



DAVID COULTER
OAKLAND COUNTY EXECUTIVE

**CATEGORICAL ANALYSIS AND BUDGET HIGHLIGHTS
FOR THE COUNTY EXECUTIVE RECOMMENDED BUDGET
FISCAL YEAR 2021 - FISCAL YEAR 2023**

July 1, 2020

Prepared By: Department of Management and Budget

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**COUNTY OF OAKLAND
FISCAL YEAR 2021 BUDGET
GENERAL APPROPRIATIONS ACT**

MISCELLANEOUS RESOLUTION #20XXX

BY: Commissioner Helaine Zack, Chairperson, Finance and Infrastructure Committee

IN RE: FISCAL YEAR 2021 GENERAL APPROPRIATIONS ACT AND 2021 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 and Infrastructure Committee received budget requests from all County Departments, and has reviewed in detail the County Executive's Fiscal Year 2021 Budget Recommendation; and

WHEREAS the Finance and Infrastructure Committee, after due deliberation, has formulated a Recommended General Appropriations Act balancing total appropriations with available resources at \$900,531,197 for Fiscal Year 2021, 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 2021 General Appropriations Act recommended by the Finance and Infrastructure 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 2021 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 30th, 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 \$4,787,165, or one-half of the \$9,574,329 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 2021 a County General Property Tax Levy of 4.0200 Mills to be applied to the 2021 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. In the absence of a Director of Management and Budget, the Deputy County Executive that oversees the Department 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 accounts for Emergency Salaries Reserve and Summer Employees Reserve as specific requests for these items are 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 Community and Home 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 2021 budget includes a transfer from the Water Resources Commissioner Drain Equipment Fund to the Motor Pool Fund that reflects an expansion of the County's fleet:
 - Water Resources Commissioner includes \$160,432 for one (1) Half-Ton Pickup Truck, two (2) Three Quarter-Ton Pickup Trucks, and one (1) All Wheel Drive sport utility vehicle (SUV).
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.

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 and Infrastructure Committee, I move the adoption of the foregoing resolution which embodies the Fiscal Year 2021 General Appropriations Act as detailed in the Fiscal Year 2021 Budget document, including subsequent amendments.

Commissioner Helaine Zack, District #18
Chairperson, Finance and Infrastructure Committee

**GENERAL FUND/GENERAL PURPOSE OPERATIONS
BUDGET HIGHLIGHTS
FY 2021/2022/2023 COUNTY EXECUTIVE RECOMMENDED BUDGET**

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

FY 2021 REVENUES

- **Property Taxes:** Net revenue increased \$4,939,392 when comparing the FY 2020 amended budget to the FY 2021 recommended budget. The change reflects an anticipated 1.8% increase in real property taxable value and a millage rate of 4.02 mills for FY 2021.
- **Federal Grants:** Revenue decrease of (\$981,425) due to timing and recognition of grant awards.
- **State Grants:** The FY 2021 budget has increased overall by \$184,792: This includes an increase of \$415,127 in the Child Care Subsidy based on updated qualified costs. This is partially offset by a decrease of (\$230,355) in the Health Division primarily due to a reduction in Health Subsidy based on operational costs provided/offset in FY 2020 federal operating grants.
- **Other Intergovernmental Revenues:** Increased \$604,227 primarily due to increase in Revenue Sharing of \$670,398 to reflect the FY 2020 distribution from the State (it does not include the initial February 2020 projection from the State for the FY 2021 distribution as the State has not finalized their budget and projection cannot be relied on due to the pandemic situation). The overall increase is partially offset by reductions to Convention Facility Liquor Tax (\$25,671), Local Match (\$25,500), and Social Security Incentive Payments (\$15,000).
- **Charges for Services:** Department estimates have been updated to reflect economic trends, historical activity, and current contracts. The total increase is \$1,358,123 from the FY 2020 Amended Budget. Changes by department are as follows (see individual department summaries for more details):
 - Circuit Court – decreased (\$235,200).
 - District Court – increased \$1,153,867.
 - Prosecuting Attorney – decreased (\$537,549).
 - Sheriff – increased \$1,613,252.
 - County Clerk/Register of Deeds – decreased (\$225,000).
 - Treasurer’s Office – decreased (\$130,000).
 - Board of Commissioners – decreased (\$8,300).
 - Water Resources Commissioner – increased \$40,400.
 - Management and Budget – increased \$33,158.
 - Central Services – decreased (\$6,000).
 - Health and Human Services – decreased (\$55,930).
 - Public Services – decreased (\$47,150).

- Economic Develop/Comm Affairs – increased \$12,034.
- Non-Departmental – decreased (\$249,459).
- Contributions: Contributions decreased (\$3,000) due to a contribution made to the Sheriff’s Office from the Christ Church Cranbrook grant received in FY 2020.
- Indirect Cost: Budget increased \$50,000 based on the General Fund cost pool and current cost allocation plan.
- Investment Income: Decreased (\$454,700) based on interest and market conditions.
- Planned Use of Fund Balance: Decreased (\$81,622,926). The FY 2020 Amended Budget of \$81.6 million, as of May 31, 2020, is the amount budgeted for the appropriation of Encumbrances, Carry Forwards one-time Special Projects approved by miscellaneous resolutions as well as initial COVID-19 appropriations approved by miscellaneous resolutions. The FY 2021 budget assumes no use of the Planned Use of Fund Balance line item as general favorability and turnover factors have been included in the budget (see Non-Departmental Transfers for more information).
- Transfers In: Decreased (\$238,275): Treasurer’s Office decrease of (\$200,000) for anticipated lower Collection Fees transferred from Delinquent Tax Revolving Fund (DTRF). Also, Sheriff’s Office decrease of (\$37,405) due to one-time transfers in FY 2020 which include (\$17,599) transferred from the Sheriff Booking Fee Training Fund (#21397) for corrections deputy training, (\$12,355) transferred from the Sheriff Training Fund (#21396) for eligible dispatcher training and dispatch costs, and (\$7,451) transferred from the Law Enforcement Enhancement Fund (#21341) in support of drug law enforcement efforts.

FY 2021 EXPENDITURES

- Personnel - does not reflect any general salary changes for most job classifications but does reflect a fringe benefit rate reduction based on available equity within the Fringe Benefit Fund. There are several bargaining units that negotiated a general increase as part of their approved labor contract and those will be noted in the applicable departmental reports (Deputy Sheriff Association Bargaining Units 09 and 10 agreements authorized a 2% increase for FY 2021, Sheriff Command Officers Bargaining Unit 15 agreement authorized a 2% increase for FY 2021, Prosecutor’s Investigators Bargaining Unit 42 agreement authorized a 1% increase for FY 2021, Government Employees Labor Council Bargaining Unit 22 agreement authorized a 1% increase for FY 2021, and Public Health Nurses Bargaining Unit 48 agreement authorized a 1% increase for FY 2021).
- Contractual Services – The budget has decreased overall by (\$18,227,973). Major changes include: reductions in Special Projects (\$11,553,439) primarily related to appropriations from CARES Act funding and assigned fund balance for projects in FY 2020; Contracted Services (\$4,429,000) attributed to appropriations made in FY 2020 for the Honor Community Health for Integrated Healthcare agreement within the Health Division, various FY 2020 CARES Act appropriations, and FY 2019 year-end carry forwards and encumbrances re-appropriated in FY 2020; Professional Services (\$1,267,930) in various departments mostly related to FY 2019 year-end carry forwards and encumbrances re-appropriated in FY 2020; Title Search (\$400,000) within the Treasurer’s Office based on expenditure trends and removal of historical favorability that has occurred over the years; Private Institutions (\$350,000) within the Health Administration Division due to reductions based on expenditure trends and to remove some of the historical favorability that has

occurred over the years; and Public Information (\$190,263) within the Board of Commissioners budget due to a one-time FY 2020 budget request to increase Public Information line item (\$100,000) and a FY 2020 carry forward appropriation of (\$90,293) for commissioner outreach activities. Partially offset by increase of the various contingency portions of Child Care Fund institution line items that were used for one-time needs in FY 2020: Private Institutions Foster Care \$365,144, State Institutions \$130,694, and Private Institutions Residential \$105,356. There are also increases in the Contingency line item of \$237,062 and Grant Match line item of \$191,690 to restore annual appropriations. 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 (\$13,593,887) with major changes related to: General Fund Contingency line item budgeted at (\$6,000,000) for the anticipated favorability based on historical trends that have been realized over the years in the controllable operating expenditure category; a reduction of (\$4,496,024) in the Salary Adjustment Reserve line item as the Human Resources Compensation and Classification study placeholder has been moved to FY 2022; Road Commission Tri-Party (\$1,888,028) as funding for new projects comes from the Assigned Fund Balance; Juvenile Resentencing (\$1,131,000) which was appropriated through FY 2020 to reexamine juvenile life sentence cases; and Drain Assessments Current (\$431,000) for anticipated critical repairs and maintenance on various drains. This overall decrease is partially offset by an increase of \$355,000 in the Overtime Reserve line item which includes \$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) and \$80,000 used in FY 2020 for one-time funding in the Sheriff's Office for overtime funding of emergency public safety needs in local schools.
- Commodities - The budget has decreased overall by (\$18,202,054) with major changes related to: Provisions (\$16,000,000) due to the COVID-19 pandemic appropriations made in FY 2020. Expendable Equipment reduction of (\$635,587) primarily related to one-time appropriations for departmental equipment and furniture replacements in FY 2020 as well as FY 2019 year end carry forward requests re-appropriated in FY 2020; and Election Supplies (\$225,000) due to a decrease in expenditures for not being a presidential election year. There are also numerous line item adjustments in various departments. See individual department summaries for details.
- Capital Outlay – Overall decrease of (\$802,017) primarily due to appropriations in FY 2020 for multiple departments based on one-time operational needs. See individual department summaries for details.
- Internal Services - Overall increase of \$2,038,696 with major changes related to: Info Tech Operations \$2,580,635 for the Human Resources and Financial System on-going operational costs as well as the usage allocations between GF/GP and special revenue/proprietary operations; Radio Communications increased \$1,179,143 which includes \$1,175,000 to account for the radio replacements at the jail and Children's Village that cannot be covered from the 911 surcharge revenue as these operations do not qualify as public safety agencies; and Insurance Fund \$425,652 increase reflects fluctuations associated with the allocation methodology for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%). This is partially offset by reductions to Building Space Cost Allocation of (\$1,210,689) as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building and the FY 2021 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. There

were also reductions to Motor Pool (\$184,447) and Motor Pool Fuel Charges (\$170,771) due to adjustments in the lease/maintenance of vehicles and due to projected fuel rates. Further, the Internal Support Expenditures line item decreased (\$1,050,000) for a previous appropriation placeholder for debt service payments related to building renovations that are on hold at this time.

- Transfers Out - Decreased (\$17,350,191) with the major changes related to Non Departmental: a reduction of (\$13,850,000) for the Small Business Stabilization grant program per M.R. #20096 and M.R. #20123; a decrease of (\$2,500,000) for the transfer out to the Building Improvement Fund to the reflect the adjusted funding for the capital improvement program; a reduction of (\$772,198) to the Child Care Fund based on operational needs; a decrease of (\$500,000) for transfer out to the Project Work Order Fund as the FY 2020 appropriation was not continued for FY 2021; a reduction of (\$93,369) for the Board of Commissioners Technology Hardware Replacement project per M.R. #19333; a reduction of (\$41,184) for on-going support of the HR Financial System Replacement Project; and (\$10,750) to the Building Authority Facilities and Information Technology Projects debt fund.

FY 2022 REVENUES

- Property Taxes: Increased \$7,845,413 and includes a projected 3.5% increase in real property taxable value over FY 2021. This also reflects an assumed millage rate of 4.01 mills.
- Federal Grants: No change from FY 2021.
- State Grants: Increased \$140,782 for Non-Departmental Child Care Subsidy which reflects 50% reimbursement of updated qualified costs.
- Other Intergovernmental Revenues: No change from FY 2021.
- Charges for Services: Increased \$247,927 primarily due to Commission Public Telephone revenue based on the anticipated inmate population returning toward normal levels in comparison to the lower COVID-19 jail population levels.
- Indirect Cost: No change from FY 2021.
- Contributions: No change from FY 2021.
- Investment Income: No change from FY 2021.
- Planned Use of Fund Balance: Increased \$5,364,257 and reflects the planned use of fund balance for FY 2022 while the county continues to work toward structural balance.
- Transfers In: No change from FY 2021.

FY 2022 EXPENDITURES

- Personnel – In non-departmental section, the Salary Adjustment Reserve increased \$7,973,200 to reflect a 1% salary increase placeholder for General Fund/General Purpose departments as well as a placeholder for the Human Resources Compensation and Classification study. Fringe Benefit Reserve increased \$1,330,700 to reflect fringe benefits associated with the anticipated 1% salary increase and a 2% increase of medical costs not included in departmental budgets.
- Contractual Services – No material change from FY 2021.

- Non-Departmental – The \$11,538,900 overall increase includes: Salary Adjustment Reserve increased \$7,973,200 to reflect a 1% salary increase placeholder for General Fund/General Purpose departments as well as a placeholder for the Human Resources Compensation and Classification study. Fringe Benefit Reserve increased \$1,330,700 to reflect fringe benefits associated with the anticipated 1% salary increase and a 2% increase of medical costs not included in departmental budgets. The increase also reflects a change of \$1,000,000 to the General Fund Contingency line item that is being used to account for the anticipated general operating favorability factor, \$1,500,000 to restore the Interest Expense budget, and \$10,000 increase in membership dues for Southeast Michigan Council of Governments (SEMCOG). The overall increase is partially offset by 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).
- Commodities – Overall increase \$235,318 primarily due to the increase of \$225,000 in the Clerk’s Election Supplies budget for election year needs.
- Capital Outlay – No change from FY 2021.
- Internal Services – Overall increase of \$1,805,432 primarily related to Building Space Cost Allocation \$3,190,010 as building rates are based on full cost recovery for building maintenance and operations. This is partially offset by a decrease of \$1,175,000 in the Radio Communications line item for the radio replacements at the jail and Children’s Village that were appropriated for FY 2021 as part of the new radio system project.
- Transfers Out – Overall increase of \$12,375 due to the debt payment requirement for the Building Authority Facilities and Information Technology Projects debt fund.

FY 2023 REVENUES

- Property Taxes: Increased \$7,911,477 that includes a projected 4.25% increase in real property taxable value over FY 2022. This also reflects an assumed millage rate of 3.97 mills.
- Federal Grants: No change from FY 2022.
- State Grants: State Grants increased \$79,121 reflecting adjustments in the Child Care Subsidy based on updated qualified costs.
- Other Intergovernmental Revenues: No change from FY 2022.
- Charges for Services: No change from FY 2022.
- Indirect Cost: Budget increased \$50,000 based on the General Fund cost pool and anticipated cost allocation plan.
- Contributions: No change from FY 2022.
- Investment Income: increased \$454,700 based on anticipated return of interest and market conditions.
- Planned Use of Fund Balance: decreased (\$4,695,070) and reflects the planned use of fund balance.
- Transfers In: No change from FY 2022.

FY 2023 EXPENDITURES

- Personnel –In non-departmental section, the Salary Adjustment Reserve increased \$1,973,200 for an anticipated 1% increase placeholder in Salaries for General Fund/General Purpose departments. Fringe Benefit Reserve increased \$1,330,700 to reflect fringe benefits associated with the anticipated 1% salary increase and a 2% increase of medical costs not included in departmental budgets. Also, there is 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).
- Contractual Services – No material changes from FY 2022.
- Non-Departmental – The \$3,578,900 includes the Salary Adjustment Reserve increase \$1,973,200 for an anticipated 1% increase placeholder in Salaries for General Fund/General Purpose departments. Fringe Benefit Reserve increased \$1,330,700 to reflect fringe benefits associated with the anticipated 1% salary increase and a 2% increase of medical costs not included in departmental budgets. Also, there is 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).
- Commodities – Overall decrease of \$225,000 due to the reduction in the Clerk’s Election Supplies budget for the non-presidential election year
- Capital Outlay – No change from FY 2022.
- Internal Services – \$442,388 increase primarily related to Building Space Cost Allocation \$296,035 as building rates are based on full cost recovery for building maintenance and \$146,353 increase reflects fluctuations associated with the allocation methodology for purposes of assigning risk to the County’s various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%)..
- Transfers Out – Overall decrease of (\$14,000) based on funding requirement for the Building Authority Facilities and Information Technology Projects debt fund.

Department:	301 - Circuit Court	OAKLAND COUNTY, MICHIGAN									
Fund:	General Fund / General Purpose	FY2021 AND FY2022 AND FY2023 County Executive Budget Recommendation - Categorical Variance									

Account Number/Description	FY 2020		FY 2021 County Exec. Recommended	Inc./ (Dec.) FY 2020 Amended to FY 2021 Co. Exec. Rec.		FY 2022 County Exec. Recommended	Inc./ (Dec.) FY 2021 Rec. to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Rec. to FY 2023 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	3,297,500	4,412,700	4,177,500	(235,200)	-5.33%	4,177,500	0	0.00%	4,177,500	0	0.00%
Grand Total Revenues	3,302,000	4,417,200	4,182,000	(235,200)	-5.32%	4,182,000	0	0.00%	4,182,000	0	0.00%
Expenditures											
Salaries	16,377,369	16,476,298	16,458,426	(17,872)	-0.11%	16,458,426	0	0.00%	16,458,426	0	0.00%
Fringe Benefits	9,459,029	9,494,454	9,180,509	(313,945)	-3.31%	9,180,509	0	0.00%	9,180,509	0	0.00%
Contractual Services	11,865,478	11,689,373	11,240,835	(448,538)	-3.84%	11,240,658	(177)	0.00%	11,240,658	0	0.00%
Commodities	293,558	687,912	293,558	(394,354)	-57.33%	293,558	0	0.00%	293,558	0	0.00%
Internal Services	4,942,265	5,330,203	5,126,891	(203,312)	-3.81%	5,502,190	375,299	7.32%	5,293,524	(208,666)	-3.79%
Transfers Out	6,073,660	7,942,651	8,246,334	303,683	3.82%	8,246,334	0	0.00%	8,246,334	0	0.00%
Grand Total Expenditures	49,011,359	51,620,891	50,546,553	(1,074,338)	-2.08%	50,921,675	375,122	0.74%	50,713,009	(208,666)	-0.41%

CIRCUIT COURT (Page 60)
BUDGET HIGHLIGHTS
FY 2021/2022/2023 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2021 REVENUES

- Revenues reflect an anticipated decrease of (\$235,200) in the net collection of various fees and costs under Charges for Services; Civil Mediation Payments for a one time reallocation of funding comprised of (\$225,200) to purchase replacement furniture for various courtrooms, judicial chambers, and judicial staff office areas as well as (\$10,000) for payment to the Oakland County Bar Association related to their assistance for case evaluation and Bench/Bar programs.

FY 2021 EXPENDITURES

- Controllable Personnel does not reflect any general salary changes but does reflect a fringe benefit rate reduction based on available equity within the Fringe Benefit Fund.
- Contractual Services overall decrease of (\$448,538) is primarily a result of a reduction in Juror Fees and Mileage (\$100,000); State Institutions (\$74,461) [a portion of the State Institutions decrease in the amount of (\$4,461) is due to adjustments as a result of the deletion, creation and reclassification of positions within the Circuit Court Family Division per M.R. #18340]. Additional reductions include Defense Attorney Fees Appellate (\$70,000) based on expenditure trends and removal of historical favorability that has occurred over the years. Also, there is a decrease in Special Projects (\$93,895) due to a one-time carry forward of funds in the amended FY 2020 budget.
- The decrease in Commodities (\$394,354) is due to Expendable Equipment for a one time reallocation of funding (\$225,200) from Circuit Court's General Jurisdiction Civil Mediation Payments to purchase replacement furniture for various courtrooms, judicial chambers, and judicial staff office areas (M.R. #20086) as well as a one-time FY 2020 carry forward of (\$146,736; M.R. #19411) in order to purchase furniture for judicial chambers, various courtrooms and staff areas.
- Internal Services reflect a decrease of (\$203,312) primarily due to Info Tech Development (\$355,522) and Maintenance Department Charges (\$32,416) as the appropriation is budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. The overall decrease is partially offset by an increase in Info Tech Operations \$113,427 which is based on rate and usage adjustments as well as an increase in Building Space Cost Allocation \$28,471. Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2021 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Additionally, there is an increase in Insurance Fund \$27,896 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).
- Transfers Out increased (\$303,683) due to Friend of the Court grant match.

FY 2022 REVENUES

- No changes.

FY 2022 EXPENDITURES

- Contractual Services overall decrease of (\$177) is the result of adjustments in which Professional Services decreased to offset the costs associated with the creation of one Part-Time Non-Eligible (PTNE) Court Clinical Psychologist position and two PTNE Deputy Register II positions, within the Circuit Court Family Division, during the prior years recommended budget process.
- Internal Services increased \$375,299 primarily due to Building Space Cost Allocation \$408,673; rates are based on full cost recovery for building maintenance and operations. Partially offset by a decrease in Info Tech Operations (\$37,703) which is based on rate and usage adjustments

FY 2023 REVENUES

- No changes.

FY 2023 EXPENDITURES

- Internal Services decreased (\$208,666) due to Building Space Cost Allocation (\$213,428); rates are based on full cost recovery for building maintenance and operations. Partially offset by an increase in Insurance Fund \$4,762 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).

Department:	302 - District Court	OAKLAND COUNTY, MICHIGAN									
Fund:	General Fund / General Purpose	FY2021 AND FY2022 AND FY2023 County Executive Budget Recommendation - Categorical Variance									

Account Number/Description	FY 2020		FY 2021 County Exec. Recommended	Inc./ (Dec.) FY 2020 Amended to FY 2021 Co. Exec. Rec.		FY 2022 County Exec. Recommended	Inc./ (Dec.) FY 2021 Rec. to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Rec. to FY 2023 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	11,115,154	11,592,154	12,746,021	1,153,867	9.95%	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	11,119,154	11,596,154	12,750,021	1,153,867	9.95%	12,750,021	0	0.00%	12,750,021	0	0.00%
Expenditures											
Salaries	8,631,150	8,631,150	8,741,103	109,953	1.27%	8,741,103	0	0.00%	8,741,103	0	0.00%
Fringe Benefits	5,064,555	5,064,555	4,931,830	(132,725)	-2.62%	4,931,830	0	0.00%	4,931,830	0	0.00%
Contractual Services	1,959,875	1,959,875	1,929,754	(30,121)	-1.54%	1,947,248	17,494	0.91%	1,965,188	17,940	0.92%
Commodities	286,218	297,901	259,718	(38,183)	-12.82%	259,718	0	0.00%	259,718	0	0.00%
Internal Services	1,731,967	1,791,422	1,839,721	48,299	2.70%	1,879,508	39,787	2.16%	1,902,126	22,618	1.20%
Grand Total Expenditures	17,673,765	17,744,903	17,702,126	(42,777)	-0.24%	17,759,407	57,281	0.32%	17,799,965	40,558	0.23%

52nd District Court (Page 74)
BUDGET HIGHLIGHTS
FY 2021/2022/2023 COUNTY EXECUTIVE RECOMMENDED BUDGET

- For Explanations, see Division reports

Department:	30201 - District Court Administration	OAKLAND COUNTY, MICHIGAN									
Fund:	General	FY2021 AND FY2022 AND FY2023 County Executive Budget Recommendation - Categorical Variance									

Account Number/Description	FY 2020		FY 2021 County Exec. Recommended	Inc./.(Dec.) FY 2020 Amended to FY 2021 Co. Exec. Rec.		FY 2022 County Exec. Recommended	Inc./.(Dec.) FY 2021 Rec. to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./.(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Grand Total Revenues				0	0.00%		0	0.00%		0	0.00%
Expenditures											
Salaries	173,530	173,530	173,528	(2)	0.00%	173,528	0	0.00%	173,528	0	0.00%
Fringe Benefits	67,658	67,658	64,739	(2,919)	-4.31%	64,739	0	0.00%	64,739	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	1,613	1,613	2,318	705	43.71%	2,317	(1)	-0.04%	2,349	32	1.38%
Grand Total Expenditures	253,101	253,101	250,885	(2,216)	-0.88%	250,884	(1)	0.00%	250,916	32	0.01%

52nd DISTRICT COURT'S ADMINISTRATION BUDGET (Page 77)
BUDGET HIGHLIGHTS
FY 2021/2022/2023 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2021 EXPENDITURES

- Controllable Personnel does not reflect any general salary changes but does reflect a fringe benefit rate reduction based on available equity within the Fringe Benefit Fund.
- The increase in Internal Services \$705 is primarily due to Info Tech Operations \$611 which is based on rate and usage adjustments.

FY 2022 EXPENDITURES

- Internal Services reflect a decrease of (\$1) due to Info Tech Operations (\$29) based on rate and usage adjustments. Partially offset by an increase in Insurance Fund \$28 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).

FY 2023 EXPENDITURES

- Internal Services reflect an increase of \$32 within Insurance Fund due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).

Department:	30202 - District Court I Div. (Novi)	OAKLAND COUNTY, MICHIGAN									
Fund:	General	FY2021 AND FY2022 AND FY2023 County Executive Budget Recommendation - Categorical Variance									

Account Number/Description	FY 2020		FY 2021 County Exec. Recommended	Inc./ (Dec.) FY 2020 Amended to FY 2021 Co. Exec. Rec.		FY 2022 County Exec. Recommended	Inc./ (Dec.) FY 2021 Rec. to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Rec. to FY 2023 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	3,665,117	3,845,117	4,214,753	369,636	9.61%	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	3,666,117	3,846,117	4,215,753	369,636	9.61%	4,215,753	0	0.00%	4,215,753	0	0.00%
Expenditures											
Salaries	2,897,536	2,897,536	2,918,059	20,523	0.71%	2,918,059	0	0.00%	2,918,059	0	0.00%
Fringe Benefits	1,660,724	1,660,724	1,645,821	(14,903)	-0.90%	1,645,821	0	0.00%	1,645,821	0	0.00%
Contractual Services	855,369	855,369	843,034	(12,335)	-1.44%	850,852	7,818	0.93%	858,826	7,974	0.94%
Commodities	62,556	73,044	62,556	(10,488)	-14.36%	62,556	0	0.00%	62,556	0	0.00%
Internal Services	382,714	397,034	428,311	31,277	7.88%	423,530	(4,781)	-1.12%	424,314	784	0.19%
Grand Total Expenditures	5,858,899	5,883,707	5,897,781	14,074	0.24%	5,900,818	3,037	0.05%	5,909,576	8,758	0.15%

52-1 DISTRICT COURT OF NOVI (Page 78)
BUDGET HIGHLIGHTS
FY 2021/2022/2023 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2021 REVENUES

- Revenues reflect an anticipated increase of \$369,636 in the net collection of various fees and costs under Charges for Services; Ordinance Fines and Costs \$329,119 and State Law Costs \$40,517 in order to achieve the recommended budget task request.

FY 2021 EXPENDITURES

- Controllable Personnel does not reflect any general salary changes but does reflect a fringe benefit rate reduction based on available equity within the Fringe Benefit Fund.
 - Overall position changes within the Novi District Court Probation Division reflect the deletion of four (4) Part Time Non-Eligible Probation Investigator positions (#9662, #9663, #9664, #9665) in the amount of \$84,970 as well as the creation of two (2) Full Time Eligible Probation Officer I positions in the amount of \$154,441.
- The decrease in Contractual Services of (\$12,335) is primarily due to Medical Exam (\$8,000), Drug Testing (\$3,000), Equipment Maintenance (\$3,000), Computer Research (\$2,000), Personal Mileage (\$2,000) and Printing (\$2,000) based on expenditure trends and removal of historical favorability that has occurred over the years. Partially offset by an increase in Rent \$7,665, effective 04/01/2021.
- The overall decrease in Commodities (\$10,488) is primarily due to Expendable Equipment for a one-time carryforward in FY 2020 to replace signs. The original request was submitted by the Clarkston District Court, however, the funding was incorrectly carried forward via M.R. #19411 within the Novi District Court.
- Internal Services reflect an increase of \$31,277 primarily for Telephone Communication \$30,062 and Info Tech Operations \$16,694 due to rate and usage adjustments. Partially offset by a decrease in Maintenance Department Charges (\$8,395) and Info Tech Development (\$5,925) as appropriations for the two line items are budgeted in Non-Departmental and transferred as needed, per the General Appropriations Act.

FY 2022 REVENUES

- No changes.

FY 2022 EXPENDITURES

- The increase in Contractual Services of \$7,818 is due to an increase in Rent, effective 04/01/2022.
- Internal Services reflect a decrease of (\$4,781) is primarily due to Info Tech Operations (\$5,493) which is based on rate and usage adjustments. Partially offset by an increase in Insurance Fund \$712 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).

FY 2023 REVENUES

- No changes.

FY 2023 EXPENDITURES

- The increase in Contractual Services of \$7,974 is due to an increase in Rent, effective 04/01/2023.
- Internal Services reflect an increase of \$784 for Insurance Fund due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).

Department:	30203 - District Court II Div. (Clark)	OAKLAND COUNTY, MICHIGAN									
Fund:	General	FY2021 AND FY2022 AND FY2023 County Executive Budget Recommendation - Categorical Variance									

Account Number/Description	FY 2020		FY 2021 County Exec. Recommended	Inc./ (Dec.) FY 2020 Amended to FY 2021 Co. Exec. Rec.		FY 2022 County Exec. Recommended	Inc./ (Dec.) FY 2021 Rec. to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Rec. to FY 2023 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	1,681,200	1,756,200	1,912,663	156,463	8.91%	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	1,681,800	1,756,800	1,913,263	156,463	8.91%	1,913,263	0	0.00%	1,913,263	0	0.00%
Expenditures											
Salaries	1,437,819	1,437,819	1,457,666	19,847	1.38%	1,457,666	0	0.00%	1,457,666	0	0.00%
Fringe Benefits	830,194	830,194	807,360	(22,834)	-2.75%	807,360	0	0.00%	807,360	0	0.00%
Contractual Services	493,849	493,849	497,145	3,296	0.67%	506,821	9,676	1.95%	516,787	9,966	1.97%
Commodities	50,938	50,938	50,938	0	0.00%	50,938	0	0.00%	50,938	0	0.00%
Internal Services	216,882	237,590	252,023	14,433	6.07%	249,201	(2,822)	-1.12%	249,580	379	0.15%
Grand Total Expenditures	3,029,682	3,050,390	3,065,132	14,742	0.48%	3,071,986	6,854	0.22%	3,082,331	10,345	0.34%

52-2 DISTRICT COURT OF CLARKSTON (Page 81)
BUDGET HIGHLIGHTS
FY 2021/2022/2023 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2021 REVENUES

- Revenues reflect an anticipated increase of \$156,463 in the net collection of various fees and costs under Charges for Services; Ordinance Fines and Costs \$83,722 and State Law Costs \$72,741 in order to achieve the recommended budget task request.

FY 2021 EXPENDITURES

- Controllable Personnel does not reflect any general salary changes but does reflect a fringe benefit rate reduction based on available equity within the Fringe Benefit Fund.
- The increase in Contractual Services of \$3,296 is due to an increase in Rent \$9,395, effective 06/01/2020. Partially offset by a decrease in Medical Exam (\$2,500), Interpreter Fees (\$2,000) and Equipment Rental (\$1,599) based on expenditure trends and removal of historical favorability that has occurred over the years.
- Internal Services reflect an increase of \$14,433 primarily due to Info Tech Operations \$17,858 and Telephone Communications \$15,381 based on rate and usage adjustments. Partially offset by a decrease in Maintenance Department Charges (\$14,783) and Info Tech Development (\$5,925) as appropriations for the two line items are budgeted in Non-Departmental and transferred as needed, per the General Appropriations Act.

FY 2022 REVENUES

- No changes.

FY 2022 EXPENDITURES

- The increase in Contractual Services of \$9,676 is due to an increase in Rent, effective 06/01/2021.
- Internal Services reflect a decrease of (\$2,822) primarily due to Info Tech Operations (\$3,169) based on rate and usage adjustments. Partially offset by an increase in Insurance Fund \$347 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).

FY 2023 REVENUES

- No changes.

FY 2023 EXPENDITURES

- The increase in Contractual Services of \$9,966 is due to an increase in Rent, effective 06/01/2022.
- Internal Services reflect an increase of \$379 for Insurance Fund due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).

Department:	30204 - District Court III Div. (Roch)	OAKLAND COUNTY, MICHIGAN									
Fund:	General	FY2021 AND FY2022 AND FY2023 County Executive Budget Recommendation - Categorical Variance									

Account Number/Description	FY 2020		FY 2021 County Exec. Recommended	Inc./ (Dec.) FY 2020 Amended to FY 2021 Co. Exec. Rec.		FY 2022 County Exec. Recommended	Inc./ (Dec.) FY 2021 Rec. to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Rec. to FY 2023 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	3,561,537	3,643,537	4,178,015	534,478	14.67%	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	3,562,637	3,644,637	4,179,115	534,478	14.66%	4,179,115	0	0.00%	4,179,115	0	0.00%
Expenditures											
Salaries	2,573,105	2,573,105	2,581,366	8,261	0.32%	2,581,366	0	0.00%	2,581,366	0	0.00%
Fringe Benefits	1,563,729	1,563,729	1,479,231	(84,498)	-5.40%	1,479,231	0	0.00%	1,479,231	0	0.00%
Contractual Services	198,517	198,517	177,435	(21,082)	-10.62%	177,435	0	0.00%	177,435	0	0.00%
Commodities	117,492	118,687	100,992	(17,695)	-14.91%	100,992	0	0.00%	100,992	0	0.00%
Internal Services	867,540	884,122	857,122	(27,000)	-3.05%	907,943	50,821	5.93%	928,923	20,980	2.31%
Grand Total Expenditures	5,320,383	5,338,160	5,196,146	(142,014)	-2.66%	5,246,967	50,821	0.98%	5,267,947	20,980	0.40%

52-3 DISTRICT COURT OF ROCHESTER HILLS (Page 84)
BUDGET HIGHLIGHTS
FY 2021/2022/2023 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2021 REVENUES

- Revenues reflect an anticipated increase of \$534,478 in the net collection of various fees and costs under Charges for Services; Ordinance Fines and Costs \$472,505 and State Law Costs \$61,973 in order to achieve the recommended budget task request.

FY 2021 EXPENDITURES

- Controllable Personnel does not reflect any general salary changes but does reflect a fringe benefit rate reduction based on available equity within the Fringe Benefit Fund.
- The decrease in Contractual Services of (\$21,082) is primarily due to Jury Fees and Mileage (\$15,000), Periodicals Books Publications Subscriptions (\$2,000) and Equipment Rental (\$1,582) based on expenditure trends and removal of historical favorability that has occurred over the years.
- The decrease in Commodities (\$17,695) is primarily due to Office Supplies (\$10,000), Expendable Equipment (\$3,000) and Laboratory Supplies (\$3,000) based on expenditure trends and removal of historical favorability that has occurred over the years.
- Internal Services reflect an overall decrease of (\$27,000) due to Building Space Cost Allocation of (\$44,128). Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2021 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Partially offset by an increase in Telephone Communications \$21,239 which is based on rate and usage adjustment.

FY 2022 REVENUES

- No changes.

FY 2022 EXPENDITURES

- Internal Services reflect an increase of \$50,821 primarily due to Building Space Cost Allocation \$55,681; rates are based on full cost recovery for building maintenance and operations. Partially offset by a decrease in Info Tech Operations (\$5,526) which is based on rate and usage adjustment.

FY 2023 REVENUES

- No changes.

FY 2023 EXPENDITURES

- Internal Services reflect an increase of \$20,980 primarily due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

Department:	30205 - District Court IV Div. (Troy)	OAKLAND COUNTY, MICHIGAN									
Fund:	General	FY2021 AND FY2022 AND FY2023 County Executive Budget Recommendation - Categorical Variance									

Account Number/Description	FY 2020		FY 2021 County Exec. Recommended	Inc./((Dec.) FY 2020 Amended to FY 2021 Co. Exec. Rec.		FY 2022 County Exec. Recommended	Inc./((Dec.) FY 2021 Rec. to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./((Dec.) FY 2022 Rec. to FY 2023 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	2,207,300	2,347,300	2,440,590	93,290	3.97%	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	2,208,600	2,348,600	2,441,890	93,290	3.97%	2,441,890	0	0.00%	2,441,890	0	0.00%
Expenditures											
Salaries	1,549,160	1,549,160	1,610,484	61,324	3.96%	1,610,484	0	0.00%	1,610,484	0	0.00%
Fringe Benefits	942,250	942,250	934,679	(7,571)	-0.80%	934,679	0	0.00%	934,679	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	55,232	55,232	45,232	(10,000)	-18.11%	45,232	0	0.00%	45,232	0	0.00%
Internal Services	263,218	271,063	299,947	28,884	10.66%	296,517	(3,430)	-1.14%	296,960	443	0.15%
Grand Total Expenditures	3,211,700	3,219,545	3,292,182	72,637	2.26%	3,288,752	(3,430)	-0.10%	3,289,195	443	0.01%

52-4 DISTRICT COURT OF TROY (Page 87)
BUDGET HIGHLIGHTS
FY 2021/2022/2023 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2021 REVENUES

- Revenues reflect an anticipated increase of \$93,290 in the net collection of various fees and costs under Charges for Services; Ordinance Fines and Costs \$82,507 and State Law Costs \$10,783 in order to achieve the recommended budget task request.

FY 2021 EXPENDITURES

- Controllable Personnel does not reflect any general salary changes but does reflect a fringe benefit rate reduction based on available equity within the Fringe Benefit Fund.
 - Overall position changes within the Troy District Court Probation Division reflect the deletion of one (1) Part Time Non-Eligible Probation Officer I position (#11276) in the amount of \$23,456 and one (1) Part Time Non-Eligible Probation Officer II position (#9044) in the amount of \$12,895 as well as the creation of one (1) Full Time Eligible Probation Officer I position in the amount of \$77,220.
- The decrease in Commodities (\$10,000) is primarily due to Office Supplies (\$5,000) and Postage (\$5,000) based on expenditure trends and removal of historical favorability that has occurred over the years.
- Internal Services net increase of \$28,884 is due to Telephone Communications \$19,113 and Info Tech Operations \$10,588 which is based on rate and usage adjustment. Partially offset by a decrease in Info Tech Development (\$5,925) as the appropriation is budgeted in Non-Departmental and transferred to departments as needed, per the General Appropriations Act.

FY 2022 REVENUES

- No changes.

FY 2022 EXPENDITURES

- Internal Services reflect a decrease of (\$3,430) primarily in Info Tech Operations (\$3,831) which is based on rate and usage adjustments. Partially offset by an increase in Insurance Fund \$401 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).

FY 2023 REVENUES

- No changes.

FY 2023 EXPENDITURES

- Internal Services reflect an increase of \$443 for Insurance Fund due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).

Department:	304 - Probate Court	OAKLAND COUNTY, MICHIGAN									
Fund:	General Fund / General Purpose	FY2021 AND FY2022 AND FY2023 County Executive Budget Recommendation - Categorical Variance									

Account Number/Description	FY 2020		FY 2021 County Exec. Recommended	Inc./ (Dec.) FY 2020 Amended to FY 2021 Co. Exec. Rec.		FY 2022 County Exec. Recommended	Inc./ (Dec.) FY 2021 Rec. to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Rec. to FY 2023 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	3,116,080	3,116,080	3,103,912	(12,168)	-0.39%	3,103,912	0	0.00%	3,103,912	0	0.00%
Fringe Benefits	1,805,116	1,805,116	1,779,210	(25,906)	-1.44%	1,779,210	0	0.00%	1,779,210	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	117,909	76,109	(41,800)	-35.45%	76,109	0	0.00%	76,109	0	0.00%
Internal Services	1,043,317	1,081,190	1,087,985	6,795	0.63%	1,154,570	66,585	6.12%	1,114,010	(40,560)	-3.51%
Grand Total Expenditures	6,994,937	7,074,610	7,001,531	(73,079)	-1.03%	7,068,116	66,585	0.95%	7,027,556	(40,560)	-0.57%

PROBATE COURT (Page 90)
BUDGET HIGHLIGHTS
FY 2021/2022/2023 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2021 REVENUES

- No changes.

FY 2021 EXPENDITURES

- Controllable Personnel does not reflect any general salary changes but does reflect a fringe benefit rate reduction based on available equity within the Fringe Benefit Fund.
- Commodities decreased (\$41,800) for Expendable Equipment primarily due to a one-time purchase of replacement furniture in FY 2020.
- Internal Services reflect an increase of \$6,795 primarily for Info Tech Operations \$26,509 as well as Telephone Communications \$15,371 based on rate and usage adjustments. Partially offset by a decrease in Info Tech Development (\$35,816) based on rate and usage adjustments.

FY 2022 REVENUES

- No changes.

FY 2022 EXPENDITURES

- Internal Services increased \$66,585 primarily due to Building Space Cost Allocation \$75,595; rates are based on full cost recovery for building maintenance and operations. Partially offset by a decrease in Info Tech Operations (\$9,646) based on rate and usage adjustments.

FY 2023 REVENUES

- No changes.

FY 2023 EXPENDITURES

- Internal Services decreased (\$40,560) due to Building Space Cost Allocation (\$41,258); rates are based on full cost recovery for building maintenance and operations. Partially offset by an increase in Insurance Fund \$698 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).

Department:	401 - Prosecuting Attorney	OAKLAND COUNTY, MICHIGAN									
Fund:	General Fund / General Purpose	FY2021 AND FY2022 AND FY2023 County Executive Budget Recommendation - Categorical Variance									

Account Number/Description	FY 2020		FY 2021 County Exec. Recommended	Inc./ (Dec.) FY 2020 Amended to FY 2021 Co. Exec. Rec.		FY 2022 County Exec. Recommended	Inc./ (Dec.) FY 2021 Rec. to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Rec. to FY 2023 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	815,549	815,549	278,000	(537,549)	-65.91%	278,000	0	0.00%	278,000	0	0.00%
Grand Total Revenues	1,020,549	1,020,549	483,000	(537,549)	-52.67%	483,000	0	0.00%	483,000	0	0.00%

Expenditures

Salaries	11,670,551	11,670,551	11,770,406	99,855	0.86%	11,770,406	0	0.00%	11,770,406	0	0.00%
Fringe Benefits	6,256,811	6,256,811	6,035,209	(221,602)	-3.54%	6,035,209	0	0.00%	6,035,209	0	0.00%
Contractual Services	464,566	464,566	464,566	0	0.00%	464,566	0	0.00%	464,566	0	0.00%
Commodities	95,600	95,600	95,600	0	0.00%	95,600	0	0.00%	95,600	0	0.00%
Internal Services	2,187,875	2,225,604	2,327,478	101,874	4.58%	2,462,353	134,875	5.79%	2,399,279	(63,074)	-2.56%
Transfers Out	975,027	1,042,027	975,027	(67,000)	-6.43%	975,027	0	0.00%	975,027	0	0.00%
Grand Total Expenditures	21,650,430	21,755,159	21,668,286	(86,873)	-0.40%	21,803,161	134,875	0.62%	21,740,087	(63,074)	-0.29%

PROSECUTING ATTORNEY (Page 98)
BUDGET HIGHLIGHTS
FY 2021/2022/2023 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2021 REVENUES

- Revenues reflect a decrease of (\$537,549) in Charges for Services for State Approp Victim Witness due to FY 2020 Crime Victim Rights Grant (M.R. #19308) which is a one-year award.

FY 2021 EXPENDITURES

- Controllable Personnel for the remaining positions does not reflect any general salary changes but does reflect a fringe benefit rate reduction based on available equity within the Fringe Benefit Fund.
 - Other Salary and Fringe Benefit changes includes a 1% salary increase and associated fringe benefits for ten (10) positions included in the Oakland County Prosecutor's Investigators Bargaining Unit.
- Internal Services increased overall \$101,874. Insurance Fund increased \$84,060 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%). Also, increases include Info Tech Operations \$38,512, Info Tech Managed Print Services \$15,037 and Equipment Rental \$1,522 which are based on rate and usage level adjustments. Building Space Cost Allocation increased \$12,101 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2021 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. The increase is partially offset by a decrease in Info Tech Development (\$25,111) and Maintenance Department Charges (\$12,618) as appropriations for these line items are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. Additional decreases include Telephone Communications (\$6,936), Radio Communications (\$1,828), Motor Pool Fuel Charges (\$1,479) and Motor Pool (\$1,386) all based on rate and usage level adjustments.
- Transfers Out reduction of (\$67,000) represents transfers for grant match funding for the Narcotics Enforcement Team (NET) grant (M.R. #19374). Grant match is budgeted in Non-Departmental and appropriated to the department receiving the grant award at time of the grant acceptance.

FY 2022 REVENUES

- No changes.

FY 2022 EXPENDITURES

- Internal Services reflect an increase of \$134,875. Building Space Cost Allocation increased \$139,696 as rates are based on full cost recovery for building maintenance and operations; Insurance Fund increased \$11,979 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers. The increase was partially offset by a decrease in Info Tech Ops (\$16,800) for rebills and direct software maintenance costs.

FY 2023 REVENUES

- No changes.

FY 2023 EXPENDITURES

- Internal Services reflect a decrease of (\$63,074). Building Space Cost Allocation decreased (\$76,242) as rates are based on full cost recovery for building maintenance and operations. This was partially offset by an increase in Insurance Fund \$13,168 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	FY2021 AND FY2022 AND FY2023 County Executive Budget Recommendation - Categorical Variance									

Account Number/Description	FY 2020		FY 2021 County Exec. Recommended	Inc./(Dec.) FY 2020 Amended to FY 2021 Co. Exec. Rec.		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Rec. to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Federal Grants	0	90,777	0	(90,777)	-100.00%	0	0	0.00%	0	0	0.00%
Other Intergovern. Revenues	276,550	276,550	261,550	(15,000)	-5.42%	261,550	0	0.00%	261,550	0	0.00%
Charges for Services	62,559,163	63,964,947	65,578,199	1,613,252	2.52%	65,584,999	6,800	0.01%	65,584,999	0	0.00%
Contributions	0	3,000	0	(3,000)	-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	32,405	(5,000)	(37,405)	-115.43%	(5,000)	0	0.00%	(5,000)	0	0.00%
Grand Total Revenues	62,850,713	64,382,679	65,849,749	1,467,070	2.28%	65,856,549	6,800	0.01%	65,856,549	0	0.00%
Expenditures											
Salaries	82,923,183	83,921,757	85,758,607	1,836,850	2.19%	85,765,407	6,800	0.01%	85,765,407	0	0.00%
Fringe Benefits	48,661,614	49,087,410	49,237,778	150,368	0.31%	49,237,778	0	0.00%	49,237,778	0	0.00%
Contractual Services	9,234,257	9,366,301	9,200,938	(165,363)	-1.77%	9,193,921	(7,017)	-0.08%	9,193,921	0	0.00%
Commodities	2,961,494	3,481,182	2,720,810	(760,372)	-21.84%	2,730,810	10,000	0.37%	2,730,810	0	0.00%
Capital Outlay	57,335	516,752	57,335	(459,417)	-88.90%	57,335	0	0.00%	57,335	0	0.00%
Internal Services	19,019,634	19,396,441	19,204,234	(192,207)	-0.99%	20,139,165	934,931	4.87%	20,175,176	36,011	0.18%
Transfers Out	466,079	776,507	334,086	(442,421)	-56.98%	334,086	0	0.00%	334,086	0	0.00%
Grand Total Expenditures	163,323,596	166,546,350	166,513,788	(32,562)	-0.02%	167,458,502	944,714	0.57%	167,494,513	36,011	0.02%

SHERIFF DEPARTMENT (Page 108)
BUDGET HIGHLIGHTS
FY 2021/2022/2023
COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2021 REVENUES

- Federal Operating Grants decreased (\$90,777) due to grants which were one-year awards for FY 2020 and include the Michigan Office of Highway Safety Transportation Improvement Authority grant (\$31,824) (M.R. #19362), State Criminal Alien Assistance Program grant (\$23,953) (M.R. #20042) and High Intensity Drug Trafficking Area Forensic Lab Technician Firearms Positions grant (\$35,000) (M.R. #20076). The decrease is partially offset by a decrease in Personnel Overtime expenditures.
- Other Intergovernmental Revenues decreased (\$15,000) due to a decline in the number of inmates eligible for Social Security Incentive Payments.
- Charges for Services increased overall by \$1,613,252 due to Sheriff Special Deputies \$1,829,553 for annual contract adjustments as well as law enforcement contract amendments for additional position requests by various Cities, Villages and Townships (CVTs) (M.R. #19338, #19403, #20021 - #20024). Also, the overall increase is attributable to the following: Commission Contracts \$90,000 for anticipated increase in commissary activity, Freedom of Information Act (FOIA) Fees \$10,000 due to increased requests for public records, Reimbursement Court Services \$8,159 for increase in courthouse security and Dispatch Services \$6,602 to correct an inaccurate rate and count of officers on M.R. #18044. The increase is partially offset by declining revenues from Reimbursement Contracts which decreased (\$208,680) due to a one-year agreement with Oakland Community Health Network (OCHN) to provide inmate counseling services (M.R. #20040). Additional reductions include: Inmate Board and Care (\$50,000) and Clinic Charges (\$10,000) both decreased due to less inmate collections, Reimbursement Salaries decreased (\$32,382) primarily due to two one-year grants: Federal Bureau of Investigations Gang and Violent Crime Safe Streets Task Force (M.R. #20025) and Joint Terrorism Task Force (MR #20026) and Fingerprints decreased (\$30,000) due to less activity.
- Contributions decreased (\$3,000) due to a one-time grant award from Christ Church Cranbrook to the Corrective Services division as a result of receiving the Community Partner Grant for the Returning Citizens Program; offset in Operating Expenditures Dry Goods and Clothing.
- Transfers In decreased (\$37,405) due to one-time transfers in FY 2020 which include (\$17,599) transferred from the Sheriff Booking Fee Training Fund (#21397) for corrections deputy training, (\$12,355) transferred from the Sheriff Training Fund (#21396) for eligible dispatcher training and dispatch costs, and (\$7,451) transferred from the Law Enforcement Enhancement Fund (#21341) in support of drug law enforcement efforts.

FY 2021 EXPENDITURES

- Controllable Personnel does not reflect any general salary changes but does reflect a fringe benefit rate reduction based on available equity within the Fringe Benefit Fund.
 - Other salary and fringe benefit changes include a 2% salary increase and associated fringe benefits for positions included in the Oakland County Deputy Sheriff's Association Corrections and Court Services Bargaining Unit, Law Enforcement Services Bargaining Unit, Oakland County Command Officer's Association Bargaining Unit and the Oakland County Employees Union.
 - Overtime decreased (\$52,302) primarily due to grants which were one-year awards for FY 2020 including the Michigan Office of Highway Safety Transportation Improvement Authority grant (M.R. #19362) and Federal Bureau of Investigation Gang and Violent Crime Safe Streets Task Force grant (M.R. #20025).
- Contractual Services decreased overall by (\$165,363) due to (\$81,000) in reductions based on expenditure trends and to remove some of the historical favorability that has occurred over the years in Uniform Cleaning (\$20,000), Employees Medical Exams (\$15,000), Laundry and Cleaning (\$15,000), Printing (\$13,000), North Oakland Sub-Station (\$6,000), Extradition Expense (\$5,000), Transportation of Prisoners (\$5,000) and Liquor and Gambling Evidence (\$2,000). Additional reductions include a FY 2019 one-time carry forward totaling (\$58,343) which includes Supportive Services (\$25,143) for Crime Victim Rights, Officers Training (\$23,200) for flight training (M.R. #19279) and Contracted Services (\$10,000) for a phone application. Also, Officers Training decreased (\$29,954) due to one-time training for dispatch and corrections officers. The decrease is partially offset by Rent which increased \$2,910 due to lease contract changes (M.R. #20086) and Officers Training \$1,024 for new law enforcement contract positions.
- Commodities decreased overall (\$760,372) due to FY 2019 encumbrances totaling (\$417,308): Deputy Supplies (\$173,031), Uniforms (\$134,638), Other Expendable Equipment (\$95,942), Expendable Equipment (\$8,797) and Forensic Lab Enhancement (\$4,900). Additional reductions include (\$219,000) based on expenditure trends and to remove some of the historical favorability that has occurred over the years in Other Expendable Equipment (\$50,000), Uniforms (\$50,000), Deputy Supplies (\$35,000), Bedding and Linen (15,000), Culinary Supplies (10,000), Indigent orders (10,000), Office Supplies (\$10,000), Provisions (\$10,000), Computer Supplies (7,000), Groceries (\$5,000), Inmate Recreational Supplies (5,000), Metered Postage (\$5,000), Postage – Standard Mailing (\$5,000) and Photographic Supplies (\$2,000). Further reductions include FY 2019 carry forwards totaling (\$125,382): Uniforms (\$31,117), Deputy Supplies (\$33,365), Other Expendable Equipment (\$55,000) and Expendable Equipment (\$5,900). Dry Goods and Clothing decreased (\$3,000) due to a one-time grant from Christ Church Cranbrook; offset in Revenue Contributions. These decreases were partially offset by increases in Deputy Supplies \$2,852 and Uniforms \$1,465 both for new law enforcement contract positions.
- Capital Outlay decreased (\$459,417) due to one-time costs in FY 2020 for the following: Boats (\$91,170) for the purchase a dive rescue boat. Equipment (\$173,335) due to a FY 2019 carry forward from forfeiture (M.R. #19279) for Air 2 aviation mapping system (\$129,795), Dive Team decreased for equipment including emergency locator (\$16,000) and dark water vision system (\$10,000) and Special Weapons and Tactics (SWAT) decreased (\$17,540) for a pole camera. Vehicles decreased (\$194,912) due to a FY 2019 carry forward for the SWAT truck (\$178,000) and a FY 2019 encumbrance for Marine Division vehicles (\$16,912).
- Internal Services decreased overall (\$192,207). Building Space Cost Allocation decreased (\$54,188) as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building; the FY 2021 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Info Tech Development

(\$136,082) and Maintenance Department Charges (\$95,283) decreased as these are budgeted in Non-Departmental and appropriated to departments on an as-needed basis, per the General Appropriations Act. Also, decreases in Motor Pool (\$173,387), Motor Pool Fuel Charges (\$161,009), Telephone Communications (\$50,735), Equipment Rental (\$47,251), Info Tech CLEMIS (\$5,719) and Info Tech Managed Print Services (\$91) based on rate and usage adjustments. The decrease was partially offset by increases in Info Tech Operations \$158,408, Info Tech Equipment Rental \$17,040 and Radio Communications \$8,153 based on rate and usage adjustments. Partially offset by increased Insurance Fund \$347,937 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).

- Transfers Out decreased (\$442,421) as the FY 2020 budget included grant match funding for Auto Theft Prevention Authority (ATPA) (\$151,833) and Narcotics Enforcement Team (NET) (\$67,000). Also, Patrol vehicles, mobile data computers and radio acquisitions decreased (\$223,588) due to patrol contract amendments and court security one-time costs.

FY 2022 REVENUES

- Charges for Services increased \$6,800 due to Dispatch Services to correct an inaccurate rate and count of officers on M.R. #18044 and offset in Personnel Overtime expenditures.

FY 2022 EXPENDITURES

- Controllable Personnel increased \$6,800 due to Overtime for Dispatch Services to correct an inaccurate rate and count of officers on M.R. #18044; offset in Revenues Charges for Services.
- Contractual Services decreased (\$7,017) due to the Training Center Building lease expiring March 31, 2021 (M.R. #20092) impacting Rent (\$36,000), Electrical Service (\$11,000) and Natural Gas (\$8,000) and is offset by increases in Equipment Rental \$25,000, Officers Training \$10,000, Prisoner Housing-Outside County \$10,000 (see Commodities for remaining offset). Also increased, Rent \$2,983 for a rent increase at Quality Pontiac.
- Commodities increased \$10,000 in Deputy Supplies as a result of the Training Center Building lease expiring March 31, 2021 (M.R. #20092).
- Internal Services reflect an increase of \$934,931 due to Building Space Cost Allocation \$956,892; rates are based on full cost recovery for building maintenance and operations. Also, Insurance Fund increased \$52,239 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%); partially offset by a decrease in Info Tech Operations (\$74,200).

FY 2023 REVENUES

- No changes.

FY 2023 EXPENDITURES

- Internal Services increased \$36,011. Insurance Fund increased \$57,751 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%); partially offset by a decrease of Building Space Cost Allocation (\$21,740); rates are based on full cost recovery for building maintenance and operations.

Department:	201 - County Clerk	OAKLAND COUNTY, MICHIGAN									
Fund:	General Fund / General Purpose	FY2021 AND FY2022 AND FY2023 County Executive Budget Recommendation - Categorical Variance									

Account Number/Description	FY 2020		FY 2021 County Exec. Recommended	Inc./ (Dec.) FY 2020 Amended to FY 2021 Co. Exec. Rec.		FY 2022 County Exec. Recommended	Inc./ (Dec.) FY 2021 Rec. to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Charges for Services	13,990,300	13,990,300	13,765,300	(225,000)	-1.61%	13,765,300	0	0.00%	13,765,300	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	13,992,800	13,992,800	13,767,800	(225,000)	-1.61%	13,767,800	0	0.00%	13,767,800	0	0.00%
Expenditures											
Salaries	5,007,899	5,006,729	4,746,766	(259,963)	-5.19%	4,746,766	0	0.00%	4,746,766	0	0.00%
Fringe Benefits	3,160,232	3,160,232	2,927,527	(232,705)	-7.36%	2,927,527	0	0.00%	2,927,527	0	0.00%
Contractual Services	447,780	448,950	421,550	(27,400)	-6.10%	421,550	0	0.00%	421,550	0	0.00%
Commodities	1,185,103	1,185,782	847,862	(337,920)	-28.50%	1,072,862	225,000	26.54%	847,862	(225,000)	-20.97%
Internal Services	1,310,921	1,458,900	1,335,219	(123,681)	-8.48%	1,438,557	103,338	7.74%	1,373,189	(65,368)	-4.54%
Grand Total Expenditures	11,111,935	11,260,593	10,278,924	(981,669)	-8.72%	10,607,262	328,338	3.19%	10,316,894	(290,368)	-2.74%

COUNTY CLERK (Page 136)
BUDGET HIGHLIGHTS
FY 2021/2022/2023 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2021 REVENUES

- Charges for Services overall net decrease (\$225,000) is primarily attributed to Recording Fees to align with the statutory flat fee adjustments for documents recorded in Register of Deeds office (PA 224 of 2016).

FY 2021 EXPENDITURES

- Controllable Personnel does not reflect any general salary changes but does reflect a fringe benefit rate reduction based on available equity within the Fringe Benefit Fund.
 - Other salary and fringe benefit changes within County Clerk include the deletion of one (1) Full-Time Deputy Clerk position within Administration Division (\$192,450), deletion of one (1) Part-Time Non-Eligible Student position within Elections Division (\$19,425), deletion of one (1) Part-Time Non-Eligible Student position within the Register of Deeds Department (\$19,425), deletion of one (1) Full-Time Eligible Micrographics Equipment Operator I position within Micrographics Division (\$58,768) and deletion of one (1) Full-Time Eligible Micrographics Equipment Operator I position within Micrographics Division (\$63,670).
- Contractual Services decreased overall (\$27,400). Professional Services (\$15,000), Printing (\$4,800), Personal Mileage (\$3,000), Membership Dues (\$2,500), Charge Card Fee (\$1,000), Travel and Conference (\$800) and Fees – Per Diems (\$300) decreased due to reductions based on expenditure trends and removal of historical favorability that has occurred over the years.
- Commodities overall decrease of (\$337,920) is primarily due to Election Supplies (\$225,000) and Metered Postage (\$71,541), due to an anticipated decrease in expenditures for not being a presidential election year. Also, Office Supplies (\$40,700) and Expendable Equipment (\$679) decreased due to reductions based on expenditure trends and to remove some of the historical favorability that has occurred over the years.
- Internal Services net decrease of (\$123,681) is mainly attributable to Info Tech Development (\$145,247) and Maintenance Department Charges (\$2,732); appropriation for the two-line items are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. Insurance Fund decreased (\$12,180) due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%). In addition, Equipment Rental (\$6,597) and Info Tech Managed Print Services (\$1,131) decreased due to rate and usage level adjustments. Motor Pool decreased (\$3,579) due to adjustments in the lease and maintenance of vehicles. Partially offset by increased Info Tech Operations \$21,110, and Telephone Communications \$15,907 due to rate and usage adjustments. Building Space Cost Allocation increased \$10,768 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2021 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirement.

FY 2022 REVENUES

- No changes

FY 2022 EXPENDITURES

- Commodities overall net increase of \$225,000 is primarily due to Election Supplies due to it being an election year.
- Internal Services net increase of \$103,338 is primarily due to Building Space Allocation \$111,229; rates are based on full cost recovery for building maintenance and operations. Insurance Fund increase of \$1,073 is due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%). Partially offset by decreased Info Tech Operations (\$8,964) due to rate and usage adjustments.

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 for the U.S. Presidency.
- Internal Services decreased by net (\$65,368) primarily due to Building Space Allocation (\$66,549); rates are based on full cost recovery for building maintenance and operations. Partially offset by increase Insurance Fund increase \$1,181 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).

Department:	701 - Treasurers Office	OAKLAND COUNTY, MICHIGAN									
Fund:	General Fund / General Purpose	FY2021 AND FY2022 AND FY2023 County Executive Budget Recommendation - Categorical Variance									

Account Number/Description	FY 2020		FY 2021 County Exec. Recommended	Inc./(Dec.) FY 2020 Amended to FY 2021 Co. Exec. Rec.		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Rec. to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Property taxes	1,353,500	1,353,500	1,413,500	60,000	4.43%	1,413,500	0	0.00%	1,413,500	0	0.00%
Charges for Services	4,776,600	4,776,600	4,646,600	(130,000)	-2.72%	4,591,600	(55,000)	-1.18%	4,591,600	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	2,500,000	2,500,000	2,300,000	(200,000)	-8.00%	2,300,000	0	0.00%	2,300,000	0	0.00%
Grand Total Revenues	8,780,100	8,780,100	8,510,100	(270,000)	-3.08%	8,455,100	(55,000)	-0.65%	8,455,100	0	0.00%

Account Number/Description	FY 2020		FY 2021 County Exec. Recommended	Inc./(Dec.) FY 2020 Amended to FY 2021 Co. Exec. Rec.		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Rec. to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Expenditures											
Salaries	2,254,015	2,254,015	2,251,990	(2,025)	-0.09%	2,251,990	0	0.00%	2,251,990	0	0.00%
Fringe Benefits	1,322,368	1,322,368	1,276,406	(45,962)	-3.48%	1,276,406	0	0.00%	1,276,406	0	0.00%
Contractual Services	3,971,870	3,971,870	3,346,870	(625,000)	-15.74%	3,321,870	(25,000)	-0.75%	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	925,577	1,153,859	1,131,410	(22,449)	-1.95%	1,154,072	22,662	2.00%	1,138,570	(15,502)	-1.34%
Transfers Out	120,000	229,150	120,000	(109,150)	-47.63%	120,000	0	0.00%	120,000	0	0.00%
Grand Total Expenditures	8,680,730	9,018,162	8,213,576	(804,586)	-8.92%	8,211,238	(2,338)	-0.03%	8,195,736	(15,502)	-0.19%

TREASURER'S OFFICE (Page 151)
BUDGET HIGHLIGHTS
FY 2021/2022/2023 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2021 REVENUES

- Property Taxes net increase of \$60,000 is to reflect actual activity.
- Charges for Services net decrease of (\$130,000) is due to Title Searches (\$100,000), Civil Action Services fees (\$25,000), Foreclosure Notification Fee (\$10,000), Maintenance Contracts (\$10,000), and Tax Reverted Land County Portion (\$10,000) due to actual activity. This decrease is partially offset by an increase in Administration Fees \$25,000 to reflect actual activity.
- Transfers In decreased (\$200,000) due to lower Collection Fees transferred from Delinquent Tax Revolving Fund (DTRF) #51600. The decrease is the result of lower property taxes returned as delinquent.

FY 2021 EXPENDITURES

- Controllable Personnel does not reflect any general salary changes but does reflect a fringe benefit rate reduction based on available equity within the Fringe Benefit Fund.
- Contractual Services decreased (\$625,000). Title Search (\$400,000), Fee Civil Service (\$100,000), Contracted Services (\$100,000) and Foreclosure Notification (\$25,000) decreased due to reductions based on expenditure trends and removal of historical favorability that has occurred over the years.
- Internal Services net decrease of (\$22,449) is due to Info Tech Development (\$227,346) and Maintenance Department Charges (\$936) as appropriation for the two-line items are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. Also, Info Tech Managed Print Services (\$1,049), and Equipment Rental (\$885) decreased due to rate and usage adjustments. Partially offsetting, are increases to Info Tech Operations \$160,444 and Telephone Communications \$8,954 due to rate and usage adjustments. Insurance Fund increase of \$35,376 is due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%). Also, Building Space Allocation increased \$2,993 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2021 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements.
- Transfers Out net decrease of (\$109,150) due to less than anticipated use for demolitions of surplus property.

FY 2022 REVENUES

- Charges for Services overall net decrease of (\$55,000) is due to a decrease in Civil Action Service Fees (\$25,000), Foreclosure Notification Fee (\$10,000) and Maintenance Contracts (\$10,000) due to anticipated decrease in collections of delinquent taxes. In addition, Reverted Land County Portion (\$10,000) decreased which is attributed to a decrease in the number of available surplus tax foreclosed properties.

FY 2022 EXPENDITURES

- Contractual Services overall decrease of (\$25,000) is due to Foreclosure Notification (\$25,000) to align the budget to reflect actual activity.
- Internal Services increased by \$22,662 primarily due to Building Space Allocation \$34,551 rates are based on full cost recovery for building maintenance and operations. Also, Insurance Fund increased \$3,049 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%). Partially offset by decrease in Info Tech Operations (\$14,938) due to rate and usage adjustments.

FY 2022 REVENUES

- No changes.

FY 2023 EXPENDITURES

- Internal Services decreased by (\$15,502) primarily due to Building Space Allocation (\$18,857); rates are based on full cost recovery for building maintenance and operations. Partially offset by Insurance Fund increase of \$3,355 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).

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	FY2021 AND FY2022 AND FY2023 County Executive Budget Recommendation - Categorical Variance									

Account Number/Description	FY 2020		FY 2021 County Exec. Recommended	Inc./ (Dec.) FY 2020 Amended to FY 2021 Co. Exec. Rec.		FY 2022 County Exec. Recommended	Inc./ (Dec.) FY 2021 Rec. to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Charges for Services	22,500	22,500	14,200	(8,300)	-36.89%	14,200	0	0.00%	14,200	0	0.00%
Grand Total Revenues	22,500	22,500	14,200	(8,300)	-36.89%	14,200	0	0.00%	14,200	0	0.00%

Expenditures

Salaries	2,017,397	2,017,397	2,041,983	24,586	1.22%	2,041,983	0	0.00%	2,041,983	0	0.00%
Fringe Benefits	1,254,758	1,254,758	1,174,752	(80,006)	-6.38%	1,174,752	0	0.00%	1,174,752	0	0.00%
Contractual Services	955,431	1,744,017	854,859	(889,158)	-50.98%	859,419	4,560	0.53%	859,419	0	0.00%
Commodities	17,291	39,135	17,291	(21,844)	-55.82%	17,291	0	0.00%	17,291	0	0.00%
Internal Services	535,130	637,823	627,380	(10,443)	-1.64%	673,237	45,857	7.31%	648,783	(24,454)	-3.63%
Grand Total Expenditures	4,780,007	5,693,130	4,716,265	(976,865)	-17.16%	4,766,682	50,417	1.07%	4,742,228	(24,454)	-0.51%

BOARD OF COMMISSIONERS (Page 154)
BUDGET HIGHLIGHTS
FY 2021/2022/2023 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2021 REVENUES

- Revenues reflect a decrease of (\$8,300) in Charges for Services. Copier Machine Charges decreased (\$5,000) due to increased functionalities of downloading and emailing documents and due to the Library Board downsizing and being renamed Oakland County Legal Resources Center (M.R. #19092). Fee Income decreased (\$2,700) due to less than anticipated royalties due to ongoing problems with vendor's website and Per Diem decreased (\$600) due to a change in payment method of per diems for several Oakland County departments.

FY 2021 EXPENDITURES

- Controllable Personnel does not reflect any general salary changes but does reflect a fringe benefit rate reduction based on available equity within the Fringe Benefit Fund.
 - Controllable Personnel's Per Diem line item decreased (\$7,300) due to a one-time FY 2020 increase for the Establishment of the Oakland County Complete Count Committee for the 2020 census (M.R. #19099).
- Contractual Services overall decrease of (\$889,158) is primarily due to a decrease in the Special Projects line item totaling (\$713,648) due to carry forward appropriations in FY 2020: M.R. #18408 BOC Oakland County School Breakfast Program (\$365,000), M.R. #19210 Oakland County Bicentennial (\$133,883), M.R. #18350 BOC Partnership with Oakland Schools to Prevent School Bullying (\$50,000), M. R. #17000 Human Trafficking (\$48,124), M.R. #19044 BOC Women's Suffrage Movement (\$20,129) and M.R. #19290 BOC Welcoming Week (\$1,512). The decrease also includes FY 2020 appropriations from BOC Projects Assigned Fund Balance: M.R. #19412 Bicentennial Oak Tree Program (\$75,000), M.R. #20061 Bocce Tournament (\$15,000) and M.R. #19299 CareerQuest (\$5,000). Further decreases include a reduction in Public Information Line Item totaling (\$190,293) due to a one-time FY 2020 budget request to increase Public Information line item (\$100,000) and a FY 2020 carry forward appropriation of (\$90,293) for commissioner outreach activities (M.R. #19411 Department of Management and Budget – Fiscal Year 2019 Year-End Report and Budget Amendments). In addition, Literacy Project (\$10,000) and Historical Commission (\$1,489) decreased due to carry forward appropriations in FY 2020 (M.R. #19411). Partially offset by Professional Services – Annual Audit increase of \$21,844 due a one-time FY 2020 budget amendment (M.R. #20086) to reallocate the budget to Expendable Equipment Line Item for furniture purchase (offset is in Commodities) and an increase to Contracted Services line item \$4,428 for the Rochester Hills Library for the Visually and Physically Impaired (LVPI) Service Agreement.
- Commodities overall decrease of (\$21,844) is due to a one-time FY 2020 budget amendment (M.R. #20086) to reallocate funds from Professional Services – Annual Audit to Expendable Equipment Line Item for furniture purchase. (offset is in Contractual Services).

- Internal Services overall decrease of (\$10,443) is mainly attributable to a decrease in Info Tech Development and Maintenance Department Charges that had a net decrease of (\$24,027). Appropriation for the two line items are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. In addition, there was a decrease to Info Tech Operations (\$7,813) and Telephone Communications (\$636) due to rate and usage level adjustments. Partially offsetting is an increase to Insurance Fund \$13,433 due to the fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions. Additional offsets include an increase to Info Tech Managed Print Services \$5,156 due to rate and usage level adjustments. Building Space Operations increased \$3,444. Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2021 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements.

FY 2022 REVENUES

- No changes.

FY 2022 EXPENDITURES

- Contractual Services increased \$4,560 due to an increase in Contracted Services line item for the Rochester Hills Library for the Visually and Physically Impaired (LVPI) Service Agreement.
- Internal Services increased overall \$45,857 primarily due to Building Space Allocation; rates are based on full cost recovery for building maintenance and operations.

FY 2023 REVENUES

- No changes.

FY 2023 EXPENDITURES

- Internal Services decreased overall (\$24,454) primarily due to Building Space Allocation; rates are based on full cost recovery for building maintenance and operations.

Department:	601 - Water Resources Commissioner	OAKLAND COUNTY, MICHIGAN									
Fund:	General Fund / General Purpose	FY2021 AND FY2022 AND FY2023 County Executive Budget Recommendation - Categorical Variance									

Account Number/Description	FY 2020		FY 2021 County Exec. Recommended	Inc./ (Dec.) FY 2020 Amended to FY 2021 Co. Exec. Rec.		FY 2022 County Exec. Recommended	Inc./ (Dec.) FY 2021 Rec. to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Rec. to FY 2023 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	3,305,861	3,305,861	3,346,261	40,400	1.22%	3,346,261	0	0.00%	3,346,261	0	0.00%
Grand Total Revenues	3,305,861	3,305,861	3,346,261	40,400	1.22%	3,346,261	0	0.00%	3,346,261	0	0.00%

Expenditures

Salaries	158,493	158,493	158,493	0	0.00%	158,493	0	0.00%	158,493	0	0.00%
Fringe Benefits	71,008	71,008	69,625	(1,383)	-1.95%	69,625	0	0.00%	69,625	0	0.00%
Contractual Services	389,557	389,557	189,557	(200,000)	-51.34%	189,557	0	0.00%	189,557	0	0.00%
Commodities	98,418	99,042	98,418	(624)	-0.63%	98,418	0	0.00%	98,418	0	0.00%
Internal Services	7,127,379	7,265,034	7,226,628	(38,406)	-0.53%	7,309,713	83,085	1.15%	7,092,576	(217,137)	-2.97%
Transfers Out	56,165	56,165	56,165	0	0.00%	56,165	0	0.00%	56,165	0	0.00%
Grand Total Expenditures	7,901,020	8,039,299	7,798,886	(240,413)	-2.99%	7,881,971	83,085	1.07%	7,664,834	(217,137)	-2.75%

WATER RESOURCES COMMISSIONER – GENERAL FUND/GENERAL PURPOSE FUNDS (Page 162)
BUDGET HIGHLIGHTS
FY 2021/2022/2023 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2021 REVENUES

- Charges for Services reflect an increase of \$40,400 for Reimbursement General Revenue based on anticipated allocation to special revenue and proprietary funds.

FY 2021 EXPENDITURES

- Controllable Personnel does not reflect any general salary changes but does reflect a fringe benefit rate reduction based on available equity within the Fringe Benefit Fund.
- Contractual Services decrease of (\$200,000) are based on expenditure trends and to remove some of the historical favorability that has occurred over the years in the following items: (\$75,000) for spending on Contracted Services, (\$61,575) Stream Gauge Program, (\$22,271) Professional Service Consultant, (\$19,000) Education Programs, (\$7,000) Legal Services, (\$5,000) Training, (\$4,700) Workshop and Meetings, (\$2,000) Printing, (\$1,454) Personal Mileage, (\$1,000) Publishing Legal Notices, (\$500) Laboratory Fees and (\$500) Miscellaneous.
- Commodities decreased (\$624) due to Expendable Equipment adjustment to reflect more accurate spending trend.
- Internal Services overall decreased (\$38,406) due to a decrease in Info Tech Development (\$123,568) and Maintenance Department Charges (\$14,087) as appropriations for the two-line items are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. Other adjustments include actual changes in the activity of services provided by Info Tech Operations (\$31,892) and Telephone Communications (\$2,463). Building Space Cost Allocation increased \$87,282; Facilities Maintenance and Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2021 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Drain Equipment Labor \$46,322 increase is based on the historical spending in the fund from the previous year for salary and associated fringe benefits related to the charges from the Drain Equipment Fund (#63900).

FY 2022 REVENUES

- No changes.

FY 2022 EXPENDITURES

- Internal Services increased overall \$83,085 primarily due to Building Space Cost Allocation \$93,574; rates are based on full cost recovery for building maintenance and operations. Partially offset by Info Tech Operations decrease of (\$10,489) due to rate and usage adjustment.

FY 2023 REVENUES

- No Changes.

FY 2023 EXPENDITURES

- Internal Services decreased (\$217,137) due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

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

Department:	101 - County Executive	OAKLAND COUNTY, MICHIGAN									
Fund:	General Fund / General Purpose	FY2021 AND FY2022 AND FY2023 County Executive Budget Recommendation - Categorical Variance									

Account Number/Description	FY 2020		FY 2021 County Exec. Recommended	Inc./(Dec.) FY 2020 Amended to FY 2021 Co. Exec. Rec.		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Rec. to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Charges for Services	265,690	265,690	265,690	0	0.00%	265,690	0	0.00%	265,690	0	0.00%
Grand Total Revenues	265,690	265,690	265,690	0	0.00%	265,690	0	0.00%	265,690	0	0.00%

Expenditures

Salaries	4,518,964	4,676,500	4,710,470	33,970	0.73%	4,710,470	0	0.00%	4,710,470	0	0.00%
Fringe Benefits	2,364,357	2,432,708	2,306,729	(125,979)	-5.18%	2,306,729	0	0.00%	2,306,729	0	0.00%
Contractual Services	552,031	780,022	346,680	(433,342)	-55.56%	346,680	0	0.00%	346,680	0	0.00%
Commodities	45,938	57,196	36,600	(20,596)	-36.01%	36,600	0	0.00%	36,600	0	0.00%
Internal Services	932,346	1,138,457	1,513,250	374,793	32.92%	1,555,964	42,714	2.82%	1,591,125	35,161	2.26%
Grand Total Expenditures	8,413,636	9,084,884	8,913,729	(171,155)	-1.88%	8,956,443	42,714	0.48%	8,991,604	35,161	0.39%

COUNTY EXECUTIVE (Page 165)
BUDGET HIGHLIGHTS
FY 2021/2022/2023 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2021 REVENUES

- No changes.

FY 2021 EXPENDITURES

- Controllable Personnel does not reflect any general salary changes but does reflect a fringe benefit rate reduction based on available equity within the Fringe Benefit Fund.
 - Other Salary and Fringe Benefit changes include the deletion of one (1) GF/GP full-time eligible Auditor II position #1010205-07811 within the Compliance Division.
- Contractual Services decreased (\$433,342) primarily due to a reduction in County Executive Administration's Contracted Services expenditure line item totaling (\$410,567); it is comprised of the following: a one-time carry forward appropriation of (\$225,000) in FY 2020 (M.R. #19411) for the purpose of contracted positions for Transportation and Oakland Together; a decrease of (\$150,000) for contracted services related to census coordinator activities (M.R. #20086) and a decrease of (\$35,567) due to the FY 2020 creation of a Full-Time Eligible (FTE) Chief Diversity, Equity and Inclusion Officer position within the County Executive Department (M.R. #19414). Additional decreases totaling (\$20,400) were made due to a 7.2% Contractual/Commodities budget reduction within divisions of the County Executive. Division reductions were as follows: County Executive Administration reduction totaling (\$13,821) (Personal Mileage \$6,000, Printing \$5,821 and Membership Dues \$2,000), Compliance Office reduction totaling (\$2,079) (Personal Mileage \$1,400, Professional Services \$479, Freight & Express \$100, and Printing \$100), and Corporation Counsel reduction totaling (\$4,500) (Library Continuations \$2,500, Travel & Conference \$1,500, and Personal Mileage \$500). These reductions were based on expenditure trends and to remove some of the historical favorability that has occurred over the years. Also, Special Projects decreased (\$2,375) due to a FY 2019 encumbrance within County Executive Administration Division.
- Commodities decreased (\$20,596) primarily due to a 7.2% Contractual/Commodities budget reduction totaling (\$9,338) within the divisions of the County Executive. Division reductions were as follows: County Executive Administration's Metered Postage (\$7,000), Compliance Office Supplies (\$550), and Corporation Counsel's Computer Supplies (\$1,000) and Office Supplies (\$788). These reductions are based on expenditure trends and to remove some of the historical favorability that has occurred over the years. Additional decreases are due to a one-time carry forward appropriation in FY 2020 (M.R. #19411) for Corporation Counsel's Office Supplies line item (\$6,199) and Expendable Equipment line item (\$2,956). Also, a FY 2019 encumbrance in the Expendable Equipment line item (\$2,103) within the Compliance Division.
- Internal Services increased \$374,793. The increase is primarily due to Info Tech Operations \$599,164 based on analysis of Internal Service Fund rates and allocation of on-going licensing costs for the Enterprise Resource Planning (ERP) system partially allocated in County Executive Compliance Office Division. Additional increases include Info Tech Managed Print Services \$6,603 and Telephone

Communications \$3,594 due to rate and usage level adjustments. Partially offset by a decrease in Info Tech Development (\$170,890) and Maintenance Department charges (\$27,064) which are budgeted in a Non-Departmental and transferred to departments as needed per the General Appropriations Act. In addition, Building Space Cost Allocation decreased (\$29,766); Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2021 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Also, Motor Pool/Fuel Charges (\$5,291) due to adjustments in the lease/maintenance of vehicles and due to projected fuel rates. Lastly, Insurance Fund decreased (\$1,557) due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).

FY 2022 REVENUES

- No changes.

FY 2022 EXPENDITURES

- Internal Services increased \$42,714 primarily due to Building Space Cost Allocation \$60,628; rates are based on full cost recovery for building maintenance and operations. In addition, Insurance Fund increased \$731 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%). Partially offsetting is a decrease to Info Tech Operations (\$18,645) based on analysis of Internal Service Fund rates.

FY 2023 REVENUES

- No changes.

FY 2023 EXPENDITURES

- Internal Services increased \$35,161 primarily due to Building Space Cost Allocation \$34,358; rates are based on full cost recovery for building maintenance and operations. In addition, Insurance Fund increased \$803 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).

Department:	102 - Management and Budget	OAKLAND COUNTY, MICHIGAN									
Fund:	General Fund / General Purpose	FY2021 AND FY2022 AND FY2023 County Executive Budget Recommendation - Categorical Variance									

Account Number/Description	FY 2020		FY 2021 County Exec. Recommended	Inc./(Dec.) FY 2020 Amended to FY 2021 Co. Exec. Rec.		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Rec. to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Charges for Services	3,821,427	3,821,427	3,854,585	33,158	0.87%	3,888,075	33,490	0.87%	3,888,075	0	0.00%
Grand Total Revenues	3,821,427	3,821,427	3,854,585	33,158	0.87%	3,888,075	33,490	0.87%	3,888,075	0	0.00%

Expenditures

Salaries	11,117,142	10,981,583	11,057,251	75,668	0.69%	11,057,251	0	0.00%	11,057,251	0	0.00%
Fringe Benefits	6,492,622	6,428,181	6,195,963	(232,218)	-3.61%	6,195,963	0	0.00%	6,195,963	0	0.00%
Contractual Services	505,195	705,195	488,395	(216,800)	-30.74%	488,395	0	0.00%	488,395	0	0.00%
Commodities	313,826	348,776	291,326	(57,450)	-16.47%	291,326	0	0.00%	291,326	0	0.00%
Internal Services	2,251,812	2,436,699	2,850,261	413,562	16.97%	2,900,233	49,972	1.75%	2,966,420	66,187	2.28%
Grand Total Expenditures	20,680,597	20,900,434	20,883,196	(17,238)	-0.08%	20,933,168	49,972	0.24%	20,999,355	66,187	0.32%

MANAGEMENT AND BUDGET (Page 173)
BUDGET HIGHLIGHTS
FY 2021/2022/2023 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2021 REVENUES

- Charges for Services net increase of \$33,158 reflects an increase in Equalization Division service contracts with communities.

FY 2021 EXPENDITURES

- Controllable Personnel does not reflect any general salary changes but does reflect 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 Eligible Supervisor I position (\$99,001) and the reduction of one (1) 2,000 Full-Time Non-Eligible Account Clerk II position to one (1) Part-Time Non-Eligible Account Clerk II position (\$14,954) within Fiscal Services. Also, one (1) Part-Time Non-Eligible Equalization Clerk position (\$9,291) was deleted within the Equalization Division.
- Contractual Services decreased (\$216,800). Contracted Services decreased (\$200,000) due to a one-time professional service contract in FY 2020 for the vacant Management and Budget Director position. Also, a reduction in Personal Mileage (\$11,300), Printing (\$4,000), and Publishing Legal Notices (\$1,500) based on expenditure trends and to remove some of the historical favorability that has occurred over the years.
- Commodities decreased (\$57,450). Reduction in Expendable Equipment (\$31,950), Metered Postage (\$20,000), and Office Supplies (\$5,000) based on expenditure trends and to remove some of the historical favorability that has occurred over the years.
- Internal Services increased \$413,562. This increase is primarily due to Info Tech Operations \$542,317 primarily related to the allocation of on-going licensing costs for the Enterprise Resource Planning (ERP) system, Info Tech Managed Print Services \$1,901, and Motor Pool \$199 due to rate and usage level adjustments. Also, Insurance Fund increased \$31,969 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers. Building Space Cost Allocation increased \$29,553 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. FY 2021 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. This increase is partially offset by a decrease in Info Tech Development (\$181,882) and Maintenance Department Charges (\$3,005) which are budgeted in a Non-Departmental account and transferred to departments as needed per the General Appropriation Act. The overall increase is offset by a decrease in Telephone Communications(\$7,490) due to rate and usage level adjustments.

FY 2022 REVENUES

- Charges for Services net increase of \$33,490 reflects an increase in Equalization Division service contracts with communities.

FY 2022 EXPENDITURES

- Internal Services increased \$49,972. Building Space Cost Allocation increased \$84,902 as rates are based on full cost recovery for building maintenance and operations. Also, Insurance Fund increased \$2,734 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%). This is partially offset by a decrease in Info Tech Operations (\$37,664) due to rate and usage level adjustments based on analysis of Internal Service Fund rates and allocation of on-going licensing costs for the Enterprise Resource Planning (ERP) system.

FY 2023 REVENUES

- No changes.

FY 2023 EXPENDITURES

- Internal Services increased \$66,187 primarily due to Building Space Cost Allocation \$63,175 as rates are based on full cost recovery for building maintenance and operations. Also, Insurance Fund increased \$3,012 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).

Department:	103 - Central Services	OAKLAND COUNTY, MICHIGAN									
Fund:	General Fund / General Purpose	FY2021 AND FY2022 AND FY2023 County Executive Budget Recommendation - Categorical Variance									

Account Number/Description	FY 2020		FY 2021 County Exec. Recommended	Inc./ (Dec.) FY 2020 Amended to FY 2021 Co. Exec. Rec.		FY 2022 County Exec. Recommended	Inc./ (Dec.) FY 2021 Rec. to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Charges for Services	322,000	322,000	316,000	(6,000)	-1.86%	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	323,500	323,500	317,500	(6,000)	-1.85%	317,500	0	0.00%	317,500	0	0.00%

Expenditures

Salaries	964,422	964,422	969,896	5,474	0.57%	969,896	0	0.00%	969,896	0	0.00%
Fringe Benefits	557,711	557,711	507,419	(50,292)	-9.02%	507,419	0	0.00%	507,419	0	0.00%
Contractual Services	302,916	302,916	259,641	(43,275)	-14.29%	259,641	0	0.00%	259,641	0	0.00%
Commodities	83,982	83,982	74,482	(9,500)	-11.31%	74,482	0	0.00%	74,482	0	0.00%
Internal Services	800,976	809,792	755,168	(54,624)	-6.75%	846,848	91,680	12.14%	834,953	(11,895)	-1.40%
Grand Total Expenditures	2,710,007	2,718,823	2,566,606	(152,217)	-5.60%	2,658,286	91,680	3.57%	2,646,391	(11,895)	-0.45%

CENTRAL SERVICES (Page 181)
BUDGET HIGHLIGHTS
FY 2021/2022/2023 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2021 REVENUES

- Charges for Services reflects a decrease to Metered Postage (\$6,000) based on historical trends.

FY 2021 EXPENDITURES

- Controllable Personnel does not reflect any general salary changes but does reflect a fringe benefit rate reduction based on available equity within the Fringe Benefit Fund.
- Contractual Services reflects a net decrease of (\$43,275). Licenses and Permits (\$14,456), Maintenance Contract (\$3,000), Travel and Conference (\$500), and Membership Dues (\$100) decreased to reflect actual activity; partially offset by an increase in Software Rental Lease Purchase \$11,481 due to anticipated expenditures in FY 2021. Also, Mail Handling-Postage Services (\$25,000), Equipment Maintenance (\$11,180), and Contracted Services (\$520) decreased due to reductions based on expenditure trends and to remove some of the historical favorability that has occurred over the years.
- Commodities reflects a decrease of (\$9,500). Metered Postage (\$6,000) and Office Supplies (\$3,500) decreased due to reductions based on expenditure trends and to remove some of the historical favorability that has occurred over the years.
- Internal Services reflects a net decrease of (\$54,624) due to the decrease of (\$52,831) 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 2021 building rates have been adjusted in order to bring the equity in line with Federal OMB Uniform Guidance requirements. In addition, Info Tech Development (\$8,233) and Maintenance Department Charges (\$583) decreased as appropriations for the two line items are budgeted in a Non-Departmental and transferred as needed per the General Appropriations Act. Also, decreased in Telephone Communications (\$1,801), Motor Pool Fuel Charges (\$652), and Info Tech Managed Print Services (\$164) are based on rate and usage adjustments; partially offset by increases in Info Tech Operations of \$7,754 and Motor Pool \$526 due to rate and usage adjustments. Insurance Fund increased \$1,360 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).

FY 2022 REVENUES

- No changes.

FY 2022 EXPENDITURES

- Internal Services reflects a net increase of \$91,680 primarily due to Building Space Cost Allocation \$92,689; rates are based on full cost recovery for building maintenance and operations.

FY 2023 REVENUES

- No changes.

FY 2023 EXPENDITURES

- Internal Services reflects a net decrease of (\$11,895) primarily due to Building Space Cost Allocation (\$12,239); rates are based on full cost recovery for building maintenance and operations.

Department:	104 - Facilities Management	OAKLAND COUNTY, MICHIGAN									
Fund:	General Fund / General Purpose	FY2021 AND FY2022 AND FY2023 County Executive Budget Recommendation - Categorical Variance									

Account Number/Description	FY 2020		FY 2021 County Exec. Recommended	Inc./(Dec.) FY 2020 Amended to FY 2021 Co. Exec. Rec.		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Rec. to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Grand Total Revenues				0	0.00%		0	0.00%		0	0.00%
Expenditures											
Salaries	713,222	713,222	713,220	(2)	0.00%	713,220	0	0.00%	713,220	0	0.00%
Fringe Benefits	385,093	385,093	368,737	(16,356)	-4.25%	368,737	0	0.00%	368,737	0	0.00%
Contractual Services	334,877	341,161	265,177	(75,984)	-22.27%	265,177	0	0.00%	265,177	0	0.00%
Commodities	6,837	28,218	13,537	(14,681)	-52.03%	13,537	0	0.00%	13,537	0	0.00%
Internal Services	187,429	188,851	131,502	(57,349)	-30.37%	134,203	2,701	2.05%	124,709	(9,494)	-7.07%
Grand Total Expenditures	1,627,458	1,656,545	1,492,173	(164,372)	-9.92%	1,494,874	2,701	0.18%	1,485,380	(9,494)	-0.64%

FACILITIES MANAGEMENT (Page 186)
BUDGET HIGHLIGHTS
FY 2021/2022/2023 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2021 EXPENDITURES

- Controllable Personnel does not reflect any general salary changes. Controllable Personnel reflects a fringe benefit rate reduction based on available equity within the Fringe Benefit Fund.
- Contractual Services overall decrease of (\$75,984) is primarily attributed to Professional Services (\$72,423) based on expenditure trends and removal of historical favorability that has occurred over the years.
- Commodities decreased (\$14,681) primarily for Expendable Equipment (\$13,881) due to two separate one-time purchases of replacement furniture in FY 2020.
- Internal Services decreased (\$57,349) primarily for Insurance Fund (\$52,205) due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).

FY 2022 EXPENDITURES

- Internal Services increased \$2,701 due to Building Space Cost Allocation \$3,913; rates are based on full cost recovery for building maintenance and operations. Partially offset by a decrease in Info Tech Operations (\$1,212) based on rate and usage adjustments.

FY 2023 EXPENDITURES

- Internal Services decreased (\$9,494) 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	FY2021 AND FY2022 AND FY2023 County Executive Budget Recommendation - Categorical Variance									

Account Number/Description	FY 2020		FY 2021 County Exec. Recommended	Inc./(Dec.) FY 2020 Amended to FY 2021 Co. Exec. Rec.		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Rec. to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Grand Total Revenues				0	0.00%		0	0.00%		0	0.00%
Expenditures											
Salaries	2,000,899	1,943,921	2,012,188	68,267	3.51%	2,012,188	0	0.00%	2,012,188	0	0.00%
Fringe Benefits	1,065,671	1,046,146	1,008,774	(37,372)	-3.57%	1,008,774	0	0.00%	1,008,774	0	0.00%
Contractual Services	682,853	1,162,063	539,547	(622,516)	-53.57%	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	616,702	660,179	1,188,672	528,493	80.05%	1,191,749	3,077	0.26%	1,213,269	21,520	1.81%
Grand Total Expenditures	4,392,179	4,838,363	4,775,235	(63,128)	-1.30%	4,778,312	3,077	0.06%	4,799,832	21,520	0.45%

HUMAN RESOURCES (Page 191)
BUDGET HIGHLIGHTS
FY 2021/2022/2023 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2021 REVENUE

- No changes

FY 2021 EXPENDITURES

- Controllable Personnel does not reflect any general salary changes but does reflect a fringe benefit rate reduction based on available equity within the Fringe Benefit Fund.
 - Other Salaries and Fringe Benefits changes are primarily within Human Resources Workforce Management Division for reclassification of one (1) Human Resource Analyst II position to Absence Management Administrator. Also, within Human Resource Admin Division reclassification of (1) Supervisor - Labor Relations to Manager - Human Resources per audit, effective 06/20/20.
- Contractual Services overall decreased of (\$622,516) is primarily due to Professional Services (\$473,210) and Legal Services (\$100,000) which are the result of one-time carry forward appropriations in FY 2020 (M.R. #19411). Also, Examination Material (\$28,000) and Recruitment Expense (\$24,306) decreased due to reductions based on expenditure trends and to remove some of the historical favorability that has occurred over the years. Partially offset by an increase to Membership Dues \$3,000 due to increase in membership costs.
- Internal Services increased \$528,493 primarily due to Info Tech Operations \$560,185 based on analysis of Internal Service Fund rates and allocation of on-going licensing costs for the Enterprise Resource Planning (ERP) system. Building Space Cost Allocation increased \$15,594 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2021 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Insurance Fund increased \$2,572 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%). Partially offset by decreases in Info Tech Development (\$33,942) and Maintenance Department Charges (\$9,535) as appropriations for these areas are budgeted in a Non-Departmental and transferred to departments as needed per the General Appropriation Act. Also, Equipment Rental (\$3,178) ,Telephone Communications (\$2,557) and Info Tech Managed Print Services (\$646) decreased due to rate and usage adjustments.

FY 2022 REVENUE

- No changes.

FY 2022 EXPENDITURES

- Internal Services increased \$3,077 primarily due to Building Space Cost Allocation \$21,586; rates are based on full cost recovery for building maintenance and operations. Also, Insurance Fund increased \$419 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%). Partially offset by a decrease in Info Tech Operations (\$18,928) due to rate and usage adjustments.

FY 2023 REVENUE

- No changes.

FY 2023 EXPENDITURES

- Internal Services increased \$21,520 primarily due to Building Space Cost Allocation \$21,059; rates are based on full cost recovery for building maintenance and operations. Insurance Fund increased \$461 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).

Department:	106 - Health and Human Services	OAKLAND COUNTY, MICHIGAN									
Fund:	General Fund / General Purpose	FY2021 AND FY2022 AND FY2023 County Executive Budget Recommendation - Categorical Variance									

Account Number/Description	FY 2020		FY 2021 County Exec. Recommended	Inc./(Dec.) FY 2020 Amended to FY 2021 Co. Exec. Rec.		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Rec. to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Federal Grants	825,571	838,572	1,025,445	186,873	22.28%	1,025,445	0	0.00%	1,025,445	0	0.00%
State Grants	5,323,355	5,335,945	5,105,610	(230,335)	-4.32%	5,105,610	0	0.00%	5,105,610	0	0.00%
Other Intergovern. Revenues	9,000	34,500	9,000	(25,500)	-73.91%	9,000	0	0.00%	9,000	0	0.00%
Charges for Services	8,092,546	8,092,546	8,036,616	(55,930)	-0.69%	8,036,616	0	0.00%	8,036,616	0	0.00%
Transfers In	0	1,031	0	(1,031)	-100.00%	0	0	0.00%	0	0	0.00%
Grand Total Revenues	14,250,472	14,302,594	14,176,671	(125,923)	-0.88%	14,176,671	0	0.00%	14,176,671	0	0.00%

Expenditures

Salaries	29,973,676	30,310,791	30,675,285	364,494	1.20%	30,675,285	0	0.00%	30,675,285	0	0.00%
Fringe Benefits	18,173,119	18,258,031	17,450,479	(807,552)	-4.42%	17,450,479	0	0.00%	17,450,479	0	0.00%
Contractual Services	9,680,036	12,869,180	9,315,381	(3,553,799)	-27.61%	9,316,119	738	0.01%	9,316,119	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	2,866,893	3,328,827	2,879,893	(448,934)	-13.49%	2,879,893	0	0.00%	2,879,893	0	0.00%
Capital Outlay	12,000	99,772	12,000	(87,772)	-87.97%	12,000	0	0.00%	12,000	0	0.00%
Internal Services	6,397,475	6,880,777	6,448,138	(432,639)	-6.29%	6,866,393	418,255	6.49%	7,157,555	291,162	4.24%
Transfers Out	0	40,161	0	(40,161)	-100.00%	0	0	0.00%	0	0	0.00%
Grand Total Expenditures	67,386,226	72,070,566	67,064,203	(5,006,363)	-6.95%	67,483,196	418,993	0.62%	67,774,358	291,162	0.43%

HEALTH AND HUMAN SERVICES (Page 197)
BUDGET HIGHLIGHTS
FY 2021/2022/2023 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2021 REVENUES

- Increase in Federal Grants \$186,873 due to additional positions and operating expenditures requested in FY 2020 to reflect operating needs within the Health Division; fully offset by State Grants reduction.
- State Grants decreased overall (\$230,355) primarily due to reduction in Health Subsidy (\$186,873) to offset the increase in Federal Operating Grants due to additional positions and operating expenditures requested in FY 2020 to reflect operating needs within the Health Division.
- Other Intergovernmental Revenues decreased by (\$25,500) due to decrease in outdoor warning system/tornado sirens.
- Charges for Services decreased (\$55,930) primarily due to Reimbursement General due to decreased reimbursement from the State of Michigan.
- Transfers In decreased (\$1,031) due to one-time transfer of funds in FY 2020 from the Children's Village Donations Fund (#21330) to properly account for expenditures eligible for Children's Village Donation funding.

FY 2021 EXPENDITURES

- Controllable Personnel does not reflect any general salary changes but does reflect 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 labor agreement wages for employees within the Health Division who are represented by the Michigan Nurses Association (MNA); this agreement covers approximately 87 employees and provides for a 1% salary increase in FY 2021. The increase is also due to labor agreement wages for employees within Children's Village who are represented by the Government Employees Labor Council (GELC); this agreement represents 147 employees and provides for a 1% salary increase for FY 2021.
- Contractual Services decreased (\$3,553,799) primarily due to Contracted Services (\$3,273,341) primarily for the Honor Community Health for Integrated Healthcare agreement appropriated in FY 2020 within the Health Division. Also, includes an additional decrease of (\$350,000) due to reductions based on expenditure trends and to remove some of the historical favorability that has occurred over the years. These decreases are partially offset by an increase in Medical Services Physicians \$50,000 for additional medical services. Also, includes changes between several line items to reflect operating needs within the department.
- Commodities decreased overall (\$448,934) due to Medical Supplies (\$146,000), Drugs (\$112,000), Disaster Supplies (\$100,000) due mostly to local support in response to the COVID-19 pandemic appropriations in FY 2021 within the Health Division, Expendable Equipment (\$72,272) for one-time FY2019 year-end encumbrance, Training-Educational Supplies (\$37,000) for Family-Based Re-entry program M.R.# 19236, and Security Supplies (\$11,000) due to decreased supply demand within Children's Village. Partially offset by

Uniforms \$9,000, Culinary Supplies \$5,000, Dry Goods & Clothing \$5,000, and Toilet Articles \$5,000 due to increased supply demand and changes within line items for Children’s Village. Laboratory Supplies \$6,000 due to increased demand for laboratory testing within the Health Division.

- Capital Outlay decrease overall (\$87,772) due to Tornado Siren Equip within Homeland Security Division (\$49,974) for the City of Oak Park (M.R.# 19286) and City of Farmington Hills (M.R.# 20020) siren requests, Furniture and Fixtures (\$28,798) within Health Division for a one-time encumbered purchase of furniture, and Equipment (\$9,000) for one-time carry forward purchase of dental x-ray sensors within Children’s Village.
- Overall decrease in Internal Services (\$432,639) due to IT Development charges (\$435,997) and Maintenance Department Charges (\$47,305) which are budgeted in Non-Departmental and appropriated to departments as needed per the General Appropriations Act. Also, decreases in Building Space Cost Allocation (\$274,362) as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. FY 2021 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. These decreases are partially offset by increases in Info Tech Operations \$259,116 and Telephone Communications \$28,203 due to rate and usage adjustments. Insurance Fund \$40,029 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County’s various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).
- Transfers Out decrease (\$40,161) due to one-time charge for replacing delaminated countertops at South Oakland Health Center within the Health Division.

FY 2022 REVENUES

- No changes.

FY 2022 EXPENDITURES

- Contractual Services increased \$738 due to adjustment to the Rent line item.
- Internal Services increased \$418,255 primarily due to Building Space Cost Allocation \$451,900; rates are based on full cost recovery for building maintenance and operations. Insurance Fund \$9,552 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County’s various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%). This is partially offset by Info Tech Operations (\$43,197) due to rate and usage adjustments.

FY 2023 REVENUES

- No changes.

FY 2023 EXPENDITURES

- Internal Services increased \$291,162 primarily due to Building Space Cost Allocation \$281,158; rates are based on full cost recovery for building maintenance and operations. Also, Insurance Fund increased \$10,004 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).

Department:	107 - Public Services	OAKLAND COUNTY, MICHIGAN									
Fund:	General Fund / General Purpose	FY2021 AND FY2022 AND FY2023 County Executive Budget Recommendation - Categorical Variance									

Account Number/Description	FY 2020		FY 2021 County Exec. Recommended	Inc./(Dec.) FY 2020 Amended to FY 2021 Co. Exec. Rec.		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Rec. to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Charges for Services	1,662,064	1,665,764	1,618,614	(47,150)	-2.83%	1,618,614	0	0.00%	1,618,614	0	0.00%
Grand Total Revenues	1,662,064	1,665,764	1,618,614	(47,150)	-2.83%	1,618,614	0	0.00%	1,618,614	0	0.00%

Expenditures

Salaries	8,404,605	8,451,484	8,325,889	(125,595)	-1.49%	8,325,889	0	0.00%	8,325,889	0	0.00%
Fringe Benefits	4,356,070	4,372,851	4,218,113	(154,738)	-3.54%	4,218,113	0	0.00%	4,218,113	0	0.00%
Contractual Services	1,516,444	2,268,965	1,448,535	(820,430)	-36.16%	1,448,535	0	0.00%	1,448,535	0	0.00%
Commodities	646,526	663,558	614,780	(48,778)	-7.35%	614,780	0	0.00%	614,780	0	0.00%
Internal Services	4,319,204	4,487,827	3,523,528	(964,299)	-21.49%	3,820,061	296,533	8.42%	3,961,430	141,369	3.70%
Grand Total Expenditures	19,242,849	20,244,685	18,130,845	(2,113,840)	-10.44%	18,427,378	296,533	1.64%	18,568,747	141,369	0.77%

PUBLIC SERVICES (Page 216)
BUDGET HIGHLIGHTS
FY 2021/2022/2023 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2021 REVENUES

- Charges for Services overall decrease of (\$47,150) is due to Community Correction's Fee Income (\$35,000), Medical Examiner's Autopsies (\$5,000), Medical Services (\$3,000) and Freedom of Information Act (FOIA) Fees (\$450) and Animal Control's Animal Sterilization Fees (\$2,900), Animal Shots (\$512), Sale of Licenses (\$168) and Adoptions (\$120) due to historical trends.

FY 2021 EXPENDITURES

- Controllable Personnel does not reflect any general salary changes but does reflect a fringe benefit rate reduction based on available equity within the Fringe Benefit Fund.
 - Other salary and fringe benefit changes within Public Services include the deletion of one (1) Part-Time Non-Eligible Community Corrections Specialist I position (\$17,982), deletion of one (1) Part-Time Non-Eligible MSU Extension Student position (\$19,593), deletion of one (1) Part-Time Non-Eligible MSU Extension College Intern position (\$17,647), deletion of one (1) Part-Time Non-Eligible MSU Extension Office Assistant II position (\$17,647), deletion of one (1) Part-Time Non-Eligible Medical Examiner Assistant position (\$19,576), deletion of (1) Part-Time Non-Eligible Medical Examiner Histology position (\$26,423) and deletion of (1) Part-Time Non-Eligible Animal Control General Clerical position (\$4,345). Also included, reclassification of one (1) Part-Time Non-Eligible position within Medical Examiner Division from MEO Office Assistant to Office Assistant I position (\$1,870).
- Contractual Services net decrease of (\$820,430) is primarily within Veterans Services due to one-time funding of (\$743,521) in FY 2020 for the COVID-19 CARES Act Grant (M.R. #20162). Also, additional decreases include Medical Examiner's Transportation Services (\$40,165), Community Corrections Contracted Services (\$30,000), MSU Extension's Workshops and Meeting (\$4,000), Personal Mileage (\$3,000), Special Event Program (\$2,500), Printing (\$2,000), Travel and Conference (\$1,800), Advertising (\$500) and Miscellaneous (\$100) due to reductions based on expenditure trends and to remove some of the historical favorability that has occurred over the years. The overall decrease is partially offset by MSU Extension's increase in Professional Services \$7,156 due to modifications of the Michigan State University's Extension contract (M.R. #18266).
- Commodities net decrease of (\$48,778) is due to Medical Examiner's Laboratory Supplies (\$34,596) and MSU Extension's Office Supplies (\$1,000) due to reductions based on expenditure trends and to remove some of the historical favorability that has occurred over the years. Also, Medical Examiner's Expendable Equipment decrease of (\$13,182) is due to a one-time transfer for replacement of office furniture (M.R. #20086).
- Internal Services decreased overall (\$964,299) due to Building Space Cost Allocation (\$807,558); Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2021 building rates have

been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Also, Info Tech Development (\$148,500) and Maintenance Department Charges (\$20,123) decreased as appropriations for these areas are budgeted in a Non-Departmental and transferred to departments as needed per the General Appropriation Act. Telephone Communications (\$19,953) and Info Tech Managed Print Services (\$2,522) decreased due to rate and usage level adjustments. Motor Pool (\$1,041) decreased due to adjustments in the lease and maintenance of vehicles and Motor Pool Fuel Charges (\$7,686) decreased due to projected fuel rates. Partially offset by increases in Info Tech Operations \$38,713, Radio Communications \$543 and Equipment Rental \$452 due to rate and usage level adjustments. Insurance Fund \$3,376 also increased due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).

FY 2022 REVENUES

- No changes.

FY 2022 EXPENDITURES

- Internal Services overall increase of \$296,533 primarily due to Building Space Cost Allocation \$309,015; rates are based on full cost recovery for building maintenance and operations. Insurance Fund also increased \$3,557 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%). Partially offset by decrease to Info Tech Operations (\$16,039) due to rate and usage adjustments.

FY 2023 REVENUES

- No changes.

FY 2023 EXPENDITURES

- Internal Services overall increase of \$141,369 primarily due to Building Space Cost Allocation \$137,488; rates are based on full cost recovery for building maintenance and operations. Also, Insurance Fund \$3,881 increased due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).

Department:	109 - Econ Dev and Comm Affairs	OAKLAND COUNTY, MICHIGAN									
Fund:	General Fund / General Purpose	FY2021 AND FY2022 AND FY2023 County Executive Budget Recommendation - Categorical Variance									

Account Number/Description	FY 2020		FY 2021 County Exec. Recommended	Inc./ (Dec.) FY 2020 Amended to FY 2021 Co. Exec. Rec.		FY 2022 County Exec. Recommended	Inc./ (Dec.) FY 2021 Rec. to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Charges for Services	392,037	392,037	404,071	12,034	3.07%	416,708	12,637	3.13%	416,708	0	0.00%
Grand Total Revenues	392,037	392,037	404,071	12,034	3.07%	416,708	12,637	3.13%	416,708	0	0.00%

Expenditures

Salaries	3,718,532	3,718,532	3,849,747	131,215	3.53%	3,849,747	0	0.00%	3,849,747	0	0.00%
Fringe Benefits	2,022,818	2,022,818	1,992,118	(30,700)	-1.52%	1,992,118	0	0.00%	1,992,118	0	0.00%
Contractual Services	1,752,593	2,670,518	1,564,325	(1,106,193)	-41.42%	1,576,645	12,320	0.79%	1,576,645	0	0.00%
Commodities	73,627	80,946	73,929	(7,017)	-8.67%	74,247	318	0.43%	74,247	0	0.00%
Internal Services	963,936	990,697	989,236	(1,461)	-0.15%	1,027,328	38,092	3.85%	1,081,435	54,107	5.27%
Transfers Out	495,018	589,161	589,161	0	0.00%	589,161	0	0.00%	589,161	0	0.00%
Grand Total Expenditures	9,026,524	10,072,672	9,058,516	(1,014,156)	-10.07%	9,109,246	50,730	0.56%	9,163,353	54,107	0.59%

ECONOMIC DEVELOPMENT & COMMUNITY AFFAIRS (Page 234)
BUDGET HIGHLIGHTS
FY 2021/2022/2023 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2021 REVENUES

- Charges for Services increased \$12,034 based on anticipated participation in the NO HAZ Program.

FY 2021 EXPENDITURES

- Controllable Personnel does not reflect any general salary changes but does reflect a fringe benefit rate reduction based on available equity within the Fringe Benefit Fund.
- Contractual Services decreased (\$1,106,193). This is due to FY 2019 year-end carryforward totaling (\$583,925) for Professional Services, which was re-appropriated in FY 2020 for the Comprehensive and Integrated Long Range Strategic Plan (\$300,000) for economic and community development, Oakland County Street Tree Improvement program (\$100,000), Connected Vehicle Task Force (\$100,000), Main Street Oakland County/National Main Street contract (\$57,000), and the NO HAZ program (\$26,925). Also, Contracted Services decreased (\$334,000) due to FY 2020 contract amendment with Oakland Livingston Human Services Agency (OLHSA) to provide Financial Coaching during COVID-19 pandemic (M.R.# 20165). Additional reductions include Printing (\$64,745), Professional Services (\$60,252), Business Recruitment (\$35,000), Travel and Conference (\$30,000) which were based on expenditure trends and to remove some of the historical favorability that has occurred over the years.
- Commodities decreased (\$7,017). This is primarily due to Expendable Equipment (\$7,319) based on expenditure trends and to remove some of the historical favorability that has occurred over the years.
- Internal Services decreased (\$1,461). Info Tech Development (\$16,999) and Maintenance Department Charges (\$9,762) decreased due to appropriations for the two line items are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. In addition, decreases in Telephone Communications (\$10,093), Info Tech Managed Print Services (\$1,857), Equipment Rental (\$468), and Motor Pool (\$129) due to rate and usage adjustments. This decrease is partially offset by increases in Info Tech Operations \$33,353 due to rate and usage adjustments. Insurance Fund \$2,966 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%). Building Space Cost Allocation \$1,528 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. FY 2021 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements.

FY 2022 REVENUES

- Charges for Services increased \$12,637 based on anticipated participation in the NO HAZ Program.

FY 2022 EXPENDITURES

- Contractual Services increased \$12,320 based on anticipated participation in the NO HAZ Program.

- Commodities increased \$318 based on anticipated participation in the NO HAZ Program.
- Internal Services increased \$38,092 due to Building Space Cost Allocation \$48,342; rates are based on full cost recovery for building maintenance and operations. Insurance Fund \$561 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%). These increases are partially offset by decreases in Info Tech Operations (\$10,811) due to rate and usage adjustments.

FY 2023 REVENUES

- No changes.

FY 2023 EXPENDITURES

- Internal Services increased \$54,107 due to Building Space Cost Allocation \$53,485; rates are based on full cost recovery for building maintenance and operations. Insurance Fund \$622 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).

Department:	901 - Non Departmental	OAKLAND COUNTY, MICHIGAN									
Fund:	General Fund / General Purpose	FY2021 AND FY2022 AND FY2023 County Executive Budget Recommendation - Categorical Variance									

Account Number/Description	FY 2020		FY 2021 County Exec. Recommended	Inc./(Dec.) FY 2020 Amended to FY 2021 Co. Exec. Rec.		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Rec. to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Property taxes	244,815,837	244,815,837	249,695,229	4,879,392	1.99%	257,540,642	7,845,413	3.14%	265,452,119	7,911,477	3.07%
Federal Grants	0	1,077,521	0	(1,077,521)	-100.00%	0	0	0.00%	0	0	0.00%
State Grants	14,060,073	14,167,359	14,582,486	415,127	2.93%	14,723,268	140,782	0.97%	14,802,389	79,121	0.54%
Other Intergovern. Revenues	45,031,030	45,031,030	45,675,757	644,727	1.43%	45,675,757	0	0.00%	45,675,757	0	0.00%
Charges for Services	1,168,024	1,168,024	918,565	(249,459)	-21.36%	1,168,565	250,000	27.22%	1,168,565	0	0.00%
Indirect Cost Recovery	9,050,000	9,050,000	9,100,000	50,000	0.55%	9,100,000	0	0.00%	9,150,000	50,000	0.55%
Investment Income	1,800,000	1,800,000	1,345,300	(454,700)	-25.26%	1,345,300	0	0.00%	1,800,000	454,700	33.80%
Planned Use of Fund Balance	30,606,438	81,622,926	0	(81,622,926)	-100.00%	5,364,257	5,364,257	0.00%	669,187	(4,695,070)	-87.53%
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	3,000,000	3,000,000	0	0.00%	3,000,000	0	0.00%	3,000,000	0	0.00%
Grand Total Revenues	349,948,902	402,150,197	324,734,837	(77,415,360)	-19.25%	338,335,289	13,600,452	4.19%	342,135,517	3,800,228	1.12%
Expenditures											
Contractual Services	353,305	10,353,305	353,305	(10,000,000)	-96.59%	353,305	0	0.00%	353,305	0	0.00%
Non-Departmental	16,527,817	18,846,845	16,524,982	(2,321,863)	-12.32%	18,034,982	1,510,000	9.14%	18,034,982	0	0.00%
Commodities	30,000	16,030,000	30,000	(16,000,000)	-99.81%	30,000	0	0.00%	30,000	0	0.00%
Capital Outlay	0	0	0	0	0.00%	0	0	0.00%	0	0	0.00%
Internal Services	3,137,425	2,819,666	2,894,149	74,483	2.64%	3,125,138	230,989	7.98%	3,555,541	430,403	13.77%
Transfers Out	34,803,633	48,371,982	30,604,481	(17,767,501)	-36.73%	30,754,273	149,792	0.49%	30,889,394	135,121	0.44%
Grand Total Expenditures	54,852,180	96,421,798	50,406,917	(46,014,881)	-47.72%	52,297,698	1,890,781	3.75%	52,863,222	565,524	1.08%

NON-DEPARTMENTAL OPERATIONS (Page 244)
BUDGET HIGHLIGHTS
FY 2021/2022/2032 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2021 REVENUES

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

- Property Tax revenue had a net increase of \$4,879,392 when comparing the FY 2020 amended budget to the FY 2021 recommended budget. The overall increase reflects 1.80% taxable value increase for real property and a millage rate of 4.02 mills in FY 2021.
- Federal Grants decreased (\$1,077,521) due to timing and recognition of grant awards.
- State Grants Child Care Subsidy increased \$415,127 and reflects 50% reimbursement of updated qualified costs.
- Other Intergovernmental Revenues increased overall by \$644,727 due to an increase of \$670,398 for State Revenue Sharing to reflect the FY 2020 distribution from the State (it does not include the initial February 2020 projection from the State for the FY 2021 distribution as the State has not finalized their budget and projection cannot be relied on due to the pandemic situation). This is partially offset by a decrease of (\$25,671) for Convention Facility Liquor Tax revenue based on the FY 2021 projection dated May 2020 from the State of Michigan.
- Charges for Services decreased (\$249,459) primarily for anticipated Commission Public Telephone revenue based on a reduced inmate population.
- Indirect Cost Recovery increased \$50,000 based on the General Fund cost pool and current cost allocation plan.
- Investment Income decreased (\$454,700) based on interest and market conditions.
- Planned Use of Fund Balance decreased (\$81,622,926). The FY 2020 Amended Budget of \$81.6 million, as of May 31, 2020, is the amount budgeted for the appropriation of Encumbrances, Carry Forwards one-time Special Projects approved by miscellaneous resolutions as well as initial COVID-19 appropriations approved by miscellaneous resolutions. The FY 2021 budget assumes no use of the Planned Use of Fund Balance line item as general favorability and turnover factors have been included in the budget (see Non-Departmental Transfers for more information).

FY 2021 EXPENDITURES

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

- Contractual Services decreased (\$10,000,000) based on COVID-19 pandemic appropriations made in FY 2020.
- Non-Departmental had a decrease of (\$2,321,863): Road Commission Tri-Party (\$1,888,028) funding for new projects comes from the Assigned Fund Balance; (\$431,000) decrease in Drain Assessments Current for anticipated repairs and maintenance on various drains; and (\$12,835) 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 (\$16,000,000) due to the COVID-19 pandemic appropriations made in FY 2020.
- Internal Services had a net increase of \$74,483: An increase in Maintenance Department Charges of \$317,759 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 decreased by (\$105,978) due to fluctuations associated with the allocation methodology for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%). Building Space Cost Allocation decreased by (\$137,298) 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 2021; costs for maintenance of common space and temporary vacant space are included in Non-Departmental.
- Transfers Out had a net decrease of (\$17,767,501); changes include: a reduction of (\$13,850,000) for the Small Business Stabilization grant program per M.R. #20096 and M.R. #20123; a decrease of (\$2,500,000) for the transfer out to the Building Improvement Fund to reflect the adjusted funding to be provided for the capital improvement program; a reduction of (\$772,198) to the Child Care Fund based on operational needs; a decrease of (\$500,000) for transfer out to the Project Work Order Fund as the FY 2020 appropriation was not continued for FY 2021; a reduction of (\$93,369) for the Board of Commissioners Technology Hardware Replacement project per M.R. #19333; a reduction of (\$41,184) for on-going support of the HR Financial System Replacement Project; and (\$10,750) to the Building Authority Facilities and Information Technology Projects debt fund.

FY 2022 REVENUES

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

- Property Tax revenue had a net increase of \$7,845,413 and includes a projected 3.5% taxable value increase on real property over FY 2021. This also reflects an assumed millage rate of 4.01 mills.
- State Grants' Child Care Subsidy increased \$140,782 and reflects 50% reimbursement of updated qualified costs.
- Charges for Services increased \$250,000 for Commission Public Telephone revenue based on the anticipated inmate population returning toward normal levels in comparison to the lower COVID-19 jail population levels.
- Planned Use of Fund Balance increased \$5,364,257 and reflects the planned use of fund balance for FY 2022 while the county continues to work toward structural balance.

FY 2022 EXPENDITURES

Same as the FY 2021 Recommended Expense Budget except for these specific line item adjustments:

- Non-Departmental net increase of \$1,510,000 includes \$1,500,000 to restore the Interest Expense budget and \$10,000 increase in membership dues for Southeast Michigan Council of Governments (SEMCOG).
- Internal Services increased \$230,989: \$192,238 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 increase of \$38,751.

- Transfers Out had a net increase of \$149,792 due to an increase of \$137,417 to the Child Care Fund based on operational needs and an increase of \$12,375 to the Building Authority Facilities and Information Technology Projects debt fund.

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 \$7,911,477 and includes a projected 4.25% taxable value increase on real property over FY 2022. This also reflects an assumed millage rate of 3.97 mills.
- State Grants Child Care Subsidy increased \$79,121 and reflects 50% reimbursement of updated qualified costs.
- Indirect Cost Recovery increased \$50,000 based on the General Fund cost pool and projected cost allocation plan.
- Investment Income increased \$454,700 based on anticipated return of interest and market conditions.
- Planned Use of Fund Balance decreased (\$4,695,070) and reflects the planned use of fund balance.

FY 2023 EXPENDITURES

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

- Internal Services increased \$430,403: \$387,600 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 increase of \$42,803.
- Transfers Out increased \$135,121: includes an increase of \$149,121 to the Child Care Fund based on operational needs and is partially offset by a reduction of (\$14,000) to the Building Authority Facilities and Information Technology Projects debt fund.

Department:	909 - Non Departmental Transfers	OAKLAND COUNTY, MICHIGAN								
Fund:	General Fund / General Purpose	FY2021 AND FY2022 AND FY2023 County Executive Budget Recommendation - Categorical Variance								

Account Number/Description	FY 2020		FY 2021 County Exec. Recommended	Inc./(Dec.) FY 2020 Amended to FY 2021 Co. Exec. Rec.		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Rec. to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Transfers In	20,769,388	20,394,368	19,622,170	(772,198)	-3.79%	19,759,587	137,417	0.70%	19,908,708	149,121	0.75%
Grand Total Revenues	20,769,388	20,394,368	19,622,170	(772,198)	-3.79%	19,759,587	137,417	0.70%	19,908,708	149,121	0.75%

Expenditures

Salaries	0	0	(6,000,000)	(6,000,000)	0.00%	(6,000,000)	0	0.00%	(6,000,000)	0	0.00%
Fringe Benefits	0	0	(4,000,000)	(4,000,000)	0.00%	(4,000,000)	0	0.00%	(4,000,000)	0	0.00%
Contractual Services	4,086,617	738,226	1,768,172	1,029,946	139.52%	1,764,808	(3,364)	-0.19%	1,764,808	0	0.00%
Non-Departmental	4,373,055	7,263,371	(4,008,653)	(11,272,024)	-155.19%	6,020,247	10,028,900	-250.18%	9,599,147	3,578,900	59.45%
Capital Outlay	341,170	592,862	338,034	(254,828)	-42.98%	338,034	0	0.00%	338,034	0	0.00%
Internal Services	8,128,480	6,038,694	8,629,961	2,591,267	42.91%	7,454,961	(1,175,000)	-13.62%	7,454,961	0	0.00%
Grand Total Expenditures	16,929,322	14,633,153	(3,272,486)	(17,905,639)	-122.36%	5,578,050	8,850,536	-270.45%	9,156,950	3,578,900	64.16%

NON-DEPARTMENTAL TRANSFERS (Page 247)
BUDGET HIGHLIGHTS
FY 2021/2022/2023 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2021 REVENUES

Increase or (Decrease) compared to the FY 2020 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 (\$772,198) represents the change for the Child Care fund from \$20,393,368 in FY 2020 to \$19,621,170 in FY 2021 due to net operations decrease; and no change to the Social Welfare Foster Care fund transfer of \$1,000 in FY 2020 and FY 2021.

FY 2021 EXPENDITURES*

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

- Salaries - this reflects a (\$6,000,000) general turnover factor budgeted in the Salary Turnover Factor line item for the anticipated General Fund/General Purpose personnel favorability based on historical trends and the hiring freeze that is in place.
- Fringe Benefits - this reflects a (\$4,000,000) 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 and the hiring freeze that is in place.
- Contractual Services has an increase of \$1,029,946 due to the restoration of the various contingency portions of Child Care Fund institution line items that were used for one-time needs in FY 2020: Private Institutions Foster Care \$365,144, State Institutions \$130,694, and Private Institutions Residential \$105,356. Also included is the increase of \$237,062 for the Contingency line item and \$191,690 for the Grant Match line item to restore annual appropriations.
- Non-Departmental had a net decrease of (\$11,272,024) primarily due to (\$6,000,000) budgeted in the General Fund Contingency line item for the anticipated favorability based on historical trends that have been realized over the years in the controllable operating expenditure category. It also includes a reduction of (\$4,496,024) in the Salary Adjustment Reserve line item as the Human Resources Compensation and Classification study placeholder has been moved to FY 2022. Further, it includes a decrease of (\$1,131,000) for Juvenile Resentencing which was budgeted in FY 2020 to cover costs of Supreme Court ruling to reexamine juvenile life sentence cases. This overall decrease is partially offset by an increase of \$355,000 in the Overtime Reserve line item which includes \$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) and \$80,000 used in FY 2020 for one-time funding in the Sheriff's Office for overtime funding of emergency public safety needs in local schools.
- Capital Outlay decreased (\$254,826) to restore annual appropriation; FY 2020 included carry forward funding from FY 2019 for various capital outlay needs.
- Internal Services net increase of \$2,591,267; Information Technology Development increased \$2,130,970 for development costs associated with planned maintenance and upgrades for existing systems, the annual maintenance and support costs associated with the

HR and Financial system, and restore annual appropriations; Radio Communications increased \$1,175,000 to account for the radio replacements at the jail and Children’s Village that cannot be covered from the 911 surcharge revenue as these operations do not qualify as public safety agencies; and Telephone Communications increase of \$335,297 as this was budgeted as a negative amount in FY 2020 and now has been factored into the individual departments for FY 2021. This is partially offset by a reduction of (\$1,050,000) in the Internal Support Expenditures line item that was previously included as an appropriation placeholder for debt service payments for building renovations that are on hold at this time.

FY 2022 REVENUES

Same as FY 2021 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 \$137,417 represents the change for the Child Care fund from \$19,621,170 in FY 2021 to \$19,758,587 in FY 2022; and no change to the Social Welfare Foster Care fund transfer of \$1,000 in FY 2021 and FY 2022. The Child Care fund increase is because of a net operations increase.

FY 2022 EXPENDITURES*

Same as FY 2021 Recommended Expense Budget except for these specific line item adjustments:

- Contractual Services decreased \$3,364 due to State Institutions line item adjustment.
- Non-Departmental increased overall by \$10,028,900: Salary Adjustment Reserve increased \$7,973,200 to reflect a 1% salary increase placeholder for General Fund/General Purpose departments as well as a placeholder for the Human Resources Compensation and Classification study. Fringe Benefit Reserve increased \$1,330,700 to reflect fringe benefits associated with the anticipated 1% salary increase and a 2% increase of medical costs not included in departmental budgets. The increase also reflects a change of \$1,000,000 to the General Fund Contingency line item that is being used to account for the anticipated general operating favorability factor. The overall increase is partially offset by 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).
- Internal Services decrease of \$1,175,000 relates to the Radio Communications line item for the radio replacements at the jail and Children’s Village that were appropriated for FY 2021 as part of the new radio system project.

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 \$149,121 represents the change for the Child Care fund from \$19,758,587 in FY 2022 to \$19,907,708 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 \$3,578,900: Salary Adjustment Reserve increased \$1,973,200 for an anticipated 1% increase placeholder in Salaries for General Fund/General Purpose departments. Fringe Benefit Reserve increased \$1,330,700 to reflect fringe benefits associated with the anticipated 1% salary increase and a 2% increase of medical costs not included in departmental budgets. Also, there is 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).

***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									
FY2021 AND FY2022 AND FY2023 County Executive Budget Recommendation - Categorical Variance											

Account Number/Description	FY 2020		FY 2021 County Exec. Recommended	Inc./((Dec.) FY 2020 Amended to FY 2021 Co. Exec. Rec.		FY 2022 County Exec. Recommended	Inc./((Dec.) FY 2021 Rec. to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./((Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Charges for Services	10,800,000	10,800,000	10,600,000	(200,000)	-1.85%	10,500,000	(100,000)	-0.94%	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	12,800,000	12,800,000	12,600,000	(200,000)	-1.56%	12,500,000	(100,000)	-0.79%	12,500,000	0	0.00%
Expenditures											
Salaries	132,485	132,485	132,485	0	0.00%	133,810	1,325	1.00%	133,810	0	0.00%
Fringe Benefits	92,017	92,017	87,310	(4,707)	-5.12%	87,798	488	0.56%	87,798	0	0.00%
Contractual Services	264,638	264,638	270,429	5,791	2.19%	276,626	6,197	2.29%	276,626	0	0.00%
Interest on Debt	793,750	793,750	943,750	150,000	18.90%	1,000,000	56,250	5.96%	1,000,000	0	0.00%
Internal Services	402,225	402,225	404,126	1,901	0.47%	404,278	152	0.04%	404,444	166	0.04%
Transfers Out	10,235,100	10,235,100	10,044,000	(191,100)	-1.87%	9,960,350	(83,650)	-0.83%	9,960,350	0	0.00%
Budgeted Equity Adjustment	879,785	879,785	717,900	(161,885)	-18.40%	637,138	(80,762)	-11.25%	636,972	(166)	-0.03%
Grand Total Expenditures	12,800,000	12,800,000	12,600,000	(200,000)	-1.56%	12,500,000	(100,000)	-0.79%	12,500,000	0	0.00%

TREASURER – DELINQUENT TAX REVOLVING FUND (DTRF) (Page 509)
BUDGET HIGHLIGHTS
FY 2021/2022/2023 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2021 REVENUES

- Charges for Services decrease of (\$200,000) is due to Interest on Delinquent Taxes due to the faster rate of collection and partial payments proportionate spreads.

FY 2021 EXPENDITURES

- Controllable Personnel does not reflect any general salary changes but does reflect a fringe benefit rate reduction based on available equity within the Fringe Benefit Fund.
- Contractual Services increase of \$5,791 is due to more than anticipated charges in Indirect Costs.
- The increase in Interest Expense \$150,000 is due to realignment with actual activity.
- Internal Services increase of \$1,901 is mainly attributable to Insurance Fund which is due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).
- Transfers Out overall decrease of (\$191,100) is primarily due to 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 \$10.04 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, \$1.56 million for Work Release Facility Refunding Debt Service, \$1.31 million for Rochester District Court Refunding Debt, \$0.5 million for Purchase of Executive Bldg. Refunding Debt Service, and \$1.37 million for Renovation of Executive Bldg. Debt Service.
- Budget Equity Adjustments decreased (\$161,885) to balance the FY 2021 budget.

FY 2022 REVENUES

- Charges for Services decrease of (\$100,000) is a result of collections due to a faster rate of collection and partial payments proportionate spreads.

FY 2022 EXPENDITURES

- The overall change in Controllable Personnel is attributable to a 1% salary increase and associated fringe benefits.
- The increase in Contractual Services of \$6,197 is based on anticipated charges in Indirect Costs.
- Interest Expense increased \$56,250 due to anticipated higher interest rates on borrowing.

- Internal Services increase of \$152 is attributable to Insurance Fund which is due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).
- Transfers Out overall decrease of (\$83,650) is primarily due to Collection Fees. It decreased in part 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 (\$80,762) to balance the FY 2022 budget.

FY 2023 REVENUES

- No changes.

FY 2023 EXPENDITURES

- Controllable Personnel increased due to a 1% salary increase and associated fringe benefits.
- Internal Services increase of \$166 is attributable to Insurance Fund which is due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).
- 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 (\$166) to balance the FY 2023 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									
FY2021 AND FY2022 AND FY2023 County Executive Budget Recommendation - Categorical Variance											

Account Number/Description	FY 2020		FY 2021 County Exec. Recommended	Inc./ (Dec.) FY 2020 Amended to FY 2021 Co. Exec. Rec.		FY 2022 County Exec. Recommended	Inc./ (Dec.) FY 2021 Rec. to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Charges for Services	506,136	506,136	506,136	0	0.00%	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%
Grand Total Revenues	511,136	511,136	511,136	0	0.00%	511,136	0	0.00%	511,136	0	0.00%
Expenditures											
Salaries	230,377	230,377	230,376	(1)	0.00%	232,680	2,304	1.00%	232,680	0	0.00%
Fringe Benefits	124,705	124,705	121,908	(2,797)	-2.24%	122,730	822	0.67%	122,730	0	0.00%
Contractual Services	124,050	124,050	125,176	1,126	0.91%	120,854	(4,322)	-3.45%	121,139	285	0.24%
Commodities	7,000	7,000	7,000	0	0.00%	7,000	0	0.00%	7,000	0	0.00%
Internal Services	25,004	25,004	26,676	1,672	6.69%	27,872	1,196	4.48%	27,587	(285)	-1.02%
Grand Total Expenditures	511,136	511,136	511,136	0	0.00%	511,136	0	0.00%	511,136	0	0.00%

TREASURER – DELINQUENT PERSONAL PROPERTY TAX ADMIN (Page 511)
BUDGET HIGHLIGHTS
FY 2021/2022/2023 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2021 REVENUES

- No changes.

FY 2021 EXPENDITURES

- Controllable Personnel does not reflect any general salary changes but does reflect a fringe benefit rate reduction based on available equity within the Fringe Benefit Fund.
- Contractual Services increased \$1,126 is due to Professional Services to align with actual activity.
- Internal Services net increase of \$1,672 is primarily due to Insurance Fund increased \$2,282 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County’s various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%). Also, increase of \$85 due to Building Space Allocation; rates are based on full cost recovery for building maintenance and operations. Partially offset by Telephone Communications (\$550) and Motor Pool Fuel Charges (\$171) as a result of rate and usage adjustments.

FY 2022 REVENUES

- No changes.

FY 2022 EXPENDITURES

- Controllable Personnel increased due to a 1% salary increase and associated fringe benefits.
- Contractual Services decreased (\$4,322) due to Professional Services to align with actual activity.
- Internal Services net increase of \$1,196 is due to Building Space Allocation \$973; rates are based on full cost recovery for building maintenance and operations. Also increase due to Insurance Fund increased \$223 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County’s various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).

FY 2023 REVENUES

- No changes.

FY 2023 EXPENDITURES

- Controllable Personnel increased due to a 1% salary increase and associated fringe benefits.
- Contractual Services increased \$285 due to Professional Services to realign to reflect actual activity.
- Internal Services net decrease of (\$285) due to Building Space Allocation (\$531); rates are based on full cost recovery for building maintenance and operations. Partially offset by increase in Insurance Fund \$246 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%)

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									
FY2021 AND FY2022 AND FY2023 County Executive Budget Recommendation - Categorical Variance											

Account Number/Description	FY 2020		FY 2021 County Exec. Recommended	Inc./(Dec.) FY 2020 Amended to FY 2021 Co. Exec. Rec.		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Rec. to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Property taxes	13,710,777	13,710,777	13,765,000	54,223	0.40%	14,113,500	348,500	2.53%	14,113,500	0	0.00%
Other Intergovern. Revenues	130,000	130,000	250,000	120,000	92.31%	250,000	0	0.00%	250,000	0	0.00%
Charges for Services	10,948,749	10,948,749	10,903,416	(45,333)	-0.41%	10,903,416	0	0.00%	10,903,416	0	0.00%
Contributions	81,300	151,300	113,300	(38,000)	-25.12%	113,300	0	0.00%	113,300	0	0.00%
Investment Income	435,000	435,000	440,000	5,000	1.15%	440,000	0	0.00%	440,000	0	0.00%
Planned Use of Fund Balance	2,864,552	3,319,934	2,561,768	(758,166)	-22.84%	2,259,128	(302,640)	-11.81%	2,046,048	(213,080)	-9.43%
Grand Total Revenues	28,170,378	28,695,760	28,033,484	(662,276)	-2.31%	28,079,344	45,860	0.16%	27,866,264	(213,080)	-0.76%

Expenditures											
Salaries	11,053,166	11,200,471	10,949,686	(250,785)	-2.24%	11,054,686	105,000	0.96%	11,054,686	0	0.00%
Fringe Benefits	3,505,871	3,558,613	3,843,273	284,660	8.00%	3,877,873	34,600	0.90%	3,877,873	0	0.00%
Contractual Services	7,290,891	7,365,691	7,229,772	(135,919)	-1.85%	7,229,272	(500)	-0.01%	7,229,272	0	0.00%
Commodities	1,264,206	1,269,811	1,213,415	(56,396)	-4.44%	1,213,415	0	0.00%	1,213,415	0	0.00%
Depreciation	2,976,027	2,976,027	2,874,797	(101,230)	-3.40%	2,874,797	0	0.00%	2,874,797	0	0.00%
Intergovernmental	276,320	521,250	276,320	(244,930)	-46.99%	213,080	(63,240)	-22.89%	0	(213,080)	-100.00%
Internal Services	1,703,897	1,703,897	1,616,221	(87,676)	-5.15%	1,616,221	0	0.00%	1,616,221	0	0.00%
Transfers Out	100,000	100,000	30,000	(70,000)	-70.00%	0	(30,000)	-100.00%	0	0	0.00%
Grand Total Expenditures	28,170,378	28,695,760	28,033,484	(662,276)	-2.31%	28,079,344	45,860	0.16%	27,866,264	(213,080)	-0.76%

PARKS AND RECREATION COMMISSION (Page 515)
BUDGET HIGHLIGHTS
FY 2021/2022/2023 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2021 DEPARTMENT REVENUES

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

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

FY 2021 DEPARTMENT EXPENDITURES

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

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

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

FY 2022 DEPARTMENT REVENUES

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

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

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

FY 2022 DEPARTMENT EXPENDITURES

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

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

FY 2023 DEPARTMENT REVENUES

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

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

FY 2023 DEPARTMENT EXPENDITURES

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

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

Department:	Water Resources Commissioner	OAKLAND COUNTY, MICHIGAN									
Fund:	Sewage Disposal Systems	FY2021 AND FY2022 AND FY2023 County Executive Budget Recommendation - Categorical Variance									

Account Number/Description	FY 2020		FY 2021 County Exec. Recommended	Inc./(Dec.) FY 2020 Amended to FY 2021 Co. Exec. Rec.		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Rec. to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Special Assessments	88,970	88,970	84,014	(4,956)	-5.57%	78,898	(5,116)	-6.09%	73,621	(5,277)	-6.69%
Federal Grants Non-Operating	0	0	0	0	0.00%	0	0	0.00%	0	0	0.00%
Charges for Services	149,195,242	149,195,242	145,870,306	(3,324,936)	-2.23%	145,919,581	49,275	0.03%	145,940,033	20,452	0.01%
Investment Income	1,170,000	1,170,000	1,170,000	0	0.00%	1,170,000	0	0.00%	1,170,000	0	0.00%
Planned Use of Fund Balance	19,539	19,539	14,476	(5,063)	-25.91%	0	(14,476)	-100.00%	0	0	0.00%
Other Revenues	1,800	1,800	1,500	(300)	-16.67%	1,500	0	0.00%	1,500	0	0.00%
Grand Total Revenues	150,475,551	150,475,551	147,140,296	(3,335,255)	-2.22%	147,169,979	29,683	0.02%	147,185,154	15,175	0.01%

Expenditures											
Contractual Services	133,106,030	133,106,030	131,748,165	(1,357,865)	-1.02%	131,852,948	104,783	0.08%	131,852,948	0	0.00%
Commodities	422,700	422,700	292,100	(130,600)	-30.90%	292,100	0	0.00%	292,100	0	0.00%
Depreciation	4,672,911	4,672,911	2,606,009	(2,066,902)	-44.23%	2,513,653	(92,356)	-3.54%	2,513,653	0	0.00%
Intergovernmental	6,643,340	6,643,340	6,800,000	156,660	2.36%	6,800,000	0	0.00%	6,800,000	0	0.00%
Interest on Debt	444,206	444,206	310,719	(133,487)	-30.05%	291,231	(19,488)	-6.27%	269,994	(21,237)	-7.29%
Internal Services	5,186,364	5,186,364	5,383,303	196,939	3.80%	5,420,047	36,744	0.68%	5,456,459	36,412	0.67%
Grand Total Expenditures	150,475,551	150,475,551	147,140,296	(3,335,255)	-2.22%	147,169,979	29,683	0.02%	147,185,154	15,175	0.01%

WATER RESOURCES COMMISSIONER – SEWAGE DISPOSAL SYSTEMS (Page 523)
BUDGET HIGHLIGHTS
FY 2021/2022/2023 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2021 REVENUES

- Special Assessments decreased (\$4,956) 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 (\$3,324,936) decrease is the result of 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.
- Planned Use of Fund Balance decreased (\$5,063) due to the FY 2020 Adopted Budget provided funds of (\$19,539) to pay the initial cost of two (2) position reclassifications and FY 2021 County Executive Recommended Budget provides funds of \$14,476 to pay the initial cost of two (2) position reclassifications.
- Other Revenues decreased (\$300); the result of expected revenue from sale of scrap.

FY 2021 EXPENDITURES

- Contractual Services decreased (\$1,357,865) due to the following adjustments to reflect more accurate spending trends: (\$1,650,000) for spending on Industrial Waste Control Expense, (\$1,220,000) Legal Services, (\$500,000) Maintenance Contract, (\$450,000) Administrative Overhead, (\$129,000) Indirect Cost, (\$95,000) Engineering Services-Other. Partially offset by \$2,238,088 Contracted Services for contractors that provide specialized repair services and \$490,147 for Sewage Disposal Service costs from the Great Lakes Water Authority.
- Commodities (\$130,600) decrease to reflect spending trend on material and supplies and chlorination supplies used to operate the sewage disposal systems.
- Depreciation reflects a (\$2,066,902) decrease per updated depreciation schedule.
- Intergovernmental \$156,660 increase to reflect Clinton River Water Resources Recovery Facility assessments on debt service and operations and maintenance costs.
- Interest on Debt (\$133,487) decrease due to financing of loan projects for the Evergreen Farmington Sewage Disposal System.
- Internal Services \$196,939 increase; Drain Equipment Labor \$189,392 to reflect the FY 2021 salary forecast charged from the Drain Equipment Fund based on the historical spending in the fund from the previous year, includes two (2) position reclassifications due to workloads and grade adjustments for 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 Info Tech Operations \$9,535, Info Tech Development \$5,500 and Telephone Communications (\$6,433).

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 \$49,275 increase a result of 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.
- Planned Use of Fund Balance decreased (\$14,476) due to funds provided in FY 2021 to pay the initial cost of two (2) position reclassifications.

FY 2022 EXPENDITURES

- Contractual Services \$104,783 increase to reflect more accurate spending trend on Contracted Services for contractors that provide specialized repair services.
- Depreciation reflects a (\$92,356) decrease per updated depreciation schedule.
- Interest on Debt (\$19,488) decrease due to financing of loan projects for the Evergreen Farmington Sewage Disposal System.
- Internal Services increased \$36,744 primarily related to Drain Equipment Labor \$34,741 increase to reflect 1% salary increase and associated fringe benefit charges from the Drain Equipment Fund.

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 \$20,452 increase is the result of 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

- Interest on Debt (\$21,237) decrease due to financing of loan projects for the Evergreen Farmington Sewage Disposal System.
- Internal Services increased \$36,412 primarily related to Drain Equipment Labor \$35,089 increase to reflect 1% salary increase and associated fringe benefit charges from the Drain Equipment Fund.

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	FY2021 AND FY2022 AND FY2023 County Executive Budget Recommendation - Categorical Variance									

Account Number/Description	FY 2020		FY 2021 County Exec. Recommended	Inc./ (Dec.) FY 2020 Amended to FY 2021 Co. Exec. Rec.		FY 2022 County Exec. Recommended	Inc./ (Dec.) FY 2021 Rec. to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
	Revenues										
Special Assessments	650,000	650,000	650,000	0	0.00%	650,000	0	0.00%	650,000	0	0.00%
Charges for Services	102,001,313	102,016,284	99,892,431	(2,123,853)	-2.08%	100,122,705	230,274	0.23%	100,317,658	194,953	0.19%
Investment Income	1,300,000	1,300,000	1,300,000	0	0.00%	1,300,000	0	0.00%	1,300,000	0	0.00%
Planned Use of Fund Balance	337,357	435,764	40,153	(395,611)	-90.79%	0	(40,153)	-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%
Capital Contributions	200,000	200,000	0	(200,000)	-100.00%	0	0	0.00%	0	0	0.00%
Grand Total Revenues	104,515,020	104,628,398	101,908,934	(2,719,464)	-2.60%	102,099,055	190,121	0.19%	102,294,008	194,953	0.19%

Expenditures											
Salaries	116,323	116,323	110,476	(5,847)	-5.03%	110,476	0	0.00%	110,476	0	0.00%
Fringe Benefits	82,622	82,622	63,639	(18,983)	-22.98%	63,639	0	0.00%	63,639	0	0.00%
Contractual Services	49,135,337	49,135,337	48,258,061	(877,276)	-1.79%	48,258,042	(19)	0.00%	48,258,021	(21)	0.00%
Commodities	2,545,000	2,545,000	2,495,000	(50,000)	-1.96%	2,495,000	0	0.00%	2,495,000	0	0.00%
Depreciation	2,816,290	2,816,290	2,875,544	59,254	2.10%	2,866,970	(8,574)	-0.30%	2,866,970	0	0.00%
Intergovernmental	20,000,000	20,000,000	18,000,000	(2,000,000)	-10.00%	18,000,000	0	0.00%	18,000,000	0	0.00%
Interest on Debt	380,000	380,000	384,154	4,154	1.09%	355,935	(28,219)	-7.35%	327,019	(28,916)	-8.12%
Internal Services	29,264,448	29,279,419	29,707,060	427,641	1.46%	29,948,993	241,933	0.81%	30,172,883	223,890	0.75%
Transfers Out	175,000	273,407	15,000	(258,407)	-94.51%	0	(15,000)	-100.00%	0	0	0.00%
Grand Total Expenditures	104,515,020	104,628,398	101,908,934	(2,719,464)	-2.60%	102,099,055	190,121	0.19%	102,294,008	194,953	0.19%

WATER RESOURCES COMMISSIONER – WATER AND SEWER TRUST FUND (Page 526)
BUDGET HIGHLIGHTS
FY 2021/2022/2023 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2021 REVENUES

- Charges for Services overall decreased (\$2,123,853) 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 (\$395,611) primarily due to FY 2020 adopted budget provided funds of (\$337,357) to pay for the initial cost of two (2) new positions, five (5) position reclassifications and two (2) equipment. Also, M.R. #20086 transferred (\$98,407) from Farmington Hills Sewer Fund (#57471) to Seeley Drain Fund (#25247) to pay for the emergency culvert replacement project. Partially offsetting, the FY 2021 County Executive Recommended Budget, which provides funds of \$40,153 to pay the initial cost of two (2) position reclassifications and purchase of a concrete saw.
- Capital Contributions decreased (\$200,000) to remove anticipated budget for principal forgiveness on State Revolving Fund loans.

FY 2021 EXPENDITURES

- Salary and Fringes decreased (\$24,830) to reflect the salary forecast for two Fiscal Services positions assigned to perform the water and sewer system accounting and includes an adjustment for the Fringe Benefit rate.
- Contractual Services decreased (\$877,276) to reflect more accurate spending trend on Contracted Services (\$1,100,000) for contractors that provide specialized repair services and anticipated annual fee adjustment for Sewage Disposal Services (\$531,300) and Water Purchase \$860,000.
- Commodities decreased (\$50,000) to reflect spending trends on Postage-Standard Mailing (\$30,000), Uniforms (\$10,000), Maintenance Supplies (\$5,000), Merchandise (\$5,000), Office Supplies (\$5,000) and Metered Postage \$9,000 used in the operation of the systems.
- Depreciation reflects a \$59,254 increase per updated depreciation schedule.
- Intergovernmental decreased (\$2,000,000) for money collected on the sewage disposal service bills to be returned to the municipalities so they can perform necessary infrastructure maintenance on the system. Also, includes the Chapter 20 maintenance fund assessment included in the system rates for the Clinton River Resources Recovery Facility.
- Interest on Debt \$4,154 increase for City of Pontiac debt service payment of interest on State Revolving Fund loans.
- Internal Services overall increase of \$427,641 is due to Drain Equipment Labor \$799,662 to reflect the FY 2021 salary forecast charged from the Drain Equipment Fund (#63900) based on the historical spending in the fund from the previous year; includes two (2) positions 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 \$13,790 and Drain Equipment Materials (\$300,000). In addition, Insurance Fund decreased (\$46,890) due to fluctuations

associated with the allocation methodology used for purposes of assigning risk to the County’s various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%). Info Tech Operations (\$23,749), Motor Pool (\$6,757), Telephone Communications (\$4,628) and Motor Pool Fuel Charges (\$3,787) decreased due to rate and usage adjustments.

- Transfer Out decreased (\$258,407) primarily due to the FY 2020 Adopted Budget provided funds of (\$175,000) to pay the initial cost for the purchase of a skid steer and mini excavator. Also, M.R. #20086 transferred (\$98,407) from Farmington Hills Sewer Fund (#57471) to Seeley Drain Fund (#25247) to pay for the emergency culvert replacement project. Partially offset by the FY 2021 recommended budget provides funds of \$15,000 for the initial cost of a concrete saw.

FY 2022 REVENUES

- Charges for Services increased \$230,274 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 (\$40,153) due to the funds provided in FY 2021 to pay for the initial cost of two (2) position reclassifications and the initial cost of a concrete saw.

FY 2022 EXPENDITURES

- Contractual Services decreased (\$19) to offset for the two Fiscal Services positions that are allocated to the various water and sewer retail systems and charged as Administrative Overhead.
- Depreciation reflects a (\$8,574) decrease per updated depreciation schedule.
- Interest on Debt (\$28,219) decrease for City of Pontiac debt service payment of interest on State Revolving Fund loans.
- Internal Services increased overall \$241,933 primarily due to Drain Equipment Labor increase of \$212,935 to reflect 1% salary increase and associated fringe benefit charges from the Drain Equipment Fund (#63900). Also, includes actual activity due to changes in services provided by Drain Equipment \$20,341. Also, Insurance Fund increased \$8,244 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County’s various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).
- Transfer Out decreased (\$15,000) due to the funds provided in FY 2021 to pay for the initial cost for the concrete saw.

FY 2023 REVENUES

- Charges for Services increased \$194,953 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 2023 EXPENDITURES

- Contractual Services decreased (\$21) to offset for the two Fiscal Service positions that are allocated to the various water and sewer retail systems and charged as Administrative Overhead.
- Interest on Debt (\$28,916) decrease for City of Pontiac debt service payment of interest on State Revolving Fund loans.
- Internal Services increased overall \$223,890 primarily due to Drain Equipment Labor increase of \$215,070 to reflect 1% salary increase and associated fringe benefit charges from the Drain Equipment fund. Also, Insurance Fund increased \$8,820 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).

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
FY2021 AND FY2022 AND FY2023 County Executive Budget Recommendation - Categorical Variance		

Account Number/Description	FY 2020		FY 2021 County Exec. Recommended	Inc./(Dec.) FY 2020 Amended to FY 2021 Co. Exec. Rec.		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Rec. to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 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	46,181,885	46,196,856	45,806,366	(390,490)	-0.85%	46,685,243	878,877	1.92%	47,258,534	573,291	1.23%
Ext ISF Charges for Services	250,300	250,300	250,100	(200)	-0.08%	250,100	0	0.00%	250,100	0	0.00%
Investment Income	200,000	200,000	300,000	100,000	50.00%	300,000	0	0.00%	300,000	0	0.00%
Planned Use of Fund Balance	406,186	1,877,318	2,054,712	177,394	9.45%	1,909,370	(145,342)	-7.07%	1,909,370	0	0.00%
Other Revenues	5,700	5,700	4,600	(1,100)	-19.30%	4,600	0	0.00%	4,600	0	0.00%
Gain or Loss on Exchg of Asset	11,000	11,000	10,000	(1,000)	-9.09%	10,000	0	0.00%	10,000	0	0.00%
Transfers In	175,000	175,000	15,000	(160,000)	-91.43%	0	(15,000)	-100.00%	0	0	0.00%
Grand Total Revenues	47,230,071	48,716,174	48,440,778	(275,396)	-0.57%	49,159,313	718,535	1.48%	49,732,604	573,291	1.17%
Expenditures											
Salaries	23,461,589	24,488,307	24,762,429	274,122	1.12%	25,010,068	247,639	1.00%	25,260,211	250,143	1.00%
Fringe Benefits	14,607,119	14,974,689	14,574,394	(400,295)	-2.67%	14,660,767	86,373	0.59%	14,747,993	87,226	0.59%
Contractual Services	1,244,000	1,244,000	1,216,250	(27,750)	-2.23%	1,251,250	35,000	2.88%	1,257,250	6,000	0.48%
Commodities	1,746,800	1,775,500	1,659,500	(116,000)	-6.53%	1,659,500	0	0.00%	1,659,500	0	0.00%
Depreciation	1,087,885	1,087,885	988,292	(99,593)	-9.15%	1,474,852	486,560	49.23%	1,679,579	204,727	13.88%
Interest on Debt	550	550	650	100	18.18%	650	0	0.00%	650	0	0.00%
Internal Services	4,884,992	4,900,713	5,078,921	178,208	3.64%	5,102,226	23,305	0.46%	5,127,421	25,195	0.49%
Transfers Out	197,136	244,530	160,342	(84,188)	-34.43%	0	(160,342)	-100.00%	0	0	0.00%
Budgeted Equity Adjustment	0	0	0	0	0.00%	0	0	0.00%	0	0	0.00%
Grand Total Expenditures	47,230,071	48,716,174	48,440,778	(275,396)	-0.57%	49,159,313	718,535	1.48%	49,732,604	573,291	1.17%

WATER RESOURCES COMMISSIONER – DRAIN EQUIPMENT FUND (Page 534)
BUDGET HIGHLIGHTS
FY 2021/2022/2023 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2021 REVENUES

- Charges for Services net decrease of (\$390,490) due to Reimbursement Building Space Cost (\$879,400) to reflect the rate allocation methodology for the renovation cost of the Public Works building project has not been finalized. Reimbursement Salaries decreased (\$313,649) due to the adjustments for salary and fringe benefits; also, includes four (4) position reclassifications due to workloads and grade position adjustment for salary and fringe benefits. In addition, Equipment Rental decreased (\$278,206) to be more in line with the use of equipment. Partially offset by increased Reimbursement General \$567,975 to more accurately reflect the reimbursement amounts for Information Technology Operations and Drain Equipment Labor, Vehicle Rental increased \$509,790 to be more in line with the use of vehicles by staff; also, includes a \$13,000 rate adjustment for Maintenance Contracts for Supervisory Control and Data Acquisition System (SCADA) charges.
- External ISF Charges for Services decreased (\$200) due to External Other Revenue to reflect historical revenue trend.
- Investment Income increase of \$100,000 is anticipated due to cash available for investments.
- Planned Use of Fund Balance net increase of \$177,394 primarily due to funds provided for the initial cost of four (4) vehicles and one (1) concrete saw.
- Other Revenues decreased (\$1,100) for anticipated sale of scrap items.
- Gain or Loss on Exchange of Asset (\$1,000) for revenue earned on sale of equipment or vehicles at county auction.
- Transfer In decreased (\$160,000) due to FY 2020 Adopted Budget provided Pontiac System funds of (\$175,000) to transfer Pontiac Fund owned skid steer and mini excavator to the Drain Equipment Fund as leased equipment. Also, FY 2021 County Executive Recommended Budget provides Pontiac System funds of \$15,000 to transfer Pontiac Funds for the purchase of a concrete saw to the Drain Equipment Fund as leased equipment.

FY 2021 EXPENDITURES

- Salary and Fringes decreased (\$126,173) does not reflect any general salary changes but does reflect a fringe benefit rate reduction based on availability equity within the Fringe Benefit Fund.
 - Other Salary and Fringe Benefit changes include four (4) position reclassifications due to workload and grade position increases in salaries and associated fringe benefits.
- Contractual Services decreased (\$27,750) due to the following adjustments to reflect more accurate spending trends: (\$66,000) for spending on Contracted Services, \$16,000 Indirect Cost, \$16,000 for Equipment Repair and \$8,950 on Insurance.

- Commodities decreased (\$116,000) due to the following adjustments to reflect more accurate spending trends: (\$50,000) for Material and Supplies, (\$29,800) Expendable Equipment, (\$28,700) on Uniforms and (\$5,000) for Computer Supplies.
- Depreciation reflects a (\$99,593) decrease per updated depreciation schedule.
- Interest on Debt increased \$100 the result of principal balance and variable interest rate increasing on the Drain Equipment Storage Building loan.
- Internal Services increased \$178,208 which includes projected activity due to changes in services provided by Info Tech Operations \$331,656, Telephone Communication \$22,044, Info Tech Development (\$193,041), Motor Pool Fuel Charges (\$97,404) and Motor Pool (\$71,433). Insurance Fund increased \$95,011 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%). Drain Equipment Labor \$91,927 increase to reflect FY 2021 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 (\$84,188) due to FY 2020 Adopted Budget provided funds of (\$197,136) to purchase five (5) vehicles, M.R. #19342 amended the budget for (\$39,896) due to timing of a vehicle delivery from vendor and M.R. #20086 transferred funds of (\$7,498) to Motor Pool fund for an aluminum storage box. Also, 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.

FY 2022 REVENUES

- Charges for Services increased \$878,877 due to Reimbursement Salaries \$346,322 which reflect the 1% salary increase and associated fringe benefits related to labor reimbursement charges; also, includes changes in the reimbursement amounts for Reimbursement General \$276,559, Equipment Rental \$235,000 and Vehicle Rental \$20,996.
- Planned Use of Fund Balance decrease of (\$145,342) due to the funds provided in FY 2021 for the purchase of four (4) vehicles and one (1) concrete saw.
- Transfer In decreased (\$15,000) due to the funds provided by the Pontiac Fund in FY 2021 to purchase the concrete saw.

FY 2022 EXPENDITURES

- Salary and Fringes increased \$334,012 to reflect a 1% salary increase and associated fringe benefits.
- Contractual Services increased \$35,000 to reflect more accurate spending trend on Contracted Services for contractors that provide specialized repair services.
- Depreciation \$486,560 increase per updated depreciation schedule.

- Internal Services increased \$23,305 for Drain Equipment Labor \$12,310 due to 1% salary increase and associated fringe benefits, and due to changes in services provided by: Motor Pool \$16,978, Insurance Fund \$12,937, Motor Pool Fuel Charges \$4,018 and Info Tech Operations (\$22,938).
- Transfer Out decreased (\$160,342) due to the expense in FY 2021 to purchase four (4) vehicles.

FY 2023 REVENUES

- Charges for Services increased \$573,291 due to Reimbursement Salaries \$349,803 increase to reflect the 1% salary increase and associated fringe benefits related to labor reimbursement charges; also, includes a change in the reimbursement amounts for Reimbursement General \$117,488 and Equipment Rental \$106,000.

FY 2023 EXPENDITURES

- Salary and Fringes increased \$337,369 to reflect a 1% salary increase 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 \$204,727 increase per updated depreciation schedule.
- Internal Services increased \$25,195 for changes in services provided by Insurance Fund \$12,761 and Drain Equipment Labor \$12,434 due to 1% salary increase and associated fringe benefits.

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									
FY2021 AND FY2022 AND FY2023 County Executive Budget Recommendation - Categorical Variance											

Account Number/Description	FY 2020		FY 2021 County Exec. Recommended	Inc./(Dec.) FY 2020 Amended to FY 2021 Co. Exec. Rec.		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Rec. to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Charges for Services	4,347,750	4,347,750	5,105,824	758,074	17.44%	5,354,164	248,340	4.86%	5,604,931	250,767	4.68%
Ext ISF Charges for Services	10,573	10,573	11,846	1,273	12.04%	13,030	1,184	9.99%	14,333	1,303	10.00%
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	764,272	764,272	1,191,698	427,426	55.93%	1,200,475	8,777	0.74%	1,208,720	8,245	0.69%
Grand Total Revenues	5,272,595	5,272,595	6,459,368	1,186,773	22.51%	6,717,669	258,301	4.00%	6,977,984	260,315	3.88%
Expenditures											
Salaries	552,154	552,154	546,473	(5,681)	-1.03%	550,561	4,088	0.75%	554,690	4,129	0.75%
Fringe Benefits	293,763	293,763	263,576	(30,187)	-10.28%	265,034	1,458	0.55%	266,506	1,472	0.56%
Contractual Services	4,147,578	4,147,578	5,372,159	1,224,581	29.53%	5,620,499	248,340	4.62%	5,871,266	250,767	4.46%
Commodities	183,256	183,256	178,056	(5,200)	-2.84%	178,056	0	0.00%	178,056	0	0.00%
Internal Services	95,844	95,844	99,104	3,260	3.40%	103,519	4,415	4.45%	107,466	3,947	3.81%
Grand Total Expenditures	5,272,595	5,272,595	6,459,368	1,186,773	22.51%	6,717,669	258,301	4.00%	6,977,984	260,315	3.88%

BUILDING LIABILITY INSURANCE FUND (Page 531)
BUDGET HIGHLIGHTS
FY 2021/2022/2023 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2021 REVENUES

- Charges for Services reflects an overall increase of \$758,074 primarily due to an increase of \$682,574 for Property Insurance premiums rebilled to departments and other applicable outside agencies. In addition, \$75,500 due to updated allocation methodology for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%), and also reflects the inclusion of a new excess liability insurance policy that is rebilled to departments.
- Ext ISF Charges for Services increased \$1,273 due to an increase in property insurance.
- Planned Use of Fund Balance increased \$427,426 due to updated allocation methodology for purposes of assigning risk.

FY 2021 EXPENDITURES

- Controllable Personnel does not reflect any general salary changes but does reflect a fringe benefit rate reduction based on available equity within the Fringe Benefit Fund.
- Contractual Services reflects a net increase of \$1,224,581. Claims increased \$242,972 based on the most recent actuary report and Insurance increased \$955,024 due to anticipated market conditions. Indirect Costs \$30,185 and Professional Services \$10,000 due to anticipated expenses for FY 2021. Travel and Conference decreased (\$7,500), Employees Medical Exams (\$3,500), Periodicals Books Publications and Subscriptions (\$800), Printing (\$800), Membership Dues (\$700), and Miscellaneous (\$300) due to anticipated expenses for FY 2021.
- Commodities reflect a decrease of (\$5,200) due to Medical Supplies (\$3,000) for First Aid kits to be installed throughout the County. Office Supplies (\$2,000) and Film and Processing (\$200) decreased due to anticipated expenses for FY 2021.
- Internal Services reflects a net increase of \$3,260. Motor Pool \$4,965, Info Tech Operations \$1,068, and Info Tech Managed Print Services \$35 increased due to rate and usage adjustments. Insurance Fund increased \$206 due to updated allocation methodology for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%) and reflects the inclusion of a new excess liability insurance policy. Partially offset by a decrease to Telephone Communications (\$2,185) and Motor Pool Fuel Charges (\$695) based on rate and usage adjustments. Building Space Cost Allocation decreased (\$132) due to Facilities Maintenance and Operations determining the rates for each building based on estimated costs to operate and maintain the building. The FY 2021 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements.

FY 2022 REVENUES

- Charges for Services reflect an increase of \$248,340 in Property Insurance premiums rebilled to departments and other applicable outside agencies.
- Ext ISF Charges for Services increased \$1,184 due to an increase in property insurance.
- Planned Use of Fund Balance increased \$8,777 due to anticipated expenses for FY 2022.

FY 2022 EXPENDITURES

- Controllable Personnel includes a 1% salary increase and associated fringe benefits.
- Contractual Services increased \$248,340 for Insurance; due to anticipated rate increases in market conditions.
- Internal Services increased \$4,415 due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

FY 2023 REVENUES

- Charges for Services reflect an increase \$250,767 in Property Insurance premiums rebilled to departments and other applicable outside agencies.
- Ext ISF Charges for Services increased \$1,303 due to an increase in property insurance.
- Planned Use of Fund Balance increased \$8,245 due to anticipated expenses for FY 2023.

FY 2023 EXPENDITURES

- Controllable Personnel includes a 1% salary increase and associated fringe benefits.
- Contractual Services reflects an increase of \$250,767 for Insurance; due to anticipated rate increases in market conditions.
- Internal Services increased \$3,947 due to Building Space Cost Allocation; 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:	67800 - Fringe Benefits	OAKLAND COUNTY, MICHIGAN									
FY2021 AND FY2022 AND FY2023 County Executive Budget Recommendation - Categorical Variance											

Account Number/Description	FY 2020		FY 2021 County Exec. Recommended	Inc./(Dec.) FY 2020 Amended to FY 2021 Co. Exec. Rec.		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Rec. to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Charges for Services	145,034,664	145,034,664	146,330,785	1,296,121	0.89%	151,099,078	4,768,293	3.26%	152,547,727	1,448,649	0.96%
Ext ISF Charges for Services	7,784,000	7,784,000	7,517,000	(267,000)	-3.43%	7,517,000	0	0.00%	7,517,000	0	0.00%
Investment Income	800,000	800,000	1,500,000	700,000	87.50%	1,500,000	0	0.00%	1,500,000	0	0.00%
Grand Total Revenues	153,618,664	153,618,664	155,347,785	1,729,121	1.13%	160,116,078	4,768,293	3.07%	161,564,727	1,448,649	0.90%
Expenditures											
Salaries	1,921,344	1,921,344	1,912,067	(9,277)	-0.48%	1,953,064	40,997	2.14%	1,971,351	18,287	0.94%
Fringe Benefits	1,006,954	1,006,954	971,063	(35,891)	-3.56%	985,399	14,336	1.48%	990,876	5,477	0.56%
Contractual Services	120,118,904	120,118,904	124,336,500	4,217,596	3.51%	124,344,000	7,500	0.01%	124,336,500	(7,500)	-0.01%
Commodities	77,200	77,200	53,700	(23,500)	-30.44%	53,700	0	0.00%	53,700	0	0.00%
Interest on Debt	8,339,500	8,339,500	7,393,500	(946,000)	-11.34%	6,412,700	(980,800)	-13.27%	5,395,600	(1,017,100)	-15.86%
Internal Services	558,613	558,613	525,946	(32,667)	-5.85%	578,096	52,150	9.92%	557,830	(20,266)	-3.51%
Budgeted Equity Adjustment	21,596,149	21,596,149	20,155,009	(1,441,140)	-6.67%	25,789,119	5,634,110	27.95%	28,258,870	2,469,751	9.58%
Grand Total Expenditures	153,618,664	153,618,664	155,347,785	1,729,121	1.13%	160,116,078	4,768,293	3.07%	161,564,727	1,448,649	0.90%

FRINGE BENEFITS FUND (Page 542)
BUDGET HIGHLIGHTS
FY 2021/2022/2023 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2021 REVENUE

- The average variable fringe benefit rate, charged to departments, is 35.66% in FY 2021. The average direct contract charge component for the medical charge has been reduced to utilize equity in the Fringe Benefit Fund (*average* going from \$15,880 to \$13,794). Actual charges vary depending on the plan type, number of dependents, etc.
- Charges for Services net increase of \$1,296,121 is based on budgeted charges to departments in FY 2021. 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.
- Increase in Investment Income \$700,000 based on available cash balance.
- External Revenue net decrease of (\$267,000) due to adjustment in anticipated amounts to be collected for Ext-Flex Ben Dental Insurance (\$128,500), Ext-Flex Ben Vision Insurance (\$130,000) and Ext-Other Revenue (\$10,000). Increase of \$1,500 for Ext-Dental Insurance due to increase in anticipated COBRA payments.

FY 2021 EXPENDITURES

- Controllable Personnel does not reflect any general salary changes but does reflect a fringe benefit rate reduction based on availability equity within the Fringe Benefit Fund.
- Net Contractual Services increase of approximately \$4.2 million reflected in detail below:
 - Increase in Hospitalization \$3,535,000 due to increase in new hires and employee claims.
 - Increase in Hospitalization Prescription Coverage \$1,088,000 due to increase in new hires and employee claims.
 - Increase in Social Security Expense \$933,000 due to increased payroll and increased number of new hires.
 - Increase in Deferred Compensation County Payments \$500,000 due to expected employee participation.
 - Increase in Retirement Health Savings \$250,000 due to expected employer contributions.
 - Increase in Insurance \$150,000 due to anticipated increase for coverage.
 - Increase in Dental Insurance \$88,100 due to expected claim expenses.
 - Increase in Disability Insurance \$50,000 due to increased payroll.
 - Increase in Health Insurance Premium Tax \$25,000 due to it being reinstated for January 1, 2020 to December 31, 2020.
 - Increase in Group Life Insurance \$20,000 due to increased payroll.
 - Increase in Patient Centered Outcome Research \$2,000 due to increase in new hires.
 - Increase in Travel and Conference \$1,800 due to planned conferences and Workday training.
 - Decrease in Defined Contribution County Retirement (\$1,151,600) due to historical trends.
 - Decrease in Sick and Annual Leave Cash-Out (\$875,000) due to historical trends.

- Decrease in Tuition Reimbursement (\$110,000) due to historical trends.
- Decrease in Unemployment Insurance (\$100,000) due to historical trends.
- Decrease in Employee In-Service Training (\$50,000) due to less than expected training opportunities.
- Decrease in Professional Services (\$41,500) due to lower than anticipated usage.
- Decrease in Optical Insurance (\$40,000) due to expected Optical Insurance expenses.
- Decrease in Wellness Screenings (\$15,000) due to lower than anticipated participation.
- Decrease in Flex Benefit Plan Payments (\$14,500) due to historical trends.
- Decrease in State of Michigan Fees (\$10,000) due to historical trends.
- Decrease in Employee In-Service Training (\$6,500) due to expected Employee In-Service Training costs.
- Decrease in Workshops and Meeting (\$5,400) due to historical trends.
- Decrease in Printing (\$3,004) due to historical trends.
- Decrease in Periodicals Books Publications and Subscriptions (\$1,000) due to expected expenses in FY 2021.
- Decrease in Personal Mileage (\$800) due to historical trends.
- Decrease in Defined Contribution PTNE (part-time non-eligible) Retirement (\$500) due to projected employee contributions.
- Commodities reflects a net decrease of (\$23,500) reflected below:
 - Decrease in Training-Educational Supplies (\$12,000) due to anticipated expenses for training material.
 - Decrease in Metered Postage (\$7,000) due to historical trends.
 - Decrease in Other Expendable Equipment (4,000) due to anticipated purchases for the Child Care Facility.
 - Decrease in Office Supplies (\$500) to reflect actual activity.
- Interest on Debt reflects a decrease of (\$946,000) due to expected interest payments on the Retirees Healthcare Refunding Bonds Series A and B debt schedules.
- Internal Services reflects a net decrease of (\$32,667) reflected below:
 - Decrease in Building Space Cost Allocation (\$21,761) due to Facilities Maintenance and Operations determining the rates for each building based on estimated costs to operate and maintain the building. The FY 2021 building rates have been adjusted in order to bring the equity in line with Federal OMB Uniform Guidance requirements.
 - Decrease in Information Technology Operations (\$6,247) due to rate and usage adjustments.
 - Decrease in Information Technology Managed Print Services (\$1,570) due to rate and usage adjustments.
 - Decrease in Telephone Communications (\$1,565) due to rate and usage adjustments.
 - Decrease in Insurance Fund (\$869) due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).
 - Decrease in Maintenance Department Charges (\$655) due to anticipated charges.
- Budgeted Equity Adjustment reflects a decrease of (\$1,441,140) due to anticipated revenues in FY 2021.

FY 2022 REVENUE

- Net increase of \$4.7 million is offset by Fringe Benefit expenses explained below.

FY 2022 EXPENDITURES

- Controllable Personnel includes a 1% salary increase and associated fringe benefits.
- Contractual Services increased \$7,500 for required Employee In-Service Training for Children's Village.
- Interest on Debt reflects a decrease of (\$980,800) due to expected interest payments on the Retirees Healthcare Refunding Bonds Series A and B debt schedules.
- Internal Services increase of \$52,150 reflected below:
 - Increase in Building Space Allocation \$50,199 as building rates are based on full cost recovery for building maintenance and operations.
 - Increase in Information Technology Operations \$1,478 due to rate and usage adjustments.
 - Increase in Insurance Fund \$472 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).
- Budgeted Equity Adjustment reflects an increase of \$5,634,110 due to anticipated revenues in FY 2022.

FY 2023 REVENUE

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

FY 2023 EXPENDITURES

- Controllable Personnel includes a 1% salary increase and associated fringe benefits.
- Contractual Services decreased (\$7,500) required for Employee In-Service Training for Children's Village.
- Interest on Debt reflects a decrease (\$1,017,100) due to expected interest payments on the Retirees Healthcare Refunding Bonds Series A and B debt schedules.
- Internal Services net decrease of (\$20,226) reflects an increase in Building Space Allocation as building rates are based on full cost recovery for building maintenance and operations; partially offset by an increase in Insurance Fund of \$112.
- Budgeted Equity Adjustment reflects an increase of \$2,469,751 due to anticipated revenues in FY 2023.

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									
FY2021 AND FY2022 AND FY2023 County Executive Budget Recommendation - Categorical Variance											

Account Number/Description	FY 2020		FY 2021 County Exec. Recommended	Inc./(Dec.) FY 2020 Amended to FY 2021 Co. Exec. Rec.		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Rec. to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Federal Grants Non-Operating	82,600	82,600	77,400	(5,200)	-6.30%	71,300	(6,100)	-7.88%	64,600	(6,700)	-9.40%
Charges for Services	4,972,100	5,033,532	4,772,155	(261,377)	-5.19%	4,922,155	150,000	3.14%	4,922,155	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	1,547,871	1,486,439	2,231,518	745,079	50.13%	2,228,884	(2,634)	-0.12%	2,054,868	(174,016)	-7.81%
Grand Total Revenues	6,827,571	6,827,571	7,306,073	478,502	7.01%	7,447,339	141,266	1.93%	7,266,623	(180,716)	-2.43%

Expenditures											
Salaries	1,419,662	1,419,662	1,497,184	77,522	5.46%	1,518,234	21,050	1.41%	1,539,971	21,737	1.43%
Fringe Benefits	839,261	839,261	729,959	(109,302)	-13.02%	738,296	8,337	1.14%	746,057	7,761	1.05%
Contractual Services	1,662,700	1,662,700	1,643,200	(19,500)	-1.17%	1,633,200	(10,000)	-0.61%	1,633,200	0	0.00%
Commodities	193,300	193,300	165,700	(27,600)	-14.28%	165,700	0	0.00%	165,700	0	0.00%
Depreciation	2,169,615	2,169,615	2,759,444	589,829	27.19%	2,877,592	118,148	4.28%	2,660,637	(216,955)	-7.54%
Interest on Debt	300,000	300,000	250,000	(50,000)	-16.67%	250,000	0	0.00%	250,000	0	0.00%
Internal Services	243,033	243,033	260,586	17,553	7.22%	264,317	3,731	1.43%	271,058	6,741	2.55%
Grand Total Expenditures	6,827,571	6,827,571	7,306,073	478,502	7.01%	7,447,339	141,266	1.93%	7,266,623	(180,716)	-2.43%

AVIATION AND TRANSPORTATION FUND (Page 505)
BUDGET HIGHLIGHTS
FY 2021/2022/2023 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2021 REVENUES

- Federal Grant Non-Operating reflects decrease of (\$5,200) based on the interest recovery schedule for the Airport Building Authority Bonds.
- Charges for Services decrease by (\$261,377) as a result of COVID-19 which includes, decrease in Aviation Gas (\$150,000) less air traffic, Land Lease (\$61,432) based on historical trends, Reimburse US Customs (\$40,000), Car Rental Concessions (\$27,000) decrease in car rentals, Landing Fees (\$5,000) less landings, Late Penalty (\$2,600), Misc. (\$1,600), Tie Down (\$1,000), and Parking Fees (245). Partially offset by T-Hangar Rentals \$27,500 increase due to new additional T-Hangar tenants.
- Planned Use of Fund Balance increase \$745,079 to offset operating expenses FY 2021.

FY 2021 EXPENDITURES

- Controllable Personnel does not reflect any general salary changes but does reflect a fringe benefit rate reduction based on availability equity within the Fringe Benefit Fund.
 - Other Salaries and Fringe Benefit changes include the change of one Airport Administration Supervisor to a PTNE Airport Administration Specialist.
- Contractual Services reflects a decrease of (\$19,500) which includes Professional Services (\$30,000) due to no additional projects, Custodial Services (\$2,000) based on historical trends that are expected to continue, Periodicals Books Pub Sub (\$1,500) due to non-subscription renewals. Partially offset by Building Maintenance Charges \$10,000 increase due to rising building maintenance costs, Laundry and Cleaning \$1,600 based on historical trends, Personal Mileage \$1,400 due to increased runway inspections, and Garbage and Rubbish Disposal \$1,000 due to increased disposal costs.
- Commodities reflects a decrease of (\$27,600) which includes Firefighting Supplies (\$15,000) due to less equipment replacement, Maintenance Supplies (\$15,000) less need and availability during Covid-19, Special Event Supplies (\$2,000) due to no events planned in 2021, Metered Postage (\$500) and Office Supplies (\$100) due to decrease in usage. Partially offset by Ground Supplies \$5,000 are based on historical trends that are expected to continue.
- Depreciation increased \$589,829 due to increases in Depreciation Land Improvements \$489,295 with capitalization of finished projects, Depreciation of Vehicles \$71,167 and Depreciation of Equipment \$38,529 with purchases of new assets. Partially offset by reduction in Depreciation of Building (\$8,087) and Depreciation Roads Parking Lots (\$1,075).
- Interest on Debt decreases (\$50,000) based on debt schedules for T-hangar and Terminal Building.

- Internal Services increase \$17,553 as it reflects increases in Info Tech Operations \$12,866 due to rate and usage adjustments, Insurance Fund \$10,668 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%). Partially offset by Motor Pool and Motor Pool Fuel Charges (\$3,327), Telephone Communications (\$2,522), Info Tech Managed Print Services (\$102) and Radio Communications (\$30) due to rate and usage adjustments.

FY 2022 REVENUES

- Federal Grant Non-Operating reflects decrease of (\$6,100) based on the interest recovery schedule for the Airport Building Authority Bonds.
- Increase in Aviation Gas \$150,000 due to increased air traffic.
- Decrease in Planned Use of Fund Balance (\$2,634) to offset operating expenses for FY 2022.

FY 2022 EXPENDITURES

- Controllable Personnel includes a 1% salary increase and associated Fringe Benefits.
- Contractual Services reflect a decrease of (\$10,000) due to Legal Services (\$10,000) as no legal fees are expected.
- Depreciation increased \$118,148 due to Depreciation Equipment \$81,477, Depreciation Buildings \$13,414, and Depreciation Vehicle \$37,011 for proposed new asset purchases. Partially offset by decreases in Depreciation Land Improvements (\$12,773) and Depreciation Roads Parking Lots (\$981) due to depreciation calculations for new assets and fully depreciated assets.
- Internal Services increase \$3,731 reflects an Insurance Fund increase of \$7,403 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%) with decreases in Info Tech Operations (\$3,672) due to rate and usage adjustments.

FY 2023 REVENUES

- Federal Grant Non-Operating reflects decrease of (\$6,700) based on the interest recovery schedule for the Airport Building Authority Bonds.
- Planned Use of Fund Balance decrease (\$174,016) to offset operating expenses for FY 2023.

FY 2023 EXPENDITURES

- Controllable Personnel includes a 1% salary increase and associated Fringe Benefits.
- Depreciation decreased (\$216,955) due to decreases in Depreciation Roads Parking Lots (\$150,703), Depreciation Land Improvements (\$58,919), and Depreciation Buildings (\$7,333) due to assets being fully depreciated.

- Internal Services reflects increase in Insurance Fund \$6,741 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).

Note: To balance proprietary fund budgets, the following account is used: Planned Use of Fund Balance.

Fund:	66100 - Motor Pool	OAKLAND COUNTY, MICHIGAN									
FY2021 AND FY2022 AND FY2023 County Executive Budget Recommendation - Categorical Variance											

Account Number/Description	FY 2020		FY 2021 County Exec. Recommended	Inc./.(Dec.) FY 2020 Amended to FY 2021 Co. Exec. Rec.		FY 2022 County Exec. Recommended	Inc./.(Dec.) FY 2021 Rec. to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./.(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Charges for Services	9,114,121	9,238,658	8,543,432	(695,226)	-7.53%	8,564,428	20,996	0.25%	8,564,428	0	0.00%
Ext ISF Charges for Services	145,000	145,000	145,000	0	0.00%	145,000	0	0.00%	145,000	0	0.00%
Investment Income	35,000	35,000	40,000	5,000	14.29%	40,000	0	0.00%	40,000	0	0.00%
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	425,000	0	0.00%	425,000	0	0.00%	425,000	0	0.00%
Transfers In	232,435	430,057	160,342	(269,715)	-62.72%	0	(160,342)	-100.00%	0	0	0.00%
Grand Total Revenues	9,954,256	10,276,415	9,316,474	(959,941)	-9.34%	9,177,128	(139,346)	-1.50%	9,177,128	0	0.00%
Expenditures											
Salaries	942,499	942,499	939,885	(2,614)	-0.28%	959,229	19,344	2.06%	978,873	19,644	2.05%
Fringe Benefits	543,539	543,539	548,979	5,440	1.00%	555,885	6,906	1.26%	562,897	7,012	1.26%
Contractual Services	1,632,145	1,632,145	1,722,956	90,811	5.56%	1,760,255	37,299	2.16%	1,784,520	24,265	1.38%
Commodities	3,082,465	3,122,678	2,790,727	(331,951)	-10.63%	2,794,287	3,560	0.13%	2,794,287	0	0.00%
Depreciation	2,826,085	2,872,712	3,060,528	187,816	6.54%	2,819,074	(241,454)	-7.89%	2,555,829	(263,245)	-9.34%
Internal Services	215,177	215,177	228,602	13,425	6.24%	249,883	21,281	9.31%	305,330	55,447	22.19%
Budgeted Equity Adjustment	712,346	947,665	24,797	(922,868)	-97.38%	38,515	13,718	55.32%	195,392	156,877	407.31%
Grand Total Expenditures	9,954,256	10,276,415	9,316,474	(959,941)	-9.34%	9,177,128	(139,346)	-1.50%	9,177,128	0	0.00%

MOTOR POOL FUND (Page 548)
BUDGET HIGHLIGHTS
FY 2021/2022/2023 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2021 REVENUES

- Charges for Services decrease of (\$695,226) reflects a decrease in Gasoline Oil Grease Charges (\$326,504) due to current fuel rates being billed to departments, Leased Equipment (\$324,538), Parts and Accessories (\$27,215) and Productive Labor (\$16,969) based on historical trends.
- Investment Income increase of \$5,000 reflects an increase in Income from Investments based on historical trends.
- Decrease in Transfers In (\$269,715) as there are fewer anticipated fleet expansion transfers for purchase of vehicles in FY 2021.

FY 2021 EXPENDITURES

- Controllable Personnel does not reflect any general salary changes but does reflect a fringe benefit rate reduction based on availability equity within the Fringe Benefit Fund.
- Contractual Services increase of \$90,811 reflects an increase in Insurance \$65,811 due to increase in premium rates and Indirect Costs \$25,000 based on a three-year average of actual indirect costs.
- Commodities decrease of (\$331,951) reflects a decrease in Gasoline Charges (\$324,636) due to the reduction in fuel costs, Expendable Equipment (\$5,000) based on historical trends, Parts and Accessories (\$2,215) due to anticipation of fewer parts for new vehicle builds for FY 2021 and Metered Postage (\$100) based on historical trends.
- Depreciation increase of \$187,816 includes increase in Depreciation Vehicles \$162,598 due to depreciation calculations for new vehicles and fully depreciated vehicles and Depreciation Equipment \$25,218 due to depreciation calculations for new equipment and fully depreciated equipment.
- Internal Services increase of \$13,425 reflects an increase in Building Space Cost Allocation \$9,783; Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2021 building rates have been adjusted to bring equity in line with Federal OMB Uniform Guidance requirements. Also, Insurance Fund \$4,791 which is due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%) and Radio Communications \$130 due to anticipated use of services. Partially offset by a decrease in Information Tech Operations (\$767) and Telephone Communications (\$512) due to anticipated use of services.
- Budgeted Equity Adjustment reflects a decrease of (\$922,868) due to anticipated revenues in FY 2021.

FY 2022 REVENUES

- Charges for Services increase of \$20,996 reflects increase in Leased Equipment \$18,026 based on historical trends and Gasoline Oil Grease Charges \$4,018 due to current fuel rates being billed to departments. Partially offset by a decrease in Productive Labor (\$590) due to vehicle builds and ongoing maintenance of county vehicles and by Parts and Accessories (\$458) due to the anticipation of fewer parts for new vehicle builds for FY 2022.
- Decrease in Transfers In (\$160,342) as there are no anticipated fleet expansion transfers for purchase of vehicles in FY 2022.

FY 2022 EXPENDITURES

- Controllable Personnel includes a 1% salary increase and associated fringe benefits.
- Contractual Services increase of \$37,299 reflects an increase in Insurance \$37,299 due to increase in premium rates.
- Commodities increase of \$3,560 reflects an increase in Gasoline Charges \$4,018 due to increased fleet. Partially offset by a decrease in Parts and Accessories (\$458) due to the anticipation of fewer parts needed for FY 2022.
- Depreciation decrease of (\$241,454) reflects decrease in Depreciation Vehicles (\$245,587) due to depreciation calculations for new vehicles and fully depreciated vehicles. Partially offset by an increase in Depreciation Equipment \$4,133 due to depreciation calculations for new equipment and fully depreciated equipment.
- Internal Services increased \$21,281 primarily due to Building Space Cost Allocation \$19,095 as building rates are based on full cost recovery for building maintenance and operations. Also, Insurance Fund increase of \$1,461 is due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%). Information Tech Operations \$725 due to anticipated use of services.
- Budgeted Equity Adjustment reflects an increase of \$13,718 due to anticipated revenues in FY 2022.

FY 2023 REVENUES

- No changes.

FY 2023 EXPENDITURES

- Controllable Personnel includes a 1% salary increase and associated fringe benefits.
- Contractual Services increase of \$24,265 reflects an increase in Insurance \$24,265 due to increase in premium rates.
- Depreciation decrease of (\$263,245) reflects decrease in Depreciation Vehicles (\$257,495) due to depreciation calculations for new vehicles and fully depreciated vehicles and Depreciation Equipment (\$5,750) due to depreciation calculations for new equipment and fully depreciated equipment.
- Internal Services increase of \$55,447 reflects an increase in Building Space Cost Allocation \$53,938 as building rates are based on full cost recovery for building maintenance and operations. Also, Insurance Fund increase of \$1,509 is due to fluctuations associated with the

allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).

- Budgeted Equity Adjustment reflects an increase of \$156,877 due to anticipated revenues in FY 2023.

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
FY2021 AND FY2022 AND FY2023 County Executive Budget Recommendation - Categorical Variance		

Account Number/Description	FY 2020		FY 2021 County Exec. Recommended	Inc./(Dec.) FY 2020 Amended to FY 2021 Co. Exec. Rec.		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Rec. to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Charges for Services	26,354,774	26,354,774	25,156,605	(1,198,169)	-4.55%	28,664,495	3,507,890	13.94%	28,678,889	14,394	0.05%
Ext ISF Charges for Services	467,339	467,339	481,187	13,848	2.96%	493,812	12,625	2.62%	449,008	(44,804)	-9.07%
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	1,749,618	2,271,357	2,839,767	568,410	25.03%	124,118	(2,715,649)	-95.63%	249,477	125,359	101.00%
Grand Total Revenues	28,671,731	29,193,470	28,577,559	(615,911)	-2.11%	29,382,425	804,866	2.82%	29,477,374	94,949	0.32%

Expenditures											
Salaries	8,938,073	9,311,204	9,487,162	175,958	1.89%	9,578,654	91,492	0.96%	9,671,061	92,407	0.96%
Fringe Benefits	5,858,136	5,991,719	5,787,885	(203,834)	-3.40%	5,820,511	32,626	0.56%	5,853,463	32,952	0.57%
Contractual Services	10,697,178	10,697,178	10,026,600	(670,578)	-6.27%	10,654,574	627,974	6.26%	10,649,332	(5,242)	-0.05%
Commodities	1,679,350	1,694,375	1,634,375	(60,000)	-3.54%	1,694,375	60,000	3.67%	1,694,375	0	0.00%
Depreciation	183,702	183,702	270,017	86,315	46.99%	250,765	(19,252)	-7.13%	220,355	(30,410)	-12.13%
Internal Services	1,314,993	1,314,993	1,371,520	56,527	4.30%	1,383,546	12,026	0.88%	1,388,788	5,242	0.38%
Transfers Out	299	299	0	(299)	-100.00%	0	0	0.00%	0	0	0.00%
Grand Total Expenditures	28,671,731	29,193,470	28,577,559	(615,911)	-2.11%	29,382,425	804,866	2.82%	29,477,374	94,949	0.32%

FACILITIES MAINTENANCE & OPERATIONS FUND (Page 538)
BUDGET HIGHLIGHTS
FY 2021/2022/2023 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2021 REVENUES

- Decrease in Charges for Services (\$1,198,169) reflects decreased receipt of Building Space Charge revenue from departments based on building space rates calculated by Facilities Maintenance & Operations to recover fund expenditures. The decrease from the FY 2020 rates is a concerted effort to have the Facilities Maintenance & Operations fund equity continue to be more in line with Federal OMB Uniform Guidance requirements.
- Increase in Ext ISF Charges for Services \$13,848 based on expected maintenance charge revenue received from external other revenue.
- Increase in Planned Use of Fund Balance \$568,410 is the overall net impact of Building Space rate reductions to reduce funding to be more in line with Federal OMB Uniform Guidance Requirements.

FY 2021 EXPENDITURES

- Controllable Personnel does not reflect any general salary changes but does reflect a fringe benefit rate reduction based on available equity within the Fringe Benefit Fund.
- Contractual Services decreased by (\$670,578) primarily for Natural Gas (\$225,000), Water & Sewage Charges (\$221,774), as well as Sublet Repairs (\$113,248) in order to achieve the recommended budget task request as well as the need to rebalance the fund subsequent to the increase in Internal Service Fund recommendations.
- Commodities decreased (\$60,000) for Security Supplies in order to achieve the recommended budget task request.
- Depreciation increased \$86,315 due to anticipated vehicle and equipment purchases in FY 2021.
- Internal Services increased \$56,527 primarily for Info Tech Operations \$82,892 based on rate and usage adjustment as well as Insurance Fund \$69,571 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%). Partially offset by a decrease in Motor Pool (\$55,132), Motor Pool Fuel Charges (\$11,066), Telephone Communications (\$9,206), Info Tech Managed Print Services (\$1,145), and Radio Communications (\$127) based on rate and usage adjustment. In addition, decrease in Info Tech Development (\$19,260) based on analysis of Internal Service Fund rates and costs.
- Transfers Out decreased (\$299) in FY 2021 as a result of the purchase of additional equipment and labor costs to install the additional equipment on a vehicle replaced in FY 2020.

FY 2022 REVENUES

- Increase in Charges for Services \$3,507,890 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 \$12,625 reflects additional revenue receipted from the Oakland County Road Commission Lease.
- Decreased Planned Use of Fund Balance (\$2,715,649) is caused by adjustments in the FY 2022 building space rates based on full cost recovery.

FY 2022 EXPENDITURES

- Controllable Personnel includes a 1% salary increase and associated fringe benefits.
- Contractual Services increased \$627,974 primarily for Natural Gas \$225,000, Water & Sewage Charges \$200,000, as well as Sublet Repairs \$67,660 due to the expiration of the recommended budget task request as well as the need to rebalance the fund subsequent to the increase in Internal Service Fund recommendations.
- Commodities increased \$60,000 for Security Supplies due to the expiration of the recommended budget task request.
- Depreciation decreased (\$19,252) to reflect the projected depreciation schedule for FY 2022.
- Internal Services increased \$12,026 primarily for Info Tech Operations \$7,174 based on rate and usage adjustment as well as Insurance Fund \$4,852 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County’s various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).

FY 2023 REVENUES

- Increase in Charges for Services \$14,394 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 (\$44,804) primarily reflects reduced revenue receipted from the Oakland County Road Commission Lease.
- Increased Planned Use of Fund Balance \$125,359 is caused by adjustments in the FY 2023 building space rates based on full cost recovery and a recommended 1% general salary increase.

FY 2023 EXPENDITURES

- Controllable Personnel includes a 1% salary increase and associated fringe benefits.
- Contractual Services decreased (\$5,242) due to Sublet Repairs based on the need to rebalance the fund subsequent to the increase in Internal Service Fund recommendations.
- Depreciation decreased (\$30,410) to reflect the projected depreciation schedule for FY 2023.
- Internal Services increased \$5,242 for Insurance Fund due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County’s various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).

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									
FY2021 AND FY2022 AND FY2023 County Executive Budget Recommendation - Categorical Variance											

Account Number/Description	FY 2020		FY 2021 County Exec. Recommended	Inc./(Dec.) FY 2020 Amended to FY 2021 Co. Exec. Rec.		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Rec. to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Charges for Services	6,171,786	6,189,564	6,285,656	96,092	1.55%	6,285,656	0	0.00%	6,285,656	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	2,533,352	2,689,491	3,701,680	1,012,189	37.63%	4,020,209	318,529	8.60%	3,568,197	(452,012)	-11.24%
Transfers In	1,644,186	1,783,676	1,644,186	(139,490)	-7.82%	1,644,186	0	0.00%	1,644,186	0	0.00%
Grand Total Revenues	10,384,324	10,697,731	11,666,522	968,791	9.06%	11,985,051	318,529	2.73%	11,533,039	(452,012)	-3.77%
Expenditures											
Salaries	2,546,740	2,546,740	2,748,953	202,213	7.94%	2,775,718	26,765	0.97%	2,802,750	27,032	0.97%
Fringe Benefits	1,364,685	1,364,685	1,413,676	48,991	3.59%	1,423,231	9,555	0.68%	1,432,881	9,650	0.68%
Contractual Services	4,938,396	5,139,557	5,276,905	137,348	2.67%	5,280,897	3,992	0.08%	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	711,764	711,764	1,265,802	554,038	77.84%	1,556,237	290,435	22.94%	1,108,976	(447,261)	-28.74%
Internal Services	771,252	883,498	909,699	26,201	2.97%	897,481	(12,218)	-1.34%	856,048	(41,433)	-4.62%
Grand Total Expenditures	10,384,324	10,697,731	11,666,522	968,791	9.06%	11,985,051	318,529	2.73%	11,533,039	(452,012)	-3.77%

INFORMATION TECHNOLOGY – CLEMIS FUND (Page 502)
BUDGET HIGHLIGHTS
FY 2021/2022/2023 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2021 REVENUES

- Charges for Services increased \$96,092. CLEMIS Crash \$100,000 and OC Dept \$5,000 due to increased usage and Car Terminals \$504 due to increase in (MDC) devices for external agencies. Partially offset by decreased Crime Parking (\$9,412) due to decreased usage.
- Planned Use of Fund Balance increased by \$1,012,189 to balance FY 2021 budget.
- Transfers In decreased (\$139,490) due to the one-time transfer of the Michigan Indigent Defense Commission Grant Program per M.R. #20009.

FY 2021 EXPENDITURES

- Controllable Personnel does not reflect any general salary changes but does reflect a fringe benefit rate reduction based on availability equity within the Fringe Benefit Fund.
 - Other Salary and Fringe Benefit changes include transfer of one (1) Propriety Fund (PR) Full-Time Eligible (FTE) Database Administrator (position #00513) from Technical Systems & Networking (#1080601) to CLEMIS (#1080301).
- Contractual Services increased \$137,348 due to Professional Services \$200,000 for contractual costs for staffing services; Charge Card Fees \$100,000 for PayPal services for E-Commerce transactions; Equipment Maintenance \$20,000 for cost of repairs; Training \$4,000 and Garbage Disposal \$1,000 due to usage. Offset by decrease of Bank Charges (\$150,000) due to costs going into Charge Card Fees and Software Support Maintenance (\$37,652) due to reduction of maintenance costs.
- Depreciation increased \$554,038 to reflect the projected depreciation schedule for FY 2021.
- Internal Services increased \$26,201 due to IT Development \$63,974 due to CLEMIS Jail Management System Replacement Project per M.R. #20089. Building Space Allocation increased \$7,839. Facilities Maintenance and Operations determines the rates for each building based on estimated costs to operate and maintain the building; the FY 2021 rates have been adjusted in order to bring equity in-line with Federal OMB Uniform Guidance requirements. In addition, Insurance Fund \$2,157 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%) and Telephone Communications \$1,400 due to rate adjustment and usage levels. Partially offset by decreased Info Tech Operations (\$48,066), Motorpool (\$759) and Motorpool Fuel Charges (\$344) based on usage.

FY 2022 REVENUES

- Planned Use of Fund Balance increased by \$ 318,529 to balance FY 2022 budget.

FY 2022 EXPENDITURES

- Controllable Personnel includes a 1% salary increase and associated fringe benefits.
- Contractual Services increased \$3,992 due to Software Support Maintenance for increased maintenance costs.
- Depreciation increased \$290,435 to reflect the projected depreciation schedule for FY 2022.
- Internal Services decreased (\$12,218) due to IT Development (\$27,735) due to CLEMIS Jail Management System Replacement Project per M.R. #20089. Partially offset by increased Building Space Allocation \$12,705; building rates are based on full cost recovery for building maintenance and operations. IT Operations \$2,519 due to rate adjustment and usage levels and Insurance Fund \$293 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).

FY 2023 REVENUES

- Planned Use of Fund Balance decreased by (\$452,012) to balance FY 2023 budget.

FY2023 EXPENDITURES

- Controllable Personnel includes a 1% salary increase and associated fringe benefits.
- Depreciation decreased (\$447,261) to reflect the projected depreciation schedule for FY 2023.
- Internal Services decreased (\$41,433) due to Building Space Allocation (\$41,757); building rates are based on full cost recovery for building maintenance and operations. Offset by increase in Info Tech Operations \$324 based on usage.

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									
FY2021 AND FY2022 AND FY2023 County Executive Budget Recommendation - Categorical Variance											

Account Number/Description	FY 2020		FY 2021 County Exec. Recommended	Inc./(Dec.) FY 2020 Amended to FY 2021 Co. Exec. Rec.		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Rec. to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Charges for Services	252,522	252,522	283,233	30,711	12.16%	283,233	0	0.00%	283,233	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	259,801	259,801	241,675	(18,126)	-6.98%	271,307	29,632	12.26%	275,320	4,013	1.48%
Transfers In	507,699	507,699	507,699	0	0.00%	507,699	0	0.00%	507,699	0	0.00%
Grand Total Revenues	1,023,022	1,023,022	1,035,607	12,585	1.23%	1,065,239	29,632	2.86%	1,069,252	4,013	0.38%

Expenditures

Salaries	301,330	301,330	316,889	15,559	5.16%	319,788	2,899	0.91%	322,716	2,928	0.92%
Fringe Benefits	163,613	163,613	169,736	6,123	3.74%	170,771	1,035	0.61%	171,816	1,045	0.61%
Contractual Services	205,465	205,465	180,464	(25,001)	-12.17%	205,465	25,001	13.85%	205,465	0	0.00%
Commodities	7,000	7,000	7,000	0	0.00%	7,000	0	0.00%	7,000	0	0.00%
Depreciation	239,974	239,974	261,126	21,152	8.81%	261,126	0	0.00%	261,126	0	0.00%
Internal Services	105,640	105,640	100,392	(5,248)	-4.97%	101,089	697	0.69%	101,129	40	0.04%
Grand Total Expenditures	1,023,022	1,023,022	1,035,607	12,585	1.23%	1,065,239	29,632	2.86%	1,069,252	4,013	0.38%

INFORMATION TECHNOLOGY – FIRE RECORDS MANAGEMENT FUND (Page 513)
BUDGET HIGHLIGHTS
FY2021/2022/2023 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2021 REVENUES

- Charges for Services increased \$30,711. Participation Fees increased \$45,610 for out of county agencies and Rebill Charges decreased (\$14,899) to reflect historical data.
- Planned Use of Fund Balance decreased (\$18,126) to balance FY 2021 budget.

FY 2021 EXPENDITURES

- Controllable Personnel does not reflect any general salary changes but does reflect a fringe benefit rate reduction based on availability equity within the Fringe Benefit Fund.
- Contractual Services decreased (\$25,001) due reduction of Communications to reflect actual expenses.
- Depreciation increased \$21,152 to reflect the projected depreciation schedule for FY 2021.
- Internal Services decreased (\$5,248) primarily due to Info Tech Operations (\$6,290) due to rate adjustment and usage levels. Partially offsetting is Insurance Fund \$709 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%). Telephone Communications \$333 due to rate adjustment and usage levels.

FY 2022 REVENUES

- Planned Use of Fund Balance increased \$29,632 to balance FY 2022 budget.

FY 2022 EXPENDITURES

- Controllable Personnel includes a 1% salary increase and associated fringe benefits.
- Contractual Services increased \$25,001 due to Communications to reflect actual expenses.
- Internal Services increased \$697 due to Info Tech Operations \$660 due to rate adjustment and usage levels. In addition, Insurance Fund increased slightly due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).

FY 2023 REVENUES

- Planned Use of Fund Balance increased \$4,013 to balance FY 2023 budget.

FY 2023 EXPENDITURES

- Controllable Personnel includes a 1% salary increase and associated fringe benefits.
- Internal Services increased \$40 due to rate adjustment and usage levels.

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									
FY2021 AND FY2022 AND FY2023 County Executive Budget Recommendation - Categorical Variance											

Account Number/Description	FY 2020		FY 2021 County Exec. Recommended	Inc./(Dec.) FY 2020 Amended to FY 2021 Co. Exec. Rec.		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Rec. to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Charges for Services	9,747,428	9,747,428	9,757,428	10,000	0.10%	9,757,428	0	0.00%	9,757,428	0	0.00%
Investment Income	250,000	250,000	300,000	50,000	20.00%	100,000	(200,000)	-66.67%	100,000	0	0.00%
Planned Use of Fund Balance	20,772	(15,728)	0	15,728	-100.00%	0	0	0.00%	1,986,260	1,986,260	0.00%
Transfers In	3,500	40,000	0	(40,000)	-100.00%	0	0	0.00%	0	0	0.00%
Grand Total Revenues	10,021,700	10,021,700	10,057,428	35,728	0.36%	9,857,428	(200,000)	-1.99%	11,843,688	1,986,260	20.15%

Expenditures											
Salaries	811,324	811,324	805,298	(6,026)	-0.74%	811,391	6,093	0.76%	817,545	6,154	0.76%
Fringe Benefits	411,713	411,713	417,919	6,206	1.51%	420,094	2,175	0.52%	422,291	2,197	0.52%
Contractual Services	3,560,995	3,560,995	2,875,995	(685,000)	-19.24%	3,692,213	816,218	28.38%	3,648,918	(43,295)	-1.17%
Commodities	527,814	527,814	527,814	0	0.00%	527,814	0	0.00%	527,814	0	0.00%
Depreciation	3,224,643	3,224,643	680,741	(2,543,902)	-78.89%	226,073	(454,668)	-66.79%	5,006,483	4,780,410	2114.54%
Internal Services	1,188,725	1,188,725	1,111,777	(76,948)	-6.47%	1,120,876	9,099	0.82%	1,134,637	13,761	1.23%
Transfers Out	286,000	286,000	286,000	0	0.00%	286,000	0	0.00%	286,000	0	0.00%
Budgeted Equity Adjustment	10,486	10,486	3,351,884	3,341,398	31865.33%	2,772,967	(578,917)	-17.27%	0	(2,772,967)	-100.00%
Grand Total Expenditures	10,021,700	10,021,700	10,057,428	35,728	0.36%	9,857,428	(200,000)	-1.99%	11,843,688	1,986,260	20.15%

INFORMATION TECHNOLOGY – RADIO COMMUNICATION FUND (Page 520)
BUDGET HIGHLIGHTS
FY2021/2022/2023 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2021 REVENUES

- Charges for Services increased \$10,000 due to Outside Agencies based on billing activity.
- Income Investment increased \$50,000 due to increased cash balance available for investments.
- Planned Use of Fund Balance increased \$15,728 to balance FY 2021 budget.
- Transfers In decreased (\$40,000) due to the one-time purchase of equipment for Sheriff’s Office.

FY 2021 EXPENDITURES

- Controllable Personnel does not reflect any general salary changes but does reflect a fringe benefit rate reduction based on availability equity within the Fringe Benefit Fund.
- Contractual Services decreased by (\$685,000). Software Maintenance decreased (\$700,000) due to reduction of costs. Partially offset by increase in Tower Charges \$15,000 due to increase in rent of towers.
- Depreciation decreased (\$2,543,902) to reflect the projected depreciation schedule for FY 2021 for 9-1-1 Emergency Services IP Network (ESINet) and new radio equipment.
- Internal Services decreased (\$76,948) due to Info Tech CLEMIS (\$48,242), Info Tech Operations (\$27,122), Motor Pool (\$3,439), Motor Pool Fuel (\$1,493) and Telephone Communications (\$1,381) due to usage. Offset by increase in Building Space \$2,132; Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2021 building rates have been adjusted to bring equity in line with Federal OMB Uniform Guidance requirements. Insurance Fund increased \$1,700 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County’s various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%). In addition, Info Tech Managed Print Services increased \$897 due to usage.
- Budget Equity increased \$3,341,398 for planned surplus in the FY 2021 budget.

FY 2022 REVENUES

- Income Investment decreased (\$200,000) due to increased cash balance available for investments.

FY 2022 EXPENDITURES

- Controllable Personnel includes a 1% salary increase and associated fringe benefits.
- Contractual Services increased \$816,218. Increases in Software Maintenance \$700,000 and Communications \$100,000 to reflect actual expenses. Tower Charges increased \$16,218 due to increase in rent of towers.
- Depreciation decreased (\$454,668) to reflect the projected depreciation schedule for FY 2022 for 9-1-1 Emergency Services IP Network (ESINet) and new radio equipment.
- Internal Services increased \$ 9,099 due to Building Space Allocation \$4,161; building rates are based on full cost recovery for building maintenance and operations. Info Tech Operations increased \$3,081 based on usage and Insurance Fund increased \$1,857 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).
- Budget Equity decreased (\$578,917) for reduction of planned surplus in the FY 2022 budget.

FY 2023 REVENUES

- Planned Use of Fund Balance increased \$1,986,260 to balance the FY 2023 budget.

FY 2023 EXPENDITURES

- Controllable Personnel includes a 1% salary increase 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 increased \$4,780,410 to reflect the projected depreciation schedule for FY 2023.
- Internal Services increased \$13,761 due to Building Space Allocation \$11,754; building rates are based on full cost recovery for building maintenance and operations. Insurance Fund increased \$2,007 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).
- Budget Equity decreased (\$2,772,967) for reduction of planned surplus in the FY 2023 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									
FY2021 AND FY2022 AND FY2023 County Executive Budget Recommendation - Categorical Variance											

Account Number/Description	FY 2020		FY 2021 County Exec. Recommended	Inc./.(Dec.) FY 2020 Amended to FY 2021 Co. Exec. Rec.		FY 2022 County Exec. Recommended	Inc./.(Dec.) FY 2021 Rec. to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./.(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Charges for Services	30,924,524	31,074,624	33,835,772	2,761,148	8.89%	33,619,489	(216,283)	-0.64%	33,549,290	(70,199)	-0.21%
Ext ISF Charges for Services	2,557,871	2,407,871	2,967,936	560,065	23.26%	3,451,813	483,877	16.30%	4,022,789	570,976	16.54%
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	5,615,643	5,653,947	7,507,053	1,853,106	32.78%	7,708,485	201,432	2.68%	6,524,125	(1,184,360)	-15.36%
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	4,033,405	3,906,676	(126,729)	-3.14%	3,906,676	0	0.00%	3,906,676	0	0.00%
Grand Total Revenues	43,080,214	43,245,347	48,292,937	5,047,590	11.67%	48,761,963	469,026	0.97%	48,078,380	(683,583)	-1.40%

Expenditures											
Salaries	11,635,102	11,635,102	11,578,117	(56,985)	-0.49%	11,692,723	114,606	0.99%	11,808,476	115,753	0.99%
Fringe Benefits	6,168,143	6,168,143	6,145,263	(22,880)	-0.37%	6,170,598	25,335	0.41%	6,211,738	41,140	0.67%
Contractual Services	18,530,911	18,660,823	21,082,798	2,421,975	12.98%	21,652,955	570,157	2.70%	21,988,471	335,516	1.55%
Commodities	1,649,613	1,679,445	1,640,233	(39,212)	-2.33%	1,640,233	0	0.00%	1,640,233	0	0.00%
Depreciation	3,820,211	3,825,600	6,484,390	2,658,790	69.50%	6,104,779	(379,611)	-5.85%	5,300,386	(804,393)	-13.18%
Internal Services	1,276,234	1,276,234	1,362,136	85,902	6.73%	1,500,675	138,539	10.17%	1,129,076	(371,599)	-24.76%
Grand Total Expenditures	43,080,214	43,245,347	48,292,937	5,047,590	11.67%	48,761,963	469,026	0.97%	48,078,380	(683,583)	-1.40%

INFORMATION TECHNOLOGY FUND (Page 544)
BUDGET HIGHLIGHTS
FY 2021/2022/2023 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2021 REVENUES

- Charges for Services increased \$2,761,148. Oakland County Department Operations \$2,608,363 and Non-Governmental Operations \$139,327 for services provided to General Fund/General Purpose departments. Equipment Rental \$13,458 reflective of Office Equipment actual billing.
- Ext. ISF Charges for Services increased \$560,065 due to Ext-Enhanced Access Fees Revenue for customer usage.
- Planned Use of Fund Balance increased \$1,853,106 to balance FY 2021 budget.
- Transfers In decreased by (\$126,729) due to one-time transfers of Technology Hardware Replacement Implementation per M.R.#19333, Sheriffs Contract for the Charter Township of Oxford per M.R. #19338, Sheriffs Contract for Township of Addison per M.R. #20021 and Sheriffs Contract for City of Pontiac per M.R. #20024.

FY 2021 EXPENDITURES

- Controllable Personnel does not reflect any general salary changes but does reflect a fringe benefit rate reduction based on availability equity within the Fringe Benefit Fund. Overall position changes include transfer of one (1) PR FTE Database Administrator (position #00513) from Technical Systems & Networking (#1080601) to CLEMIS (#1080301).
- Contractual Services increased \$ 2,421,975. Contracted Services \$2,204,684 due to Cloud Services; Charge Card Fee \$328,248 due to the tracking of Elavon expenses; Maintenance Contract \$23,642 and Equipment Maintenance \$5,342 to reflect actual expenses; Bank Charges \$8,555; and Printing \$2,400 based on usage. Partially offset by decreases for Professional Services (\$96,725) and Software Maintenance (\$47,989) to reflect anticipated expenses; Software Rental Lease (\$4,782) due to increased use of Cloud Services; Travel (\$1,400) due to reduced costs.
- Commodities decreased (\$39,212) due to Expendable Equipment (\$36,212) and Office Supplies (\$3,000) based on historical spend.
- Depreciation increased \$2,658,790 due to projected capital assets in progress of becoming operational in FY 2021.
- Internal Services net increase of \$85,902 due to Building Space Allocation \$63,619; Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building; the FY 2021 rates have been adjusted in order to bring equity in-line with Federal OMB Uniform Guidance requirements. Insurance Fund \$21,684 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%). Also, Telephone

Communications \$3,152 due to rate adjustment and usage levels. Partially offset by decrease in Motor Fuel Charges (\$1,582) and Motor Fuel (\$971).

FY 2022 REVENUES

- Charges for Services decreased (\$216,283) due to OC Depts Operations (\$345,456) offset by increase in Non-Governmental Operating \$129,173 for services provided to General Fund/General Purpose Departments.
- Ext. ISF Charges for Services increased \$483,877 due to Ext-Enhanced Access Fees Revenue for customer usage.
- Planned Use of Fund Balance increased \$201,432 to balance FY 2022 budget.

FY 2022 EXPENDITURES

- Controllable Personnel includes a 1% salary increase and associated fringe benefits.
- Contractual Services increased \$570,157 due to Charge Card Fee \$403,746, Software Maintenance \$131,805 and Bank Charges \$10,521 to reflect actual costs; Contractual Services \$46,637 due to Workday licensing. Partially offset by decrease in Maintenance Contract (\$12,552) and Equipment Maintenance (\$10,000) to reflect anticipated expenses.
- Depreciation decreased (\$379,611) due to assets becoming fully depreciated.
- Internal Services net increase of \$138,539 due to Building Space Allocation \$130,191; building rates are based on full cost recovery for building maintenance and operations. Insurance Fund \$8,348 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).

FY 2023 REVENUES

- Charges for Services decreased (\$70,199) due to Non-Governmental Operating for services provided to General Fund/General Purpose Departments.
- Ext. ISF Charges for Services increased \$570,976 due to Ext-Enhanced Access Fees Revenue for customer usage.
- Planned Use of Fund Balance decreased (\$1,184,360) to balance FY 2023 budget.

FY2023 EXPENDITURES

- Controllable Personnel includes a 1% salary increase and associated fringe benefits.
- Contractual Services increased \$335,516 due to Charge Card Fee \$496,607 and Bank Charges \$12,941 to reflect actual costs. Partially offset by decrease in Software Maintenance (\$139,582) and Contractual Services (\$34,450) to reflect anticipated expenses.
- Depreciation decreased (\$804,393) due to capital assets becoming fully depreciated.

- Internal Services net decrease of (\$371,599) due to Building Space Allocation (\$383,390); building rates are based on full cost recovery for building maintenance and operations. Partially offset by increase in Insurance Fund \$11,791 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%).

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									
FY2021 AND FY2022 AND FY2023 County Executive Budget Recommendation - Categorical Variance											

Account Number/Description	FY 2020		FY 2021 County Exec. Recommended	Inc./(Dec.) FY 2020 Amended to FY 2021 Co. Exec. Rec.		FY 2022 County Exec. Recommended	Inc./(Dec.) FY 2021 Rec. to FY 2022 Co. Exec. Rec.		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Rec. to FY 2023 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Charges for Services	2,852,512	2,852,512	3,525,876	673,364	23.61%	3,525,876	0	0.00%	3,525,876	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	196,438	196,438	182,965	(13,473)	-6.86%	287,270	104,305	57.01%	279,253	(8,017)	-2.79%
Grand Total Revenues	3,090,950	3,090,950	3,750,841	659,891	21.35%	3,855,146	104,305	2.78%	3,847,129	(8,017)	-0.21%
Expenditures											
Salaries	254,335	254,335	254,337	2	0.00%	256,870	2,533	1.00%	259,429	2,559	1.00%
Fringe Benefits	145,534	145,534	145,492	(42)	-0.03%	146,396	904	0.62%	147,309	913	0.62%
Contractual Services	1,839,036	1,839,036	2,580,686	741,650	40.33%	2,580,686	0	0.00%	2,580,686	0	0.00%
Commodities	175,858	175,858	149,731	(26,127)	-14.86%	149,731	0	0.00%	149,731	0	0.00%
Depreciation	112,644	112,644	112,644	0	0.00%	205,268	92,624	82.23%	200,000	(5,268)	-2.57%
Internal Services	563,543	563,543	507,951	(55,592)	-9.86%	516,195	8,244	1.62%	509,974	(6,221)	-1.21%
Grand Total Expenditures	3,090,950	3,090,950	3,750,841	659,891	21.35%	3,855,146	104,305	2.78%	3,847,129	(8,017)	-0.21%

INFORMATION TECHNOLOGY – TELEPHONE COMMUNICATIONS FUND (Page 551)
BUDGET HIGHLIGHTS
FY2021/2022/2023 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2021 REVENUES

- Charges for Services increased \$673,364 due to Sale of Phone Service Internal to reflect billable activity.
- Planned Use of Fund Balance decreased (\$13,473) to balance FY 2021 budget.

FY 2021 EXPENDITURES

- Controllable Personnel does not reflect any general salary changes but does reflect a fringe benefit rate reduction based on availability equity within the Fringe Benefit Fund.
- Contractual Services increased \$741,650 due to Contracted Services \$985,794 to reflect anticipated activity. Partially offset by decrease in Maintenance Equipment (\$234,144) and Software Maintenance (\$10,000) to reflect actual expenses.
- Commodities decreased (\$26,127) due to Expendable Equipment usage.
- Internal Services decreased (\$55,592) due to Info Tech Operations (\$60,110), Motor Pool (\$1,245) and Motor Pool Fuel Charges (\$113) for rate adjustment and usage levels. Partially offset by increase in Telephone Communications \$4,547 and Insurance Fund \$154 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%). Building Space Allocation \$1,175; Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2021 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements.

FY 2022 REVENUES

- Planned Use of Fund Balance increased \$104,305 to balance FY 2022 budget.

FY 2022 EXPENDITURES

- Controllable Personnel includes a 1% salary increase and associated fringe benefits.
- Depreciation increased \$92,624 to reflect the projected depreciation schedule for FY 2022.
- Internal Services increased \$8,244 due to Info Tech Operations \$6,306 and Insurance Fund that increased slightly due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers, which is based on historical experience (50%) and current exposure of budgeted positions (50%). Building Space Allocation \$1,904; building rates are based on full cost recovery for building maintenance and operations.

FY 2023 REVENUES

- Planned Use of Fund Balance decreased (\$8,017) to balance FY 2023 budget.

FY 2023 EXPENDITURES

- Controllable Personnel includes a 1% salary increase and associated fringe benefits.
- Depreciation decreased (\$5,268) to reflect the projected depreciation schedule for FY 2023.
- Internal Services decreased (\$6,221) 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).