



2014 FINANCIAL SUMMARY

Fiscal Year ending September 30, 2014

PREPARED BY

Department of Management & Budget
Laurie Van Pelt, Director





to the residents OF OAKLAND COUNTY, MI

I am pleased to present the county's Financial Summary for Fiscal Year 2014. This document will help you to better understand your county government and how it utilizes your tax dollars.

Oakland County has a reputation for fiscal excellence. Our prudent fiscal management is a result of our balanced three-year budget which allows us to continue to provide residents with outstanding services, innovate the way in which we deliver those services, while continuing to manage fluctuations in tax revenue. We exercise "thoughtful management not crisis management." It's what earns the county a AAA bond rating every year from Moody's Investors Service and Standard & Poor's (S&P). Oakland County adopts the long term view – the long range vision – and has the patience and discipline to get there. Our countywide elected officials are all on board working cooperatively with us as we manage costs.

Each year, Oakland County publishes a document called the Comprehensive Annual Financial Report (CAFR). Much of the information in the CAFR report is technical and complex, resulting in a document that is not very user-friendly for the average person. It contains the county's financial statements which are prepared in accordance with Generally Accepted Accounting Principles (GAAP) and the standards and guidelines set by the Governmental Accounting Standards Board. The CAFR also includes an independent auditor's report which states the information contained in the financial statements has been reviewed by the firm, and with reasonable assurance, the financial information is complete, presented accurately, and in the correct format.

Oakland County offers this financial summary for residents to provide a clearer, simpler picture of your county finances. It also includes a brief discussion of select county programs and initiatives. Oakland County's Financial Summary for 2013 received the prestigious Popular Annual Financial Report Award from the Government Finance Officers Association of the United States and Canada, which is detailed on page 20 of this document. I hope you enjoy our 2014 edition.



Oakland County Executive
L. Brooks Patterson



BOARD OF COMMISSIONERS

fiscal year 2014



MICHAEL J. GINGELL
CHAIRPERSON



JEFF MATIS
VICE-CHAIRPERSON

COMMISSIONERS

- Mike Bosnic
- Kathy Crawford
- William Dwyer
- Marcia Gershenson
- Michael J. Gingell
- Robert Gosselin
- Mattie M. Hatchett
- Bob Hoffman
- Janet Jackson
- Christine A. Long
- Jeff Matis
- Gary R. McGillivray
- Thomas F. Middleton
- Nancy Quarles
- Jim Runestad
- John A. Scott
- Michael Spisz
- Shelley G. Taub
- Philip J. Weipert
- Dave Woodward
- Helaine Zack

CITY/TWP OF RESIDENCE

- Clawson
- Novi
- Farmington Hills
- Bloomfield Hills
- Lake Orion
- Troy
- Pontiac
- Highland
- Southfield
- Commerce Township
- Rochester
- Madison Heights
- Clarkston
- Southfield
- White Lake
- Waterford
- Oxford
- Bloomfield Township
- South Lyon
- Royal Oak
- Huntington Woods



an overview OF OAKLAND COUNTY

did you know?

The County's museums include Cranbrook Academy of Art, Cranbrook Institute of Science, and the Holocaust Memorial Center.

Some of the world's top musicians perform at DTE Energy Music Theatre in Independence Township, Meadow Brook Music Festival in Rochester Hills and the Palace of Auburn Hills.

The Detroit Zoo is located in Oakland County.

Popular annual events in Oakland County include the Fire & Ice Festival in Rochester; Woodward Dream Cruise; Arts, Beats & Eats; Quake on the Lake; and the Michigan Renaissance Festival.

Oakland County, Michigan is synonymous with excellence. Its prosperous communities, natural landscapes, premier entertainment venues, diverse restaurants, quality schools, leading medical facilities and dependable business resources offer an unparalleled quality of life for those who live, work or spend leisure time in Oakland County.

Over 1.2 million residents enjoy distinct neighborhoods including rural regions, walkable downtowns and thriving cities. Oakland County's diverse collection of cities, villages and townships offers a broad selection for every budget and lifestyle – from rolling farmland and rural regions to established city neighborhoods with tree-lined streets, parks and nearby schools, and newer developments and housing options.

Business leaders – from small startups to major corporations – depend on Oakland County's world-class resources, thriving business climate and proven infrastructure. The county offers a solid environment of support, with programs and technologies focused on ongoing economic growth and development.

Oakland County's top ten employers cover a diverse mix of manufacturing, health and government sectors:

1. Chrysler Group LLC
2. Beaumont Health Systems
3. General Motors Corp.
4. St. John Health Services
5. U.S. Postal Service
6. Oakland County Government
7. Henry Ford Health Systems
8. Botsford Health Care
9. Magna International of America, Inc.
10. Trinity Health

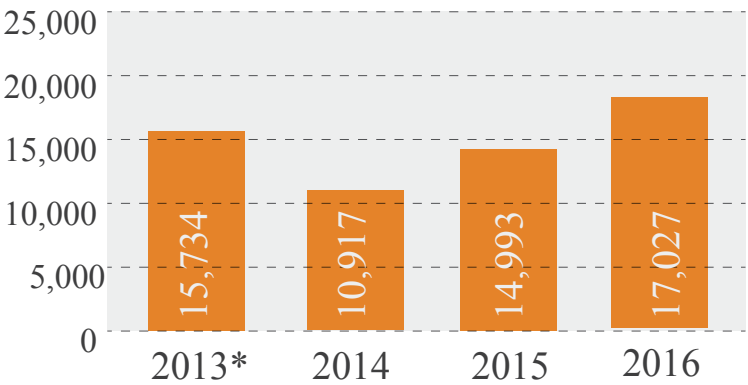
Oakland County has a reputation as home to many of the region's top educational facilities, from Pre-K through higher education to dedicated research facilities focused on high-tech skills that meet the region's increasing need for tech-savvy talent.

Oakland County offers an extraordinary way of life and a dynamic setting for work, plus plenty of options for play with more than 1,450 freshwater lakes and rivers, 72 public and private golf courses, 89,000 acres of parkland and miles and miles of trails. Combined with premier schools, shopping, entertainment and restaurants, Oakland County is the whole package.



OAKLAND COUNTY'S economy

PROJECTED JOB GROWTH IN OAKLAND COUNTY



Source: George Fulton and Donald Grimes, Institute of Research on Labor, Employment, and the Economy, University of Michigan
*Estimated

Figure 1

Oakland County is traditionally one of the most prosperous local economies in the United States. The County's economy survived the "Great Recession" from several years ago, which included the bankruptcy of General Motors and Chrysler, and is emerging stronger than ever. The continuing recovery in Oakland County is supported by an expanding U.S. economy and a recovering local housing sector, backed by the County's strong economic fundamentals and forward-thinking policy initiatives.

According to the April 2014 Oakland County Economic Outlook report prepared by University of Michigan economists, nearly 43,000 new jobs will be added in Oakland County over the next three-year period from 2014 through 2016. **Figure 1** illustrates this upward trend.

The most vigorous job growth will be in the high-wage industries such as professional and business services, information technology, private education and health services. These industries, along with the traditional automotive and engineering sectors, diversify the County's economic base so that it can become more resistant to future recessions.

Oakland County's per capita income (PCI) was \$57,035 in 2013, the highest among Michigan's 83 counties. Oakland's PCI also compares favorably to the national average of \$44,765 and state average of \$39,055.

In September 2014, Oakland's unemployment rate of 6.9% was slightly higher than the State of Michigan's 6.6% and exceeded the national average of 5.7%. Unemployment rates for the past decade are illustrated in **Figure 2**.

UNEMPLOYMENT RATES

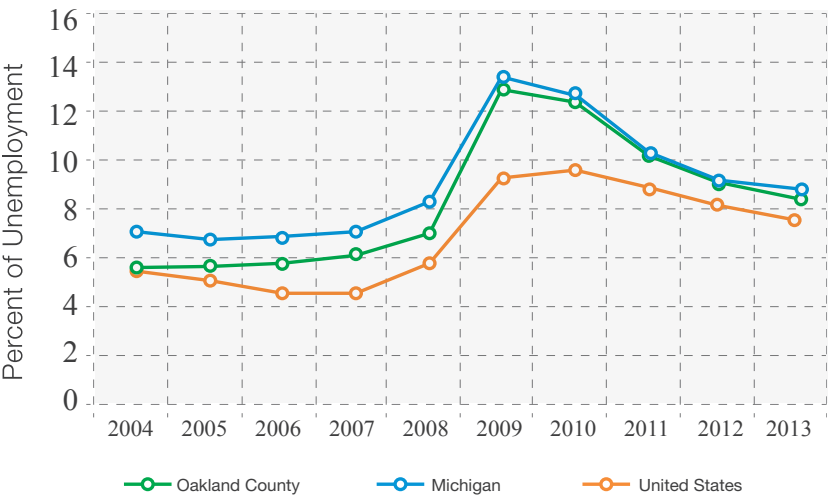
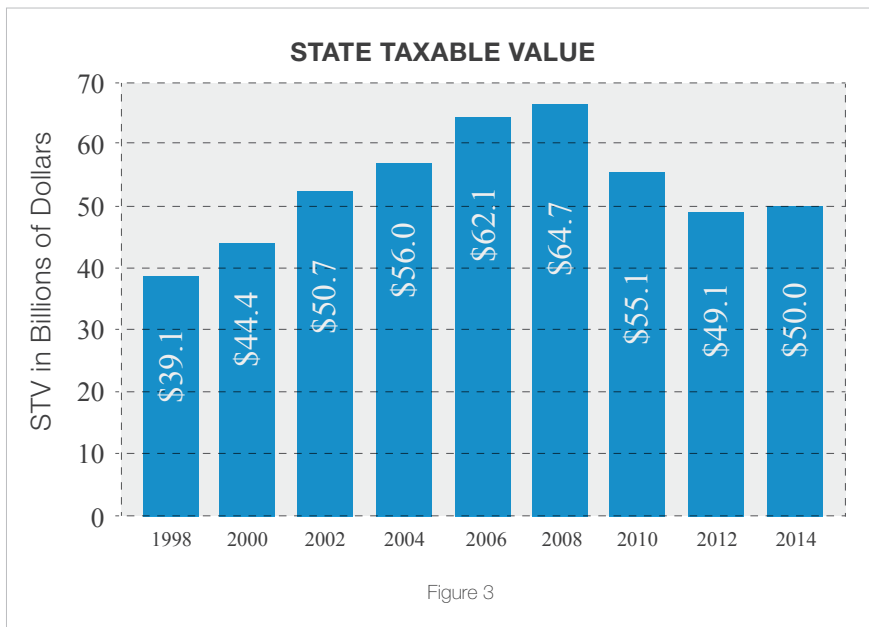


Figure 2

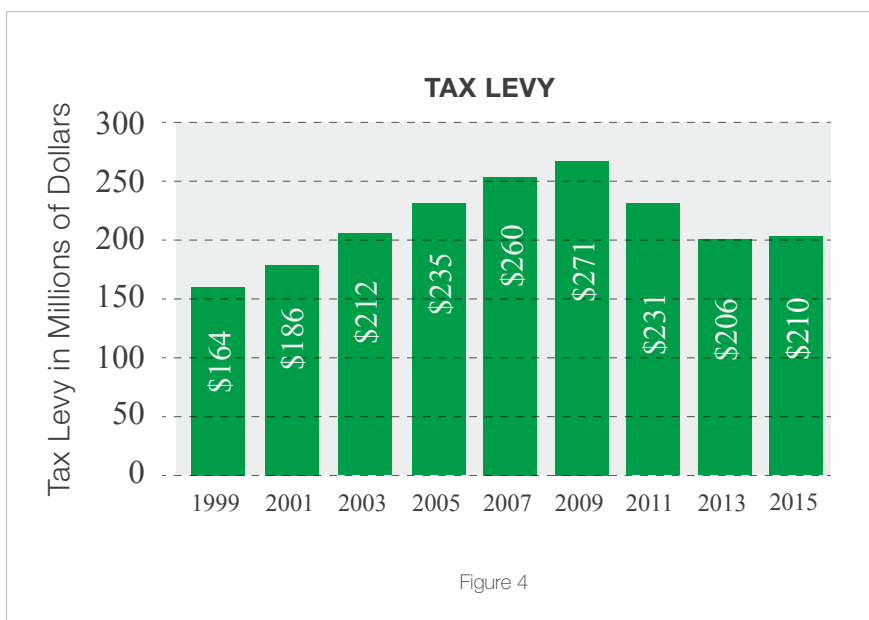


OAKLAND COUNTY'S tax base



Oakland County's tax base experienced a significant reduction during the "Great Recession" as a result of the impaired real estate market. This was a severe problem nationally, causing record setting numbers of property foreclosures and declining property values.

During this period of declining values, Oakland County maintained a prudent and conservative approach to tax revenues by controlling the millage rate levied on the tax base. The county millage rate for the July 1, 2014 property tax levy remained at 4.19 mills (out of an authorized levy of 4.2240 mills) for operations, one of the lowest county tax rates in the State of Michigan. In fact, this rate has not changed in over a decade.



Although Oakland County severely felt the impact of the real estate market decline experienced by our state and nation over the last several years, there are indications in recent years that the County is moving strongly in the right direction. In 2014, property foreclosures continued to decline to approximately 1,800 foreclosures which is the lowest level since 2003.

In 2014, Oakland County property values continued to stabilize resulting in a slight increase in countywide assessed value and subsequent increase of 1.65 percent in taxable value. This is the second year increase in property value following five consecutive years of decline. Changes in the County's taxable value and tax levies are depicted in **Figures 3 and 4**.



OAKLAND COUNTY'S financial condition

did you know?

Oakland County Executive L. Brooks Patterson, in partnership with the Board of Commissioners and the other County-wide elected officials, has structurally reformed Oakland's pension and other post-employment benefit plans to make them sustainable and less costly for taxpayers.

Oakland County employs policies and practices designed to ensure its continuing ability to provide quality services despite economic or budgetary challenges. Oakland County government's strong financial position is primarily a reflection of its adherence to policies and practices that result in strong long-term financial planning, low debt obligations, and maintaining responsible fund balance amounts in conformance with GFOA Recommended Practices.

The County has continually maintained a AAA bond rating. This rating allows the county to borrow at the lowest possible interest rate, saving the county millions of dollars in future borrowing costs. Local municipalities can also utilize the County's bond rating to borrow funds.

The issuance of debt is also limited. Debt is only issued after other sources of funding (operating budget, existing fund balance, etc.) have been explored. The County has the authority to issue up to \$5.51 billion in debt (10% of its State Equalized Value); however, the actual outstanding debt is \$737.93 million, 13.4% of the permissible amount.

In 2007, the County issued \$557 million in Trust Certificates of Participation (COPs) to fully fund its long-term retiree health care obligation; making it the first county in the nation to do so. In 2013, based on new Michigan law, the County issued \$350 million in limited taxable general obligation bonds to refinance the existing COPs debt. The COPs were paid off on the official call date of April 1, 2014, resulting in a gross cumulative savings of \$171.1 million.

The most recent actuarial reports issued for the Oakland County VEBA and Employee's Retirement System are for the fiscal year ending September 30, 2013. The VEBA fund assets were reported at 117% of the fund actuarially determined liabilities. The Oakland County Employee's Retirement System assets were reported at the funded ratio of 99.7%, or an unfunded actuarial accrued liability of \$2,404,742. It is important to note that the annual cost of retiree pension and health care benefits, both for the current year's expense and the actuarially determined amount for the future years' costs are accounted for in each year's operating budget. None of the costs are hidden and none are pushed off onto future generations.

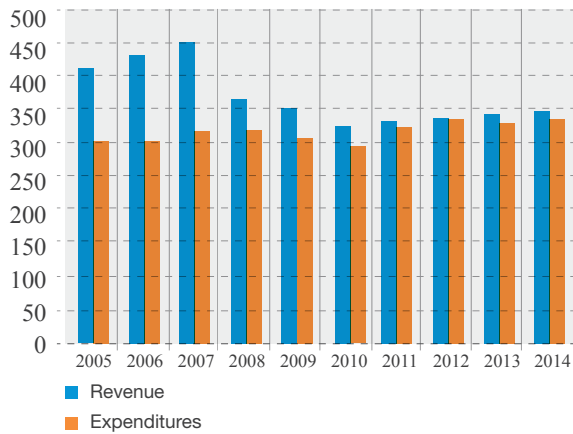
The General Fund is the County's principal operating fund. A favorable General Fund balance is an indicator of a healthy operating environment. Since 2005, Oakland County's general fund balance has increased by a total of \$188.6 million.

The increase is primarily attributable to the County's effort to limit spending while maintaining services. A concentrated effort to build additional resources to cover anticipated revenue reductions has also contributed to the increase in recent years.

Figure 5 provides a historical view of the County's General Fund balance.



GENERAL FUND REVENUES & EXPENDITURES (IN MILLIONS OF DOLLARS)



CHANGE IN GENERAL FUND EQUITY (IN MILLIONS OF DOLLARS)

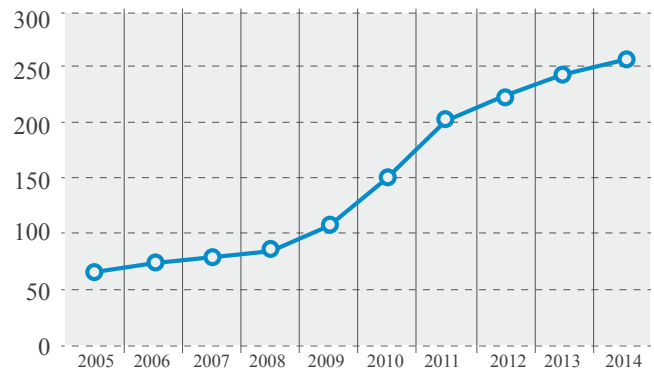


Figure 5

Source: Oakland County Comprehensive Annual Financial Reports

REVENUE AND EXPENDITURES (IN MILLIONS)

	2005(a)	2006(a)	2007(a)	2008	2009	2010	2011(b)	2012	2013	2014
Total Revenue	\$412.4	\$432.9	\$452.1	\$365.1	\$353.0	\$326.9	\$328.9	\$335.4	\$342.9	\$347.5
Total Expenditures	<u>302.7</u>	<u>303.0</u>	<u>319.2</u>	<u>320.1</u>	<u>307.3</u>	<u>296.1</u>	<u>324.4</u>	<u>337.1</u>	<u>329.8</u>	<u>335.3</u>
Excess (Deficiency)	109.6	129.9	132.9	45.0	45.7	30.8	4.5	(1.7)	13.1	12.3
Other Financing Sources (Uses)	(111.6)	(121.2)	(128.3)	(39.5)	(23.8)	11.9	26.7	24.0	6.2	(1.0)
Beginning Equity	<u>67.4</u>	<u>65.4</u>	<u>74.1</u>	<u>78.8</u>	<u>84.3</u>	<u>106.3</u>	<u>169.9</u>	<u>201.2</u>	<u>223.4</u>	<u>242.8</u>
Ending Equity	\$65.4	\$74.1	\$78.8	\$84.3	\$106.3	\$149.0	\$201.2	\$223.4	\$242.8	\$254.0
As a % of Revenue	15.86%	17.11%	17.42%	23.08%	30.12%	45.58%	61.17%	66.62%	70.79%	73.08%

(a) 2005, 2006 & 2007 revenues/expenditures reflect an increase in the July levy due to an acceleration in the collection of County property taxes pursuant to Michigan Public Act 357 of 2004.

(b) 2011 Beginning Equity adjusted per GASB 54 restatement; included in Note 20 of the FY2011 Comprehensive Annual Financial Report.

Figure 5



OAKLAND COUNTY'S financial condition (cont.)

Fiscal stability is also enhanced through the annual budget process which appropriates for full utilization of the county's 4,402 authorized positions. Should vacancies occur or positions be filled at a level lower than authorized, the resulting favorable variance has a positive impact on fund balance.

Many other types of funds are used in accordance with Generally Accepted Accounting Principles (GAAP) to record the programs and services provided by the county.

- Special Revenue funds are used to record the activities that receive monies for restricted purposes such as Friend of the Court and grant-funded activities.
- Debt Service funds record the transactions related to the assessment of tax levies and payment of principal and interest of long-term debt, usually bonds.
- Capital Project funds account for the purchase or construction of major capital facilities, such as buildings, drains and sewer projects.
- Enterprise funds account for functions that are financed primarily through user charges and operate similar to businesses, such as the airports, water and sewer operations and the parks.

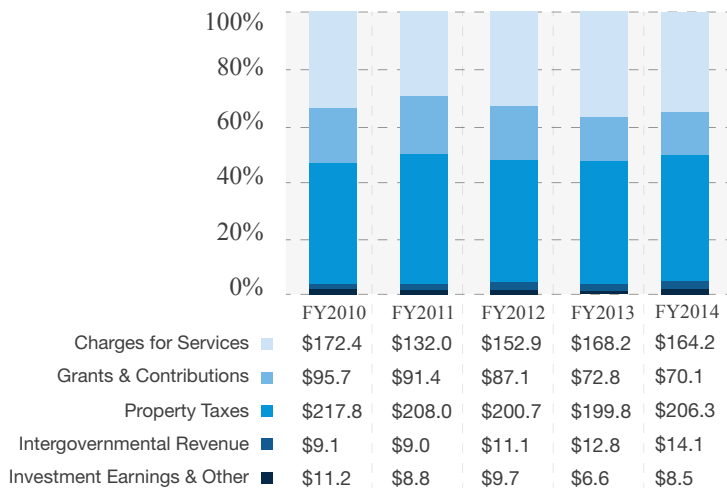
The overall revenues and expenditures for county functions illustrated in **Figure 6** are derived from Governmental and Proprietary Fund Statements presented in the Comprehensive Annual Financial Report (CAFR). Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged for goods or services. The Revenue Trend graph provides a 5-year history on county revenue sources. The Expenditure Trend graphs show expenditures by major activities within the county.

Internal Service fund revenues and expenditures have not been included in these totals. Also, the funds of the component units (Road Commission and Chapters 20 & 21 Drainage Districts) are not presented as these services are provided by other county entities. However, General Fund transfers to the Internal Service funds are included as expenditures to more accurately reflect the use of county tax revenues.

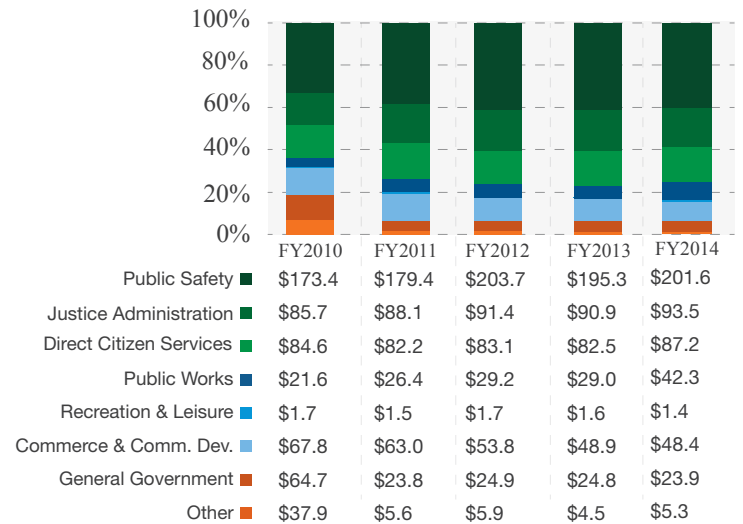


FIVE YEAR REVENUE & EXPENDITURE TRENDS (IN MILLIONS OF DOLLARS)

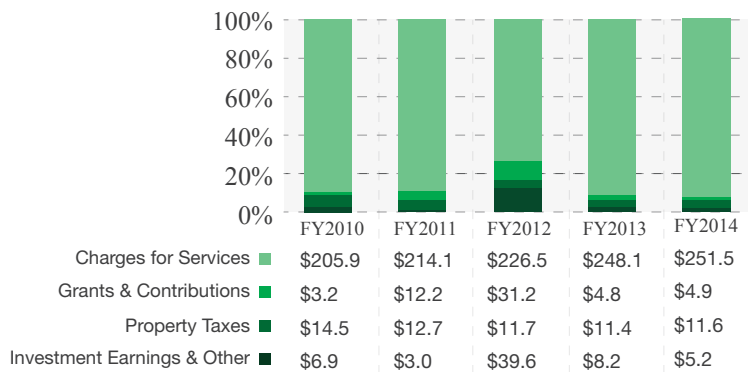
REVENUES: GOVERNMENTAL ACTIVITIES



EXPENDITURES: GOVERNMENTAL ACTIVITIES



REVENUES: BUSINESS-TYPE ACTIVITIES



EXPENSES: BUSINESS-TYPE ACTIVITIES

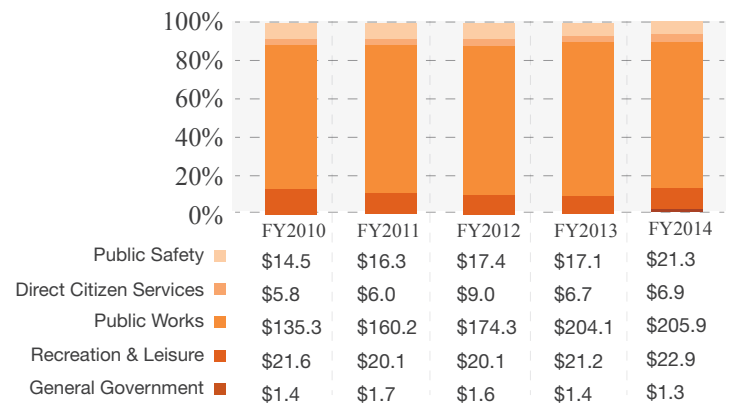
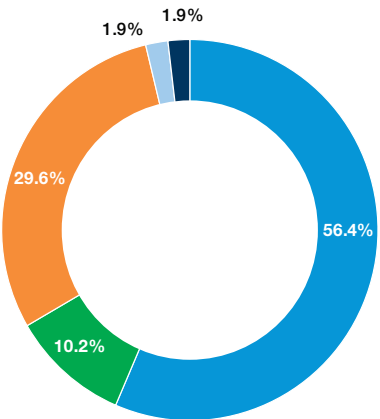


Figure 6



revenues



- Charges for Services
- Grants & Contributions
- Property Taxes
- Intergovernmental Revenue
- Investment Earnings & Other

The receipt of County revenues are defined as follows:

Property Taxes: The County’s actual property tax for General Fund operations is based on a rate of 4.19 mills which is less than the maximum authorized millage rate of 4.2240 mills. Parks and Recreation is also supported by taxes of .2415 mills and is reported as an Enterprise fund.

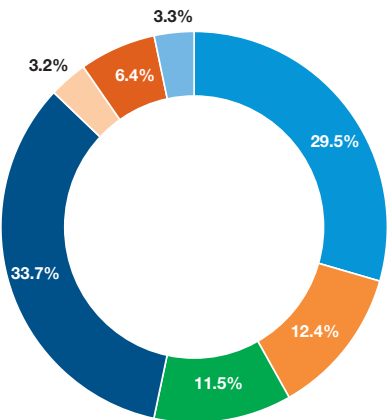
Grants and Contributions: Restricted funding provided by federal or state governments.

Intergovernmental: Revenue from state or local governments in the form of shared revenue or reimbursements.

Charges for Services: Revenue from fees received for purchased services.

Investment Earnings and Other: Interest on investments, revenue from rebates, refunds of prior year’s expenditures, transfers in from other funds and miscellaneous sources.

MAJOR PROGRAM expenditures



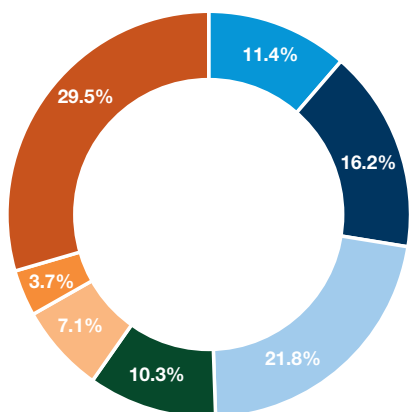
For presentation purposes, County expenditures were broken into seven broad program areas: General Government, Public Safety, Justice Administration, Recreation and Leisure, Direct Citizen Services, Commerce and Community Development, and Public Works.

- Public Safety
- Justice Administration
- Direct Citizen Services
- Public Works
- Recreation & Leisure
- Commerce & Community
- General Government

Figure 8



general government



- Legislative
- Executive
- Finance
- Human Resources
- Support Services
- Elections
- Treasury

did you know?

Oakland County Board of Commissioners meetings can be viewed online, either live or recorded at OakGov.com.

The County's Wellness Program, OakFit™, assists Oakland County employees, retirees and dependents in taking ownership of their health and wellness in order to improve quality of life, enhance productivity, and stabilize long-term employee/employer health care costs.

General Government includes all areas of the County involved in the administration and financial aspects of county business. Included in this program are the County Executive, Board of Commissioners, Treasurer, Management and Budget, Human Resources and Central Services Departments. The Elections Division is also included.

Executive: The **County Executive** is responsible for coordinating County activities, maintaining fiscal policies and interacting with the County Board of Commissioners and other countywide elected officials.

Legislative: The **Board of Commissioners** is the governing body of Oakland County. The board is responsible for the adoption of the annual budget, establishing the county property tax millage rate, formulating and establishing county policies, making appointments to various boards and commissions, and adopting ordinances and rules.

Treasury: The **Treasurer** serves as the banker of the County and acts as the custodian of all County funds and as the collector and distributor of all revenues.

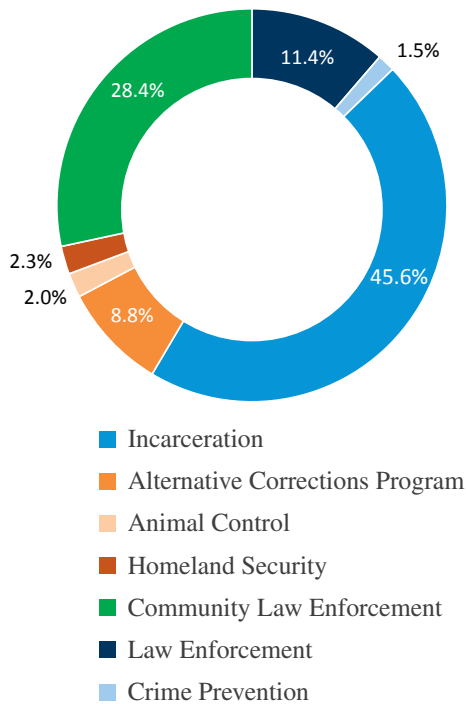
Finance: The **Department of Management and Budget** oversees the finance functions of the County including Equalization and Fiscal Services. The Director is designated as the Fiscal Officer of the County and is responsible for ensuring that the County operates within a balanced budget and that all financial transactions and financial reporting are completed in accordance with the accounting and reporting standards set by the Governmental Accounting Standards Board.

Human Resources: The **Human Resources Department**, as mandated by Public Act 139, "directs the performance of all personnel and labor relations functions for the county."

Support Services: Central Services is responsible for the overall administration and operations of the Support Services Division which provides a wide variety of governmental and internal services to County departments including Vehicle Operations, Records Retention, Mailroom, and the Courthouse Cafeteria. This department also oversees the Airports.

Elections: The **Elections Division** is responsible for overseeing all County and multi-jurisdictional elections, programming elections tabulators, printing ballots, training poll workers and maintaining permanent records of election results. The division also maintains all campaign finance records for local offices and updates the statewide Qualified Voter File (QVF) database. Additionally, the Elections Division records and maintains the official minutes of the Board of Commissioners.

public safety



did you know?

The Sheriff's Office hosts Explorer Post 2649 which is comprised of ambitious young men and women from ages 14 to 20 who are interested in a career related to law enforcement. The program is designed to introduce the Explorers to the various components of law enforcement including patrol and correctional responsibilities.

Public Safety consists of all aspects of law enforcement.

Law Enforcement / Incarceration / Community Law Enforcement Support

The **Sheriff's Office** is divided into seven (7) divisions: the Sheriff's Office, which houses the command staff; Administrative Services, conducting the business operations; Corrective Services, which oversees operations of the main jail and inmate support services; Corrective Services - Satellites, which oversees the operations of facilities outside the main jail, including court security; Emergency Preparedness; Patrol Services, which administers law enforcement activities including contracted patrol; and Investigative/ Forensic Services, which provides countywide police service support including investigations for numerous areas such as narcotics, fire, homicide, crime scene and computer crime in addition to forensic analysis.

Children's Village is the County's residential facility for children and youths, ranging in age from birth to eighteen years, who are court-ordered into care or who have been placed in the facility by the Michigan Department of Human Services.

Information Technology programs that support local community law enforcement are also included under Public Safety.

Alternative Corrections Programs

The **Community Corrections** Division provides a wide array of sentencing alternatives for all types of non-violent offenders. These programs offer rehabilitative value without compromising public safety. All programs are cost effective alternatives to incarceration, which allows for the jail space to be reserved for the most serious offenders.

The **Circuit Court Probation** Division provides the Oakland County Circuit Court with a Pre-Sentence Investigation Report consistent with Michigan Compiled Law 771.14 prior to sentencing on each defendant convicted of a felony and referred by the court. The Circuit Court Probation Division is a multi-funded agency, which is funded by both the State of Michigan and Oakland County.

Homeland Security

The **Homeland Security** Division provides emergency management planning, response, recovery and mitigation services for natural, technological, national security and nuclear emergencies or disasters affecting Oakland County.

Animal Control

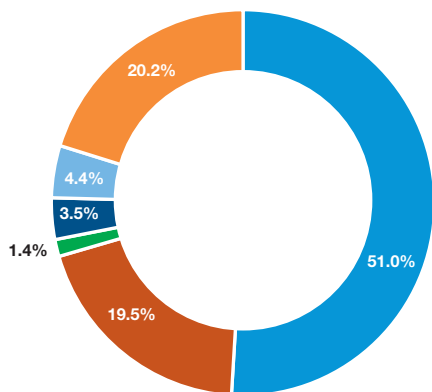
Animal Control is responsible for the enforcement of state laws pertaining to domestic animals and livestock.

Crime Prevention

The **Youth Assistance Program**, within **Circuit Court**, is designed to strengthen youth and families to prevent and reduce delinquency, abuse, and neglect through community and volunteer involvement.



justice administration



- Judicial Process
- Litigation
- Investigations
- Estates & Mental Health
- Case Records
- Civil Enforcement

did you know?

For \$25, residents can store their will for safekeeping with the Probate Court.

//////////
Circuit Court legal records can be searched online through Court Explorer.

Justice Administration includes the Circuit, 52nd District and Probate Courts as well as the Prosecuting Attorney's Office. A portion of the County Clerk, the official recorder of county records and Clerk to the Circuit Court, is also included.

Judicial Process: The **6th Judicial Circuit Court** serves all the citizens of Oakland County. It hears civil, criminal, and family cases, as well as appeals from district courts, administrative agencies, and some Probate Court matters. The job of the court is to dispense justice, interpret the law, and settle disputes.

The **52nd District Courts** have jurisdiction over all misdemeanor, ordinance and charter violations and preliminary examinations on all felony cases. The District Court has exclusive jurisdiction of General Civil actions when the amount in controversy does not exceed \$25,000, Landlord Tenant and Land Contract Forfeiture cases, as well as Small Claims cases with disputes not exceeding \$5,000. The District Court may also conduct marriages. There are four divisions of the court: Division I in Novi, Division II in Clarkston, Division III in Rochester Hills and Division IV in Troy.

Estates and Mental Health: Probate Court is responsible for the probating of wills, guardianships, conservatorships and the administration of estates of deceased persons by personal representatives.

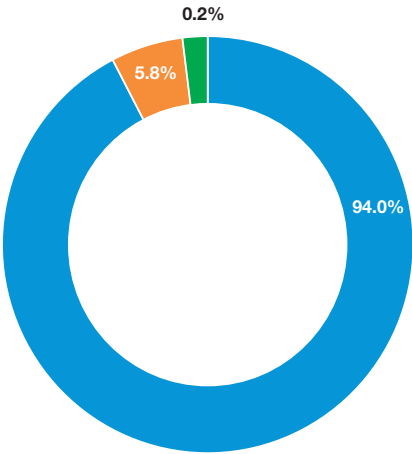
Litigation/Investigations: The **Prosecuting Attorney** is the chief law enforcement officer of the county, primarily charged with the duty to see that state criminal laws are faithfully enforced. The Prosecuting Attorney represents the People of the State of Michigan in all State law criminal matters pending before all courts in Oakland County, advocates for new legislation and other reforms in the system, and assists in the training of police officers to ensure they are able to perform their functions in accordance with the law.

Case Records: The Office of the **County Clerk** is responsible for recording and maintaining all 6th Judicial Circuit Court paper and electronic documents in accordance with all statutory and Supreme Court guidelines.

Civil Enforcement: Fiscal Services Reimbursement is responsible for managing collections for the Circuit, Family, and Probate Courts for all court ordered fees and determines the ability to pay for various court services. Prosecuting Attorney and Friend of the Court Child Support Enforcement Programs are also included in this area.



recreation & leisure



- Parks & Recreation
- Library
- Arts, Culture & Film

did you know?

Parks and Recreation has dog parks at Lyon Oaks, Orion Oaks and Red Oaks.

There are three downhill ski sites in Oakland County: Pine Knob in Independence Township, Mt. Holly in Groveland Township and Alpine Valley in White Lake Township.

Recreation and Leisure includes services that promote recreational, leisure and cultural activities for county citizens which are provided by Parks and Recreation, the Libraries and the Office of Arts, Culture & Film.

Parks and Recreation: With over 7,000 acres of natural landscapes and outdoor recreation for Oakland County residents, the 13 Oakland County Parks offer a wide variety of year-round recreation opportunities ranging from camping, hiking, swimming, boating, golfing and picnicking to cross-country skiing, ice skating and ice fishing. Explore Oakland County **Parks and Recreation** at DestinationOakland.com.

Parks and Recreation is also responsible for the management and operation of the Oakland County Market. The market is a mainstay for providing grower-direct fresh produce and flowers to county residents and visitors. The venue features a Farmers Market that operates three days a week and welcomes more than 300,000 visitors annually.

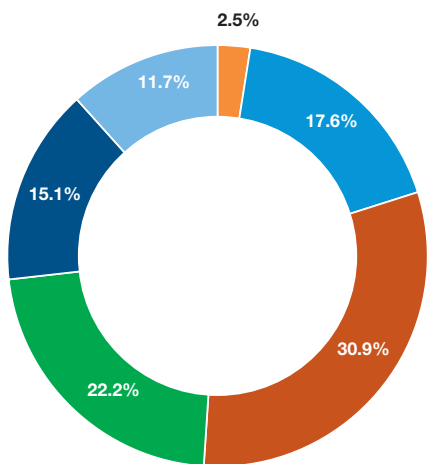
Library: The Law and Research Library serves government and court employees, attorneys, students and the general public and offers patrons access to a current Michigan, state and federal law collection to help them answer their questions about the law. Visitors may perform their own legal research in a variety of formats: print, online databases, and the Internet.

Arts, Culture & Film: This office serves to enhance, strengthen and promote the arts and cultural life in Oakland County through advocacy, promotion, funding and programming initiatives.

MI Great Artist™ is an annual online art competition for visual artists, 18+ years of age who live, work or go to school within the Economic Growth Alliance seven-county region. Artists are able to submit up to five images and descriptions of their work for public voting at MIGreatArtist.com.



direct citizen services



- General Services
- Health Services
- Environmental Health Services
- Family Services
- Mental Health
- Child Welfare

did you know?

Vital Records such as certified copies of birth, death and marriage certificates can be ordered online. Marriage license applications can also be submitted online.

Direct Citizen Services represents all areas which provide direct services to individual citizens.

Health Services / Environmental Health Services: The **Health Division** protects the public's health through health promotion, disease prevention and protection of the environment. In addition to its traditional public health role, the Health Division is committed to protecting the public through continual review and improvement of its emergency response capabilities, having developed nationally recognized preparedness programs. The Health Division executes all of these responsibilities in an exemplary manner in an environment of continually diminishing resources and increasing requirements from State and Federal authorities.

General Services: Michigan State University Extension (MSUE) is part of the National Cooperative Extension Service (CES) system that provides unbiased research-based education to address critical issues. The mission of MSUE is to help people improve their lives through an educational process that applies knowledge to critical issues, needs and opportunities.

The **Veterans' Services** Division provides technical, local-level advocacy and assistance to Oakland County veterans and/or dependents to obtain federal, state and local veterans' benefits.

The **County Clerk Vital Records Unit** is responsible for recording and safeguarding birth, death, marriage, notary public and assumed names documents in addition to processing concealed weapons permits.

The **Medical Examiner's** office investigates and determines cause and manner of death in any violent, sudden, unexpected, suspicious or otherwise unexplained death, inclusive of all jail deaths and deaths in police custody occurring within Oakland County.

Pet adoptions at the **Animal Control and Pet Adoption Center** are included in this area.

Child Welfare: Children's Village shelter care for young people who are in need of protection for reasons of abuse or neglect and MSUE 4-H Youth programs.

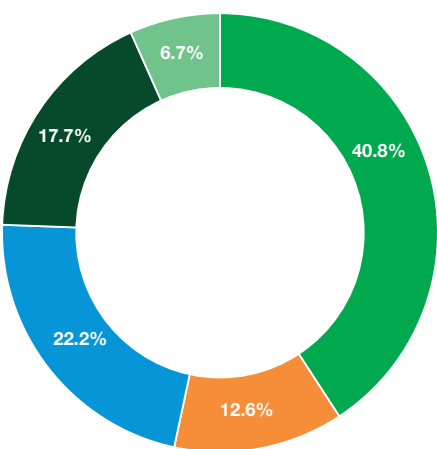
Family Services: the **Prosecuting Attorney Victim Services** Section offers information and support to all crime victims throughout Oakland County. The information helps victims or families understand and exercise their rights, as well as gain an understanding of the criminal court process.

Circuit Court Adoption Services processes adoption petitions for direct placement, agency, adult, stepparent, and relative adoptions.

Mental Health represents the annual payment to the Oakland County Community Mental Health Authority, as required by the Mental Health Code.



community development



- Economic Development
- Community Development
- Community Services
- Environmental Protection
- Workforce Development

Commerce and Community Development reflects all efforts to promote and sustain a strong business and economic climate, a healthy environment and vibrant communities.

Community Development programs prepare and provide land use information to, and zoning and master plan reviews for, Oakland County communities to improve land use coordination and decision-making. Also, Main Street Oakland County maximizes the economic potential and preserves the heritage and sense of place of Oakland County's historic commercial (downtown) districts.

The **Community & Home Improvement** Division administers federal housing and community development grants from the U.S. Department of Housing and Urban Development. These grants are designed to create viable communities by providing decent, safe and sanitary housing, a suitable living environment and expanded economic opportunities for persons of low and moderate income, homeless persons and persons with housing issues.

The **Register of Deeds** records and safeguards all land related documents including subdivision plats and condominium plans. This office was one of the first to become fully automated and has the distinction of being the first in Michigan to accept electronic filings.

Community Services: The **Equalization** Division assists the Board of Commissioners in ascertaining whether the real and personal property in the townships and cities of Oakland County have been equally and uniformly assessed at true cash value.

Access Oakland Account Services provides secure access to business systems, account management, reporting, and payment options.

The **Water Resources Commissioner** is the delegated authority to maintain the established normal levels of 54 lakes within Oakland County. Under the provisions of the Land Division Act, the Water Resources Commissioner's Office also reviews and approves subdivision plats to ensure that adequate storm drainage facilities have been included in the engineering plan.



did you know?

Oakland County's newest initiative, tech248™, is helping technology companies collaborate and attract, develop and retain talent while promoting the county as a global technology hub.



Medical Main Street® is a unique alliance of world-class hospitals, universities, medical device and bio-pharma companies creating a global center of innovation in health care, research and development, education and commercialization in the life sciences industry.

Economic Development programs support the retention and expansion of existing businesses and entrepreneurs through a comprehensive range of services and information. This program diversifies Oakland County's economic base by attracting new companies throughout the world via its Emerging Sectors® initiative. Emerging Sectors companies include areas such as health care & life sciences, communications & information technology, robotics and advanced materials and nanotechnology. Since its creation in 2004, the Emerging Sectors program has attracted over \$3 billion in investment.

Oakland County is Michigan's leading center for international commercial activity, hosting 1,020 international commercial businesses representing 38 countries. In 2014, Oakland County attracted 30 companies that provided \$171 million of foreign direct investment, more than a quarter of the \$639 million total new business investment for the year. Of all the foreign-owned firms in southeast Michigan, 57 percent of Fortune 500 companies have business locations in Oakland County.

The **Financial Services** program strives to enhance economic activity by providing Oakland County companies with fixed asset financing at favorable rates through the U.S. Small Business Administration 504 Loan Programs and tax-exempt bonds.

The **Product Development and Services** program researches, collects, and disseminates data and maps that describe Oakland County, its communities, businesses, and demographic/development trends. Through the One Stop Shop Business Center, customers are introduced to and assisted in utilizing the state-of-the-art information kiosk.

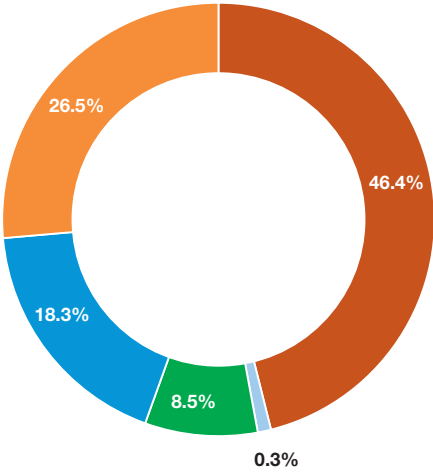
Environmental Protection: Environmental Stewardship supports sustainable economic growth, development, and redevelopment through the preparation and communication of information, plans, visions, and options which advance proactive, coordinated, locally-driven conservation and recreation initiatives.

The **Waste Resource Management** program develops and administers the county's solid waste planning efforts.

Workforce Development: Under the joint direction of the Oakland County Workforce Development Board and the County Executive, the **Workforce Development** Division administers numerous state and federally funded programs that serve the county's job seekers and employers.



public works



- Public Utilities
- Debt Service
- Transportation
- County Facilities
- Drainage Systems

Public Works refers to all operating systems that form the infrastructure of basic County functions.

County Facilities: **Facilities Management** plans, designs, constructs, renovates, operates, maintains, repairs, and provides security for the facilities and grounds owned and maintained by the Oakland County General Fund.

Transportation: The **Aviation Division** oversees three county-owned airports – Oakland County International Airport, Oakland/Troy Airport, and Oakland/Southwest Airport.

Public Utilities/Drainage Systems: The **Water Resources Commissioner** provides leadership in areas of regional cooperation in order to make responsible decisions about infrastructure, the environment and water quality. These responsibilities include the operation and maintenance of county-owned sewers and many individual municipal sewer systems and drinking water systems under contract. Other functions of the office include operations and maintenance of facilities such as sewage pump stations, retention treatment basins, storm water retention facilities and lake level augmentation sites. Duties also include drain and sewer construction inspection, sewage flow metering, engineering plan review and permitting, as well as a soil erosion control program to monitor construction activities to protect Oakland County lakes and streams from the effects of soil erosion and sedimentation.

Advanced Technology: The Department of **Information Technology (IT)** plays an integral role in County operations by developing, integrating and maintaining innovative technology programs. IT provides service to all units of County government, as well as local municipalities and County-affiliated companies, organizations and individuals.

G2G™ Cloud Solutions was developed by Oakland County to improve government services by sharing technology with other government agencies at little or no cost, therefore reducing the cost of government.

In 2014, Oakland County launched the G2G™ Marketplace which expands the offerings of G2G™ Cloud Solutions by providing governments with an easy way to research, purchase and implement successful technology solutions through an online store experience.

The County also debuted a cyber security assessment tool in 2014 that is available to businesses and local governments. CySAFE™ (Cyber Security Assessment for Everyone) was created through a collaborative effort, driven by five Michigan counties and the State of Michigan to develop a free IT security tool to help small to mid-sized businesses and local governments assess, understand and prioritize their IT security needs. CySAFE™ is available on the G2G™ Marketplace at www.G2GMarket.com.



awards & accomplishments IN 2014

Oakland County received 11 Achievement Awards from the National Association of Counties (NACO) in 2014.

Healthy Oakland Partnership: Farmers Market Program: Healthy Oakland Partnership, a health coalition initiated by the Oakland County Health Division, launched this program to improve the availability of fresh food to low-income residents by increasing acceptance of food assistance programs at farmers markets.

Safe Sleep Train-the-Trainer: Oakland County Health Division developed a Safe Sleep Train-the-Trainer program to help educate nursing students and other community partners on how to train parents to prevent infant deaths caused by positional asphyxiation.

Social Media Messaging Team: In August 2012, Oakland County Health Division organized a social media team consisting of 20 public health employees to implement a strategic social media plan under the brand Public Health Oakland. Ongoing team training utilizes Centers for Disease Control best practices on writing for social media, including writing effective social media posts and engaging the target audience.

Transitions Academy for Girls – TAG: The TAG program is designed to provide services to females at Oakland County's Children's Village that strengthen self-esteem, reduce risk factors that lead to re-offending, and provide pro social skills for girls transitioning to young adulthood.

Prevent Gun Violence in Oakland County and Public Awareness: After the Sandy Hook massacre and other mass shootings, the Board of Commissioners launched its Prevent Gun Violence in Oakland County and Public Awareness program. It focused on public engagement, public awareness and public information with the objective to help prevent such tragedies from occurring in our region.

G2G™ Cloud Solutions Over the Counter Payments system allows government agencies to take credit card payments in person at government offices and service centers. It transforms workflow and business processes associated with in-office, point-of-sale payment collection and processing.

Virtual Collaboration: Oakland County's IT and Economic Development & Community Affairs (EDCA) departments implemented Microsoft SharePoint collaboration tools. The software enables EDCA employees, whose responsibilities often take them out of the office, to have access to the most up-to-date information within the department.

Cyber Incident Response Plan brings needed resources together in an organized manner to deal with any adverse event related to the safety and security of Oakland County information system resources. Adverse events may include a malicious code attack, unauthorized use of Oakland County services, denial-of-service attacks, general misuse of systems, and accidental losses or hoaxes.



awards & accomplishments

IN 2014 (cont.)

CLEMIS® (Courts and Law Enforcement Management Information System) in the Department of Information Technology. CLEMIS serves more than 100 public safety agencies in Southeast Michigan:

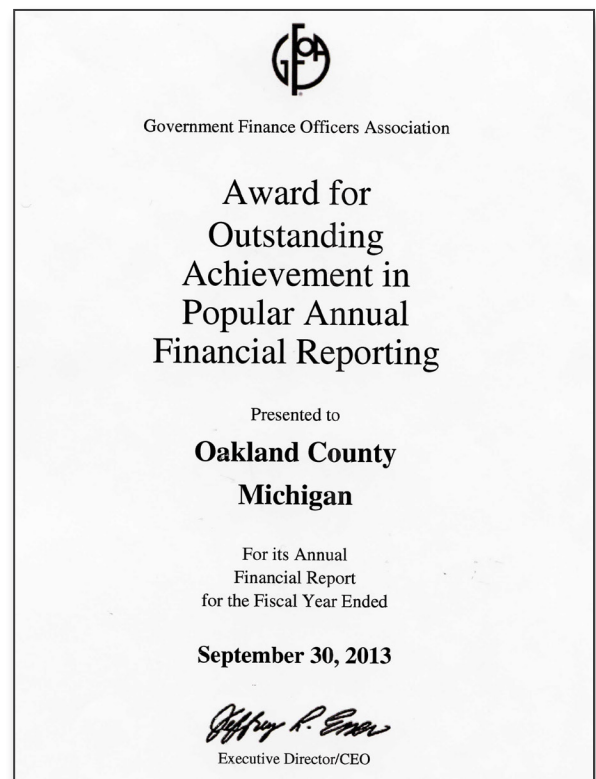
CLEMIS® CLEAR (Consolidated Law Enforcement Advanced Records) is a web-based system designed to have the same look and feel from a desktop or a mobile device. It provides all the tools a law enforcement agency needs to properly record, store and retrieve departmental and criminal records.

CLEMIS® CRASH: A web-based automobile crash report system designed to have the same look and feel from a desktop or a mobile device, CLEMIS CRASH interfaces with existing CLEMIS software. It provides all the tools law enforcement needs to properly create, store and retrieve crash report information.

CLEMIS® CITATION: A web-based driving infraction system designed to have the same look and feel from a desktop or a mobile device, CLEMIS CITATION interfaces with existing CLEMIS software to provide all the tools law enforcement needs to properly create, store and retrieve citation information.

gfoa award

The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Oakland County for its Popular Annual Financial Report for the fiscal year ended September 30, 2013. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports. In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability and reader appeal. An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. Oakland County has received a popular award for the last 17 consecutive years (fiscal years ending 1997-2013). We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to the GFOA.





additional information

Oakland County Website

A wealth of information on county services is available on the website at OakGov.com. Copies of this document as well as the county's Line Item Budget, Program Budget and Comprehensive Annual Financial Report are also available in PDF format on the website.

Oakland County Contacts

General

Main #	(248) 858-1000
Toll Free	1-888-350-0900

Elected Officials

Board of Commissioners	(248) 858-0100
Clerk/Register of Deeds	(248) 858-0581
County Executive	(248) 858-0480
Prosecutor	(248) 858-0656
Sheriff	(248) 858-5000
Treasurer	(248) 858-0611
Water Resources Commissioner	(248) 858-0958

Courts

Circuit Court	(248) 858-0344
Probate Court	(248) 858-0260

District Courts

52-1 Novi	(248) 305-6080
52-2 Clarkston	(248) 625-4880
52-3 Rochester	(248) 853-5553
52-4 Troy	(248) 528-0400

Comprehensive Annual Financial Report

Complete financial statements of Oakland County, with additional demographic and economic information, are provided in the county's Comprehensive Annual Financial Report. The document is available in pdf format on the county website. A printed version of this report can be viewed at the following location:

Oakland County Research Library

1200 North Telegraph | Building 14 East | Pontiac, MI 48341-0453 | (248) 858-0012

Acknowledgements

Project Manager: Gaia V. Piir | Graphic Design: Pam Tremble

