

2013

Financial SUMMARY

Fiscal Year ending September 30, 2013



prepared by

Department of Management & Budget
Laurie Van Pelt, Director



L. BROOKS PATTERSON
OAKLAND COUNTY EXECUTIVE



to the residents OF OAKLAND COUNTY, MI

I am pleased to present the county's Financial Summary for Fiscal Year 2013. This document will help you to better understand your county government and how it utilizes your tax dollars.

Oakland County has a reputation for fiscal excellence. Our prudent fiscal management is a result of our balanced three-year budget which allows us to continue to provide residents with outstanding services, innovate the way in which we deliver those services, while continuing to manage the decline in tax revenue. We call it "thoughtful management versus crisis management." It's what earns the county a AAA bond rating every year from Moody's Investors Service and Standard & Poor's (S&P). "We're the first county in America to have a three-year budget, and we are recognized by the experts on Wall Street to be a financially well-managed county. In fact, they say we're the best-managed county in America. Moody's said that and I'm not going to argue with them."

Each year, Oakland County publishes a document called the Comprehensive Annual Financial Report (CAFR). Much of the information in the CAFR report is technical and complex, resulting in a document that is not very user-friendly for the average person. It contains the county's financial statements which are prepared in accordance with Generally Accepted Accounting Principles (GAAP) and the standards and guidelines set by the Governmental Accounting Standards Board. The CAFR also includes an independent auditor's report which states the information contained in the financial statements has been reviewed by the firm, and with reasonable assurance, the financial information is complete, presented accurately, and in the correct format. Oakland County offers this financial summary for residents to provide a clearer, simpler picture of your county finances. It also includes a brief discussion of select county programs and initiatives. Oakland County's Financial Summary for 2012 received the prestigious Popular Annual Financial Report Award from the Government Finance Officers Association of the United States and Canada, which is detailed on page 20 of this document. I hope you enjoy our 2013 edition.


Oakland County Executive
L. Brooks Patterson



board of commissioners

FOR FISCAL YEAR 2013



MICHAEL J. GINGELL
CHAIRPERSON



JEFF MATIS
VICE-CHAIRPERSON

commissioners

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

city/twp of residence

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



an overview OF OAKLAND COUNTY

did you know?

The county's museums include Cranbrook Academy of Art, Cranbrook Institute of Science, the W.P. Chrysler Automotive Museum and the Holocaust Memorial Center.

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

The Detroit Zoo is located in Oakland County.

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

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

Over 1.2 million residents enjoy distinct neighborhoods including rural regions, walkable downtowns and thriving cities. Oakland County's diverse living accommodations ensure a broad selection for every budget and lifestyle – from rolling farmland to newer homes in modern communities and everything in between. Whatever your lifestyle, you'll find the right fit in Oakland County.

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

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

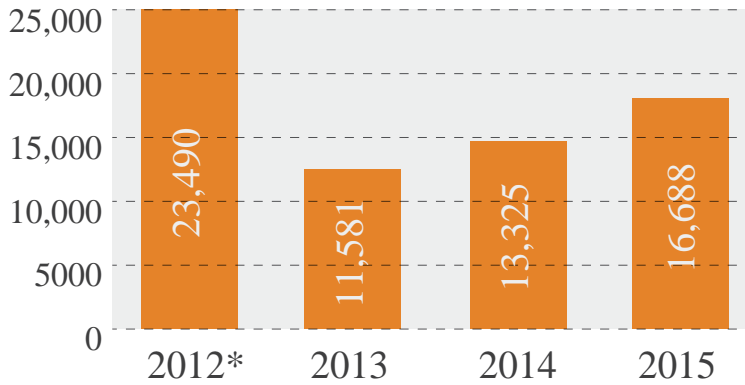
No matter where they live, residents are never more than a 20-minute drive or walk from the nearest park, nature trail or lake. Oakland County contains more than 89,000 acres of recreational property, approximately 1,450 inland lakes and the headwaters of five major rivers within its borders. With over 16,300 lakefront home sites, Oakland County is a true water wonderland.

When you visit Oakland County, you'll quickly understand why it consistently ranks among the top counties in the United States for quality of life, business success and educational advancement.



OAKLAND COUNTY'S economy

PROJECTED JOB GROWTH IN OAKLAND COUNTY



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

Figure 1

Oakland County continues to rebound from one of the longest and most severe economic recessions in our state's history. The County's economic recovery has been quite remarkable considering almost 48,000 jobs were added to its employment rolls in 2011 and 2012; the strongest two-year period for job growth since 1994 and 1995.

According to the April 2013 Oakland County Economic Outlook report prepared by the University of Michigan, more than 41,500 new jobs will be added in Oakland County over the three-year period from 2013 through 2015.

Figure 1 illustrates this upward trend.

Oakland County's per capita income (PCI) was \$55,761 in 2012, the highest among Michigan's 83 counties. Oakland's PCI also compares favorably to the national average of \$43,735 and state average of \$38,291.

In September 2013, Oakland's unemployment rate of 8.2% was slightly lower than the State of Michigan's 8.3%; however it exceeded the national average of 7.0%. Unemployment rates for the past decade are illustrated in **Figure 2**.

UNEMPLOYMENT RATES

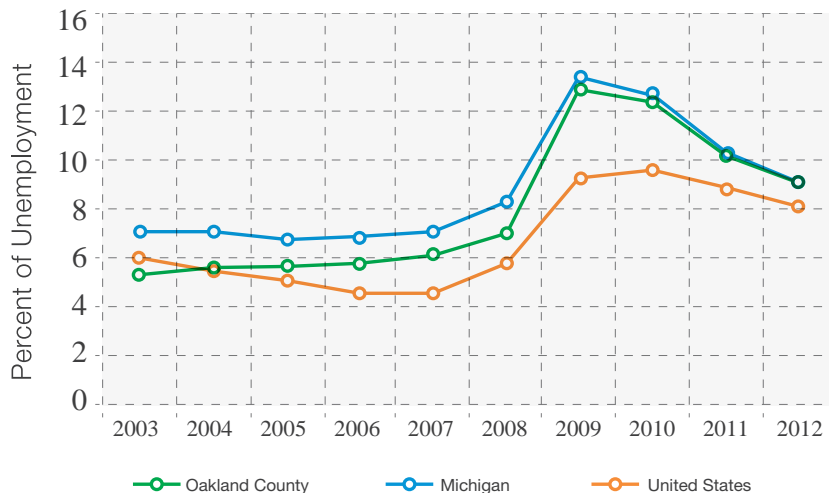
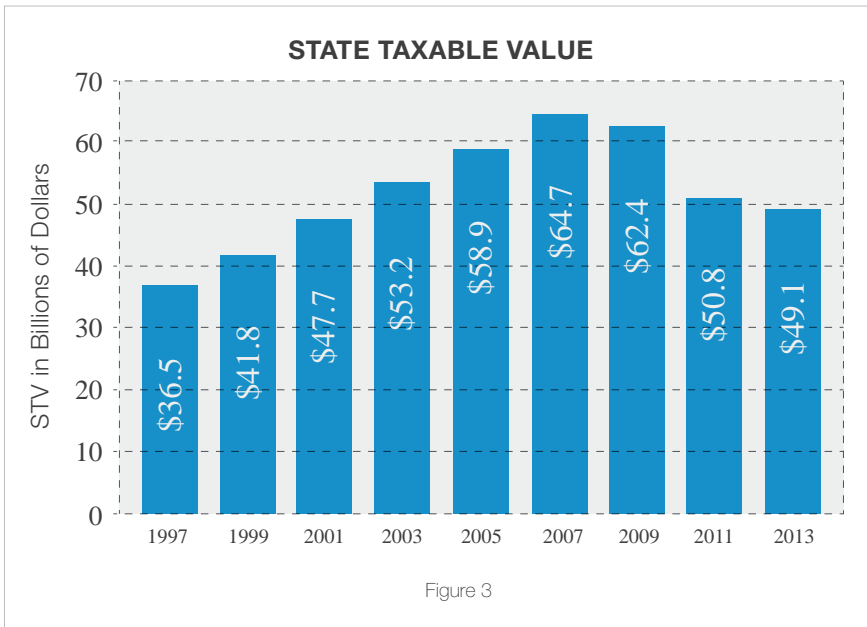


Figure 2



OAKLAND COUNTY'S tax base



Oakland County has consistently maintained a prudent and conservative approach to tax revenues by controlling the millage rate levied on the tax base. The county millage rate for the July 1, 2013 property tax levy remained at 4.19 mills for operations. In fact, this rate has not changed in over a decade.

Oakland County did not escape the negative impact from the real estate market decline experienced by our state and nation over the last several years; however there are indications that the County is moving strongly in the right direction. In 2013, property foreclosures were almost fifty percent less than the previous year; 2,800 foreclosures in 2013 compared to 5,100 in 2012.



Although economic recovery has begun in Michigan, property values have not recovered from the real estate market collapse. In 2013, Oakland County property values began to stabilize resulting in a slight increase in countywide assessed value and no change in taxable value. A historical view of taxable value and tax levies are depicted in **Figures 3** and **4**.



OAKLAND COUNTY'S financial condition

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

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

The issuance of debt is also limited. Debt is only issued after other sources of funding (operating budget, existing fund balance, etc.) have been explored. The county has the authority to issue up to \$5.14 billion in debt (10% of its State Equalized Value); however, the actual outstanding debt is \$1.17 billion, 22.8% of the permissible amount.

In 2007, the County issued \$557 million in Trust Certificates of Participation (COPs) to fully fund its long-term retiree health care obligation; making it the first county in the nation to do so. In 2013, based on new Michigan law, the County issued \$350 million in limited taxable general obligation bonds to refinance the existing COPs debt. This action will result in savings of \$14.5 million a year through 2027, and \$34 million annually thereafter.

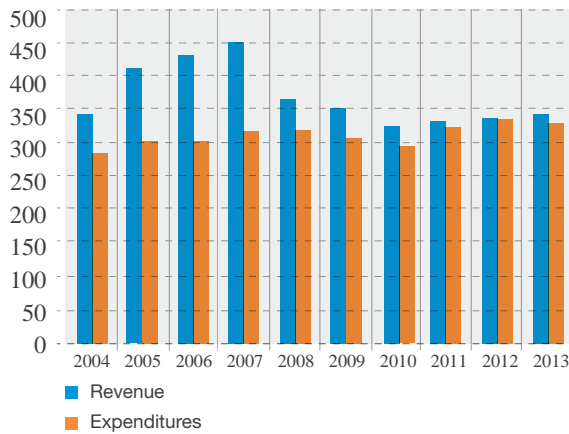
The General Fund is the county's principal operating fund. A favorable General Fund balance is an indicator of a healthy operating environment. Since 2004, Oakland County's general fund balance has increased by a total of \$175.4 million. The increase is primarily attributable to the county's effort to limit spending while maintaining services. A concentrated effort to build additional resources to cover anticipated revenue reductions has also contributed to the increase in recent years.

Fiscal stability is also enhanced through the annual budget process which appropriates for full utilization of the county's 4,326 authorized positions. Should vacancies occur or positions be filled at a level lower than authorized, the resulting favorable variance has a positive impact on fund balance.

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



GENERAL FUND REVENUES & EXPENDITURES (IN MILLIONS OF DOLLARS)



CHANGE IN GENERAL FUND EQUITY (IN MILLIONS OF DOLLARS)

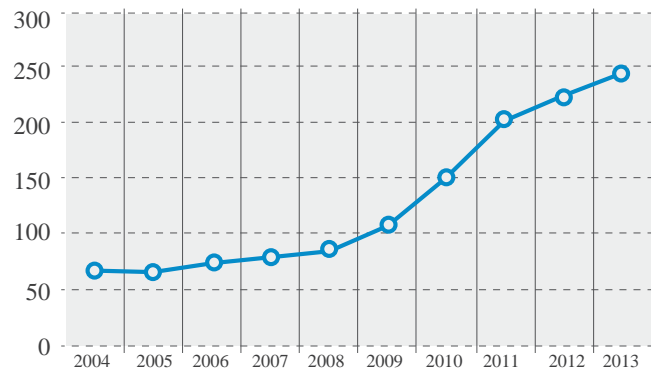


Figure 5

Source: Oakland County Comprehensive Financial Reports

REVENUE AND EXPENDITURES (IN MILLIONS)

	2004	2005(a)	2006(a)	2007(a)	2008	2009	2010	2011(b)	2012	2013
Total Revenue	\$343.8	\$412.4	\$432.9	\$452.1	\$365.1	\$353.0	\$326.9	\$328.9	\$335.4	\$342.9
Total Expenditures	<u>284.0</u>	<u>302.7</u>	<u>303.0</u>	<u>319.2</u>	<u>320.1</u>	<u>307.3</u>	<u>296.1</u>	<u>324.4</u>	<u>337.1</u>	<u>329.8</u>
Excess (Deficiency)	59.8	109.6	129.9	132.9	45.0	45.7	30.8	4.5	(1.7)	13.1
Other Financing Sources (Uses)	(109.9)	(111.6)	(121.2)	(128.3)	(39.5)	(23.8)	11.9	26.7	24.0	6.2
Beginning Equity	<u>112.5</u>	<u>67.4</u>	<u>65.4</u>	<u>74.1</u>	<u>78.8</u>	<u>84.3</u>	<u>106.3</u>	<u>169.9</u>	<u>201.2</u>	<u>223.4</u>
Ending Equity	\$67.4	\$65.4	\$74.1	\$78.8	\$84.3	\$106.3	\$149.0	\$201.2	\$223.4	\$242.8
As a % of Revenue	19.62%	15.86%	17.11%	17.42%	23.08%	30.12%	45.58%	61.17%	66.62%	70.79%

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

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

Figure 5



OAKLAND COUNTY'S **financial condition (cont.)**

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

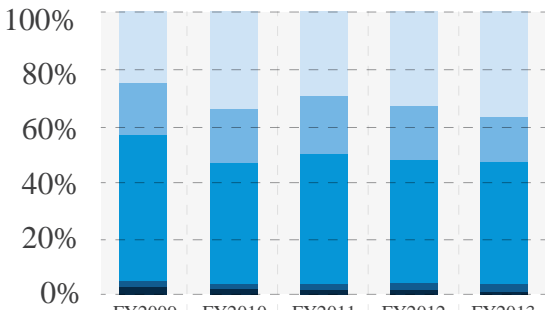
- Special Revenue funds are used to record the activities that receive monies for restricted purposes such as Friend of the Court and grant-funded activities.
- Debt Service funds record the transactions related to the assessment of tax levies and payment of principal and interest of long-term debt,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

The overall revenues and expenditures for county functions illustrated in **Figure 6** are derived from Governmental and Proprietary Fund Statements presented in the Comprehensive Annual Financial Report (CAFR). The Revenue Trend graphs provide a 5-year history on county revenue sources. The Expenditure Trend graphs show expenditures by major activities within the county. Internal Service fund revenues and expenditures have not been included in these totals. Also, the funds of the component units (Road Commission and Chapters 20 & 21 Drainage Districts) are not presented as these services are provided by other county entities. However, General Fund transfers to the Internal Service funds are included as expenditures to more accurately reflect the use of county tax revenues.

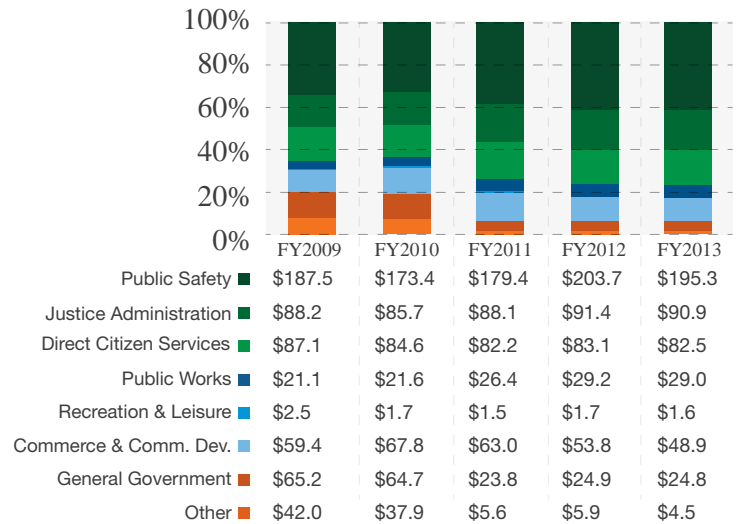


FIVE YEAR REVENUE & EXPENDITURE TRENDS (IN MILLIONS OF DOLLARS)

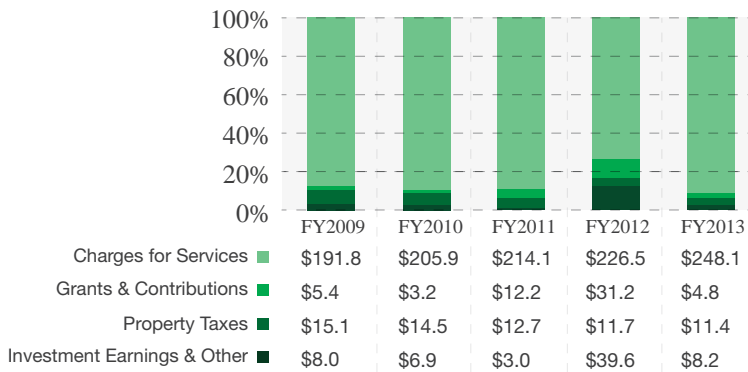
REVENUES: GOVERNMENTAL ACTIVITIES



EXPENSES: GOVERNMENTAL ACTIVITIES



REVENUES: BUSINESS-TYPE ACTIVITIES



EXPENSES: BUSINESS-TYPE ACTIVITIES

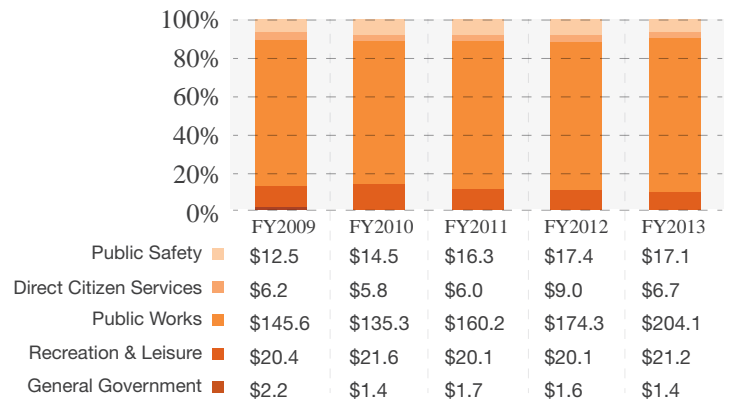
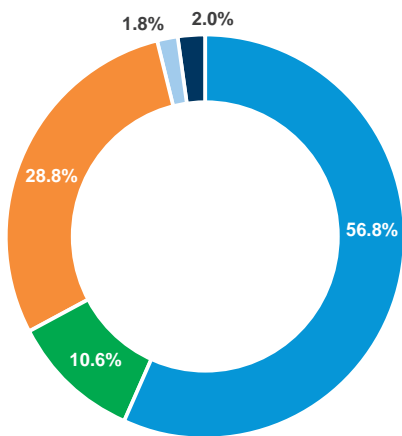


Figure 6



revenues



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

The receipt of county revenues are defined as follows:

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

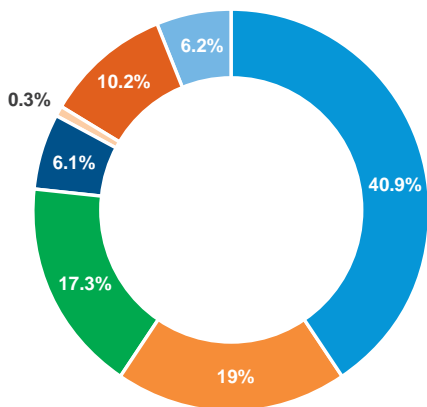
Grants and Contributions: Restricted funding provided by federal or state governments.

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

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

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

MAJOR PROGRAM expenditures



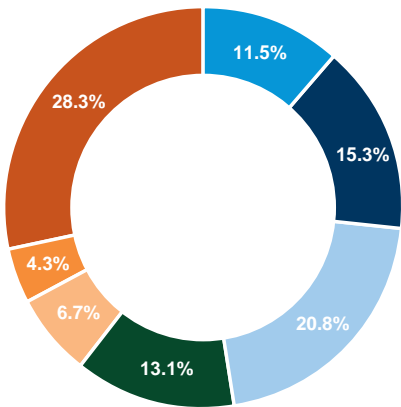
For presentation purposes, county expenditures were broken into seven broad program areas: General Government, Public Safety, Justice Administration, Recreation and Leisure, Direct Citizen Services, Commerce and Community Development, and Public Works.

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

Figure 8



general government



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

did you know?

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

There is an online Election Reminder service that will send email notifications regarding upcoming elections in Oakland County.

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

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

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

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

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

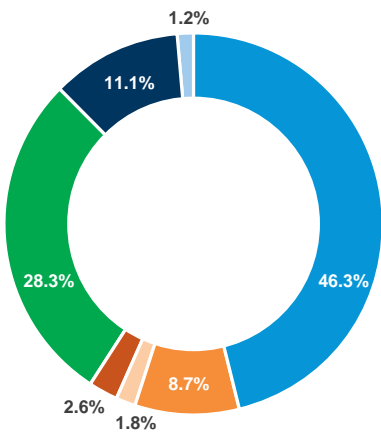
Human Resources: The Human Resources Department, as mandated by Public Act 139, “directs the performance of all personnel and labor relations functions for the county.”

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

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



public safety



- Incarceration
- Alternative Corrections Program
- Animal Control
- Homeland Security
- Community Law Enforcement
- Law Enforcement
- Crime Prevention

did you know?

The Sheriff's Office RESULTS Program provides accurate, professional and courteous drug and alcohol testing for clients, agents, courts and the general public.

Public Safety consists of all aspects of law enforcement.

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

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

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

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

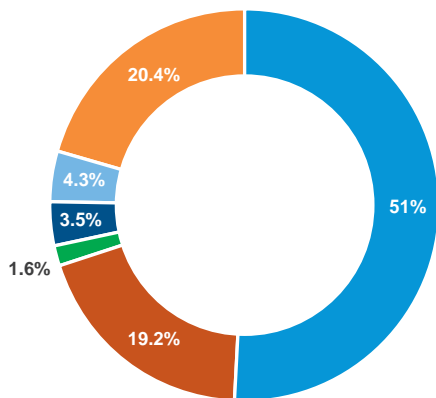
The **Circuit Court** Probation Division provides the Oakland County Circuit Court with a Pre-Sentence Investigation Report consistent with Michigan Compiled Law 771.14 prior to sentencing on each defendant convicted of a felony and referred by the court. The Circuit Court Probation Division is a multi-funded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

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

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



justice administration



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

did you know?

Judge On-Line is a telephone conferencing program offered by the Circuit and Probate Courts as an alternative to face-to-face court hearings in an effort to save time and money, to provide flexibility in scheduling and to resolve cases more efficiently.

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

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

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

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

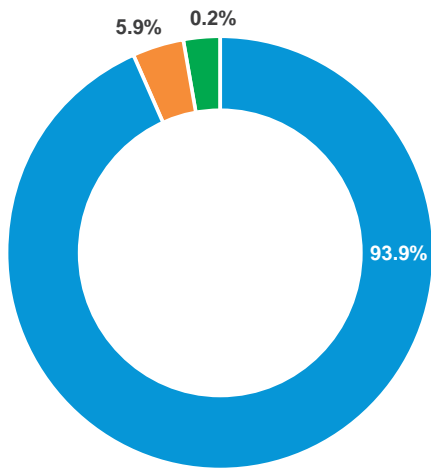
Litigation/Investigations: The **Prosecuting Attorney** is the chief law enforcement officer of the county, primarily charged with the duty to see that state criminal laws are faithfully enforced. The Prosecuting Attorney represents the People of the State of Michigan in all State law criminal matters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

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

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



recreation & leisure



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

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

Parks & Recreation: With over 6,700 acres of natural landscapes and outdoor recreation for Oakland County residents, the 13 Oakland County Parks offer a wide variety of year-round recreation opportunities ranging from camping, hiking, swimming, boating, golfing and picnicking to cross-country skiing, ice skating and ice fishing. Explore Oakland County **Parks and Recreation** at DestinationOakland.com.

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

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

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

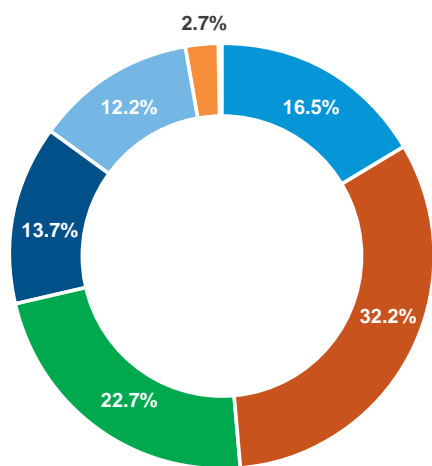
did you know?

More than 65 miles of natural and paved trails are available to hike, bike, in-line skate and horseback ride in Oakland County.

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



direct citizen services



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

did you know?

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



Passport and Passport Card Applications may be submitted through the Oakland County Elections Office.

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

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

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

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

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

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

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

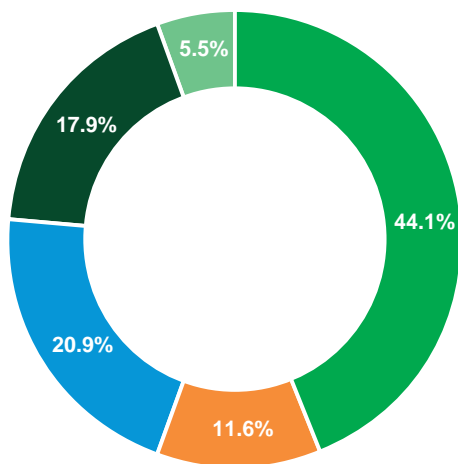
Child Welfare: **Children’s Village** shelter care for young people who are in need of protection for reasons of abuse or neglect and MSUE 4-H Youth programs.

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

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



community development



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

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

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

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

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

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

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

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



did you know?

Since the inception of Emerging Sectors in 2004, 242 companies have invested more than \$2.5 billion in Oakland County creating more than 29,000 jobs and retaining nearly 13,400.

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

Economic Development programs support the retention and expansion of existing businesses and entrepreneurs through a comprehensive range of services and information. This program increases Oakland County's economic base by attracting new companies throughout the world via its Emerging Sectors initiative. Emerging Sectors companies include areas such as health care & life sciences, communications & information technology, robotics and advanced materials and nanotechnology.

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

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

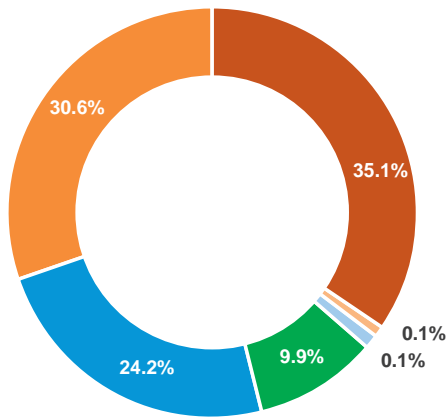
Environmental Protection: Environmental Stewardship supports sustainable economic growth, development, and redevelopment through the preparation and communication of information, plans, visions, and options which advance proactive, coordinated, locally-driven conservation and recreation initiatives.

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

Workforce Development: Under the joint direction of the Oakland County **Workforce Development** Board and the County Executive, the Workforce Development Division administers numerous programs that serve the county's job seekers and employers. These programs include the Workforce Investment Act, the Welfare-to-Work initiative, the Employment Service, and the Trade Adjustment Assistance Extension Act.



public works



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

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

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

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

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

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

did you know?

Oakland County, Michigan was ranked among the most digitally advanced counties in America for the ninth year in a row in the 2013 Digital Counties Survey by the Center for Digital Government (CDG).



awards & accomplishments IN 2013

Oakland County received 14 Achievement Awards from the National Association of Counties (NACO) in 2013.

Oakland County Youth Reentry Process: Children’s Village developed a process for at-risk youth to prepare them for reentry into the community.

Sanitary Code Article XI – Septic Installer Licensing: The Oakland County Septic Installers Association prompted new regulation resulting in Article XI which is focused on education, mandatory local licensure, promotion of professionalism as well as County oversight and administration.

Food Inspector Standardized Training Program: A detailed and comprehensive training program was developed by the Health Division to ensure each food service facility inspection is completed with a fair, consistent and thorough approach.

Homeless Healthcare Collaboration: The Health Division engaged representatives from over 40 local agencies, healthcare providers and others who provide resources and services to the homeless and vulnerable population to form the Homeless Healthcare Collaboration for the purpose of identifying available resources, gaps in services and barriers experienced by both consumers and service providers.

Emergency Preparedness Closed POD Toolkit: In an effort to reach the national goal for dispensing prophylaxis to the 1.2 million residents of Oakland County, Michigan within 48 hours of a bioterrorism incident, local Public Health developed a toolkit and process for use by partner businesses.

Public Health Nursing and Substance Abuse Services Team: The Health Division’s Prior Authorization Central Evaluation (PACE) program is the first step to substance abuse treatment services for low income residents of Oakland County. Incorporating a Public Health Nurse with a clinical understanding of client’s health related needs and a working knowledge of community resources into the PACE program was identified as the best solution to improving client health.

Homeland Security - Active Shooter Seminars: Oakland County Homeland Security hosted seminars to instruct employees, hospitals, long-term health care facilities and schools how to react in an active shooter situation.

Purchasing SharePoint eForms Project: A fully web-based work-flow process where procurement documentation is entered, processed, and stored with the ability to be accessed from any workstation or any internet access point using a secure log-in.

Collaborative Asset Management System (CAMS): CAMS has standardized county-wide infrastructure and allowed Oakland County and its local governments to proactively manage assets for water, sewer and storm.

awards & accomplishments

IN 2013 (cont.)

MI Great Artist - Visual Art Competition: Launched by County Executive L. Brooks Patterson in 2012, MI Great Artist is an art competition which allows artists to submit their works online for public voting.

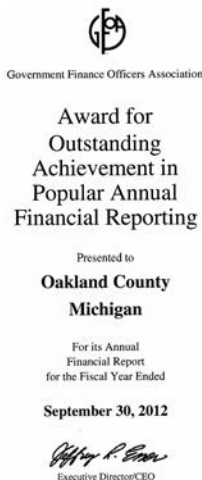
MiTradeschool: The MiTrade school website, Mitradeschool.org, allows visitors to search for jobs and get information on job training and careers.

Property Gateway: Property Gateway is a free and fee-based web resource that allows users to obtain public information about parcels of land via a map-based web application.

VersalCode: VersalCode is a set of web development modules that enable universal access to web-based resources. With this initiative, Oakland County simplified its web development processes through the design, development and implementation of standard modules for internally developed applications.

Web Content and eCommerce Methodology: Oakland County is committed to enabling as much technology sharing among governments as possible. The County's Web Content and eCommerce Methodology transforms workflow and business processes associated with website maintenance and online payment collection and processing.

gfoa award



The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Oakland County for its Popular Annual Financial Report for the fiscal year ended September 30, 2012. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports. In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability and reader appeal. An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. Oakland County has received a popular award for the last sixteen consecutive years (fiscal years ending 1997-2012). We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to the GFOA.



additional information

Oakland County Website

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

Oakland County Contacts

General

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

Elected Officials

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

Courts

Circuit Court (248) 858-0350
Probate Court (248) 858-0260

District Courts

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

Comprehensive Annual Financial Report

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

Oakland County Research Library

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

Acknowledgements

Project Manager: Gaia V. Piir | **Graphic Design:** Danielle Gravelle, Pam Tremble

