAN
Fund:	General Fund / General Purpose	FY2022 AND FY2023 AND FY2024 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2021		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Amended to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Charges for Services	404,071	404,071	416,708	12,637	3.13%	416,708	0	0.00%	416,708	0	0.00%
Transfers In	0	50,000	0	(50,000)	-100.00%	0	0	0.00%	0	0	0.00%
Grand Total Revenues	404,071	454,071	416,708	(37,363)	-8.23%	416,708	0	0.00%	416,708	0	0.00%

Expenditures

Salaries	4,894,099	4,577,010	4,859,603	282,593	6.17%	4,861,553	1,950	0.04%	4,861,553	0	0.00%
Fringe Benefits	2,648,436	2,534,135	2,426,663	(107,472)	-4.24%	2,427,828	1,165	0.05%	2,427,828	0	0.00%
Contractual Services	1,740,817	15,210,720	1,753,137	(13,457,583)	-88.47%	1,753,137	0	0.00%	1,753,137	0	0.00%
Commodities	87,061	3,087,061	87,379	(2,999,682)	-97.17%	87,379	0	0.00%	87,379	0	0.00%
Internal Services	1,197,379	1,243,627	1,281,824	38,197	3.07%	1,312,860	31,036	2.42%	1,316,450	3,590	0.27%
Transfers Out	0	1,300,000	0	(1,300,000)	-100.00%	0	0	0.00%	0	0	0.00%
Grand Total Expenditures	10,567,792	27,952,553	10,408,606	(17,543,947)	-62.76%	10,442,757	34,151	0.33%	10,446,347	3,590	0.03%

**ECONOMIC DEVELOPMENT & COMMUNITY AFFAIRS (Page 269)**  
**BUDGET HIGHLIGHTS**  
**FY 2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2022 REVENUES**

- Charges for Services increased \$12,637 based on anticipated participation in the NO HAZ Program.
- Transfers In decreased \$50,000 due to the FY 2021 OAKSTEM Tree Enhancement Matching Grant Pilot Program M.R.# 21174.

**FY 2022 EXPENDITURES**

- Controllable Personnel – FY 2022 reflects a general overall compensation increase of 2% and includes a fringe benefit rate reduction based on availability equity within the Fringe Benefit Fund.
  - Other salary and fringe benefit changes include the addition of a Full-Time Digital Marketing and Communications Coordinator \$92,036. Partially offset by the deletion of a Part-Time Digital Marketing and Communications Coordinator (\$33,406), and a Part-Time Technical Assistant (\$21,610).
- Contractual Services decreased (\$13,457,583). This is primarily due to Regranting Program (\$11,270,000) for the FY 2021 Oakland Together Small Business and Local Chamber of Commerce Recovery Grant Programs; Special Projects (\$743,521) for CARES Act funding for COVID-19 Veteran's Relief Program carry forward M.R.# 20162; Program (\$720,070) for CARES Act funding for COVID-19 Pandemic Emergency Response Measures for Oakland County Michigan Works! centers M.R. #20204; Contracted Services decreased (\$312,245) due to the contract with Oakland Livingston Human Services Agency (OLHSA) for finance coaching services during COVID-19 pandemic M.R.# 20165; and Tree Planting (\$200,000) for FY 2021 OAKSTEM Street Tree Enhancement Matching Grant Pilot Program M.R. #21174. Also, Professional Services decreased (\$201,464) due to the carry forward re-appropriated in FY 2021 for Connected Vehicle Program, (\$56,700) for Environmental Recycling Group collection costs for the October 2020 NO HAZ collection event, and (\$55,000) for the Main Street Oakland County/National Main Street Center.
- Commodities decreased (\$2,999,682). This is primarily due to Provisions (\$3,000,000) as a result of FY 2021 COVID-19 Relief funds to create the Oakland Together Restaurant Rescue Program M.R.# 20064.
- Internal Services net increase of \$38,197 is due to Building Space Cost Allocation, \$60,698. Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2022 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Info Tech Operations \$29,381 due to allocation and usage adjustments. Partially offset by decreased in Info Tech Development (\$44,156) and Maintenance Department Charges (\$2,092) as appropriations for the two-line items are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. Also, Motor Pool Fuel Charges (\$1,464), and Motor Pool (\$1,690) due to allocation and usage adjustments. Lastly, Insurance Fund decreased (\$2,480) due to the amount allocated for the self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves that have depleted over the last several years (previous allocations were inadequate to sustain the fund). Also, the allocation methodology has been updated from a 50% claims/50% personnel exposure model to an 80% claims/20% personnel exposure model to more accurately reflect where the costs are generated.

**FY 2023 REVENUES**

- No changes.

**FY 2023 EXPENDITURES**

- Controllable Personnel increased by \$3,115 which is related to the Workforce Development and Veterans Services Division reorganization of positions M.R.# 21195.
- Internal Services increased \$31,036 primarily due to Building Space Cost Allocation \$30,769; rates are based on full cost recovery for building maintenance and operations. Also, Insurance Fund increased \$267 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

**FY 2024 REVENUES**

- No changes.

**FY 2024 EXPENDITURES**

- Internal Services increased \$3,590 primarily due to Building Space Cost Allocation \$3,693; rates are based on full cost recovery for building maintenance and operations. Partially offset by Insurance Fund decrease of (\$103) due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

Department:	111 - Emergency Mgmt & HomeInd Sec	OAKLAND COUNTY, MICHIGAN
Fund:	General	FY2022 AND FY2023 AND FY2024 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2021		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Amended to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Federal Grants	0	70,718	70,718	0	0.00%	70,718	0	0.00%	70,718	0	0.00%
Other Intergovern. Revenues	0	9,000	9,000	0	0.00%	9,000	0	0.00%	9,000	0	0.00%
Grand Total Revenues	0	79,718	79,718	0	0.00%	79,718	0	0.00%	79,718	0	0.00%

Expenditures

Salaries	0	664,347	719,514	55,167	8.30%	719,514	0	0.00%	719,514	0	0.00%
Fringe Benefits	0	300,105	304,198	4,093	1.36%	304,198	0	0.00%	304,198	0	0.00%
Contractual Services	0	264,903	1,276,297	1,011,394	381.80%	1,276,297	0	0.00%	1,276,297	0	0.00%
Commodities	0	21,040	21,040	0	0.00%	21,040	0	0.00%	21,040	0	0.00%
Capital Outlay	0	12,000	12,000	0	0.00%	12,000	0	0.00%	12,000	0	0.00%
Internal Services	0	590,115	571,177	(18,938)	-3.21%	579,156	7,979	1.40%	579,649	493	0.09%
Grand Total Expenditures	0	1,852,510	2,904,226	1,051,716	56.77%	2,912,205	7,979	0.27%	2,912,698	493	0.02%

**EMERGENCY MANAGEMENT AND HOMELAND SECURITY (Page 280)**  
**BUDGET HIGHLIGHTS**  
**FY 2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2022 REVENUES**

- No changes.

**FY 2022 EXPENDITURES**

- Controllable Personnel – FY 2022 reflects a general overall compensation increase of 2% and includes a fringe benefit rate reduction based on availability equity within the Fringe Benefit Fund.
  - Other salary and fringe benefit changes include the deletion of a Part-Time Non-Eligible Technical Office Specialist (\$27,612) position within Emergency Management division; partially offset by the creation of a Full-Time Eligible Proprietary Funded Technical Office Specialist in the Building Safety unit of which a portion of the of salary and fringe benefits, \$18,158 are budgeted in Emergency Management’s General Fund/General Purpose budget for issuing County identification badges.
- Contractual Services net increase of \$1,011,394 is due to an increase of \$1,000,000 for expanded communication and outreach to County residents during public emergencies and regarding ongoing county services (Public Information line item). Also, Equipment Maintenance increased \$35,000 for Incident Management Team. Partially offset due to the reduction in Rent (\$15,987) based on leased space adjustment for Emergency Management needs. Also, Printing decreased (\$7,619) which is based on expenditure trends and to remove some of the historical favorability that has occurred over the years.
- Overall decrease in Internal Services (\$18,938) is primarily due to Info Tech Development charges (\$24,261) and Maintenance Department Charges (\$6,386) as appropriations for the two-line items are budgeted in Non-Departmental and transferred as needed, per the General Appropriations Act. Also, decreases in Motor Pool (\$5,203) and Radio Communications (\$3,692) are due to rate and usage adjustments. Partially offset by an increase in Building Space Cost Allocation \$14,887; Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2022 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Info Tech Operations increased \$3,443 due to allocation and usage adjustments. Also, Insurance Fund increased \$2,267 due to an adjustment in the amount allocated for the self-insurance charge in order to maintain operations of the Building Fund and Liability Fund and start to rebuild adequate claim reserves that have depleted over the last several years (previous allocations were inadequate to sustain the fund). Also, the allocation methodology has been updated from a 50% claims/50% personnel exposure model to an 80% claims/20% personnel exposure model to more accurately reflect where the costs are generated.

**FY 2023 REVENUES**

- No changes.

**FY 2023 EXPENDITURES**

- Internal Services increased \$7,979 primarily due to Building Space Cost Allocation \$6,821; rates are based on full cost recovery for building maintenance and operations. Also, Insurance Fund increased \$1,158 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

**FY 2024 REVENUES**

- No changes.

**FY 2024 EXPENDITURES**

- Internal Services increased \$493 primarily due to Building Space Cost Allocation \$820; rates are based on full cost recovery for building maintenance and operations. Partially offset by a decrease in Insurance Fund (\$327) due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

Department:	901 - Non Departmental	OAKLAND COUNTY, MICHIGAN
Fund:	General Fund / General Purpose	FY2022 AND FY2023 AND FY2024 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2021		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Amended to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Property taxes	249,695,229	254,688,656	263,147,289	8,458,633	3.32%	271,840,735	8,693,446	3.30%	280,679,786	8,839,051	3.25%
Federal Grants	1,019,105	129,055,932	0	(129,055,932)	-100.00%	0	0	0.00%	0	0	0.00%
State Grants	14,603,028	14,865,544	14,516,032	(349,512)	-2.35%	14,590,882	74,850	0.52%	14,564,199	(26,683)	-0.18%
Other Intergovern. Revenues	45,675,757	45,725,757	45,841,843	116,086	0.25%	45,841,843	0	0.00%	45,841,843	0	0.00%
Charges for Services	918,565	918,565	918,565	0	0.00%	918,565	0	0.00%	918,565	0	0.00%
Indirect Cost Recovery	9,100,000	9,100,000	9,100,000	0	0.00%	9,150,000	50,000	0.55%	9,150,000	0	0.00%
Investment Income	1,345,300	1,345,300	3,000,000	1,654,700	123.00%	3,000,000	0	0.00%	3,000,000	0	0.00%
Planned Use of Fund Balance	609,338	40,807,546	8,036,634	(32,770,912)	-80.31%	0	(8,036,634)	-100.00%	0	0	0.00%
Other Revenues	417,500	417,500	417,500	0	0.00%	417,500	0	0.00%	417,500	0	0.00%
Transfers In	3,000,000	3,113,385	3,000,000	(113,385)	-3.64%	3,000,000	0	0.00%	3,000,000	0	0.00%
Grand Total Revenues	326,383,822	500,038,185	347,977,863	(152,060,322)	-30.41%	348,759,525	781,662	0.22%	357,571,893	8,812,368	2.53%

Expenditures

Contractual Services	353,305	89,623,541	353,305	(89,270,236)	-99.61%	353,305	0	0.00%	353,305	0	0.00%
Non-Departmental	16,524,982	18,621,604	16,514,382	(2,107,222)	-11.32%	18,014,382	1,500,000	9.08%	18,014,382	0	0.00%
Commodities	30,000	223,530	30,000	(193,530)	-86.58%	30,000	0	0.00%	30,000	0	0.00%
Intergovernmental	0	31,945,983	0	(31,945,983)	-100.00%	0	0	0.00%	0	0	0.00%
Internal Services	2,694,149	2,407,299	2,707,136	299,837	12.46%	2,801,434	94,298	3.48%	2,808,536	7,102	0.25%
Transfers Out	30,517,302	43,124,890	35,129,919	(7,994,971)	-18.54%	35,006,281	(123,638)	-0.35%	33,841,472	(1,164,809)	-3.33%
Budgeted Equity Adjustment	0	0	0	0	0.00%	15,805	15,805	0.00%	6,125,510	6,109,705	38656.79%
Grand Total Expenditures	50,119,738	185,946,847	54,734,742	(131,212,105)	-70.56%	56,221,207	1,486,465	2.72%	61,173,205	4,951,998	8.81%



**NON-DEPARTMENTAL OPERATIONS (Page 284)**  
**BUDGET HIGHLIGHTS**  
**FY 2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2022 REVENUES**

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

- Property Tax revenue had a net increase of \$8,458,633 when comparing the FY 2021 amended budget to the FY 2022 recommended budget. The overall increase reflects 4.25% taxable value increase for real property, a projected 2.25% increase in the U.S. Consumer Price Index, and a millage rate of 3.9880 mills in FY 2022.
- Federal Grants decreased (\$129,055,932) primarily due to one-time CARES Act grant funding relating to the COVID-19 pandemic expended in FY 2021.
- State Grants Child Care Subsidy decreased (\$349,512) due to the Child Care Subsidy based on updated qualified costs.
- Other Intergovernmental Revenues increased \$116,086 primarily due to increase in Local Community Stabilization Share of \$150,000. The overall increase is partially offset by a reduction to Convention Facility Liquor Tax (\$41,199).
- Charges for Services - No change from FY 2021.
- Indirect Cost Recovery - No change from FY 2021.
- Investment Income increased \$1,654,700 to update budget based on historical trends and market value adjustment activity.
- Planned Use of Fund Balance decreased (\$32,770,912). The FY 2021 Amended Budget of \$40.8 million, as of May 31, 2021, is the amount budgeted for the appropriation of Encumbrances, Carry Forwards, one-time Special Projects approved by miscellaneous resolutions as well as COVID-19 appropriations approved by miscellaneous resolutions. The FY 2022 budget of \$8,036,634 is used to balance the fund and was expected for short term use due to the recent compensation plan implementation while the county works toward structural balance and for one-time information technology projects. General favorability and turnover factors have been included in the budget (see Non-Departmental Transfers section for more information).
- Transfers In decreased (\$113,385) due to the return of unused County funds from the Water Main Extension Greencastle Subdivision-Farmington Hills project (M.R. #17254) as the project was completed and the unused funds were transferred in FY 2021 from the Building & Liability fund (#67700) to the General Fund.

**FY 2022 EXPENDITURES**

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

- Contractual Services decreased (\$89,270,236) primarily due to COVID-19 pandemic appropriations made in FY 2021.
- Non-Departmental had a decrease of (\$2,107,222): Road Commission Tri-Party (\$2,096,622) as funding for new projects comes from the Assigned Fund Balance; (\$20,600) decrease in Substance Abuse Coordinating Agency to reflect the adjustment to the Convention

Facility Liquor Tax revenue in which 50% is to be used for substance abuse prevention and treatment programs. Offset by \$10,000 increase in membership dues for Southeast Michigan Council of Governments (SEMCOG).

- Commodities decreased (\$193,530) due to the COVID-19 pandemic appropriations made in FY 2021.
- Intergovernmental decreased (\$31,945,983) primarily due to CARES Act grant funding related to the COVID-19 pandemic.
- Internal Services had a net increase of \$299,837: An increase in Maintenance Department Charges of \$286,850 to restore annual appropriations as costs for Maintenance Department Charges are re-appropriated to departmental funds on an as needed basis by various miscellaneous resolutions based on actual usage, per the General Appropriations Act. The Insurance Fund line item increased \$33,895 due to the amount allocated for the self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves that have depleted over the last several years (previous allocations were inadequate to sustain the fund). Also, the allocation methodology has been updated from a 50% claims/50% personnel exposure model to an 80% claims/20% personnel exposure model to more accurately reflect where the costs are generated. Building Space Cost Allocation decreased by (\$220,908) as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building and reflects a decrease in rates to be charged for FY 2022; costs for maintenance of common space and temporary vacant space are included in Non-Departmental section of the budget.
- Transfers Out had a net decrease of (\$7,994,971); changes include: a reduction of (\$5,200,000) for the Financial and Human Capital Management Replacement Project (M.R. #20632), a decrease of (\$3,061,480) for the First Responder GPS Safety Channel Project (M.R. #21081); (\$1,333,500) countywide voice/data audio recording/archive system (M.R. #21082), (\$1,243,500) for Project Work Order Fund; (\$993,052) for the Building Improvement Fund, and a reduction of (\$890,217) to the Child Care Fund based on operational needs. Partially offset by an increase of \$4,000,000 for the transfer out to the Information Technology Fund to reflect the adjusted funding for cyber security requirements; and an increase of \$1,000,000 for the transfer out to the Project Work Order Fund for Maintenance Projects.

### **FY 2023 REVENUES**

Same as the FY 2022 Recommended Revenue Budget except for these specific line item adjustments:

- Property Tax revenue had a net increase of \$8,693,446 and includes a projected 4.25% taxable value increase on real property over FY 2022 and a projected 2.0% increase in the U.S. Consumer Price Index. This also reflects an assumed millage rate of 3.9568 mills.
- State Grants' Child Care Subsidy increased \$74,850 and reflects 50% reimbursement of updated qualified costs.
- Indirect Cost Recovery – Increased \$50,000 based on General Fund cost pool and current cost allocation plan.
- Planned Use of Fund Balance decreased (\$8,036,634). The FY 2023 budget assumes no use of Planned Use of Fund Balance. General favorability factors, turnover factors, and workforce planning factors have been included in the budget (see Non-Departmental Transfers section for more information).

### **FY 2023 EXPENDITURES**

Same as the FY 2022 Recommended Expense Budget except for these specific line item adjustments:

- Non-Departmental net increase of \$1,500,000 is to restore the Interest Expense budget.
- Internal Services increased \$94,298: \$68,487 for Building Space Cost Allocation as building rates are based on full cost recovery for building maintenance and operations. Also, Insurance Fund increased \$25,811 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.
- Transfers Out had a net decrease of (\$123,638) due to a decrease of (\$198,488) to the Building Authority Facilities and Information Technology Projects debt fund and partially offset by an increase of \$74,850 to the Child Care Fund based on operational needs.
- Budgeted Equity Adjustment increased \$15,805 to balance the General Fund budget for FY 2023. General favorability factors, turnover factors, and workforce planning factors have been included in the budget (see Non-Departmental Transfers section for more information).

### **FY 2024 REVENUES**

Same as the FY 2023 Recommended Revenue Budget except for these specific line item adjustments:

- Property Tax revenue had a net increase of \$8,839,051 and includes a projected 4.25% taxable value increase on real property over FY 2023 and a projected 2.0% increase in the U.S. Consumer Price Index. This also reflects an assumed millage rate of 3.9237 mills.
- State Grants Child Care Subsidy decreased (\$26,683) and reflects 50% reimbursement of updated qualified costs.

### **FY 2024 EXPENDITURES**

Same as the FY 2023 Recommended Expense Budget except for these specific line item adjustments:

- Internal Services increased \$7,102: \$8,216 for Building Space Cost Allocation as building rates are based on full cost recovery for building maintenance and operations. Also included is an Insurance Fund decrease of (\$1,114) due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.
- Transfers Out decreased (\$1,164,809): primarily due to the payoff of a building authority debt bond issue (\$2,208,125); partially offset by an increase of \$1,000,000 to the Building Improvement Fund for the capital improvement program, and an increase of \$43,316 to the Child Care Fund based on operational needs.
- Budgeted Equity Adjustment increased \$6,109,705 to balance the General Fund budget for FY 2024. General favorability factors, turnover factors, and workforce planning factors have been included in the budget (see Non-Departmental Transfers section for more information).

Department:	909 - Non Departmental Transfers	OAKLAND COUNTY, MICHIGAN
Fund:	General Fund / General Purpose	FY2022 AND FY2023 AND FY2024 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2021		FY 2022 County Exec. Recommended	Inc./ (Dec.) FY 2021 Amended to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Transfers In	19,534,991	19,834,565	18,950,745	(883,820)	-4.46%	19,025,595	74,850	0.39%	19,068,911	43,316	0.23%
Grand Total Revenues	19,534,991	19,834,565	18,950,745	(883,820)	-4.46%	19,025,595	74,850	0.39%	19,068,911	43,316	0.23%

Expenditures

Salaries	(6,000,000)	(6,000,000)	(3,000,000)	3,000,000	-50.00%	(3,000,000)	0	0.00%	(3,000,000)	0	0.00%
Fringe Benefits	(4,000,000)	(4,000,000)	(2,000,000)	2,000,000	-50.00%	(2,000,000)	0	0.00%	(2,000,000)	0	0.00%
Contractual Services	1,630,977	1,256,013	2,784,607	1,528,594	121.70%	2,784,607	0	0.00%	2,784,607	0	0.00%
Non-Departmental	(4,110,153)	(3,454,274)	(7,651,858)	(4,197,584)	121.52%	(5,473,990)	2,177,868	-28.46%	(1,039,390)	4,434,600	-81.01%
Capital Outlay	315,034	816,369	3,815,034	2,998,665	367.32%	315,034	(3,500,000)	-91.74%	315,034	0	0.00%
Internal Services	8,629,961	5,160,047	9,500,000	4,339,953	84.11%	9,500,000	0	0.00%	9,500,000	0	0.00%
Transfers Out	0	(9,405)	0	9,405	-100.00%	0	0	0.00%	0	0	0.00%
Grand Total Expenditures	(3,534,181)	(6,231,250)	3,447,783	9,679,033	-155.33%	2,125,651	(1,322,132)	-38.35%	6,560,251	4,434,600	208.62%

**NON-DEPARTMENTAL TRANSFERS (Page 287)**  
**BUDGET HIGHLIGHTS**  
**FY 2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2022 REVENUES**

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

- Transfers In appropriations are for transfers into the Child Care fund and the Social Welfare Foster Care fund from the General Fund. They are offset by Transfers Out budgeted in the Non-Departmental Operations section of the General Fund. The Transfers In decrease of (\$883,820) represents the change for the Child Care fund from \$19,833,565 in FY 2021 to \$18,949,745 in FY 2022 due to net operations decrease; and no change to the Social Welfare Foster Care fund transfer of \$1,000 in FY 2021 and FY 2022.

**FY 2022 EXPENDITURES\***

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

- Salaries - this reflects a (\$3,000,000) general turnover factor budgeted in the Salary Turnover Factor line item for the anticipated General Fund/General Purpose personnel favorability based on historical trends.
- Fringe Benefits - this reflects a (\$2,000,000) general turnover factor budgeted in the Fringe Benefit Turnover Factor line item for the anticipated General Fund/General Purpose personnel favorability based on historical trends.
- Contractual Services net increase of \$1,528,594 is primarily due to an increase for the Contingency line item \$2,065,988; as it is a placeholder for unanticipated needs. Also, Grant Match increased \$538,077 to restore annual appropriations. Partially offset by reductions for the contingency portions of the Child Care Fund, as the contingency portion of the institution line items are not required: Private Institutions Foster Care (\$365,144), State Institutions (\$604,971), and Private Institutions Residential (\$105,356).
- Non-Departmental had a net decrease of (\$4,197,584) primarily due to a reduction of (\$2,250,000) in the Fringe Benefit Reserve line item based on anticipated Fringe Benefit Fund savings which are under review by the County Administration. Also, a decrease of (\$1,127,000) for Juvenile Resentencing which was budgeted in FY 2021 to cover costs of Supreme Court ruling to reexamine juvenile life sentence cases. Additional decreases include a reduction of (\$300,000) for disaster recovery as it is no longer needed; the Contingency line item has been increased and can be used for unanticipated needs. Overtime Reserve decreased (\$275,000) to account for 24-hour / 7-day operations related to the Election Day Holiday that occurs in November in even calendar years only (impacts odd fiscal years as the County's fiscal year is October – September). Furthermore, the removal of the Summer Employees Reserve budget (\$231,296) reflects that departments can cover seasonal positions from normal personnel turnover favorability within their respective departments based on historical trends.
- Capital Outlay net increase of \$2,998,665 is primarily due to one-time technology projects.
- Internal Services increase of \$4,339,953 is primarily for Information Technology Development due to the development costs associated with planned maintenance and upgrades for existing systems.

### **FY 2023 REVENUES**

Same as FY 2022 Recommended Revenue Budget except for these specific line item adjustments:

- Transfers In appropriations are for transfers into the Child Care fund and the Social Welfare Foster Care fund from the General Fund. They are offset by Transfers Out budgeted in the Non-Departmental Operations section of the General Fund. The Transfers In increase of \$74,850 represents the change for the Child Care fund from \$18,949,745 in FY 2022 to \$19,024,595 in FY 2023; and no change to the Social Welfare Foster Care fund transfer of \$1,000 in FY 2022 and FY 2023. The Child Care fund increase is because of a net operations increase.

### **FY 2023 EXPENDITURES\***

Same as FY 2022 Recommended Expense Budget except for these specific line item adjustments:

- Non-Departmental increased overall by \$2,177,868: Salary Adjustment Reserve increased \$4,231,600 to reflect a 2% compensation increase placeholder for General Fund/General Purpose departments. Fringe Benefit Reserve increased \$1,972,000 as the overall fringe benefits adjustments are under review by the County Executive Administration; partially offset by a 2% inflationary factor for medical costs, both of which are not included in individual departmental budgets. Also, an increase of \$275,000 in the Overtime Reserve line item to account for 24-hour / 7-day operations related to the Election Day Holiday that occurs in November in even calendar years only (impacts odd fiscal years as the County's fiscal year is October – September). Partially offset by a decrease of (\$4,300,000) for additional Workforce Planning Reductions anticipated in the County Executive's Five-Year Plan.
- Capital Outlay decreased (\$3,500,000) due to one-time technology projects anticipated in FY 2022.

### **FY 2024 REVENUES**

Same as FY 2023 Recommended Revenue Budget except for these specific line item adjustments:

- Transfers In appropriations are for transfers into the Child Care fund and the Social Welfare Foster Care fund from the General Fund. They are offset by Transfers Out budgeted in the Non-Departmental Operations section of the General Fund. The Transfers In increase of \$43,316 represents the change for the Child Care fund from \$19,024,595 in FY 2023 to \$19,067,911 in FY 2024; and no change to the Social Welfare Foster Care fund transfer of \$1,000 in FY 2023 and FY 2024. The Child Care fund increase is because of a net operations increase.

### **FY 2024 EXPENDITURES\***

Same as FY 2023 Recommended Expense Budget except for these specific line item adjustments:

- Non-Departmental increased \$4,434,600: Salary Adjustment Reserve increased \$4,231,600 to reflect a 2% compensation increase placeholder for General Fund/General Purpose departments. Fringe Benefit Reserve increased \$2,628,000 as the overall fringe benefits adjustments are under review by the County Executive Administration; partially offset by a 2% inflationary factor for medical costs,

both of which are not included in individual departmental budgets. Also, there is a decrease of (\$275,000) in the Overtime Reserve line item to account for 24-hour / 7-day operations related to the Election Day Holiday that occurs in November in even calendar years only (impacts odd fiscal years as the County's fiscal year is October – September). Partially offset by a decrease of (\$2,150,000) for additional Workforce Planning Reductions anticipated in the County Executive's Five-Year Plan.

**\*Expenditure Note:** Costs are appropriated in the General Fund's Non-Departmental Transfers budget and then re-appropriated to departmental funds on an as needed basis in each fiscal year by various miscellaneous resolutions based on actual usage, per the General Appropriations Act.

Fund:	51600 - Delinquent Tax Revolving	OAKLAND COUNTY, MICHIGAN									
		FY2022 AND FY2023 AND FY2024 County Executive Budget Recommendation - Categorical Variance									

Account Number/Description	FY 2021		FY 2022 County Exec. Recommended	Inc./ (Dec.) FY 2021 Amended to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Charges for Services	10,600,000	10,600,000	10,500,000	(100,000)	-0.94%	10,500,000	0	0.00%	10,500,000	0	0.00%
Investment Income	2,000,000	2,000,000	2,000,000	0	0.00%	2,000,000	0	0.00%	2,000,000	0	0.00%
Grand Total Revenues	12,600,000	12,600,000	12,500,000	(100,000)	-0.79%	12,500,000	0	0.00%	12,500,000	0	0.00%

Expenditures

Salaries	133,810	142,375	157,403	15,028	10.56%	160,551	3,148	2.00%	163,762	3,211	2.00%
Fringe Benefits	87,453	90,511	87,657	(2,854)	-3.15%	88,759	1,102	1.26%	89,883	1,124	1.27%
Contractual Services	270,429	270,429	276,626	6,197	2.29%	276,626	0	0.00%	276,626	0	0.00%
Interest on Debt	943,750	943,750	1,000,000	56,250	5.96%	1,000,000	0	0.00%	1,000,000	0	0.00%
Internal Services	124,126	124,126	141,763	17,637	14.21%	142,089	326	0.23%	141,967	(122)	-0.09%
Transfers Out	10,044,000	10,044,000	9,960,350	(83,650)	-0.83%	9,960,350	0	0.00%	9,960,350	0	0.00%
Budgeted Equity Adjustment	996,432	984,809	876,201	(108,608)	-11.03%	871,625	(4,576)	-0.52%	867,412	(4,213)	-0.48%
Grand Total Expenditures	12,600,000	12,600,000	12,500,000	(100,000)	-0.79%	12,500,000	0	0.00%	12,500,000	0	0.00%



**TREASURER – DELINQUENT TAX REVOLVING FUND (DTRF) (Page 556)**  
**BUDGET HIGHLIGHTS**  
**FY 2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2022 REVENUES**

- Charges for Services decrease of (\$100,000) is due to Collection Fee due to the faster rate of collection.

**FY 2022 EXPENDITURES**

- Controllable Personnel – FY 2022 reflects a general overall compensation increase of 2% and includes a fringe benefit rate reduction based on availability equity within the Fringe Benefit Fund.
- Contractual Services increase of \$6,197 is due to more than anticipated charges in Indirect Costs.
- Interest on Debt increase of \$56,250 is due to realignment with actual activity.
- Internal Services overall increase is primarily due to Insurance Fund \$17,637. It reflects an adjustment in the amount allocated for the self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves that have depleted over the last several years (previous allocations were inadequate to sustain the fund). Also, the allocation methodology has been updated from a 50% claims/50% personnel exposure model to a 80% claims/20% personnel exposure model to more accurately reflect where the costs are generated.
- Transfers Out overall decrease of (\$83,650) is primarily for Collection Fees due to lower taxes being returned to the County Treasurer as delinquent. Collection Fees are transferred to the Treasurer's General Fund. A statutory fee of 4% is added to delinquent taxes and remains in the Delinquent Tax Revolving Fund (DTRF) for three years.
- Included in the \$9.96 million transfer out is an annual subsidy transfer made up of \$3.0 million to the General Fund Non-Departmental, \$2.3 million for Collection Fees, \$1.51 million for Work Release Facility Refunding Debt Service, \$1.29 million for Rochester District Court Refunding Debt, \$0.5 million for Purchase of Executive Bldg. Refunding Debt Service, and \$1.36 million for Renovation of Executive Bldg. Debt Service.
- Budget Equity Adjustments decreased (\$108,608) to balance the FY 2022 budget.

**FY 2023 REVENUES**

- No changes.

**FY 2023 EXPENDITURES**

- The overall change in Controllable Personnel is attributable to a 2% compensation increase placeholder and associated fringe benefits.
- Internal Services increase is primarily for Insurance Fund \$326 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

- Included in the \$9.96 million transfer out is an annual subsidy transfer made up of \$3.0 million to the General Fund Non-Departmental, \$2.3 million for Collection Fees, \$1.51 million for Work Release Facility Refunding Debt Service, \$1.29 million for Rochester District Court Refunding Debt, \$0.5 million for Purchase of Executive Bldg. Refunding Debt Service, and \$1.36 million for Renovation of Executive Bldg. Debt Service.
- Budget Equity Adjustments decreased (\$4,576) to balance the FY 2023 budget.

#### **FY 2024 REVENUES**

- No changes.

#### **FY 2024 EXPENDITURES**

- Controllable Personnel increased due to a 2% compensation increase placeholder and associated fringe benefits.
- Internal Services decrease primarily due to Insurance Fund (\$122) due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.
- Included in the \$9.96 million transfer out is an annual subsidy transfer made up of \$3.0 million to the General Fund Non-Departmental, \$2.3 million for Collection Fees, \$1.51 million for Work Release Facility Refunding Debt Service, \$1.29 million for Rochester District Court Refunding Debt, \$0.5 million for Purchase of Executive Bldg. Refunding Debt Service, and \$1.36 million for Renovation of Executive Bldg. Debt Service.
- Budget Equity Adjustments decreased (\$4,213) to balance the FY 2024 budget.

**Note: To balance proprietary fund budgets, the following accounts are used: Planned Use of Fund Balance (budgeted loss) and Budgeted Equity Adjustment (planned surplus).**

Fund:	51800 - Delinqt Personal Prop Tax Adm	OAKLAND COUNTY, MICHIGAN									
		FY2022 AND FY2023 AND FY2024 County Executive Budget Recommendation - Categorical Variance									

Account Number/Description	FY 2021		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Amended to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Charges for Services	508,689	520,343	506,136	(14,207)	-2.73%	506,136	0	0.00%	506,136	0	0.00%
Investment Income	5,000	5,000	5,000	0	0.00%	5,000	0	0.00%	5,000	0	0.00%
Planned Use of Fund Balance	0	0	42,063	42,063	0.00%	50,058	7,995	19.01%	56,852	6,794	13.57%
Grand Total Revenues	513,689	525,343	553,199	27,856	5.30%	561,194	7,995	1.45%	567,988	6,794	1.21%

Expenditures

Salaries	232,680	242,424	251,386	8,962	3.70%	256,414	5,028	2.00%	261,542	5,128	2.00%
Fringe Benefits	122,157	124,067	126,100	2,033	1.64%	127,860	1,760	1.40%	129,655	1,795	1.40%
Contractual Services	125,176	125,176	120,854	(4,322)	-3.45%	121,139	285	0.24%	121,139	0	0.00%
Commodities	7,000	7,000	7,000	0	0.00%	7,000	0	0.00%	7,000	0	0.00%
Internal Services	26,676	26,676	47,859	21,183	79.41%	48,781	922	1.93%	48,652	(129)	-0.26%
Grand Total Expenditures	513,689	525,343	553,199	27,856	5.30%	561,194	7,995	1.45%	567,988	6,794	1.21%

**TREASURER – DELINQUENT PERSONAL PROPERTY TAX ADMIN (Page 558)**  
**BUDGET HIGHLIGHTS**  
**FY 2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2022 REVENUES**

- Charges for Services decrease of (\$14,207) is primarily due to Administration Fees to align with actual activity.
- Planned Use of Fund Balance increase \$42,063 to balance the FY 2022 budget.

**FY 2022 EXPENDITURES**

- Controllable Personnel – FY 2022 reflects a general overall compensation increase of 2% and includes a fringe benefit rate reduction based on availability equity within the Fringe Benefit Fund.
- Contractual Services decreased (\$4,322) is due to Professional Services to align with actual activity.
- Internal Services increase of \$21,183 is primarily due to Insurance Fund \$26,014; it reflects an adjustment in the amount allocated for the self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves that have depleted over the last several years (previous allocations were inadequate to sustain the fund). Also, the allocation methodology has been updated from a 50% claims/50% personnel exposure model to a 80% claims/20% personnel exposure model to more accurately reflect where the costs are generated. Also, Building Space Allocation increased \$340; as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2022 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Partially offset by Motor Pool (\$2,982) and Motor Pool Fuel Charges (\$2,189) as a result of allocation and usage adjustments.

**FY 2023 REVENUES**

- Planned Use of Fund Balance increase \$7,995 to balance the FY 2023 budget.

**FY 2023 EXPENDITURES**

- Controllable Personnel increased due to a 2% compensation increase placeholder and associated fringe benefits.
- Contractual Services increase \$285 due to Professional Services to align with actual activity.
- Internal Services net increase of \$922 is due to Building Space Allocation \$441; rates are based on full cost recovery for building maintenance and operations. Also, Insurance Fund increased \$481 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

### **FY 2024 REVENUES**

- Planned Use of Fund Balance increase \$6,794 to balance the FY 2024 budget.

### **FY 2024 EXPENDITURES**

- Controllable Personnel increased due to a 2% compensation increase placeholder and associated fringe benefits.
- Internal Services net decrease of (\$129) is due to Insurance Fund (\$181) due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers. Partially offset by an increase to Building Space Allocation \$52; rates are based on full cost recovery for building maintenance and operations.

**Note: To balance proprietary fund budgets, the following accounts are used: Planned Use of Fund Balance (budgeted loss) and Budgeted Equity Adjustment (planned surplus).**

Fund:	50800 - Parks and Recreation	OAKLAND COUNTY, MICHIGAN
FY2022 AND FY2023 AND FY2024 County Executive Budget Recommendation - Categorical Variance		

Account Number/Description	FY 2021		FY 2022 County Exec. Recommended	Inc./ (Dec.) FY 2021 Amended to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.	
	Adopted Budget	Amended Budget									
				\$	%		\$	%		\$	%

Revenues

Property taxes	13,765,000	21,611,300	22,225,000	613,700	2.84%	23,104,200	879,200	3.96%	23,880,900	776,700	3.36%
State Grants	0	199,000	0	(199,000)	-100.00%	0	0	0.00%	0	0	0.00%
Other Intergovern. Revenues	250,000	250,000	300,000	50,000	20.00%	300,000	0	0.00%	300,000	0	0.00%
Charges for Services	10,903,416	10,903,416	11,087,375	183,959	1.69%	11,087,375	0	0.00%	11,087,375	0	0.00%
Contributions	113,300	115,344	205,300	89,956	77.99%	205,300	0	0.00%	205,300	0	0.00%
Investment Income	440,000	340,000	380,000	40,000	11.76%	380,000	0	0.00%	380,000	0	0.00%
Planned Use of Fund Balance	2,611,046	806,513	0	(806,513)	-100.00%	0	0	0.00%	0	0	0.00%
Other Revenues	0	45,586	0	(45,586)	-100.00%	0	0	0.00%	0	0	0.00%
Capital Contributions	0	25,000	0	(25,000)	-100.00%	0	0	0.00%	0	0	0.00%
Transfers In	0	25,958	0	(25,958)	-100.00%	0	0	0.00%	0	0	0.00%
Grand Total Revenues	28,082,762	34,322,117	34,197,675	(124,442)	-0.36%	35,076,875	879,200	2.57%	35,853,575	776,700	2.21%

Expenditures

Salaries	10,994,162	11,712,984	11,442,643	(270,341)	-2.31%	11,671,643	229,000	2.00%	11,904,943	233,300	2.00%
Fringe Benefits	3,848,075	3,941,016	4,121,320	180,304	4.58%	4,181,570	60,250	1.46%	4,242,820	61,250	1.46%
Contractual Services	7,229,772	7,381,584	8,673,526	1,291,942	17.50%	8,618,422	(55,104)	-0.64%	8,618,422	0	0.00%
Commodities	1,213,415	1,213,415	1,660,765	447,350	36.87%	1,210,765	(450,000)	-27.10%	1,210,765	0	0.00%
Depreciation	2,874,797	3,289,297	3,219,547	(69,750)	-2.12%	3,219,547	0	0.00%	3,219,547	0	0.00%
Intergovernmental	276,320	797,570	1,413,080	615,510	77.17%	1,200,000	(213,080)	-15.08%	1,200,000	0	0.00%
Internal Services	1,616,221	1,616,221	1,739,770	123,549	7.64%	1,739,770	0	0.00%	1,739,770	0	0.00%
Transfers Out	30,000	30,000	35,000	5,000	16.67%	0	(35,000)	-100.00%	0	0	0.00%
Budgeted Equity Adjustment	0	4,340,030	1,892,024	(2,448,006)	-56.41%	3,235,158	1,343,134	70.99%	3,717,308	482,150	14.90%
Grand Total Expenditures	28,082,762	34,322,117	34,197,675	(124,442)	-0.36%	35,076,875	879,200	2.57%	35,853,575	776,700	2.21%

**PARKS AND RECREATION COMMISSION (Page 562)**  
**BUDGET HIGHLIGHTS**  
**FY 2022/2023/2024 RECOMMENDED BUDGET**

**FY 2022 DEPARTMENT REVENUES**

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

- Property tax revenue increased \$613,700 based on a projected increase in taxable value, Headlee rollback factor, and anticipated collection rate.
- State grants decrease of (\$199,000) due to one-time grant per MR#20655 Approval of FY2021 Michigan Department of Natural Resources Off-road Vehicle Trail Improvement Fund Program Award (21-067).
- Other Intergovernmental Revenues for personal property tax loss reimbursement are increased \$50,000 based on current trend.
- Overall Charges for Services increased \$183,959 due to bringing the budget in-line with current trends including:  
Greens Fees \$154,300 due to golf course rate increase recommendations from golf consultant, Fees Day Use \$91,400, Rental Facilities \$72,250, Fees Driving Range \$17,000 based on current trends. Partially offset by decreases in Sales Retail (\$77,000), Commission Food Services (\$26,100), Special Contracts (\$18,000), Rental Equipment (\$12,000), Rent House (\$9,541), Temporary Licenses (\$7,000) and Water Feature Ride (\$6,000) based on current trends.
- Contributions overall increased \$89,956. As \$125,000 is budgeted for FY 2022 Contributions-State Grants; \$95,000 is anticipated for state grant contribution for invasive species management and a \$30,000 state grant for the Holly Oaks off-road vehicle park.
- Investments is increased \$40,000 due to reduced FY2021 amended budget and projected investment returns.
- Capital Contributions are reduced (\$25,000) reflective of MR#21151 Saginaw Bay Watershed FY2021 grant acceptance.
- Planned Use of Balance decreased (\$806,513) due to M.R. #21203 Human Resources and Management and Budget Amendment for the the Salary Administration Plan (Compensation Study).
- Other Revenues are reduced to zero reflecting one-time budget amendments made in FY2021 for Prior Year Adjustments (\$43,559) and Refund Prior Years Expenditure (\$2,027).
- Transfers In decreased overall \$25,000 due to one-time occurrence in FY2021 for Re-Establishment of the Oakland Native Plants Initiative, \$25,958, M.R. #21053

**FY 2022 DEPARTMENT EXPENDITURES**

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

- Controllable Personnel - FY 2022 reflects a general overall compensation increase of 2% and includes a fringe benefit rate reduction based on availability equity within the Fringe Benefit Fund.
  - Other Salary and Fringe Benefit changes are based on current usage of staff and an adjustment to fringe benefits parkwide to reflect current trend and a parks commission recommendation to create four (4) PTNE positions for Cooperative Invasive Species Management Areas (CISMA).
- Contractual Services increased \$1,291,942 for General Program Administration, \$879,362 reflecting the creation of a natural resources cost center, Advertising \$138,000, Contracted Services \$133,200, Building Maintenance Charges \$61,800, Equipment Rental \$54,800, Security Expense \$17,700, Public Information \$16,215 and Charge Card Fee \$14,550 bringing accounts in line with current trends.

Partially offset by decreases in Grounds Maintenance (\$15,487), Water and Sewer Charges (\$9,750), Electrical Service (\$6,500) and Equipment Maintenance (\$5,750) bringing accounts in line with historical trends.

- Overall Commodities increased \$447,350 due to the anticipated Expendable Equipment purchase of golf carts costing \$444,900.
- Depreciation expense decreased (\$69,750) based on the current level of depreciable assets.
- Intergovernmental overall increased \$615,510. The FY 2022 budget for Transfer to Municipalities reflects \$1,200,000 for park partnership millage initiatives and a remaining appropriation of \$213,080 per M.R. #19042 agreement with the City of Royal Oak for the development of Normandy Oaks.
- Internal Services net increase of \$123,649 reflect current trends for Info Tech Operations \$49,580, Motor Pool \$18,669, Drain Equipment \$14,000, and Telephone Communications \$11,350 due to allocation and usage adjustments. In addition, an increase in Insurance Fund \$38,950 reflects an adjustment in the amount allocated for the self-insurance charge to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves that have depleted over the last several years (previous allocations were inadequate to sustain the fund). Also, the allocation methodology has been updated from a 50% claims/50% personnel exposure model to a 80% claims/20% personnel exposure model to more accurately reflect where the costs are generated. Partially offset by decreased Maintenance Department Charges (\$9,500).
- Transfers Out increased overall \$5,000. The FY 2022 budget is \$35,000 to reflect the anticipated purchase of a vehicle for CISMA.
- Budgeted Equity Adjustments is decreased (\$2,448,006) relative to increases in Property Tax revenue and other revenue adjustments and offset by the operating expense variances explained above.

### **FY 2023 DEPARTMENT REVENUES**

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

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

- Property Tax Levy currently increased \$879,200 based on projected property tax values.

### **FY 2023 DEPARTMENT EXPENDITURES**

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

- Controllable Personnel increased due to a 2% compensation increase placeholder and associated fringe benefits.
- Contractual Expenses is reduced (\$55,104) based on adjustments to the General Program Administration account based on scheduled operating maintenance projects.
- Commodities are reduced (\$450,000) due to the one-time purchase of golf carts in FY 2022.
- Intergovernmental is reduced (\$213,080) according to M.R. #19042 agreement with the City of Royal Oak for the development of Normandy Oaks.
- Transfers Out decreased (\$35,000) due to vehicle purchases in FY 2022.
- Budgeted Equity Adjustments is increased \$1,343,134 relative to increases in Property Tax revenue and offset by the operating expense variances explained above.



### **FY 2024 DEPARTMENT REVENUES**

Increase or (Decrease) compared to the FY 2023 Recommended Budget:

- Property Tax Levy currently increased \$776,700 based on projected property tax values.

### **FY 2024 DEPARTMENT EXPENDITURES**

Increase or (Decrease) compared to the FY 2023 Recommended Budget:

- Controllable Personnel increased due to a 2% compensation increase placeholder and associated fringe benefits.
- salary increase recommended by the County Executive.
- Budgeted Equity Adjustments is increased \$482,150 relative to increased Property Tax revenue and offset by general salary increase.

**Note: To balance proprietary fund budgets, the following accounts are used: Planned Use of Fund Balance (budgeted loss) and Budgeted Equity Adjustment (planned surplus).**

Department:	Water Resources Commissioner	OAKLAND COUNTY, MICHIGAN
Fund:	Water and Sewer Trust	FY2022 AND FY2023 AND FY2024 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2021		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Amended to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Special Assessments	650,000	650,000	850,000	200,000	30.77%	850,000	0	0.00%	850,000	0	0.00%
Charges for Services	99,892,431	100,094,162	103,007,787	2,913,625	2.91%	103,457,256	449,469	0.44%	103,948,249	490,993	0.47%
Investment Income	1,300,000	1,300,000	1,600,000	300,000	23.08%	1,600,000	0	0.00%	1,600,000	0	0.00%
Planned Use of Fund Balance	125,521	1,431,317	275,000	(1,156,317)	-80.79%	0	(275,000)	-100.00%	0	0	0.00%
Other Revenues	26,350	26,350	26,350	0	0.00%	26,350	0	0.00%	26,350	0	0.00%
Gain or Loss on Exchg of Asset	0	(1,124,277)	0	1,124,277	-100.00%	0	0	0.00%	0	0	0.00%
Grand Total Revenues	101,994,302	102,377,552	105,759,137	3,381,585	3.30%	105,933,606	174,469	0.16%	106,424,599	490,993	0.46%

Expenditures

Salaries	111,541	116,345	121,794	5,449	4.68%	121,794	0	0.00%	121,794	0	0.00%
Fringe Benefits	63,754	65,469	62,504	(2,965)	-4.53%	62,504	0	0.00%	62,504	0	0.00%
Contractual Services	48,258,061	48,258,061	49,849,441	1,591,380	3.30%	49,849,435	(6)	0.00%	49,849,437	2	0.00%
Commodities	2,495,000	2,495,000	2,500,000	5,000	0.20%	2,500,000	0	0.00%	2,500,000	0	0.00%
Depreciation	2,875,544	2,875,544	2,776,306	(99,238)	-3.45%	2,767,445	(8,861)	-0.32%	2,767,445	0	0.00%
Intergovernmental	18,000,000	18,000,000	18,000,000	0	0.00%	18,000,000	0	0.00%	18,000,000	0	0.00%
Interest on Debt	384,154	384,154	360,280	(23,874)	-6.21%	331,364	(28,916)	-8.03%	331,364	0	0.00%
Internal Services	29,791,248	29,992,979	31,813,812	1,820,833	6.07%	32,301,064	487,252	1.53%	32,792,055	490,991	1.52%
Transfers Out	15,000	190,000	275,000	85,000	44.74%	0	(275,000)	-100.00%	0	0	0.00%
Grand Total Expenditures	101,994,302	102,377,552	105,759,137	3,381,585	3.30%	105,933,606	174,469	0.16%	106,424,599	490,993	0.46%

**WATER RESOURCES COMMISSIONER – WATER AND SEWER TRUST FUND (Page 573)**  
**BUDGET HIGHLIGHTS**  
**FY 2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2022 REVENUES**

- Special Assessments increased \$200,000 for Payment in Lieu of Assessments due to Oakland Township water recovery cost for improvement to storage/water treatment facility and Franklin Sewer recovery charge for alarm project.
- Charges for Services overall increased \$2,913,625 primarily due to the Great Lakes Water Authority and Water Resources Commissioner's annual rate adjustments, which are passed along to the customers of the Water and Sewage Systems.
- Investment Income increase of \$300,000 is anticipated due to cash available for investments.
- Planned Use of Fund Balance decreased (\$1,156,317) primarily due to the transfer of Oakland County's remaining interest in the Highland Township Water Supply System to the Charter Township of Highland for a non-cash book value adjustment to the Highland Township Water Supply System fund of (\$1,124,277), M.R. #21004. In addition, the reduction is attributable to the FY 2021 amended budget of (\$175,000) reflected the purchase and timing of delivery for the skid steer and mini excavator from the vendor. Also, the FY 2021 adopted budget provided funds of (\$124,341) to pay the initial cost of ten (10) position reclassifications and purchase of concrete saw. Partially offsetting the decrease, the FY 2022 County Executive Recommended Budget provides funds of \$275,000 for the purchase of a mini excavator and front-end loader.
- Gain or Loss on Exchange of Asset increased \$1,124,277 due to M.R. #21004 that transferred Oakland County's remaining interest in the Highland Township Water Supply System to the Charter Township of Highland as previously referenced.

**FY 2022 EXPENDITURES**

- Salary and Fringes increased \$2,484 to reflect the salary forecast for two Fiscal Services positions assigned to perform the water and sewer system accounting.
- Contractual Services increased \$1,591,380 to reflect more accurate spending trend on Sewage Disposal Services \$2,000,000, Water Purchases \$600,000, Legal Services \$110,000, Professional Accounting Service \$100,000, and is partially offset by Administrative Overhead (\$1,210,120).
- Commodities increased \$5,000 for Uniforms used in the operation of the systems.
- Depreciation reflects a (\$99,238) decrease per updated depreciation schedule.
- Interest on Debt decreased (\$23,874) for City of Pontiac debt service payment of interest on State Revolving Fund loans.
- Internal Services overall increase of \$1,820,833 is due to Drain Equipment Labor \$1,644,961 to reflect the FY 2022 salary forecast charged from the Drain Equipment Fund (#63900) based on the historical spending in the fund from the previous year; includes three (3) position deletions, seven (7) position reclassifications due to workload and grade position changes in salaries and

associated fringe benefits that are included in the Drain Equipment labor rate. Also, includes actual activity due to changes in services provided by Drain Equipment \$111,539, Insurance Fund reflects a \$58,928 increase in the amount allocated for the self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves that have depleted over the last several years (previous allocations were inadequate to sustain the fund). Also, the allocation methodology has been updated from a 50% claims/50% personnel exposure model to an 80% claims/20% personnel exposure model to more accurately reflect where the costs are generated. Additional increases and decreases include Motor Pool Fuel Charges \$6,923, Info Tech Operations \$3,018 and Motor Pool (\$4,536) due to rate and usage adjustments.

- Transfer Out overall increased \$85,000 as the FY 2022 recommended budget provides funds of \$275,000 for the purchase of a mini excavator and front-end loader; partially offset from the FY 2021 Adopted Budget in which funds of (\$15,000) were used to pay the initial cost of a concrete saw. Also, M.R. #20635 amended the FY 2021 budget for (\$175,000) due to the purchase and timing of the skid steer and mini excavator delivery from vendor.

### **FY 2023 REVENUES**

- Charges for Services increased \$449,469 mainly attributed to the Great Lakes Water Authority and Water Resources Commissioner's annual rate adjustments, which are passed along to the customers of the Water and Sewage Systems.
- Planned Use of Fund Balance decreased (\$275,000) due to the funds provided in FY 2022 to pay for the cost of the mini excavator and front-end loader.

### **FY 2023 EXPENDITURES**

- Contractual Services – No material changes.
- Depreciation reflects a (\$8,861) decrease per updated depreciation schedule.
- Interest on Debt decreased (\$28,916) for the City of Pontiac debt service payment of interest on State Revolving Fund loans.
- Internal Services increased overall \$487,252 primarily due to Drain Equipment Labor increase of \$481,775 to reflect 2% compensation increase placeholder and associated fringe benefit charges from the Drain Equipment Fund (#63900). Also, Insurance Fund reflects a \$5,477 increase due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.
- Transfer Out decreased (\$275,000) due to the funds provided in FY 2022 to pay for the initial cost for the mini excavator and front-end loader.

### **FY 2024 REVENUES**

- Charges for Services increased \$490,993 mainly attributed to the Great Lakes Water Authority and Water Resources Commissioner's annual rate adjustments, which are passed along to the customers of the Water and Sewage Systems.

**FY 2024 EXPENDITURES**

- Contractual Services – No material changes.
- Internal Services increased overall \$490,991 primarily due to Drain Equipment Labor increase of \$491,675 to reflect 2% compensation increase placeholder and associated fringe benefit charges from the Drain Equipment fund. Also, Insurance Fund reflects a (\$684) decrease due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

**Note: To balance proprietary fund budgets, the following accounts are used: Planned Use of Fund Balance (budgeted loss) and Budgeted Equity Adjustment (planned surplus).**

Department:	Water Resources Commissioner	OAKLAND COUNTY, MICHIGAN
Fund:	Sewage Disposal Systems	FY2022 AND FY2023 AND FY2024 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2021		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Amended to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Special Assessments	84,014	84,014	78,898	(5,116)	-6.09%	73,621	(5,277)	-6.69%	73,621	0	0.00%
Federal Grants Non-Operating	0	0	0	0	0.00%	0	0	0.00%	0	0	0.00%
Charges for Services	145,870,306	145,903,093	148,482,740	2,579,647	1.77%	148,495,649	12,909	0.01%	148,573,239	77,590	0.05%
Investment Income	1,170,000	1,170,000	1,490,000	320,000	27.35%	1,490,000	0	0.00%	1,490,000	0	0.00%
Planned Use of Fund Balance	58,981	108,981	0	(108,981)	-100.00%	0	0	0.00%	0	0	0.00%
Other Revenues	1,500	1,500	1,500	0	0.00%	1,500	0	0.00%	1,500	0	0.00%
Grand Total Revenues	147,184,801	147,267,588	150,053,138	2,785,550	1.89%	150,060,770	7,632	0.01%	150,138,360	77,590	0.05%

Expenditures

Contractual Services	131,748,165	131,748,165	133,511,800	1,763,635	1.34%	133,511,800	0	0.00%	133,511,800	0	0.00%
Commodities	292,100	292,100	265,100	(27,000)	-9.24%	265,100	0	0.00%	265,100	0	0.00%
Depreciation	2,606,009	2,606,009	2,926,997	320,988	12.32%	2,885,124	(41,873)	-1.43%	2,885,124	0	0.00%
Intergovernmental	6,800,000	6,800,000	7,200,000	400,000	5.88%	7,200,000	0	0.00%	7,200,000	0	0.00%
Interest on Debt	310,719	310,719	344,308	33,589	10.81%	316,804	(27,504)	-7.99%	316,804	0	0.00%
Internal Services	5,427,808	5,460,595	5,804,933	344,338	6.31%	5,881,942	77,009	1.33%	5,959,532	77,590	1.32%
Transfers Out	0	50,000	0	(50,000)	-100.00%	0	0	0.00%	0	0	0.00%
Grand Total Expenditures	147,184,801	147,267,588	150,053,138	2,785,550	1.89%	150,060,770	7,632	0.01%	150,138,360	77,590	0.05%

**WATER RESOURCES COMMISSIONER – SEWAGE DISPOSAL SYSTEMS (Page 570)**  
**BUDGET HIGHLIGHTS**  
**FY 2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2022 REVENUES**

- Special Assessments decreased (\$5,116) due to interest from municipality for Evergreen Farmington Sewage Disposal System improvement bond for the portion of the project associated with the City of Southfield debt interest payment.
- Charges for Services increased \$2,579,647 due to the Great Lakes Water Authority and the Water Resources Commissioner's annual rate adjustments, which are passed along to the members of the Sewage Disposal Systems.
- Investment Income increase of \$320,000 is anticipated due to cash available for investments.
- Planned Use of Fund Balance decreased (\$108,981) due to the FY 2021 Adopted Budget provided funds of (\$58,981) to pay the initial cost of ten (10) position reclassifications and M.R. #21174 provided funds of (\$50,000) for the Street Tree Enhancement Matching Grant Pilot Program.

**FY 2022 EXPENDITURES**

- Contractual Services increased \$1,763,635 primarily due to the following adjustments to reflect more accurate spending trends: \$1,490,000 Administrative Overhead, \$1,045,000 Administration, \$480,352 for Sewage Disposal Service costs from the Great Lakes Water Authority, and \$100,000 Electrical Service. Partially offset by (\$684,417) Contracted Services for contractors that provide specialized repair services, (\$550,000) Legal Services, and (\$80,000) Engineering Services-Other.
- Commodities decreased (\$27,000) to reflect spending trends on material and supplies, expendable equipment and chlorination supplies used to operate the sewage disposal systems.
- Depreciation increased \$320,988 per updated depreciation schedule.
- Intergovernmental increase of \$400,000 due to the Clinton River Water Resources Recovery Facility assessments on debt service and operations and maintenance costs.
- Interest on Debt increased \$33,589 due to the financing of loan projects for the Evergreen Farmington Sewage Disposal System.
- Internal Services increased \$344,338 due to Drain Equipment \$224,103 and Drain Equipment Labor \$117,616 to reflect the FY 2022 salary forecast charged from the Drain Equipment Fund (#63900) based on the historical spending from the previous year. Also, includes three (3) position deletions, seven (7) position reclassifications due to workloads and grade adjustments for salaries and associated fringe benefits that are included in the Drain Equipment labor rate. Furthermore, includes actual activity due to changes in services provided by Motor Pool Fuel \$2,459 and Motor Pool (\$1,748) due to allocation adjustments and usage. Lastly, Insurance Fund increased \$1,784 due to the amount allocated for the self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves that have depleted over the last several years (previous allocations were inadequate to sustain the fund). Also, the allocation methodology has been updated from a 50% claims/50%

personnel exposure model to an 80% claims/20% personnel exposure model to more accurately reflect where the costs are generated.

- Transfers Out decreased (\$50,000) for M.R. #21174 that provided funds to pay the Street Tree Enhancement Matching Grant Pilot Program.

#### **FY 2023 REVENUES**

- Special Assessments decreased (\$5,277) due to interest from municipality for Evergreen Farmington Sewage Disposal System improvement bond for the portion of the project associated with the City of Southfield debt interest payment.
- Charges for Services increased \$12,909 due to the Great Lakes Water Authority and the Water Resources Commissioner's annual rate adjustments, which are passed along to the members of the Sewage Disposal Systems.

#### **FY 2023 EXPENDITURES**

- Depreciation reflects a decrease of (\$41,873) per the updated depreciation schedule.
- Interest on Debt decreased (\$27,504) due to financing of loan projects for the Evergreen Farmington Sewage Disposal System.
- Internal Services increased \$77,009 primarily related to Drain Equipment Labor \$76,148 to reflect 2% compensation increase placeholder and associated fringe benefit charges from the Drain Equipment Fund (#63900).

#### **FY 2024 REVENUES**

- Charges for Services increased \$77,590 due to the Great Lakes Water Authority and the Water Resources Commissioner's annual rate adjustments, which are passed along to the members of the Sewage Disposal Systems.

#### **FY 2024 EXPENDITURES**

- Internal Services increased \$77,590 primarily related to Drain Equipment Labor \$77,715 to reflect 2% compensation increase placeholder and associated fringe benefit charges from the Drain Equipment Fund (#63900).

**Note: To balance proprietary fund budgets, the following accounts are used: Planned Use of Fund Balance (budgeted loss) and Budgeted Equity Adjustment (planned surplus).**



Fund:	63900 - Drain Equipment	OAKLAND COUNTY, MICHIGAN
FY2022 AND FY2023 AND FY2024 County Executive Budget Recommendation - Categorical Variance		

Account Number/Description	FY 2021		FY 2022 County Exec. Recommended	Inc./ (Dec.) FY 2021 Amended to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

State Grants	0	0	0	0	0.00%	0	0	0.00%	0	0	0.00%
Charges for Services	45,935,059	46,244,240	49,277,983	3,033,743	6.56%	50,218,182	940,199	1.91%	53,046,949	2,828,767	5.63%
Ext ISF Charges for Services	250,100	250,100	310,100	60,000	23.99%	310,100	0	0.00%	310,100	0	0.00%
Investment Income	300,000	300,000	300,000	0	0.00%	300,000	0	0.00%	300,000	0	0.00%
Planned Use of Fund Balance	2,207,125	3,738,681	2,235,792	(1,502,889)	-40.20%	2,499,183	263,391	11.78%	591,313	(1,907,870)	-76.34%
Other Revenues	4,600	4,600	4,600	0	0.00%	4,600	0	0.00%	4,600	0	0.00%
Gain or Loss on Exchg of Asset	10,000	10,000	8,000	(2,000)	-20.00%	8,000	0	0.00%	8,000	0	0.00%
Transfers In	15,000	190,000	275,000	85,000	44.74%	0	(275,000)	-100.00%	0	0	0.00%
Grand Total Revenues	48,721,884	50,737,621	52,411,475	1,673,854	3.30%	53,340,065	928,590	1.77%	54,260,962	920,897	1.73%

Expenditures

Salaries	24,994,823	26,390,878	27,750,161	1,359,283	5.15%	28,305,208	555,047	2.00%	28,871,296	566,088	2.00%
Fringe Benefits	14,623,106	15,112,437	14,144,112	(968,325)	-6.41%	14,334,660	190,548	1.35%	14,528,975	194,315	1.36%
Contractual Services	1,216,250	1,216,250	1,243,750	27,500	2.26%	1,249,750	6,000	0.48%	1,249,750	0	0.00%
Commodities	1,659,500	1,659,500	1,653,200	(6,300)	-0.38%	1,653,200	0	0.00%	1,653,200	0	0.00%
Depreciation	988,292	989,792	1,379,608	389,816	39.38%	1,588,836	209,228	15.17%	1,725,816	136,980	8.62%
Interest on Debt	650	650	0	(650)	-100.00%	0	0	0.00%	0	0	0.00%
Internal Services	5,078,921	5,089,729	6,240,644	1,150,915	22.61%	6,208,411	(32,233)	-0.52%	6,231,925	23,514	0.38%
Transfers Out	160,342	278,385	0	(278,385)	-100.00%	0	0	0.00%	0	0	0.00%
Budgeted Equity Adjustment	0	0	0	0	0.00%	0	0	0.00%	0	0	0.00%
Grand Total Expenditures	48,721,884	50,737,621	52,411,475	1,673,854	3.30%	53,340,065	928,590	1.77%	54,260,962	920,897	1.73%

**WATER RESOURCES COMMISSIONER – DRAIN EQUIPMENT FUND (Page 581)**  
**BUDGET HIGHLIGHTS**  
**FY 2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2022 REVENUES**

- Charges for Services net increase of \$3,033,743 is primarily for Reimbursement Salaries \$3,029,049 due to the Classification and Compensation Study, a two percent salary increase, three (3) position deletions and seven (7) position reclassifications due to workloads and grade position adjustment. Additional increases include Equipment Rental \$350,346 and Vehicle Rental \$20,296 to be more in line with actual activity. Partially offset by decreased Reimbursement General (\$365,948) to more accurately reflect the reimbursement amounts for Information Technology Operations and Drain Equipment Labor.
- External ISF Charges for Services increased \$60,000 due to External Rebilled Charges Revenue to reflect historical revenue trends.
- Planned Use of Fund Balance decreased (\$1,502,889) to balance FY 2022 budget.
- Gain or Loss on Exchange of Asset decreased (\$2,000) for revenue earned on sale of equipment at the County auction.
- Transfer In increased overall \$85,000 due to the FY 2022 County Executive Recommended Budget provides Pontiac System funds of \$275,000 for the purchase of a mini excavator and front-end loader as leased equipment. Partially offset due to FY 2021 Adopted Budget provided Pontiac System funds (\$15,000) for the purchase of a concrete saw and Miscellaneous Resolution #20635 amended the FY 2021 budget for (\$175,000) due to the purchase and timing of the skid steer and mini excavator delivery from vendor.

**FY 2022 EXPENDITURES**

- Salary and Fringes increased \$390,958 due to the Classification and Compensation Study and a two percent salary increase.
  - Other Salary and Fringe Benefit changes include three (3) position deletions and seven (7) position reclassifications due to workload and grade position increases in salaries and associated fringe benefits.
- Contractual Services increased \$27,500 due to the following adjustments to reflect more accurate spending trends: \$35,000 for spending on Contracted Services, \$2,000 Charge Card Fee, \$2,000 for Equipment Repair, \$1,000 for Garbage and Rubbish Disposal, and partially offset by (\$12,500) for Software Support Maintenance.
- Commodities decreased (\$6,300) due to the following adjustments to reflect more accurate spending trends: (\$10,000) Expendable Equipment, \$3,000 on Other Expendable Equipment, and \$700 for Employee Footwear.
- Depreciation reflects a \$389,816 increase per updated depreciation schedule.
- Interest on Debt decreased (\$650) the result of the loan being paid off on the Drain Equipment Storage Building.

- Internal Services increased \$1,150,915 which includes projected activity due to changes in services provided by Info Tech Development \$178,000, Motor Pool Fuel Charges \$90,272, Info Tech Operations \$61,337, Telephone Communication \$3,780, and Motor Pool (\$33,067). Insurance Fund increased \$677,063; it reflects an adjustment in the amount allocated for the self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves that have depleted over the last several years (previous allocations were inadequate to sustain the fund). Also, the allocation methodology has been updated from a 50% claims/50% personnel exposure model to an 80% claims/20% personnel exposure model to more accurately reflect where the costs are generated. Drain Equipment Labor increased \$173,530 to reflect FY 2022 salary forecast charged from the Drain Equipment Fund based on the historical spending in the fund from the previous year and for grade position adjustments for salary and fringe benefit changes that are included in the Drain Equipment Labor rate.
- Transfer Out decreased (\$278,385) due to FY 2021 County Executive Recommended Budget provides Drain Equipment funds of (\$160,342) to purchase four (4) new vehicles in the Drain Equipment Fund as leased vehicles. Also, M.R. #20635 amended the FY 2021 budget for (\$118,043) due to timing of the skid steer and mini excavator delivery from vendor.

### **FY 2023 REVENUES**

- Charges for Services increased \$940,199 due to Reimbursement Salaries \$778,710 which reflect the 2% salary increase and associated fringe benefits related to labor reimbursement charges; also, includes changes in the reimbursement amounts for Equipment Rental \$106,000 and Reimbursement General \$55,489.
- Planned Use of Fund Balance increase of \$263,391 to balance FY 2023 budget.
- Transfer In decreased (\$275,000) due to the funds provided by the Pontiac Fund in FY 2022 to purchase the mini excavator and front-end loader.

### **FY 2023 EXPENDITURES**

- Salary and Fringes increased \$745,595 to reflect a 2% compensation placeholder and associated fringe benefits.
- Contractual Services increased \$6,000 to reflect more accurate spending trend on Contracted Services for contractors that provide specialized repair services.
- Depreciation \$209,228 increase per updated depreciation schedule.
- Internal Services decreased (\$32,233) due to changes in services provided by Info Tech Development (\$68,000) and Info Tech Operations (\$11,609). Also, Drain Equipment Labor increased \$29,357 due to 2% compensation placeholder and associated fringe benefits. Insurance Fund increased \$18,019 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

### **FY 2024 REVENUES**

- Charges for Services increased \$2,828,767 primarily for Reimbursement Salaries \$2,691,787 which reflect the 2% compensation placeholder and associated fringe benefits related to labor reimbursement charges; also, includes the items noted below in Planned Use of Fund Balance. In addition, includes a change in the reimbursement amount for Reimbursement General \$136,980.
- Planned Use of Fund Balance decreased (\$1,907,870) based on the following:
  - M.R. #19379 for (\$1,304,030) Oakland County Employees Union agreement for two percent salary increase.
  - Finance Committee Amendment (\$358,944) for two percent salary increase.
  - M.R. #19334 for (\$217,064) Oakland County Employees Union fifteen-dollar minimum wage enhancement.
  - M.R. #19307 for (\$27,832) due to fifteen-dollar minimum wage for all non-represented classifications.These Miscellaneous Resolutions were factored into the various rates and allocations under the Charges for Services.

### **FY 2024 EXPENDITURES**

- Salary and Fringes increased \$760,403 to reflect a 2% compensation placeholder and associated fringe benefits.
- Depreciation \$136,980 increase per updated depreciation schedule.
- Internal Services increased \$23,514 for changes in services provided by Drain Equipment Labor \$29,959 due to 2% compensation placeholder and associated fringe benefits and Insurance Fund (\$6,445) due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

**Note: To balance proprietary fund budgets, the following accounts are used: Planned Use of Fund Balance (budgeted loss) and Budgeted Equity Adjustment (planned surplus).**

Fund:	67700 - Building Liability Insurance	OAKLAND COUNTY, MICHIGAN									
		FY2022 AND FY2023 AND FY2024 County Executive Budget Recommendation - Categorical Variance									

Account Number/Description	FY 2021		FY 2022 County Exec. Recommended	Inc./ (Dec.) FY 2021 Amended to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Charges for Services	5,105,824	5,105,824	8,656,856	3,551,032	69.55%	8,886,011	229,155	2.65%	8,867,724	(18,287)	-0.21%
Ext ISF Charges for Services	11,846	11,846	13,030	1,184	9.99%	14,333	1,303	10.00%	14,333	0	0.00%
Investment Income	150,000	150,000	150,000	0	0.00%	150,000	0	0.00%	150,000	0	0.00%
Planned Use of Fund Balance	1,196,849	1,331,033	0	(1,331,033)	-100.00%	0	0	0.00%	0	0	0.00%
Grand Total Revenues	6,464,519	6,598,703	8,819,886	2,221,183	33.66%	9,050,344	230,458	2.61%	9,032,057	(18,287)	-0.20%

Expenditures

Salaries	529,312	545,150	599,709	54,559	10.01%	616,589	16,880	2.81%	633,601	17,012	2.76%
Fringe Benefits	253,489	258,450	237,803	(20,647)	-7.99%	243,739	5,936	2.50%	249,173	5,434	2.23%
Contractual Services	5,404,558	5,404,558	7,629,450	2,224,892	41.17%	7,858,605	229,155	3.00%	7,840,318	(18,287)	-0.23%
Commodities	178,056	178,056	178,056	0	0.00%	178,056	0	0.00%	178,056	0	0.00%
Internal Services	99,104	99,104	98,644	(460)	-0.46%	100,616	1,972	2.00%	100,842	226	0.22%
Transfers Out	0	113,385	0	(113,385)	-100.00%	0	0	0.00%	0	0	0.00%
Budgeted Equity Adjustment	0	0	76,224	76,224	0.00%	52,739	(23,485)	-30.81%	30,067	(22,672)	-42.99%
Grand Total Expenditures	6,464,519	6,598,703	8,819,886	2,221,183	33.66%	9,050,344	230,458	2.61%	9,032,057	(18,287)	-0.20%

**BUILDING LIABILITY INSURANCE FUND (Page 578)**  
**BUDGET HIGHLIGHTS**  
**FY 2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2022 REVENUES**

- Charges for Services reflects an overall increase of \$3,551,032 primarily due to an increase of \$3,224,500 for Liability Insurance to start rebuilding adequate claim reserves that have depleted over the last several years (previous allocations were inadequate to sustain the fund) and \$326,532 for Property Insurance premiums rebilled to departments.
- Ext ISF Charges for Services increased \$1,184 due to an increase in property insurance.
- Planned Use of Fund Balance decreased (\$1,331,033) due to an updated allocation methodology for purposes of assigning risk.

**FY 2022 EXPENDITURES**

- Controllable Personnel – FY 2022 reflects a general overall compensation increase of 2% and includes a fringe benefits rate reduction based on availability equity within the Fringe Benefit Fund.
- Contractual Services reflects a net increase of \$2,224,892 due to Claims increase of \$1,877,936 based on the most recent actuary report and Insurance \$326,532 due to anticipated market conditions. Legal Services increased \$30,000 and Indirect Costs increased \$20,424 due to anticipated expenses for FY 2022. Professional Services decreased (\$30,000) due to anticipated expenses for FY 2022.
- Internal Services reflects a net decrease of (\$460) due to Info Tech Operations decrease of (\$9,351) for rate and usage adjustments. Insurance Fund (\$181) reflects an adjustment in the amount allocated for the self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves that have depleted over the last several years (previous allocations were inadequate to sustain the fund). Also, the allocation methodology has been updated from a 50% claims/50% personnel exposure model to an 80% claims/20% personnel exposure model to more accurately reflect where the costs are generated. Motor Pool Fuel Charges decreased (\$99) based on rate and usage adjustments. Partially offset by Motor Pool increase of \$5,400 based on rate and usage adjustments. Building Space Cost Allocation increased \$3,771 due to Facilities Maintenance and Operations determining the rates for each building based on estimated costs to operate and maintain the building. The FY 2022 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements.
- Transfer Out reflects a decrease of (\$113,385) due to excess project funds being returned to the General Fund from the Greencastle Water Main Project (MR17254) in FY 2021 as the project was completed less than anticipated.
- Budgeted Equity Adjustment reflects a net increase of \$76,224 due to updated allocation methodology for purposes of assigning risk..

### **FY 2023 REVENUES**

- Charges for Services reflect an increase of \$229,155 in Property Insurance premiums rebilled to departments.
- Ext ISF Charges for Services increased \$1,303 due to an increase in property insurance.

### **FY 2023 EXPENDITURES**

- Controllable Personnel includes a 2% compensation increase placeholder and associated fringe benefits.
- Contractual Services increased \$229,155 for Insurance due to anticipated market conditions.
- Internal Services increased \$1,972 due to Building Space Cost Allocation \$1,950; rates are based on full cost recovery for building maintenance and operations. Insurance Fund \$22 reflects an increase due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.
- Budgeted Equity Adjustment decreased (\$23,485) due to an updated allocation methodology for purposes of assigning risk.

### **FY 2024 REVENUES**

- Charges for Services reflect a decrease (\$18,287) in Property Insurance premiums rebilled to departments.

### **FY 2024 EXPENDITURES**

- Controllable Personnel includes a 2% compensation increase placeholder and associated fringe benefits.
- Contractual Services reflects a decrease of (\$18,287) for Insurance due to anticipated market conditions.
- Internal Services reflect a net increase of \$226 due to Building Space Cost Allocation increase of \$234; rates are based on full cost recovery for building maintenance and operations.
- Budgeted Equity Adjustment decreased (\$22,672) due to an updated allocation methodology for purposes of assigning risk.

**Note: To balance proprietary fund budgets, the following accounts are used: Planned Use of Fund Balance (budgeted loss) and Budgeted Equity Adjustment (planned surplus).**

Fund:	67800 - Fringe Benefits	OAKLAND COUNTY, MICHIGAN									
		FY2022 AND FY2023 AND FY2024 County Executive Budget Recommendation - Categorical Variance									

Account Number/Description	FY 2021		FY 2022 County Exec. Recommended	Inc./ (Dec.) FY 2021 Amended to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.	
	Adopted Budget	Amended Budget									
				\$	%		\$	%		\$	%

Revenues

Charges for Services	146,330,785	146,330,785	151,150,016	4,819,231	3.29%	152,812,525	1,662,509	1.10%	154,285,678	1,473,153	0.96%
Ext ISF Charges for Services	7,517,000	7,517,000	8,399,500	882,500	11.74%	8,399,500	0	0.00%	8,399,500	0	0.00%
Investment Income	1,500,000	1,500,000	1,500,000	0	0.00%	1,500,000	0	0.00%	1,500,000	0	0.00%
Grand Total Revenues	155,347,785	155,347,785	161,049,516	5,701,731	3.67%	162,712,025	1,662,509	1.03%	164,185,178	1,473,153	0.91%

Expenditures

Salaries	1,928,972	1,979,738	1,615,559	(364,179)	-18.40%	1,661,494	45,935	2.84%	1,713,399	51,905	3.12%
Fringe Benefits	972,888	986,042	768,600	(217,442)	-22.05%	779,145	10,545	1.37%	789,996	10,851	1.39%
Contractual Services	124,336,500	124,343,700	130,455,420	6,111,720	4.92%	130,455,420	0	0.00%	130,455,420	0	0.00%
Commodities	53,700	53,700	55,200	1,500	2.79%	55,200	0	0.00%	55,200	0	0.00%
Interest on Debt	7,393,500	7,393,500	6,412,669	(980,831)	-13.27%	5,395,630	(1,017,039)	-15.86%	4,341,033	(1,054,597)	-19.55%
Internal Services	525,946	525,946	552,450	26,504	5.04%	575,522	23,072	4.18%	578,529	3,007	0.52%
Budgeted Equity Adjustment	20,136,279	20,065,159	21,189,618	1,124,459	5.60%	23,789,614	2,599,996	12.27%	26,251,601	2,461,987	10.35%
Grand Total Expenditures	155,347,785	155,347,785	161,049,516	5,701,731	3.67%	162,712,025	1,662,509	1.03%	164,185,178	1,473,153	0.91%



**FRINGE BENEFITS FUND (Page 589)**  
**BUDGET HIGHLIGHTS**  
**FY 2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2022 REVENUE**

- The average variable fringe benefit rate, charged to departments, is 35.01% in FY 2022. The average direct contract charge component for the medical charge has been reduced to utilize equity in the Fringe Benefit Fund (*average* going from \$13,794 to \$11,744). Actual charges vary depending on the plan type, number of dependents, etc.
- Charges for Services net increase of \$4,819,231 is based on budgeted charges to departments in FY 2022. It is important to note that while there is an increase in the overall revenue, the charges for services revenue does reflect an overall reduction charged to departments based on the utilization of the Fringe Benefit Fund equity previously noted.
- External Revenue net increase of \$882,500 due to adjustment in anticipated amounts to be collected for Ext-Prescription Drug Rebates \$500,000, Ext-Flex Benefit Dental Insurance \$168,500, Ext-Flex Benefit Vision Insurance \$144,000, Ext-Flex Benefit Deductions \$65,000, and Ext-Dental Insurance \$5,000.

**FY 2022 EXPENDITURES**

- Controllable Personnel – FY 2022 reflects a general overall compensation increase of 2% and includes a fringe benefit rate reduction based on availability equity within the Fringe Benefit Fund.
- Net Contractual Services increase of approximately \$6.1 million reflected in detail below:
  - Increase in Defined Contribution County Retirement \$3,500,000 due to projected employee contributions.
  - Increase in Social Security Expense \$1,335,500 due to expected payroll costs.
  - Increase in Sick and Annual Leave Cash-Out \$825,000 due to expected additional sell-back, and extended Voluntary Employee Separation Incentive Program (VESIP) separations.
  - Increase in Hospitalization Prescription Coverage \$500,000 due employee claims.
  - Increase in Deferred Compensation County Payments \$352,000 due to expected employee participation.
  - Increase in Disability Insurance \$200,000 due to increased payroll.
  - Increase in Child Care Services \$188,000 due to supplementation of the Child Care program by the Fringe Benefit Fund due to COVID-19.
  - Increase in Employee In-Service Training \$103,420 due to expected Employee In-Service Training costs.
  - Increase in Group Life Insurance \$100,000 due to increased payroll.
  - Increase in Indirect Costs \$33,800 based on historical data.
  - Increase in Monitoring Services \$25,000 due to expected expenses in FY 2022.
  - Increase in Patient Centered Outcome Research \$4,000 due to historical trends.
  - Increase in Flex Benefit Plan Payments \$3,500 due to historical trends.

- Increase in Physical Fitness Award \$1,500 due to potential increase in participation payout.
- Increase in Membership Due \$700 due to additional anticipated dues.
- Decrease in Retirement Health Savings (\$700,000) due to less than expected employer contributions.
- Decrease in Dental Insurance (\$100,000) due to less than expected claim expenses.
- Decrease in Legal Services (\$100,000) due to lower than anticipated usage.
- Decrease in Professional Services (\$38,000) due to lower than anticipated usage.
- Decrease in Wellness Screenings (\$30,000) due to lower than anticipated participation.
- Decrease in Special Event Program (\$25,000) due to lower than anticipated usage.
- Decrease in Defined Contribution PTNE (part-time non-eligible) Retirement (\$20,500) due to projected employee contributions.
- Decrease in Printing (\$13,800) due to historical trends.
- Decrease in Optical Insurance (\$10,000) due to expected Optical Insurance expenses.
- Decrease in Travel and Conference (\$9,200) due to lower than anticipated travel.
- Decrease in Michigan Insurance Provider Assessment Tax (IPA) (\$9,000) due to historical trends.
- Decrease in Equipment Maintenance (\$2,800) due to historical trends.
- Decrease in Periodicals Books Publications and Subscriptions (\$1,600) due to expected expenses in FY 2022.
- Decrease in Workshops and Meeting (\$600) due to historical trends.
- Decrease in Personal Mileage (\$200) due to historical trends.
- Commodities reflects a net increase of \$1,500 reflected below:
  - Increase in Metered Postage \$3,500 due to historical trends.
  - Decrease in Office Supplies (\$2,000) to reflect actual activity.
- Interest on Debt reflects a decrease of (\$980,831) due to expected interest payments on the Retirees Healthcare Refunding Bonds Series A and B debt schedules.
- Internal Services reflects a net increase of \$26,504 reflected below:
  - Increase in Building Space Cost Allocation \$17,891 due to Facilities Maintenance and Operations determining the rates for each building based on estimated costs to operate and maintain the building. The FY 2022 building rates have been adjusted in order to bring the equity in line with Federal OMB Uniform Guidance requirements.
  - Increase in Information Technology Operations \$11,205 due to allocation and usage adjustments.
  - Decrease in Maintenance Department Charges (\$1,449) due to anticipated charges.
  - Insurance Fund decreased (\$1,143); it reflects an adjustment in the amount allocated for the self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves that have depleted over the last several years (previous allocations were inadequate to sustain the fund). Also, the allocation methodology has been updated from a 50% claims/50% personnel exposure model to a 80% claims/20% personnel exposure model to more accurately reflect where the costs are generated.
- Budgeted Equity Adjustment reflects an increase of \$1,124,459 due to anticipated revenues in FY 2022.

**FY 2023 REVENUE**

- Net increase of \$1.6 million is offset by Fringe Benefit expenses explained below.

**FY 2023 EXPENDITURES**

- Controllable Personnel includes a 2% compensation increase placeholder and associated fringe benefits.
- Interest on Debt reflects a decrease of (\$1,017,039) due to expected interest payments on the Retirees Healthcare Refunding Bonds Series A and B debt schedules.
- Internal Services increase of \$23,072 reflected below:
  - Increase in Building Space Allocation \$22,724 as building rates are based on full cost recovery for building maintenance and operations.
  - Insurance Fund \$348 reflects an increase due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.
- Budgeted Equity Adjustment reflects an increase of \$2,599,996 due to anticipated revenues in FY 2023.

**FY 2024 REVENUE**

- Net increase \$1.4 million is offset by Fringe Benefit expenses explained below.

**FY 2024 EXPENDITURES**

- Controllable Personnel includes a 2% compensation increase placeholder and associated fringe benefits.
- Interest on Debt reflects a decrease (\$1,054,597) due to expected interest payments on the Retirees Healthcare Refunding Bonds Series A and B debt schedules.
- Internal Services increase of \$3,007 reflected below:
  - Increase in Building Space Allocation \$2,728 as building rates are based on full cost recovery for building maintenance and operations.
  - Insurance Fund \$279 reflects an increase due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.
- Budgeted Equity Adjustment reflects an increase of \$2,461,987 due to anticipated revenues in FY 2024.

**Note: To balance proprietary fund budgets, the following accounts are used: Planned Use of Fund Balance (budgeted loss) and Budgeted Equity Adjustment (planned surplus).**

Fund:	56500 - County Airports	OAKLAND COUNTY, MICHIGAN									
		FY2022 AND FY2023 AND FY2024 County Executive Budget Recommendation - Categorical Variance									

Account Number/Description	FY 2021		FY 2022 County Exec. Recommended	Inc./ (Dec.) FY 2021 Amended to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.	
	Adopted Budget	Amended Budget									
				\$	%		\$	%		\$	%

Revenues

Federal Grants Non-Operating	77,400	77,400	71,300	(6,100)	-7.88%	64,600	(6,700)	-9.40%	64,600	0	0.00%
Charges for Services	4,772,155	4,772,155	5,036,900	264,745	5.55%	5,111,900	75,000	1.49%	5,111,900	0	0.00%
Investment Income	225,000	225,000	225,000	0	0.00%	225,000	0	0.00%	225,000	0	0.00%
Planned Use of Fund Balance	2,244,845	2,396,319	2,138,488	(257,831)	-10.76%	2,273,345	134,857	6.31%	2,177,149	(96,196)	-4.23%
Grand Total Revenues	7,319,400	7,470,874	7,471,688	814	0.01%	7,674,845	203,157	2.72%	7,578,649	(96,196)	-1.25%

Expenditures

Salaries	1,509,212	1,568,177	1,691,254	123,077	7.85%	1,738,727	47,473	2.81%	1,783,574	44,847	2.58%
Fringe Benefits	731,258	748,767	739,704	(9,063)	-1.21%	755,170	15,466	2.09%	769,695	14,525	1.92%
Contractual Services	1,643,200	1,643,200	1,619,200	(24,000)	-1.46%	1,664,200	45,000	2.78%	1,664,200	0	0.00%
Commodities	165,700	165,700	168,700	3,000	1.81%	168,700	0	0.00%	168,700	0	0.00%
Depreciation	2,759,444	2,759,444	2,675,487	(83,957)	-3.04%	2,761,819	86,332	3.23%	2,605,386	(156,433)	-5.66%
Interest on Debt	250,000	250,000	250,000	0	0.00%	250,000	0	0.00%	250,000	0	0.00%
Internal Services	260,586	260,586	327,343	66,757	25.62%	336,229	8,886	2.71%	337,094	865	0.26%
Transfers Out	0	75,000	0	(75,000)	-100.00%	0	0	0.00%	0	0	0.00%
Grand Total Expenditures	7,319,400	7,470,874	7,471,688	814	0.01%	7,674,845	203,157	2.72%	7,578,649	(96,196)	-1.25%

**AVIATION AND TRANSPORTATION FUND (Page 552)**  
**BUDGET HIGHLIGHTS**  
**FY 2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2022 REVENUES**

- Federal Grant Non-Operating reflects decrease of (\$6,100) based on the interest recovery schedule for the Airport Building Authority Bonds.
- Charges for Services increased by \$264,745 as COVID-19 restrictions are lifted which includes an increase in Aviation Gas \$150,000 with more domestic air traffic, an increase in Land Lease \$75,000 based on historical trends, an increase in T-Hangar Rentals \$50,000 due to a rise in rentals, increase in Car Rental Concessions \$20,000, and an increase in Landing Fee Concessions \$20,000 due to higher traffic volumes. Partially offset by a decrease in Reimburse U.S. Customs (\$50,000) and Parking Fees (\$255) due to COVID-19 international travel restrictions.
- Planned Use of Fund Balance decrease (\$257,831) to offset operating expenses FY 2022.

**FY 2022 EXPENDITURES**

- Controllable Personnel – FY2022 reflects a general overall compensation increase of 2% and includes a fringe benefit rate reduction based on availability equity within the Fringe Benefit Fund.
  - Other Salaries and Fringe Benefit includes a change of one seasonal employee to a full-time Maintenance Laborer employee.
- Contractual Services reflects a decrease of (\$24,000) which includes reduction of one patrol officer in U.S. Customs Services (\$45,000) and less international travel. Partially offset by Building Maintenance Charges \$15,000 increase due to rising building maintenance costs, increased rates for Electrical and Natural Gas Service \$5,000.
- Commodities reflects an increase of \$3,000 primarily for Special Event Supplies which is due to the Airport Fund absorbing event costs and less volunteers.
- Depreciation decreased (\$83,957) due to a delay in heavy equipment purchases which may be covered by a grant.
- Internal Services increase of \$66,757 due to the Insurance Fund \$64,353 which reflects an adjustment in the amount allocated for the self-insurance charge to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves that have depleted over the last several years (previous allocations were inadequate to sustain the fund). Also, the allocation methodology has been updated from a 50% claims/50% personnel exposure model to an 80% claims/20% personnel exposure model to more accurately reflect where the costs are generated. Along with Motor Pool increase of \$3,763 for an additional vehicle lease during the summer months. Partially offset by Info Tech Operations (\$6,125) due to allocation and usage adjustments.
- Transfers Out (\$75,000) due to the replacement of public safety communications system first responder GPS safety channel and governmental radios that occurred in FY 2021.

### **FY 2023 REVENUES**

- Federal Grant Non-Operating reflects decrease of (\$6,700) based on the interest recovery schedule for the Airport Building Authority Bonds.
- Increase in Charges for Services \$75,000 due to increase in Land Lease \$25,000 based on historical trends and gradual rate increase, and an increase of Reimburse U.S. Customs Service \$50,000 as COVID-19 international travel restrictions are relaxed.
- Increase in Planned Use of Fund Balance \$134,857 to offset operating expenses for FY 2023.

### **FY 2023 EXPENDITURES**

- Controllable Personnel includes a 2% compensation increase placeholder and associated fringe benefits.
- Contractual Services reflect an increase of \$45,000 primarily for U.S. Customs Services \$45,000 as COVID-19 restrictions are relaxed.
- Depreciation increased \$86,332 due to Depreciation Equipment \$257,283, Depreciation Vehicle \$21,371, and Depreciation Buildings \$10,634 for proposed new asset purchases. Partially offset by decreases in Depreciation Roads and Parking Lots (\$144,037) and Depreciation Land Improvements (\$58,919) due to depreciation calculations for new assets and fully depreciated assets.
- Internal Services as it reflects an increase of the Insurance Fund \$8,886 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

### **FY 2024 REVENUES**

- Planned Use of Fund Balance decrease (\$96,196) to offset operating expenses for FY 2024.

### **FY 2024 EXPENDITURES**

- Controllable Personnel includes a 2% compensation increase placeholder and associated fringe benefits.
- Depreciation decreased (\$156,433) due to decreases in Depreciation Land Improvements (\$111,614), Depreciation Roads and Parking Lots (\$63,055) due to assets being fully depreciated. Partially offset by an increase of Depreciation Vehicles \$23,575 due to assets being acquired.
- Internal Services an increase in the Insurance Fund \$865 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

**Note: To balance proprietary fund budgets, the following accounts are used: Planned Use of Fund Balance (budgeted loss) and Budgeted Equity Adjustment (planned surplus).**

Fund:	66100 - Motor Pool	OAKLAND COUNTY, MICHIGAN
FY2022 AND FY2023 AND FY2024 County Executive Budget Recommendation - Categorical Variance		

Account Number/Description	FY 2021		FY 2022 County Exec. Recommended	Inc./ (Dec.) FY 2021 Amended to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Charges for Services	8,543,432	8,545,632	8,584,344	38,712	0.45%	8,584,344	0	0.00%	8,584,344	0	0.00%
Ext ISF Charges for Services	145,000	145,000	130,000	(15,000)	-10.34%	130,000	0	0.00%	130,000	0	0.00%
Investment Income	40,000	40,000	40,000	0	0.00%	40,000	0	0.00%	40,000	0	0.00%
Planned Use of Fund Balance	0	0	79,775	79,775	0.00%	243,531	163,756	205.27%	333,191	89,660	36.82%
Other Revenues	2,700	2,700	2,700	0	0.00%	2,700	0	0.00%	2,700	0	0.00%
Gain or Loss on Exchg of Asset	425,000	425,000	450,000	25,000	5.88%	450,000	0	0.00%	450,000	0	0.00%
Transfers In	160,342	365,885	80,079	(285,806)	-78.11%	0	(80,079)	-100.00%	0	0	0.00%
Grand Total Revenues	9,316,474	9,524,217	9,366,898	(157,319)	-1.65%	9,450,575	83,677	0.89%	9,540,235	89,660	0.95%

Expenditures

Salaries	948,856	991,098	1,075,977	84,879	8.56%	1,114,027	38,050	3.54%	1,142,554	28,527	2.56%
Fringe Benefits	549,948	563,607	519,745	(43,862)	-7.78%	533,062	13,317	2.56%	543,045	9,983	1.87%
Contractual Services	1,722,956	1,722,956	1,700,997	(21,959)	-1.27%	1,736,221	35,224	2.07%	1,727,254	(8,967)	-0.52%
Commodities	2,790,727	2,792,088	2,943,176	151,088	5.41%	2,943,176	0	0.00%	2,943,176	0	0.00%
Depreciation	3,060,528	3,059,028	2,880,442	(178,586)	-5.84%	2,866,163	(14,279)	-0.50%	2,925,196	59,033	2.06%
Internal Services	210,209	210,209	246,561	36,352	17.29%	257,926	11,365	4.61%	259,010	1,084	0.42%
Transfers Out	0	12,500	0	(12,500)	-100.00%	0	0	0.00%	0	0	0.00%
Budgeted Equity Adjustment	33,250	172,731	0	(172,731)	-100.00%	0	0	0.00%	0	0	0.00%
Grand Total Expenditures	9,316,474	9,524,217	9,366,898	(157,319)	-1.65%	9,450,575	83,677	0.89%	9,540,235	89,660	0.95%

**MOTOR POOL FUND (Page 595)**  
**BUDGET HIGHLIGHTS**  
**FY 2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2022 REVENUES**

- Charges for Services increase of \$38,712 reflects an increase in Gasoline Oil Grease Charges \$153,716 based on anticipated fuel rates being billed to departments. Partially offset by decreased Leased Equipment (\$63,256), Productive Labor (\$50,990) and Parts and Accessories (\$758) based on historical trends.
- Ext. ISF Charges for Services category reflects a decrease of (\$15,000) primarily for Ext-Other Revenue (\$15,000) based on historical trends.
- Planned Use of Fund Balance reflects an increase of \$79,775 due to anticipated expenses in FY 2022.
- Gain or Loss on Exchange of Asset reflects an increase in Gain on Sale of Vehicles \$25,000 due to expected sales in FY 2022.
- Decrease in Transfers In (\$285,806) as there are fewer anticipated fleet expansion transfers for purchase of vehicles in FY 2022.

**FY 2022 EXPENDITURES**

- Controllable Personnel – FY 2022 reflects a general overall compensation increase of 2% and includes a fringe benefit rate reduction based on availability equity within the Fringe Benefit Fund.
- Contractual Services decrease of (\$21,959) reflects a decrease in Indirect Costs (\$45,000) based on a three-year average of actual indirect costs and Sublet Repairs (\$10,000) due to additional repairs being handled at the Central Garage. Partially offset by an increase in Insurance \$33,041 due to higher premium rates.
- Commodities increase of \$151,088 reflects an increase in Gasoline Charges \$151,846 due to the increase in fuel costs. Partially offset by a decrease in Parts and Accessories (\$758) due to anticipation of fewer parts for new vehicle builds for FY 2022.
- Depreciation decrease of (\$178,586) includes decrease in Depreciation Vehicles (\$152,867) due to depreciation calculations for new vehicles and fully depreciated vehicles and Depreciation Equipment (\$25,719) due to depreciation calculations for new equipment and fully depreciated equipment.
- Internal Services increase of \$36,352 reflects an increase in Building Space Cost Allocation \$34,661 due to Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2022 building rates have been adjusted to bring equity in line with Federal OMB Uniform Guidance requirements. Also, Radio Communications \$784 and Information Tech Operations \$725 due to anticipated use of services and Insurance Fund \$182 reflects an increase in the amount allocated for the self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves that have depleted over the last several years (previous allocations were inadequate to sustain the fund). Also, the



allocation methodology has been updated from a 50% claims/50% personnel exposure model to an 80% claims/20% personnel exposure model to more accurately reflect where the costs are generated.

- Decrease in Transfers Out (\$12,500) as there are no anticipated transfers for purchases in FY 2022.
- Budgeted Equity Adjustment reflects a decrease of (\$172,731) due to anticipated revenues in FY 2022.

### **FY 2023 REVENUES**

- Planned Use of Fund Balance reflects an increase of \$163,756 due to anticipated expenses in FY 2023.
- Decrease in Transfers In (\$80,079) as there are no anticipated fleet expansion transfers for purchase of vehicles in FY 2023.

### **FY 2023 EXPENDITURES**

- Controllable Personnel includes a 2% compensation increase placeholder and associated fringe benefits.
- Contractual Services increase of \$35,224 reflects an increase in Insurance \$35,224 due to anticipated insurance premium rates.
- Depreciation decrease of (\$14,279) reflects decrease in Depreciation Vehicles (\$14,279) due to depreciation calculations for new vehicles and fully depreciated vehicles.
- Internal Services increased \$11,365 primarily due to Building Space Cost Allocation \$10,428 as building rates are based on full cost recovery for building maintenance and operations. Insurance Fund \$937 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

### **FY 2024 REVENUES**

- Planned Use of Fund Balance reflects an increase of \$89,660 due to anticipated expenses in FY 2024.

### **FY 2024 EXPENDITURES**

- Controllable Personnel includes a 2% compensation increase placeholder and associated fringe benefits.
- Contractual Services decrease of (\$8,967) reflects a decrease in Insurance (\$8,967) due to anticipated insurance premium rates.
- Depreciation increase of \$59,033 reflects increase in Depreciation Vehicles \$60,150 due to depreciation calculations for new vehicles and fully depreciated vehicles. Partially offset by a decrease in Depreciation Equipment (\$1,117) due to depreciation calculations for new equipment and fully depreciated equipment.
- Internal Services increase of \$1,084 reflects an increase in Building Space Cost Allocation \$1,251 as building rates are based on full cost recovery for building maintenance and operations. Partially offset by Insurance Fund (\$167) due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

**Note: To balance proprietary fund budgets, the following accounts are used: Planned Use of Fund Balance (budgeted loss) and Budgeted Equity Adjustment (planned surplus).**

Fund:	63100 - Facilities Maint and Operation	OAKLAND COUNTY, MICHIGAN
FY2022 AND FY2023 AND FY2024 County Executive Budget Recommendation - Categorical Variance		

Account Number/Description	FY 2021		FY 2022 County Exec. Recommended	Inc./ (Dec.) FY 2021 Amended to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.	
	Adopted Budget	Amended Budget									
				\$	%		\$	%		\$	%

Revenues

Charges for Services	25,156,605	25,156,605	27,332,234	2,175,629	8.65%	28,979,175	1,646,941	6.03%	29,176,834	197,659	0.68%
Ext ISF Charges for Services	481,187	481,187	473,298	(7,889)	-1.64%	474,638	1,340	0.28%	474,144	(494)	-0.10%
Investment Income	100,000	100,000	100,000	0	0.00%	100,000	0	0.00%	100,000	0	0.00%
Planned Use of Fund Balance	2,878,472	3,224,546	1,469,007	(1,755,539)	-54.44%	0	(1,469,007)	-100.00%	0	0	0.00%
Grand Total Revenues	28,616,264	28,962,338	29,374,539	412,201	1.42%	29,553,813	179,274	0.61%	29,750,978	197,165	0.67%

Expenditures

Salaries	9,522,094	9,694,505	9,896,018	201,513	2.08%	10,087,179	191,161	1.93%	10,282,163	194,984	1.93%
Fringe Benefits	5,791,658	5,846,571	5,390,695	(455,876)	-7.80%	5,457,620	66,925	1.24%	5,525,884	68,264	1.25%
Contractual Services	10,026,600	10,026,600	10,595,235	568,635	5.67%	10,592,459	(2,776)	-0.03%	10,593,400	941	0.01%
Commodities	1,634,375	1,634,375	1,743,295	108,920	6.66%	1,743,295	0	0.00%	1,743,295	0	0.00%
Depreciation	270,017	270,017	286,454	16,437	6.09%	252,721	(33,733)	-11.78%	186,638	(66,083)	-26.15%
Internal Services	1,371,520	1,371,520	1,417,763	46,243	3.37%	1,420,539	2,776	0.20%	1,419,598	(941)	-0.07%
Transfers Out	0	118,750	45,079	(73,671)	-62.04%	0	(45,079)	-100.00%	0	0	0.00%
Grand Total Expenditures	28,616,264	28,962,338	29,374,539	412,201	1.42%	29,553,813	179,274	0.61%	29,750,978	197,165	0.67%

**FACILITIES MAINTENANCE & OPERATIONS FUND (Page 585)**  
**BUDGET HIGHLIGHTS**  
**FY 2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2022 REVENUES**

- Increase in Charges for Services \$2,175,629 reflects increased receipt of Building Space Charge revenue from departments based on building space rates calculated by Facilities Maintenance & Operations to recover fund expenditures.
- Decrease in Ext ISF Charges for Services (\$7,889) based on expected maintenance charge revenue received from external other revenue.
- Decrease in Planned Use of Fund Balance (\$1,755,539) is the overall net impact of Building Space rate adjustments to reduce funding to be more in line with Federal OMB Uniform Guidance Requirements.

**FY 2022 EXPENDITURES**

- Controllable Personnel – FY 2022 reflects a general overall compensation increase of 2% and includes a fringe benefit rate reduction based on availability equity within the Fringe Benefit Fund.
  - Overall position changes reflect the deletion of one (1) Full Time Eligible GIS CAD Technician position (#1836); one (1) Full Time Eligible Technical Office Specialist position (#1701); one (1) Full Time Eligible Painter position (#2125); one (1) Full Time Eligible Office Support Clerk Senior position (#2191); one (1) Part Time Non-Eligible Student position (#0049), and one (1) Part Time Non-Eligible Facilities Contract Specialist position (#10666). Partially offset by the addition of one (1) Full Time Eligible Technical Assistant position partially funded by FM&O Fund and Emergency Management’s General Fund/General Purpose budget.
- Contractual Services increased by \$568,635 primarily for Natural Gas \$206,747, Water and Sewage Charges \$194,575, Fuel Oil \$40,000 along with Electrical Service \$39,775 due to the expiration of one-time adjustments included in the FY 2021 budget.
- Commodities increased \$108,920 for Security Supplies \$60,000 due to the expiration of one-time adjustments included in the FY 2021 budget. Also, Grounds Supplies increased \$44,900 in order to reallocate funding to different account according to department request.
- Depreciation increased \$16,437 due to anticipated vehicle and equipment purchases in FY 2022.
- Internal Services increased \$46,243 primarily for Info Tech Operations \$20,232 and Radio Communications \$7,678 based on allocation and usage adjustment as well as Insurance Fund \$12,335 which reflects an adjustment in the amount allocated for the self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves that have depleted over the last several years (previous allocations were inadequate to sustain the fund). Also, the allocation methodology has been updated from a 50% claims/50% personnel exposure model to a 80% claims/20% personnel exposure model to more accurately reflect where the costs are generated.
- Transfers Out decreased (\$73,671) as a result of a reduction in associated costs of (\$118,750) for Public Safety Communications System First Responder GPS Safety Channel and Governmental (non-first responder) Radios approved via M.R. #21081. Partially offset by an overall increase of \$45,079 for the difference in replacement costs of a van with a truck, along with the purchase of equipment for a separate replacement vehicle in FY 2022.

### **FY 2023 REVENUES**

- Increase in Charges for Services \$1,646,941 reflects the increased receipt of Building Space Charge revenue from departments based on building space rates calculated to recover fund expenditures, which are higher primarily as Federal OMB Uniform Guidance requirements for fund equity are no longer included.
- Increase in Ext ISF Charges for Services \$1,340 based on expected maintenance charge revenue received from external other revenue.
- Decreased Planned Use of Fund Balance (\$1,469,007) is caused by adjustments in the FY 2023 building space rates based on full cost recovery.

### **FY 2023 EXPENDITURES**

- Controllable Personnel includes a 2% compensation increase placeholder and associated fringe benefits.
- Contractual Services decreased (\$2,776) primarily for Sublet Repairs (\$5,242) which was used as an offset to rebalance fund in the FY 2021 – FY 2023 County Executive Adopted Budget. Partially offset by an increase in Water & Sewage Charges \$2,466 based on the need to rebalance the fund during the current year's County Executive Recommended Budget process.
- Depreciation decreased (\$33,733) to reflect the projected depreciation schedule for FY 2023.
- Internal Services increased \$2,776 for Insurance Fund due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.
- Transfers Out decreased (\$45,079) due to FY 2022 replacement costs of a van with a truck, along with the purchase of equipment for a separate replacement vehicle.

### **FY 2024 REVENUES**

- Increase in Charges for Services \$197,659 reflects increased receipt of Building Space Charge revenue from departments based on building space rates calculated to recover fund expenditures.
- Decrease in Ext ISF Charges for Services (\$494) based on expected maintenance charge revenue received from external other revenue.

### **FY 2024 EXPENDITURES**

- Controllable Personnel includes a 2% compensation increase placeholder and associated fringe benefits.
- Contractual Services increased \$941 due to Water and Sewage Charges based on the need to rebalance the fund subsequent to the increase in Internal Service Fund recommendations.
- Depreciation decreased (\$66,083) to reflect the projected depreciation schedule for FY 2024.
- Internal Services decreased (\$941) for Insurance Fund due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

**Note: To balance proprietary fund budgets, the following accounts are used: Planned Use of Fund Balance (budgeted loss) and Budgeted Equity Adjustment (planned surplus).**

Fund:	53500 - CLEMIS	OAKLAND COUNTY, MICHIGAN
FY2022 AND FY2023 AND FY2024 County Executive Budget Recommendation - Categorical Variance		

Account Number/Description	FY 2021		FY 2022 County Exec. Recommended	Inc./ (Dec.) FY 2021 Amended to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Charges for Services	6,285,656	6,285,656	6,559,161	273,505	4.35%	6,559,161	0	0.00%	6,559,161	0	0.00%
Investment Income	35,000	35,000	35,000	0	0.00%	35,000	0	0.00%	35,000	0	0.00%
Planned Use of Fund Balance	3,728,360	3,833,309	4,144,063	310,754	8.11%	3,970,980	(173,083)	-4.18%	4,263,086	292,106	7.36%
Transfers In	1,644,186	1,894,686	1,644,186	(250,500)	-13.22%	1,644,186	0	0.00%	1,644,186	0	0.00%
Grand Total Revenues	11,693,202	12,048,651	12,382,410	333,759	2.77%	12,209,327	(173,083)	-1.40%	12,501,433	292,106	2.39%

Expenditures

Salaries	2,773,033	2,850,862	3,044,015	193,153	6.78%	3,103,445	59,430	1.95%	3,164,064	60,619	1.95%
Fringe Benefits	1,416,276	1,443,396	1,377,571	(65,825)	-4.56%	1,398,372	20,801	1.51%	1,419,588	21,216	1.52%
Contractual Services	5,276,905	5,444,905	5,280,897	(164,008)	-3.01%	5,280,897	0	0.00%	5,280,897	0	0.00%
Commodities	51,487	51,487	51,487	0	0.00%	51,487	0	0.00%	51,487	0	0.00%
Depreciation	1,265,802	1,265,802	1,751,094	485,292	38.34%	1,492,640	(258,454)	-14.76%	1,702,350	209,710	14.05%
Internal Services	909,699	992,199	877,346	(114,853)	-11.58%	882,486	5,140	0.59%	883,047	561	0.06%
Grand Total Expenditures	11,693,202	12,048,651	12,382,410	333,759	2.77%	12,209,327	(173,083)	-1.40%	12,501,433	292,106	2.39%

**INFORMATION TECHNOLOGY – CLEMIS FUND (Page 549)**  
**BUDGET HIGHLIGHTS**  
**FY 2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2022 REVENUES**

- Charges for Services increased \$273,505 for Access Fees Non-Oakland \$159,262 and Access Fees Oakland \$34,243 due to updated law enforcement Full Time Equivalent count used for billing. Also, CLEMIS Citation increased \$80,000 due to usage.
- Planned Use of Fund Balance increased by \$310,754 to balance FY 2022 budget.
- Transfers In decreased (\$250,500) due to the one-time transfer of the Public Safety Transparency Dashboard Project, per M.R. #20559.

**FY 2022 EXPENDITURES**

- Controllable Personnel – FY 2022 reflects a general overall compensation increase of 2% and includes a fringe benefit rate reduction based on availability equity within the Fringe Benefit Fund.
  - Other Salary and Fringe Benefit changes include deletion of one (1) Propriety Fund (PR) Full-Time Eligible (FTE) IT Services Tech II (position #009465).
- Contractual Services decreased (\$164,008) primarily for Contracted Services (\$168,000) due to contractual costs for staffing services. Partially offset by increased Software Support Maintenance \$3,992 due to increase of maintenance costs.
- Depreciation increased \$485,292 to reflect the projected depreciation schedule for FY 2022.
- Internal Services decreased (\$114,853) primarily for Info Tech Development due to usage.

**FY 2023 REVENUES**

- Planned Use of Fund Balance decreased by (\$173,083) to balance FY 2023 budget.

**FY 2023 EXPENDITURES**

- Controllable Personnel includes a 2% compensation increase placeholder and associated fringe benefits.
- Depreciation decreased (\$258,454) to reflect the projected depreciation schedule for FY 2023.
- Internal Services increased \$5,140 due to Building Space Allocation; building rates are based on full cost recovery for building maintenance and operations.

**FY 2024 REVENUES**

- Planned Use of Fund Balance increased by \$292,106 to balance FY 2024 budget.

**FY2024 EXPENDITURES**

- Controllable Personnel includes a 2% compensation increase placeholder and associated fringe benefits.
- Depreciation increased \$209,710 to reflect the projected depreciation schedule for FY 2024.
- Internal Services increased \$561 due to Building Space Allocation; building rates are based on full cost recovery for building maintenance and operations.

**Note: To balance proprietary fund budgets, the following accounts are used: Planned Use of Fund Balance (budgeted loss) and Budgeted Equity Adjustment (planned surplus).**

Fund:	53100 - Fire Records Management	OAKLAND COUNTY, MICHIGAN
FY2022 AND FY2023 AND FY2024 County Executive Budget Recommendation - Categorical Variance		

Account Number/Description	FY 2021		FY 2022 County Exec. Recommended	Inc./ (Dec.) FY 2021 Amended to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Charges for Services	283,233	283,233	291,730	8,497	3.00%	291,730	0	0.00%	291,730	0	0.00%
Investment Income	3,000	3,000	3,000	0	0.00%	3,000	0	0.00%	3,000	0	0.00%
Planned Use of Fund Balance	244,734	263,276	381,477	118,201	44.90%	389,876	8,399	2.20%	398,422	8,546	2.19%
Transfers In	507,699	507,699	522,930	15,231	3.00%	522,930	0	0.00%	522,930	0	0.00%
Grand Total Revenues	1,038,666	1,057,208	1,199,137	141,929	13.42%	1,207,536	8,399	0.70%	1,216,082	8,546	0.71%

Expenditures

Salaries	319,650	333,314	337,495	4,181	1.25%	343,705	6,210	1.84%	350,039	6,334	1.84%
Fringe Benefits	170,034	174,912	159,425	(15,487)	-8.85%	161,600	2,175	1.36%	163,817	2,217	1.37%
Contractual Services	180,464	180,464	290,465	110,001	60.95%	290,465	0	0.00%	290,465	0	0.00%
Commodities	7,000	7,000	7,000	0	0.00%	7,000	0	0.00%	7,000	0	0.00%
Depreciation	261,126	261,126	303,739	42,613	16.32%	303,739	0	0.00%	303,739	0	0.00%
Internal Services	100,392	100,392	101,013	621	0.62%	101,027	14	0.01%	101,022	(5)	0.00%
Grand Total Expenditures	1,038,666	1,057,208	1,199,137	141,929	13.42%	1,207,536	8,399	0.70%	1,216,082	8,546	0.71%



**INFORMATION TECHNOLOGY – FIRE RECORDS MANAGEMENT FUND (Page 560)**  
**BUDGET HIGHLIGHTS**  
**FY2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2022 REVENUES**

- Charges for Services increased \$8,497. Outside Agencies increased \$5,077 to reflect historical data and Participation Fees increased \$3,420 for out of county agencies.
- Planned Use of Fund Balance increased \$118,201 to balance FY 2022 budget.
- Transfers In increased \$15,231 based on anticipated General Fund transfer for operations.

**FY 2022 EXPENDITURES**

- Controllable Personnel – FY 2022 reflects a general overall compensation increase of 2% and includes a fringe benefit rate reduction based on availability equity within the Fringe Benefit Fund.
- Contractual Services increased \$110,001 due to Communications \$25,001, Professional Services \$130,000, and reduced Software Maintenance (\$45,000) to reflect actual expenses.
- Depreciation increased \$42,613 to reflect the projected depreciation schedule for FY 2022.
- Internal Services increased \$621 due to Info Tech Operations due to allocation adjustments and usage levels.

**FY 2023 REVENUES**

- Planned Use of Fund Balance increased \$8,399 to balance FY 2023 budget.

**FY 2023 EXPENDITURES**

- Controllable Personnel includes a 2% compensation increase placeholder and associated fringe benefits.
- Internal Services increased slightly due to Insurance Fund. This is due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

**FY 2024 REVENUES**

- Planned Use of Fund Balance increased \$8,546 to balance FY 2024 budget.

**FY 2024 EXPENDITURES**

- Controllable Personnel includes a 2% compensation increase placeholder and associated fringe benefits.
- Internal Services decreased slightly due to Insurance Fund. This is due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

**Note: To balance proprietary fund budgets, the following accounts are used: Planned Use of Fund Balance (budgeted loss) and Budgeted Equity Adjustment (planned surplus).**

Fund:	53600 - Radio Communications	OAKLAND COUNTY, MICHIGAN
FY2022 AND FY2023 AND FY2024 County Executive Budget Recommendation - Categorical Variance		

Account Number/Description	FY 2021		FY 2022 County Exec. Recommended	Inc./ (Dec.) FY 2021 Amended to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Charges for Services	9,757,428	9,757,428	9,757,428	0	0.00%	9,757,428	0	0.00%	9,757,428	0	0.00%
Investment Income	300,000	300,000	100,000	(200,000)	-66.67%	100,000	0	0.00%	100,000	0	0.00%
Planned Use of Fund Balance	0	(21,750)	0	21,750	-100.00%	0	0	0.00%	2,662,593	2,662,593	0.00%
Transfers In	0	4,622,980	0	(4,622,980)	-100.00%	0	0	0.00%	0	0	0.00%
Grand Total Revenues	10,057,428	14,658,658	9,857,428	(4,801,230)	-32.75%	9,857,428	0	0.00%	12,520,021	2,662,593	27.01%

Expenditures

Salaries	811,147	840,988	855,535	14,547	1.73%	868,726	13,191	1.54%	882,181	13,455	1.55%
Fringe Benefits	418,551	429,205	400,997	(28,208)	-6.57%	405,614	4,617	1.15%	410,323	4,709	1.16%
Contractual Services	2,875,995	3,017,995	3,692,213	674,218	22.34%	3,648,918	(43,295)	-1.17%	3,648,918	0	0.00%
Commodities	527,814	527,814	527,814	0	0.00%	527,814	0	0.00%	527,814	0	0.00%
Depreciation	680,741	680,741	228,073	(452,668)	-66.50%	2,735,391	2,507,318	1099.35%	5,629,940	2,894,549	105.82%
Internal Services	1,111,777	1,244,777	1,131,300	(113,477)	-9.12%	1,134,745	3,445	0.30%	1,134,845	100	0.01%
Transfers Out	286,000	286,000	286,000	0	0.00%	286,000	0	0.00%	286,000	0	0.00%
Budgeted Equity Adjustment	3,345,403	7,631,138	2,735,496	(4,895,642)	-64.15%	250,220	(2,485,276)	-90.85%	0	(250,220)	-100.00%
Grand Total Expenditures	10,057,428	14,658,658	9,857,428	(4,801,230)	-32.75%	9,857,428	0	0.00%	12,520,021	2,662,593	27.01%

**INFORMATION TECHNOLOGY – RADIO COMMUNICATION FUND (Page 567)**  
**BUDGET HIGHLIGHTS**  
**FY2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2022 REVENUES**

- Income Investment decreased (\$200,000) due to cash balance available for investments.
- Planned Use of Fund Balance increased \$21,750 to balance FY 2022 budget.
- Transfers In decreased (\$4,622,980) due to one-time funding for Radio System Replacement Project enhancements as well as equipment for the Radio System Replacement Project that does not meet eligibility requirements to use the 911 operating surcharge.

**FY 2022 EXPENDITURES**

- Controllable Personnel – FY 2022 reflects a general overall compensation increase of 2% and includes a fringe benefit rate reduction based on availability equity within the Fringe Benefit Fund.
- Contractual Services increased by \$674,218. Software Maintenance \$700,000 and Communications \$100,000 to reflect actual expenses, and Tower Charges \$16,218 due to increase in rent of towers. Offset by decreased Professional Services (\$142,000) based on historical data.
- Depreciation decreased (\$452,668) to reflect the projected depreciation schedule for FY 2022 for 9-1-1 Emergency Services IP Network (ESINet) and new radio equipment.
- Internal Services decreased (\$113,477) primarily for Info Tech Development (\$133,000) due to usage. Partially offset by increase in Building Space \$7,553; Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2022 building rates have been adjusted to bring the equity in line with Federal OMB Uniform Guidance requirements. Additional increases and decreases include Motor Pool \$7,784, Motor Pool Fuel Charges (\$30), Info Tech Operations \$3,080 all due to usage. Insurance Fund increased \$1,134 which reflects an adjustment in the amount allocated for the self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves that have depleted over the last several years (previous allocations were inadequate to sustain the fund). Also, the allocation methodology has been updated from a 50% claims/50% personnel exposure model to a 80% claims/20% personnel exposure model to more accurately reflect where the costs are generated.
- Budget Equity decreased (\$4,895,642) for reduction of planned surplus in the FY 2022 budget.

### **FY 2023 REVENUES**

- No changes.

### **FY 2023 EXPENDITURES**

- Controllable Personnel includes a 2% compensation increase placeholder and associated fringe benefits.
- Contractual Services decreased by (\$43,295). Training decreased (\$60,000) to reflect actual expenses. Partially offset by increase in Tower Charges \$16,705 due to increase in rent of towers.
- Depreciation decreased (\$2,507,318) to reflect the projected depreciation schedule for FY 2023 for 9-1-1 Emergency Services IP Network (ESINet) and new radio equipment.
- Internal Services increased \$3,445 due to Building Space Allocation \$2,271; building rates are based on full cost recovery for building maintenance and operations. Also, Insurance Fund increased \$1,174 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.
- Budget Equity decreased (\$2,485,276) for reduction of planned surplus in the FY 2023 budget.

### **FY 2024 REVENUES**

- Planned Use of Fund Balance increased \$2,662,593 to balance the FY 2024 budget.

### **FY 2024 EXPENDITURES**

- Controllable Personnel includes a 2% compensation increase placeholder and associated fringe benefits.
- Depreciation increased \$2,894,549 to reflect the projected depreciation schedule for FY 2024.
- Internal Services increased \$100 due to Building Space Allocation \$273; building rates are based on full cost recovery for building maintenance and operations. Partially offset by decreased Insurance Fund (\$173) due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.
- Budget Equity decreased (\$250,220) for reduction of planned surplus in the FY 2024 budget (see planned use of fund balance above).

**Note: To balance proprietary fund budgets, the following accounts are used: Planned Use of Fund Balance (budgeted loss) and Budgeted Equity Adjustment (planned surplus).**

Fund:	63600 - Information Technology	OAKLAND COUNTY, MICHIGAN									
		FY2022 AND FY2023 AND FY2024 County Executive Budget Recommendation - Categorical Variance									

Account Number/Description	FY 2021		FY 2022 County Exec. Recommended	Inc./ (Dec.) FY 2021 Amended to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Charges for Services	33,858,772	33,877,606	33,515,197	(362,409)	-1.07%	33,657,945	142,748	0.43%	33,659,467	1,522	0.00%
Ext ISF Charges for Services	2,967,936	2,967,936	2,672,233	(295,703)	-9.96%	2,767,934	95,701	3.58%	2,867,462	99,528	3.60%
Investment Income	65,000	65,000	65,000	0	0.00%	65,000	0	0.00%	65,000	0	0.00%
Planned Use of Fund Balance	7,634,159	8,390,044	9,975,210	1,585,166	18.89%	9,438,261	(536,949)	-5.38%	9,774,163	335,902	3.56%
Other Revenues	5,000	5,000	5,000	0	0.00%	5,000	0	0.00%	5,000	0	0.00%
Gain or Loss on Exchg of Asset	5,500	5,500	5,500	0	0.00%	5,500	0	0.00%	5,500	0	0.00%
Transfers In	3,906,676	4,106,370	8,091,164	3,984,794	97.04%	7,906,676	(184,488)	-2.28%	7,906,676	0	0.00%
Grand Total Revenues	48,443,043	49,417,456	54,329,304	4,911,848	9.94%	53,846,316	(482,988)	-0.89%	54,283,268	436,952	0.81%

Expenditures

Salaries	11,692,832	12,077,938	12,663,013	585,075	4.84%	12,912,253	249,240	1.97%	13,166,477	254,224	1.97%
Fringe Benefits	6,157,654	6,298,433	5,840,760	(457,673)	-7.27%	6,270,615	429,855	7.36%	6,359,593	88,978	1.42%
Contractual Services	21,105,798	21,438,714	22,302,729	864,015	4.03%	22,070,915	(231,814)	-1.04%	22,207,198	136,283	0.62%
Commodities	1,640,233	1,699,044	2,445,233	746,189	43.92%	2,445,233	0	0.00%	2,445,233	0	0.00%
Depreciation	6,484,390	6,484,390	9,752,034	3,267,644	50.39%	8,756,550	(995,484)	-10.21%	8,697,515	(59,035)	-0.67%
Internal Services	1,362,136	1,418,937	1,325,535	(93,402)	-6.58%	1,390,750	65,215	4.92%	1,407,252	16,502	1.19%
Grand Total Expenditures	48,443,043	49,417,456	54,329,304	4,911,848	9.94%	53,846,316	(482,988)	-0.89%	54,283,268	436,952	0.81%

**INFORMATION TECHNOLOGY FUND (Page 591)**  
**BUDGET HIGHLIGHTS**  
**FY 2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2022 REVENUES**

- Charges for Services decreased (\$362,409) due to Oakland County Department Operations (\$534,792); partially offset by Non-Governmental Operations \$172,383 for services provided to General Fund/General Purpose departments.
- Ext. ISF Charges for Services decreased (\$295,703) due to Ext-Enhanced Access Fees Revenue for customer usage.
- Planned Use of Fund Balance increased \$1,585,166 to balance FY 2022 budget.
- Transfers In increased by \$3,984,794 due to Cyber Security Program and Jail Closed Circuit TV (CCTV) Video Storage project per M.R.# 21153.

**FY 2022 EXPENDITURES**

- Controllable Personnel – FY 2022 reflects a general overall compensation increase of 2% and includes a fringe benefit rate reduction based on availability equity within the Fringe Benefit Fund.
  - Other Salary and Fringe Benefit changes include: within Administration (1080101) deletion of one (1) Employee Records Specialist (position #009791), within Applications Services (1080201) deletion of one (1) Propriety Fund (PR) Full-Time Eligible (FTE) Application Analyst Programmer II (position #006369), and one (1) Part-Time Non Eligible (PTE) Summer Business Clerk (position #004744). Also, a deletion within Technical Networking Services (1080601) of one (1) Propriety Fund (PR) Full-Time Eligible (FTE) Data Processing Equipment Operator I (position #001850). In addition, within CLEMIS (1080301), a lateral reclassification of Technical Operations Supervisor to IT Business Analyst (position #009232). Administration (1080101) reclassification of Office Support Clerk to Office Support Clerk - Senior (position #000312). Technical Systems Networking (1080601) new position IT Security Specialist (position #0000969).
- Contractual Services increased \$864,015. Software Maintenance increased \$773,335 to reflect anticipated expenses. Additional increases include Contracted Services \$337,600 and Software Rental Lease \$50,684 due to increased use of Cloud Services. Partially offset by decreased Charge Card Fee (\$193,095) due to the tracking of Elavon expenses; Professional Services (\$76,925), Maintenance Contract (\$12,552), and Equipment Maintenance (\$10,000) to reflect actual expenses; Bank Charges (\$5,032) based on usage.
- Commodities increased \$746,189 due to Expendable Equipment based on historical spend.
- Depreciation increased \$3,267,644 due to projected capital assets in progress becoming operational in FY 2022.
- Internal Services net decrease of (\$93,402) due to Building Space Allocation (\$53,509) as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2022 building rates

have been adjusted to bring the equity in line with Federal OMB Uniform Guidance requirements. Info Tech Development (\$49,871), Motor Fuel (\$5,450), and Motor Fuel Charges (\$1,735) decreased due to usage. Partially offset by increase in Insurance Fund increase of \$17,163; it reflects an adjustment in the amount allocated for the self-insurance charge to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves that have depleted over the last several years (previous allocations were inadequate to sustain the fund). Also, the allocation methodology has been updated from a 50% claims/50% personnel exposure model to an 80% claims/20% personnel exposure model to more accurately reflect where the costs are generated.

### **FY 2023 REVENUES**

- Charges for Services increased \$142,748. Oakland County Department Operations \$208,523 and Non-Governmental Operations (\$65,775) for services provided to General Fund/General Purpose departments.
- Ext. ISF Charges for Services increased \$95,701 due to Ext-Enhanced Access Fees Revenue for customer usage.
- Planned Use of Fund Balance decreased (\$536,949) to balance FY 2023 budget.
- Transfers In decreased (\$184,488) due to one-time transfer for Jail Closed Circuit TV (CCTV) Video Storage project. per M.R.# 21153.

### **FY 2023 EXPENDITURES**

- Controllable Personnel includes a 2% compensation increase placeholder and associated fringe benefits.
  - Other Salary and Fringe Benefit changes include deletions in Administration (1080101) include one (1) Proprietary Fund (PR) Full-Time Eligible (FTE) Supervisor II - Information Tech (position #009738) and one (1) Application Analyst Programmer III (position #008086).
- Contractual Services decreased (\$231,814). Contractual Services (\$178,707) due to anticipated Workday licensing based on workforce adjustments as well as Software Rental Lease Purchase (\$86,887) and Software Maintenance (\$30,340) to reflect projected costs. Partially offset by increased Charge Card Fee \$62,492 and Bank Charges \$1,628 to reflect anticipated expenses.
- Depreciation decreased (\$995,484) due to assets becoming fully depreciated.
- Internal Services net increase of \$65,215 due to Building Space Allocation \$52,533; building rates are based on full cost recovery for building maintenance and operations. Insurance Fund \$19,612 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers. Partially offset by decreased Info Tech Development (\$6,930) due to usage.

### **FY 2024 REVENUES**

- Charges for Services increased \$1,522. Oakland County Department Operations \$9,711 and Non-Governmental Operations (\$8,189) for services provided to General Fund/General Purpose departments.



- Ext. ISF Charges for Services increased \$99,528 due to Ext-Enhanced Access Fees Revenue for customer usage.
- Planned Use of Fund Balance increased \$335,902 to balance FY 2024 budget.

#### **FY2024 EXPENDITURES**

- Controllable Personnel includes a 2% compensation increase placeholder and associated fringe benefits.
- Contractual Services increased \$136,283 due to Charge Card Fee \$64,993, Software Maintenance \$59,569, Contractual Services \$10,027, and Bank Charges \$1,694 to reflect anticipated expenses.
- Depreciation decreased (\$59,035) due to capital assets becoming fully depreciated.
- Internal Services net increase of \$16,502 due to Building Space Allocation \$6,307; building rates are based on full cost recovery for building maintenance and operations. Insurance Fund \$10,195 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers

**Note: To balance proprietary fund budgets, the following accounts are used: Planned Use of Fund Balance (budgeted loss) and Budgeted Equity Adjustment (planned surplus).**

Fund:	67500 - Telephone Communications	OAKLAND COUNTY, MICHIGAN
		FY2022 AND FY2023 AND FY2024 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2021		FY 2022 County Exec. Recommended	Inc./ (Dec.) FY 2021 Amended to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Charges for Services	3,525,876	3,525,876	3,525,876	0	0.00%	3,529,656	3,780	0.11%	3,529,656	0	0.00%
Ext ISF Charges for Services	12,000	12,000	12,000	0	0.00%	12,000	0	0.00%	12,000	0	0.00%
Investment Income	30,000	30,000	30,000	0	0.00%	30,000	0	0.00%	30,000	0	0.00%
Planned Use of Fund Balance	185,772	198,108	15,974	(182,134)	-91.94%	13,946	(2,028)	-12.70%	16,554	2,608	18.70%
Grand Total Revenues	3,753,648	3,765,984	3,583,850	(182,134)	-4.84%	3,585,602	1,752	0.05%	3,588,210	2,608	0.07%

Expenditures

Salaries	256,870	265,961	92,630	(173,331)	-65.17%	94,463	1,833	1.98%	96,332	1,869	1.98%
Fringe Benefits	145,766	149,011	46,217	(102,794)	-68.98%	46,858	641	1.39%	47,512	654	1.40%
Contractual Services	2,580,686	2,580,686	2,580,686	0	0.00%	2,584,466	3,780	0.15%	2,584,466	0	0.00%
Commodities	149,731	149,731	149,731	0	0.00%	149,731	0	0.00%	149,731	0	0.00%
Depreciation	112,644	112,644	205,268	92,624	82.23%	200,000	(5,268)	-2.57%	200,000	0	0.00%
Internal Services	507,951	507,951	509,318	1,367	0.27%	510,084	766	0.15%	510,169	85	0.02%
Grand Total Expenditures	3,753,648	3,765,984	3,583,850	(182,134)	-4.84%	3,585,602	1,752	0.05%	3,588,210	2,608	0.07%

**INFORMATION TECHNOLOGY – TELEPHONE COMMUNICATIONS FUND (Page 598)**  
**BUDGET HIGHLIGHTS**  
**FY2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2022 REVENUES**

- Planned Use of Fund Balance decreased (\$182,134) to balance FY 2022 budget.

**FY 2022 EXPENDITURES**

- Controllable Personnel – FY 2022 reflects a general overall compensation increase of 2% and includes a fringe benefit rate reduction based on availability equity within the Fringe Benefit Fund.
  - Other Salary and Fringe Benefit changes include deletion of one (1) Propriety Fund (PR) Full-Time Eligible (FTE) Telecomm Network Supervisor (position #003630) and Network Administrator I (position #009341).
- Depreciation increased \$92,624 to reflect the projected depreciation schedule for FY 2022.
- Internal Services increased \$1,367 due to Info Tech Operations \$6,306 for allocation adjustment and usage levels. Partially offset by decrease in Motor Pool (\$3,650) and Motor Pool Fuel Charges (\$232) based on usage. Building Space Allocation decreased (\$1,021); Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2022 building rates have been adjusted to bring the equity in line with Federal OMB Uniform Guidance requirements. Insurance Fund decreased (\$36); it reflects an adjustment in the amount allocated for the self-insurance charge to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves that have depleted over the last several years (previous allocations were inadequate to sustain the fund). Also, the allocation methodology has been updated from a 50% claims/50% personnel exposure model to an 80% claims/20% personnel exposure model to more accurately reflect where the costs are generated.

**FY 2023 REVENUES**

- Charges for Services increased \$3,780 due to Sale of Phone Service Internal for equipment.
- Planned Use of Fund Balance decreased (\$2,028) to balance FY 2023 budget.

**FY 2023 EXPENDITURES**

- Controllable Personnel includes a 2% compensation increase placeholder and associated fringe benefits.
- Contractual Services increased \$3,780 due to Communications for telephone equipment.
- Depreciation decreased (\$5,268) to reflect the projected depreciation schedule for FY 2023.

- Internal Services increased \$766 due to Building Space Allocation; building rates are based on full cost recovery for building maintenance and operations.

#### **FY 2024 REVENUES**

- Planned Use of Fund Balance decreased \$2,608 to balance FY 2024 budget.

#### **FY 2024 EXPENDITURES**

- Controllable Personnel includes a 2% compensation increase placeholder and associated fringe benefits.
- Internal Services increased \$85 due to Building Space Allocation; building rates are based on full cost recovery for building maintenance and operations.

**Note: To balance proprietary fund budgets, the following accounts are used: Planned Use of Fund Balance (budgeted loss) and Budgeted Equity Adjustment (planned surplus).**