



DAVID COULTER
OAKLAND COUNTY EXECUTIVE

**CATEGORICAL ANALYSIS AND BUDGET HIGHLIGHTS
FOR THE COUNTY EXECUTIVE RECOMMENDED BUDGET
FISCAL YEAR 2025 - FISCAL YEAR 2027**

July 1, 2024

Prepared by the Chief Financial Officer – Brian J. Lefler

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Introduction

This Categorical Analysis and Budget Highlights document is a supplement to the more detailed FY 2025-2027 County Executive Recommended Budget posted on July 1st, 2024.

Descriptions of the major changes impacting each of the General Fund departments as well as the Proprietary Fund budgets are contained within. Appropriation amounts are grouped by major categories for revenues (Intergovernmental Revenues, Charges for Services, etc.) and expenditures (including Salaries, Fringe Benefits, Contractual Services, Commodities, etc.)

Detailed line-item information, salary and position details, Special Revenues, Capital Improvements, Rates, and Professional Services information are all available in the full County Executive Recommended Budget. Each department references the appropriate page number for the line-item detail.

Please reach out to Management and Budget staff with any questions you may have.

Department:		OAKLAND COUNTY, MICHIGAN										
Fund:		FY2025 AND FY2026 AND FY2027 County Executive Budget Recommendation - Categorical Variance										
Account Number/Description		FY 2024		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Amended to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.	
		Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues												
Intergovernmental Program Reimbursement		4,500	4,500	4,500	-	0.00%	4,500	-	0.00%	4,500	-	0.00%
Charges for Services		854,200	854,200	804,133	(50,067)	-5.86%	804,133	-	0.00%	804,133	-	0.00%
Grand Total Revenues		858,700	858,700	808,633	(50,067)	-5.83%	808,633	-	0.00%	808,633	-	0.00%
Expenditures												
Salaries		19,423,456	19,423,456	20,328,276	904,820	4.66%	21,021,267	692,991	3.41%	21,673,924	652,657	3.10%
Fringe Benefits		10,172,648	10,172,648	10,522,860	350,212	3.44%	10,989,526	466,667	4.43%	11,527,802	538,276	4.90%
Contractual Services		11,194,879	12,347,428	11,397,603	(949,825)	-7.69%	11,397,603	-	0.00%	11,397,603	-	0.00%
Commodities		300,808	574,276	295,508	(278,768)	-48.54%	295,508	-	0.00%	295,508	-	0.00%
Internal Services		5,548,033	6,095,526	6,611,241	515,715	8.46%	6,611,014	(227)	0.00%	6,692,326	81,313	1.23%
Transfers Out		6,805,982	6,830,309	6,835,620	5,311	0.08%	6,835,865	245	0.00%	6,835,865	-	0.00%
Grand Total Expenditures		53,445,807	55,443,644	55,991,108	547,464	0.99%	57,150,783	1,159,675	2.07%	58,423,028	1,272,245	2.23%

CIRCUIT COURT (Page 72)
BUDGET HIGHLIGHTS
FY 2025/2026/2027 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2025 REVENUES

- Revenues reflect an anticipated decrease of (\$50,067) in the net collection of various fees and costs under Charges for Services; primarily for Reimb General (\$125,000) reallocating this budget to the new Attorney Fee – Appellate line item. Partially offset by an increase of \$55,000 in Jury Fees based on increased activity. A budget correction will be provided recognizing the \$125,000 for Attorney Fee – Appellate, making the net impact a \$74,933 increase in Charges for Services.

FY 2025 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4%.
- Contractual Services net decrease of (\$949,825) is primarily a result of a reduction in the State Institutions line item (\$3,395,618) attributed in part to (\$1,000,000) decrease from a FY2023 carryforward and (\$2,395,618) reallocating to Private Institution Residential.
- The decrease in Commodities (\$278,768) is primarily due to Expendable Equipment for a one-time carry forward of (\$247,134) in order to purchase furniture for judicial chambers, various courtrooms and staff areas (M.R. #23169 FY 2023 Year End Report). This decrease is offset in part by an increase of \$2,395,618 in Private Institutions Residential from the State Institutions reallocation.
- Internal Services reflect a net increase of \$515,715. Building Space Cost Allocation increased \$489,572 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2025 building rates increased as the rates are based on full cost recovery for building maintenance and operations. Also increased \$487,221 in Info Tech Operations, \$79,545 in Equipment Rental and \$61,701 based on usage and activity. Info Tech Development (\$496,126) and Maintenance Department Charges (\$51,367) decreased as the appropriations are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. Insurance Fund also decreased (\$65,130) which reflects the amount allocated for self-insurance to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves.
- Transfers Out increased by \$5,311 recognizing required transfers for the Friend of the Court as noted in M.R. #2023-3683 and Report #2023-3690.

FY 2026 REVENUES

- No changes.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected step increases.

- Internal Services decreased (\$227) due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.
- Transfers Out increased by \$245 recognizing required transfers for the Friend of the Court as noted in M.R #2023-3683 and Report #2023-3690.

FY 2027 REVENUES

- No changes.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected step increases.
- Internal Services increased \$81,313 due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

Department:		District Court		OAKLAND COUNTY, MICHIGAN								
Fund:		Budget - General Fund General Purpose		FY2025 AND FY2026 AND FY2027 County Executive Budget Recommendation - Categorical Variance								
Account Number/Description		FY 2024		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Amended to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.	
		Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues												
Intergovernmental Program Reimbursement		1,800	1,800	1,800	-	0.00%	1,800	-	0.00%	1,800	-	0.00%
Charges for Services		9,746,112	9,746,112	8,561,250	(1,184,862)	-12.16%	8,561,250	-	0.00%	8,561,250	-	0.00%
Investment Income		2,200	2,200	1,300	(900)	-40.91%	1,300	-	0.00%	1,300	-	0.00%
Grand Total Revenues		9,750,112	9,750,112	8,564,350	(1,185,762)	-12.16%	8,564,350	-	0.00%	8,564,350	-	0.00%
Expenditures												
Salaries		10,563,347	10,687,819	11,167,016	479,197	4.48%	11,634,502	467,486	4.19%	12,071,872	437,370	3.76%
Fringe Benefits		5,159,824	5,222,540	5,489,014	266,474	5.10%	5,760,376	271,362	4.94%	6,065,256	304,880	5.29%
Contractual Services		2,286,198	2,106,134	1,793,630	(312,504)	-14.84%	1,812,983	19,353	1.08%	1,812,983	-	0.00%
Commodities		258,218	258,218	256,518	(1,700)	-0.66%	256,518	-	0.00%	256,518	-	0.00%
Capital Outlay		-	9,210	-	(9,210)	-100.00%	-	-	0.00%	-	-	0.00%
Internal Services		2,039,196	2,125,841	2,543,086	417,245	19.63%	2,395,281	(147,805)	-5.81%	2,411,301	16,020	0.67%
Grand Total Expenditures		20,306,783	20,409,762	21,249,264	839,502	4.11%	21,859,661	610,396	2.87%	22,617,930	758,269	3.47%

52nd District Court (Page 84)
BUDGET HIGHLIGHTS
FY 2025/2026/2027 COUNTY EXECUTIVE RECOMMENDED BUDGET

- For Explanations, see Division reports

Department:		District Court Administration		OAKLAND COUNTY, MICHIGAN								
Fund:		Budget - General Fund General Purpose		FY2025 AND FY2026 AND FY2027 County Executive Budget Recommendation - Categorical Variance								
Account Number/Description		FY 2024		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Amended to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.	
		Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Expenditures												
Salaries		226,740	226,740	237,629	10,889	4.80%	246,384	8,755	3.68%	253,356	6,973	2.83%
Fringe Benefits		38,791	38,791	41,020	2,229	5.75%	42,689	1,669	4.07%	44,077	1,388	3.25%
Contractual Services		340,300	340,300	13,800	(326,500)	-95.94%	13,800	-	0.00%	13,800	-	0.00%
Internal Services		23,690	23,690	39,300	15,610	65.89%	39,300	-	0.00%	39,300	-	0.00%
Grand Total Expenditures		629,521	629,521	331,749	(297,772)	-47.30%	342,172	10,424	3.14%	350,533	8,361	2.44%

52nd DISTRICT COURT'S ADMINISTRATION BUDGET (Page 87)
BUDGET HIGHLIGHTS
FY 2025/2026/2027 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2025 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and projected salary step increases.
- Contractual Services has decreased by (\$326,500). The Contracted Service line-item decreased (\$330,000) as funding for the IT liaison positions only runs through FY2024 (M.R. #2023-3298). Partially offset by increase in Travel and Conference \$3,500 to support the mandated travel needs to the Chief Judge.
- Internal Services increased \$15,610. The increase is primarily due to Insurance Fund increasing by \$17,050 which reflects the amount allocated for self-insurance to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and projected salary step increases.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and projected salary step increases.

Department:		District Court I Div (Novi)		OAKLAND COUNTY, MICHIGAN							
Fund:		Budget - General Fund General Purpose		FY2025 AND FY2026 AND FY2027 County Executive Budget Recommendation - Categorical Variance							
Account Number/Description	FY 2024		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Amended to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Intergovernmental Program Reimbursement	500	500	500	-	0.00%	500	-	0.00%	500	-	0.00%
Charges for Services	3,039,753	3,039,753	2,755,700	(284,053)	-9.34%	2,755,700	-	0.00%	2,755,700	-	0.00%
Investment Income	500	500	500	-	0.00%	500	-	0.00%	500	-	0.00%
Grand Total Revenues	3,040,753	3,040,753	2,756,700	(284,053)	-9.34%	2,756,700	-	0.00%	2,756,700	-	0.00%
Expenditures											
Salaries	3,578,452	3,578,452	3,715,134	136,682	3.82%	3,837,996	122,862	3.31%	3,950,475	112,479	2.93%
Fringe Benefits	1,763,205	1,763,205	1,842,245	79,040	4.48%	1,924,005	81,760	4.44%	2,017,080	93,075	4.84%
Contractual Services	837,270	774,915	776,838	1,923	0.25%	785,300	8,462	1.09%	785,300	-	0.00%
Commodities	62,556	62,556	60,856	(1,700)	-2.72%	60,856	-	0.00%	60,856	-	0.00%
Internal Services	438,757	467,754	465,973	(1,781)	-0.38%	465,973	-	0.00%	465,973	-	0.00%
Grand Total Expenditures	6,680,240	6,646,883	6,861,046	214,164	3.22%	7,074,130	213,084	3.11%	7,279,684	205,554	2.91%

52-1 DISTRICT COURT OF NOVI (Page 88)
BUDGET HIGHLIGHTS
FY 2025/2026/2027 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2025 REVENUES

- Revenues reflect an anticipated decrease of (\$284,053) in the net collection of various fees and costs under Charges for Services: Ordinance Fines and Costs (\$144,119), Probation Fees (\$50,000), State Law Costs (\$48,109), No Insurance Proof Fee (\$9,500), Assessments and PSI (\$8,000), CVR County Portion (\$7,500), Drug Treatment Court Fee (\$7,500), Refund Fees Pd Def Attorney \$10,000, Bond Fees \$4,400, and Reimb Interpreter Fees \$3,000, reallocating budgets to reflect actual activity.

FY 2025 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4%.
- Contractual Services net increase of \$1,923 is primarily due to an increase in Rent \$8,297. Additionally, there is an increase for Professional Services of \$5,000 to assist in tax garnishments. Partially offset by decrease in Software Support Maintenance (\$12,929) as part of Res. #2023-3708.
- Commodities net decrease of (\$1,700) is due to reallocating the Office Supplies budget of (\$1,700) to increase the Travel and Conference within Contractual Services.
- Internal Services net decrease of (\$1,781) is primarily due to Telephone (\$32,208) based on usage and allocation adjustments. Additionally, Info Tech Development (\$10,487) and Maintenance Department Charges (\$18,510) decreased as appropriations for the two-line items are budgeted in Non-Departmental and transferred as needed, per the General Appropriations Act. Partially offset by an increase in Insurance Fund \$37,199 which reflects the amount allocated for self-insurance to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves.

FY 2026 REVENUES

- No changes.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected step increases.
- Contractual Services increase of \$8,462 is due to an increase in Rent.

FY 2027 REVENUES

- No changes.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected step increases.

Department:		District Court II Div (Clarkston)		OAKLAND COUNTY, MICHIGAN								
Fund:		Budget - General Fund General Purpose		FY2025 AND FY2026 AND FY2027 County Executive Budget Recommendation - Categorical Variance								
Account Number/Description		FY 2024		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Amended to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.	
		Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues												
Intergovernmental Program Reimbursement		300	300	300	-	0.00%	300	-	0.00%	300	-	0.00%
Charges for Services		1,616,941	1,616,941	1,580,800	(36,141)	-2.24%	1,580,800	-	0.00%	1,580,800	-	0.00%
Investment Income		300	300	100	(200)	-66.67%	100	-	0.00%	100	-	0.00%
Grand Total Revenues		1,617,541	1,617,541	1,581,200	(36,341)	-2.25%	1,581,200	-	0.00%	1,581,200	-	0.00%
Expenditures												
Salaries		1,809,570	1,871,806	1,943,752	71,946	3.84%	2,034,781	91,028	4.68%	2,121,154	86,373	4.24%
Fringe Benefits		912,151	943,509	954,759	11,250	1.19%	1,004,929	50,170	5.25%	1,061,070	56,142	5.59%
Contractual Services		527,353	494,853	503,834	8,981	1.81%	514,725	10,891	2.16%	514,725	-	0.00%
Commodities		50,938	50,938	50,938	-	0.00%	50,938	-	0.00%	50,938	-	0.00%
Internal Services		258,746	285,623	297,903	12,280	4.30%	297,903	-	0.00%	297,903	-	0.00%
Grand Total Expenditures		3,558,759	3,646,730	3,751,186	104,457	2.86%	3,903,275	152,089	4.05%	4,045,790	142,515	3.65%

52-2 DISTRICT COURT OF CLARKSTON (Page 91)
BUDGET HIGHLIGHTS
FY 2025/2026/2027 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2025 REVENUES

- Revenues reflect an anticipated decrease of (\$36,341) in the net collection of various fees and costs primarily under Charges for Services to better reflect actual activity; Ordinance Fines and Costs (\$25,000), State Law Costs (\$22,641), Assessments and PSI (\$17,300), Drunk Driving Caseflow DDCAF (\$7,000), Show Cause Fee (\$5,600), Warrant Recall Fee (\$5,200). Partially offset by an increase in Probation Fees of \$45,400 to better reflect actual activity.

FY 2025 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4%.
- Contractual Services increase of \$11,250 is due primarily to an increase in Rent of \$10,573. Partially offset by decrease in Software Support Maintenance (\$1,592) as part of M.R. #2023-3708.
- Internal Services reflect a net increase of \$12,280 primarily due to Info Tech Operations \$35,026 based on usage and allocation. Also increased \$19,498 in Insurance Fund which reflects the amount allocated for self-insurance to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves. Partially offset by a decrease in Maintenance Department Charges (\$16,390) and Info Tech Development (\$10,487) as appropriations for the two-line items are budgeted in Non-Departmental and transferred as needed, per the General Appropriations Act. Additionally, there is a decrease in Telephone Communications (\$15,791) due to allocation and usage adjustments.

FY 2026 REVENUES

- No changes.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Contractual Services increase of \$10,891 is due to an increase in Rent.

FY 2027 REVENUES

- No changes.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.

Department:		District Court III Div (Rochester Hills)		OAKLAND COUNTY, MICHIGAN							
Fund:		Budget - General Fund General Purpose		FY2025 AND FY2026 AND FY2027 County Executive Budget Recommendation - Categorical Variance							
Account Number/Description	FY 2024		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Amended to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Intergovernmental Program Reimbursement	700	700	700	-	0.00%	700	-	0.00%	700	-	0.00%
Charges for Services	3,500,015	3,500,015	2,991,500	(508,515)	-14.53%	2,991,500	-	0.00%	2,991,500	-	0.00%
Investment Income	400	400	400	-	0.00%	400	-	0.00%	400	-	0.00%
Grand Total Revenues	3,501,115	3,501,115	2,992,600	(508,515)	-14.52%	2,992,600	-	0.00%	2,992,600	-	0.00%
Expenditures											
Salaries	2,963,601	2,963,601	3,089,411	125,810	4.25%	3,242,538	153,127	4.96%	3,390,420	147,882	4.56%
Fringe Benefits	1,367,945	1,367,945	1,464,124	96,180	7.03%	1,539,922	75,798	5.18%	1,625,096	85,174	5.53%
Contractual Services	179,235	122,426	110,308	(12,118)	-9.90%	110,308	-	0.00%	110,308	-	0.00%
Commodities	99,492	99,492	99,492	-	0.00%	99,492	-	0.00%	99,492	-	0.00%
Internal Services	1,010,840	1,029,846	1,373,485	343,639	33.37%	1,225,680	(147,805)	-10.76%	1,241,700	16,020	1.31%
Grand Total Expenditures	5,621,112	5,583,309	6,136,820	553,511	9.91%	6,217,940	81,120	1.32%	6,467,015	249,075	4.01%

52-3 DISTRICT COURT OF ROCHESTER HILLS (Page 94)
BUDGET HIGHLIGHTS
FY 2025/2026/2027 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2025 REVENUES

- Revenues reflect an anticipated decrease of (\$508,515) in the net collection of various fees and costs under Charges for Services to better reflect actual activity; Ordinance Fines and Costs (\$412,142), Probation Fees (\$70,000), Assessments and PSI (\$15,700) and CVR County Portion (\$7,400).

FY 2025 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4%.
- Contractual Services decreased (\$12,118). Software Support Maintenance decreased (\$7,739) as part of Res. #2023-3708. Computer Research Service also decreased by (\$4,379) due to an FY 2023 encumbrance.
- Internal Services reflect an overall increase of \$343,639. Building Space Cost Allocation increased \$315,826 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2025 building rates increased as the rates are based on full cost recovery for building maintenance and operations. Increase for Insurance Fund \$37,731 reflects the amount allocated for self-insurance to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves. Partially offset by a decrease in Info Tech Development (\$10,487) and Maintenance Department Charges (\$8,519) and as appropriations for the two-line items are budgeted in Non-Departmental and transferred as needed, per the General Appropriations Act.

FY 2026 REVENUES

- No changes.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Internal Services decreased (\$147,805) due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

FY 2027 REVENUES

- No changes.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Internal Services increased \$16,020 due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

Department:		District Court IV Div (Troy)		OAKLAND COUNTY, MICHIGAN								
Fund:		Budget - General Fund General Purpose		FY2025 AND FY2026 AND FY2027 County Executive Budget Recommendation - Categorical Variance								
Account Number/Description		FY 2024		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Amended to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.	
		Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues												
Intergovernmental Program Reimbursement		300	300	300	-	0.00%	300	-	0.00%	300	-	0.00%
Charges for Services		1,589,403	1,589,403	1,233,250	(356,153)	-22.41%	1,233,250	-	0.00%	1,233,250	-	0.00%
Investment Income		1,000	1,000	300	(700)	-70.00%	300	-	0.00%	300	-	0.00%
Grand Total Revenues		1,590,703	1,590,703	1,233,850	(356,853)	-22.43%	1,233,850	-	0.00%	1,233,850	-	0.00%
Expenditures												
Salaries		1,984,984	2,047,220	2,181,090	133,870	6.54%	2,272,804	91,713	4.20%	2,356,467	83,663	3.68%
Fringe Benefits		1,077,732	1,109,090	1,186,866	77,775	7.01%	1,248,832	61,966	5.22%	1,317,934	69,102	5.53%
Contractual Services		402,040	373,640	388,850	15,210	4.07%	388,850	-	0.00%	388,850	-	0.00%
Commodities		45,232	45,232	45,232	-	0.00%	45,232	-	0.00%	45,232	-	0.00%
Capital Outlay		-	9,210	-	(9,210)	-100.00%	-	-	0.00%	-	-	0.00%
Internal Services		307,163	318,928	366,425	47,497	14.89%	366,425	-	0.00%	366,425	-	0.00%
Grand Total Expenditures		3,817,152	3,903,321	4,168,463	265,142	6.79%	4,322,142	153,680	3.69%	4,474,908	152,765	3.53%

52-4 DISTRICT COURT OF TROY (Page 97)
BUDGET HIGHLIGHTS
FY 2025/2026/2027 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2025 REVENUES

- Revenues reflect an anticipated decrease of (\$356,153) in the net collection of various fees and costs under Charges for Services to better reflect actual activity; Ordinance Fines and Costs (\$168,900), State Law Costs (\$39,203), Forfeiture of Bonds (\$28,700), Drunk Driving Caseflow DDCAF (\$21,200), Late Penalty (\$16,100), Miscellaneous Revenue (\$16,000), Warrant Recall Fee (\$15,000), Show Cause Fee (\$13,300) and No Insurance Proof Fee (\$13,000).

FY 2025 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4%.
- Contractual Services increased \$15,210. Software Support Maintenance increased \$11,550 to support new monitoring equipment for the court. Additionally, Professional Services increased by \$3,500 to support tax garnishment activity.
- Capital Outlay decreased (\$9,210) in Furniture and Fixtures due to a one-time purchase of required drug testing equipment.
- Internal Services increase \$47,497 primarily due to Info Tech Operations increase of \$45,904 due to budget allocation and usage. Also increased \$22,359 in Insurance Fund, which reflects the amount allocated for self-insurance to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves. Partially offset by decrease (\$17,737) in Telephone based on usage and budget allocation. Also decreased (\$10,487) Info Tech Development and (\$1,278) Maintenance Department Charges as appropriations for the two-line items are budgeted in Non-Departmental and transferred as needed, per the General Appropriations Act.

FY 2026 REVENUES

- No changes.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.

FY 2027 REVENUES

- No changes.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.

Department: Probate Court		OAKLAND COUNTY, MICHIGAN									
Fund: Budget - General Fund General Purpose		FY2025 AND FY2026 AND FY2027 County Executive Budget Recommendation - Categorical Variance									
Account Number/Description	FY 2024		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Amended to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Charges for Services	532,650	532,650	569,775	37,125	6.97%	569,775	-	0.00%	569,775	-	0.00%
Grand Total Revenues	532,650	532,650	569,775	37,125	6.97%	569,775	-	0.00%	569,775	-	0.00%
Expenditures											
Salaries	3,903,752	3,903,752	4,045,438	141,686	3.63%	4,168,266	122,828	3.04%	4,285,949	117,683	2.82%
Fringe Benefits	2,005,611	2,005,611	2,102,007	96,396	4.81%	2,186,517	84,510	4.02%	2,285,493	98,976	4.53%
Contractual Services	1,115,135	1,136,805	1,199,561	62,756	5.52%	1,199,561	-	0.00%	1,199,561	-	0.00%
Commodities	140,000	151,463	94,000	(57,463)	-37.94%	94,000	-	0.00%	94,000	-	0.00%
Internal Services	1,160,972	1,225,797	1,403,286	177,489	14.48%	1,265,265	(138,021)	-9.84%	1,280,225	14,959	1.18%
Grand Total Expenditures	8,325,470	8,423,428	8,844,292	420,864	5.00%	8,913,609	69,317	0.78%	9,145,228	231,618	2.60%

PROBATE COURT (Page 100)
BUDGET HIGHLIGHTS
FY 2025/2026/2027 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2025 REVENUES

- Revenues reflect an anticipated increase of \$37,125 in the net collection of various fees and costs under Charges for Services; primary increase is due to Certified Copies \$23,300 due to increased caseload and aging population.

FY 2025 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4%.
- Contractual Services increased \$62,756 primarily for Fees Guadian Ad Litem \$34,706 due to increased costs associated with representation. The Visiting Judges line-item was also increased by \$21,200 to accommodate the growing docket and coverage in the event of vacancy.
- The decrease in Commodities (\$57,463) is primarily for Expendable Equipment (\$41,463) due to an FY 2023 carryforward and one-time allocation for replacing equipment.
- Internal Services increased overall \$177,489. Building Space Cost Allocation \$227,483; Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building; the FY 2025 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Partially offset by a decrease in Info Tech Development decreased (\$64,523) and Maintenance Department Charges (\$302) as appropriations for the line item is budgeted in Non-Departmental and transferred as needed, per the General Appropriations Act.. Additionally, there is a decrease in Insurance Fund (\$5,144) which reflects an adjustment in the amount allocated for the self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves. Furthermore, there is a decrease in Telephone Communications (\$13,852) due to allocation and usage adjustments.

FY 2026 REVENUES

- No changes.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and projected salary step increases.
- Internal Services decreased \$138,021 due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

FY 2027 REVENUES

- No changes.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and projected salary step increases.
- Internal Services increased \$14,959 due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

Department: Prosecuting Attorney		OAKLAND COUNTY, MICHIGAN									
Fund: Budget - General Fund General Purpose		FY2025 AND FY2026 AND FY2027 County Executive Budget Recommendation - Categorical Variance									
Account Number/Description	FY 2024		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Amended to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Federal Grants	300,000	300,000	300,000	-	0.00%	300,000	-	0.00%	300,000	-	0.00%
Charges for Services	833,621	833,621	911,758	78,137	9.37%	945,149	33,391	3.66%	974,265	29,116	3.08%
Grand Total Revenues	1,133,621	1,133,621	1,211,758	78,137	6.89%	1,245,149	33,391	2.76%	1,274,265	29,116	2.34%
Expenditures											
Salaries	15,634,850	15,680,360	15,650,277	(30,083)	-0.19%	16,307,502	657,224	4.20%	16,935,656	628,154	3.85%
Fringe Benefits	7,473,575	7,400,822	7,275,412	(125,410)	-1.69%	7,590,059	314,647	4.32%	7,968,917	378,858	4.99%
Contractual Services	563,904	1,071,522	563,904	(507,618)	-47.37%	563,904	-	0.00%	563,904	-	0.00%
Commodities	97,904	150,656	94,900	(55,756)	-37.01%	94,900	-	0.00%	94,900	-	0.00%
Internal Services	2,664,041	2,877,955	2,994,863	116,908	4.06%	3,249,434	254,571	8.50%	3,414,774	165,340	5.09%
Transfers Out	1,297,794	1,268,610	1,281,268	12,658	1.00%	1,345,329	64,061	5.00%	1,345,329	-	0.00%
Grand Total Expenditures	27,732,068	28,449,925	27,860,625	(589,301)	-2.07%	29,151,128	1,290,503	4.63%	30,323,480	1,172,352	4.02%

PROSECUTING ATTORNEY (Page 107)
BUDGET HIGHLIGHTS
FY 2025/2026/2027 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2025 REVENUES

- Charges for Services increased overall \$78,137 due to Crime Victim Rights grant adjustment for increased salaries.

FY 2025 EXPENDITURES

- Controllable Personnel includes a 2.4% salary increase. Other changes include the deletion of seven (7) Full-Time Eligible (FTE) grant funded positions (M.R. #22001) that sunset due to the grant ending and partially offset by the creation of one (1) FTE Victim Advocate.
- Contractual Services decreased (\$507,618). FY 2023 carry forwards were re-appropriated in FY 2024 totaling (\$407,618) and includes (\$388,125) for the Oxford High School Shooting Incident (MR #21507) and allocated to several spend categories including Contracted Services (\$271,727), Professional Services (\$110,589), Travel and Conference (\$2,827) and Computer Research Service (\$1,854). There was also a carry forward in Professional Services (\$19,493) for unspent FY 2022 Forfeiture Funds (M.R. #22072) provided to address gun violence. Further reductions include (\$100,000) to copy and digitize paper records (M.R. #2024-3765).
- Commodities decreased overall (\$55,756) predominantly for FY 2023 carry forwards totaling (\$54,425) that were re-appropriated in FY 2024. Carry forwards include Expendable Equipment (\$30,000) for unspent FY 2023 Forfeiture Funds (M.R. #2023-2696), Oxford High School Response (\$14,253) due to the Oxford High School Shooting Incident (MR #21507) and allocated to several spend categories including Other Expendable Equipment (\$12,934), Office Supplies (\$1,119) and Parts and Accessories (\$200) and a carry forward of (\$8,022) for replacement furniture. FY 2023 encumbrances totaling (\$1,331) are detailed in MR #23169 Management and Budget – Fiscal Year 2023 Year-End Report.
- Internal Services increased overall \$116,909. Info Tech Operations \$505,306 and Motor Pool \$20,399 increased based on allocations and usage. These increases are partially offset by decreases in Info Tech Development (\$186,806) and Maintenance Department Charges (\$22,256) as the appropriations are budgeted in Non-Departmental and transferred as needed, per the General Appropriations Act. Building Space Cost Allocation decreased (\$79,012) as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2025 building rates increased as the rates are based on full cost recovery for building maintenance and operations. Info Tech Managed Print Services (\$60,925), Equipment Rental (\$5,480) and Telephone Communications (\$4,139) decreased based on allocations and usage. Insurance Fund decreased (\$49,130) and reflects the amount allocated for self-insurance to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves.
- Transfers Out increased \$12,658 for Cooperative Reimbursement Program Title IV-D grant match.

FY 2026 REVENUES

- Charges for Services increased overall \$33,391 due to Crime Victim Rights grant adjustment for increased salaries.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Internal Services reflect an overall increase of \$254,571 due to Building Space Cost Allocation \$244,574 as rates are based on full cost recovery for the building maintenance and operations and Info Tech Operations \$9,997 based on allocations and usage.

FY 2027 REVENUES

- Charges for Services increased overall \$29,116 due to Crime Victim Rights grant adjustment for increased salaries.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Internal Services reflect an overall increase of \$165,340 due to Info Tech Operations \$137,656 based on allocations and usage and Building Space Cost Allocation \$27,684 as rates are based on full cost recovery for the building maintenance and operations.

Department: Sheriff		OAKLAND COUNTY, MICHIGAN									
Fund: Budget - General Fund General Purpose		FY2025 AND FY2026 AND FY2027 County Executive Budget Recommendation - Categorical Variance									
Account Number/Description	FY 2024		FY2025 County Exec. Recommended	Inc./Dec.) FY 2024 Amended to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Federal Grants	132,300	286,776	140,613	(146,163)	-50.97%	132,300	(8,313)	-5.91%	132,300	-	0.00%
Intergovernmental Program Reimbursement	255,050	255,050	225,050	(30,000)	-11.76%	225,050	-	0.00%	225,050	-	0.00%
Charges for Services	73,454,185	75,233,377	78,858,475	3,625,098	4.82%	79,457,469	598,994	0.76%	79,968,630	511,161	0.64%
External Internal Service Fund Charges for Services	15,000	15,000	15,000	-	0.00%	15,000	-	0.00%	15,000	-	0.00%
Other Revenues	15,000	15,000	15,000	-	0.00%	15,000	-	0.00%	15,000	-	0.00%
Transfers In	-	38,929	-	(38,929)	-100.00%	-	-	0.00%	-	-	0.00%
Grand Total Revenues	73,871,535	75,844,132	79,254,138	3,410,006	4.50%	79,844,819	590,681	0.75%	80,355,980	511,161	0.64%
Expenditures											
Salaries	102,082,246	103,458,150	108,711,254	5,253,103	5.08%	112,206,841	3,495,587	3.22%	115,530,100	3,323,259	2.96%
Fringe Benefits	54,232,002	54,638,907	52,403,843	(2,235,064)	-4.09%	54,647,683	2,243,840	4.28%	57,215,670	2,567,987	4.70%
Contractual Services	11,582,163	13,025,363	13,742,462	717,099	5.51%	13,646,433	(96,029)	-0.70%	13,546,433	(100,000)	-0.73%
Commodities	2,856,808	4,460,715	3,841,230	(619,485)	-13.89%	3,742,917	(98,313)	-2.56%	3,742,917	-	0.00%
Capital Outlay	58,887	915,425	58,887	(856,538)	-93.57%	58,887	-	0.00%	58,887	-	0.00%
Internal Services	26,897,586	27,467,548	30,594,501	3,126,953	11.38%	30,308,840	(285,660)	-0.93%	30,529,473	220,633	0.73%
Transfers Out	987,528	1,530,987	962,723	(568,264)	-37.12%	962,723	-	0.00%	962,723	-	0.00%
Grand Total Expenditures	198,697,220	205,497,095	210,314,899	4,817,804	2.34%	215,574,324	5,259,425	2.50%	221,586,203	6,011,879	2.79%

SHERIFF'S OFFICE (Page 115)
BUDGET HIGHLIGHTS
FY 2025/2026/2027 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2025 REVENUES

- Federal Operating Grants decreased (\$146,163) due to timing of one-year grant awards: Traffic Safety Enforcement grant (\$63,333) (M.R. #2023-3688) and Bureau of Alcohol, Tobacco, Firearms & Explosives (ATF) Overtime Reimbursement grant (\$82,830) (M.R. #2023-3681).
- Intergovernmental Program Reimbursement decreased (\$30,000) in Social Security Incentive (SSI) Payments due to a reduction in the number of inmates receiving social security. Funds are collected from jail inmates who receive SSI to offset the cost of incarceration.
- Charges for Services increased overall by \$3,625,098. Sheriff Special Deputies increased \$3,790,605 due to annual contract adjustments for existing contracts to provide law enforcement services as well as contract amendments for additional position requests by various Cities, Villages and Townships (CVTs). Additionally, Contracted Rates for Dispatch Services and Court Security Services increased approximately \$434,600 for related services. Reimbursement Contracts increased approximately \$80,000 for agreements with Oakland Community Health Network (OCHN) to provide inmate counseling services (M.R. #2023-3312). The increase is partially offset by decreases in Drug Testing Revenue (\$500,000) and Fingerprints (\$30,000) due to a reduction in requests and Reimbursement Salaries (\$150,000) due to a one-year law enforcement services agreement (M.R. #2023-3416).
- Transfers In decreased (\$38,929) due to one-time transfers in FY 2024 which include (\$22,685) transferred from the Sheriff Booking Fee Training Fund (#21397) for corrections deputy training, (\$14,026) transferred from the Law Enforcement Enhancement Fund (#21341) in support of drug law enforcement efforts and (\$2,218) transferred from the Sheriff Training Fund (#21396) for eligible dispatch training costs.

FY 2025 EXPENDITURES

- Controllable Personnel includes a 2.4% salary increase and the addition of one (1) Full-Time Eligible (FTE) Sergeant dedicated to coordinating and executing timely review of footage from body worn cameras and one (1) FTE Deputy II for peer-to-peer counseling to support law enforcement employee mental health. In addition to the added positions, \$2.25 million was added to the Overtime line item to true up historical shortages in the overtime budget.
- Contractual Services increased overall by \$717,099. Contracted Services increased \$1,909,630. It includes outsourced jail laundry that is no longer eligible for American Rescue Plan Act (ARPA) funding, annual contract adjustments for jail food services (M.R. #23033), and jail healthcare clinic (MR #22051). Also included is a one-time budget transfer of \$168,100 for uniform replacement (offset in Commodities), Professional Services \$100,127 for polygraph services and Equipment Maintenance \$100,00 for gun range improvements. These increases are offset by FY 2023 encumbrances totaling (\$952,945) as detailed in M.R. #23169 Management and Budget-Fiscal Year 2023 Year-End Report. Further reductions include FY 2023 carry forwards re-appropriated in FY 2024 totaling (\$630,585) for Software Support Maintenance (\$544,825) that includes Body Worn Cameras (BWC), a jail classification system and drone software

projects, Equipment Maintenance (\$43,030) for Siemens lab equipment, Miscellaneous (\$18,000) for upgrade to a storage facility alarm system and Support Services (\$24,730) for Crime Victim Rights (M.R. #17325).

- Commodities decreased overall (\$619,485) due to FY 2023 carry forwards re-appropriated in FY 2024 totaling (\$421,575) for Deputy Supplies (\$310,000) to replace TASERS, Other Expendable Equipment (\$99,000) to replace furniture and Uniforms (\$12,575) to support new uniform purchase. Further reductions include FY 2023 encumbrances totaling (\$256,467) as detailed in M.R. #23169 Management and Budget - Fiscal Year 2023 Year-End Report. Also, Expendable Equipment decreased (\$725,000) for the TASER program, and Forensic Lab Enhancement decreased (\$14,026) due to the use of Enhancement funds. Uniforms decreased (\$168,100) for uniform replacement (offset in Contractual Services). These decreases are offset by increases in Deputy Supplies \$576,000 for an on-going TASER program budget increase (M.R. #2023-3674), Uniforms \$300,000 budget increase and Expendable Equipment \$90,000 for lab equipment purchase.
- Capital Outlay decreased overall (\$856,538) due to FY 2023 carry forwards re-appropriated in FY 2024 that includes Miscellaneous Capital Outlay (\$637,638) for Airborne Video Observation system (M.R. #22075) and Equipment (\$181,700) for a Helicopter mapping system (M.R. #19279). Further reductions include FY 2023 encumbrances totaling (\$37,200) as detailed in M.R. #23169 Management and Budget - Fiscal Year 2023 Year-End Report.
- Internal Services increased overall \$3,126,953. Building Space Cost Allocation increased \$2,167,263 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2025 building rates increased as the rates are based on full cost recovery for building maintenance and operations. Increases also occurred in Info Tech Operations \$1,156,420, Motor Pool \$129,056, Info Tech CLEMIS \$58,285, Telephone Communications \$50,708 and Motor Pool Fuel Charges \$46,382 due to usage and allocation adjustments. These increases are partially offset by decreases in Info Tech Development (\$161,021) and Maintenance Department Charges (\$146,273) as appropriations for these line items are budgeted in Non-Departmental and transferred as needed, per the General Appropriations Act. A decrease also occurred in Insurance Fund (\$63,053) and reflects the amount allocated for self-insurance to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves.
- Transfers Out decreased (\$568,264) for Motor Pool (\$353,989), Radio (\$119,400) and Info Tech Operations (\$94,875) due to patrol contract amendments for one-time costs.

FY 2026 REVENUES

- Federal Operating Grants decreased (\$8,313) due to timing of the one-year Bulletproof Vest Programs (BVP) grant (M.R. #2023-2963) and offset in Commodities, Deputy Supplies.
- Charges for Services increased \$598,994 primarily due to Sheriff Special Deputies annual contract adjustments for existing contracts to provide law enforcement services to various CVTs and Contracted Rates for Dispatch Services and Court Security Services increased for related services.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases. In addition to the added positions, \$2.39 million was added to the Overtime line item to true up historical shortages in the overtime budget.
- Contractual Services decreased (\$96,029) primarily in Equipment Maintenance due to a one-time budget request for upgrades to the gun range.
- Commodities decreased (\$98,313) in Expendable Equipment (\$90,000) due to a one-time budget request to replace lab equipment and Deputy Supplies (\$8,313) due to timing of the one-year Bulletproof Vest Program (BVP) grant (M.R. #2023-2963) which is offset in Federal Operating Grants revenue.
- Internal Services decreased (\$285,660) due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

FY 2027 REVENUES

- Charges for Services increased \$511,161 primarily due to Sheriff Special Deputies annual contract adjustments for existing contracts to provide law enforcement services to various CVTs and Contracted Rates for Court Security Services increased for related services.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases. In addition to the added positions, \$2.46 million was added to the Overtime line item to true up historical shortages in the overtime budget.
- Contractual Services decreased (\$100,000) due to a two-year budget request for polygraph examiner services.
- Internal Services increased \$220,633 due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

Department:		County Clerk / Register of Deeds		OAKLAND COUNTY, MICHIGAN									
Fund:		Budget - General Fund General Purpose		FY2025 AND FY2026 AND FY2027 County Executive Budget Recommendation - Categorical Variance									
Account Number/Description		FY 2024		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Amended to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.		
		Adopted Budget	Amended Budget		\$	%		\$	%		\$	%	
Revenues													
State Grants		-	23,000	63,000	40,000	173.91%	23,000	(40,000)	-63.49%	23,000	-	0.00%	
Charges for Services		15,928,500	15,928,500	15,420,100	(508,400)	-3.19%	15,420,100	-	0.00%	15,420,100	-	0.00%	
Investment Income		2,500	2,500	2,500	-	0.00%	2,500	-	0.00%	2,500	-	0.00%	
Other Revenues		-	-	848	848	0.00%	-	(848)	-100.00%	-	-	0.00%	
Grand Total Revenues		15,931,000	15,954,000	15,486,448	(467,552)	-2.93%	15,445,600	(40,848)	-0.26%	15,445,600	-	0.00%	
Expenditures													
Salaries		5,432,018	5,454,118	5,661,605	207,487	3.80%	5,876,858	215,253	3.80%	6,117,071	240,213	4.09%	
Fringe Benefits		3,155,357	3,156,257	3,267,319	111,062	3.52%	3,436,843	169,525	5.19%	3,627,438	190,594	5.55%	
Contractual Services		419,750	422,000	548,550	126,550	29.99%	548,550	-	0.00%	548,550	-	0.00%	
Commodities		1,125,862	1,405,813	874,062	(531,751)	-37.83%	1,099,062	225,000	25.74%	1,099,062	-	0.00%	
Internal Services		1,417,035	1,666,779	1,991,207	324,428	19.46%	1,785,217	(205,990)	-10.34%	1,807,543	22,326	1.25%	
Grand Total Expenditures		11,550,022	12,104,967	12,342,743	237,776	1.96%	12,746,530	403,787	3.27%	13,199,663	453,133	3.55%	

COUNTY CLERK (Page 140)
BUDGET HIGHLIGHTS
FY 2025/2026/2027 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2025 REVENUES

- State Grants increase of \$40,000 due to one-time FY 2023 SCAO Legal Self-Help Grant carried forward.
- Charges for Services overall net decrease (\$508,400) is primarily attributed to Recording Fees Revenue (\$200,000), Mortgages (\$150,000) and Deeds (\$50,000) due to higher interest rates. Additional decrease in Land Transfer Tax (\$150,000), Metered Postage Revenue (\$20,000), Passport Fees (\$20,000), Voter Registration Application (\$9,900), Photographs (\$3,500) to reflect actual activity. Partially offset by an increase in Reimb General \$60,000 due to the reimbursement from the State for primary elections. Forfeiture of Bonds increased \$35,000 to reflect actual activity.

FY 2025 EXPENDITURES

- Controllable Personnel includes a 2.4% salary increase.
- Contractual Services overall increase of \$126,550 is mainly attributed to Fees - Per Diems \$95,000, Professional Services \$27,750, Workshops and Meeting \$10,000 and Rent \$7,000 due to offset projected revenue, Reimbursement General increase. Additional increases include Travel and Conference \$6,000 and Printing \$5,000 due to realignment of budget to anticipated needs and historical trends. Partially offset by a decrease in Maintenance Contract (\$20,000) due to different contracts, Vendors and Processes, and a decrease in Charge Card Fee (\$5,000) due to realignment of budget to anticipated needs and historical trends.
- Commodities decrease (\$531,751) is primarily attributed to Election Supplies (\$504,951) as the expenditure fluctuates every other year due to elections. Material and Supplies (\$20,000) due to different contracts, vendors and processes. Additionally, there is a decrease in Metered Postage Expense (\$6,800) due to realignment of budget to anticipated needs and historical trends.
- Internal Services net Increase of \$324,428 is mainly attributable to Building Space Cost Allocation Increased \$345,398; as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2024 building rates increased as the rates are based on full cost recovery for building maintenance and operations. Info Tech Operations increased by \$222,295 and Equipment Rental by \$13,549 and Info Tech Managed Print Services by \$5,756 due to usage and allocation adjustments. Additionally, Motor Pool increased \$2,053 due to adjustments in the lease and maintenance of vehicles. Partially offset by Info Tech Development (\$223,429) and Maintenance Department Charges (\$26,315) as the appropriations are budgeted in Non-

Departmental and transferred as needed as per the General Appropriations Act. Also, Telephone Communications decreased (\$14,449) due to rate and usage adjustment.

FY 2026 REVENUES

- State Grants decrease of (\$40,000) due to extended one-time FY 2023 SCAO Legal Self-Help Grant.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Commodities overall net decrease is primarily due to Election Supplies \$225,000 due to it being an election year.
- Internal Services net decrease of (\$205,990) is primarily due to Building Space Allocation; rates are based on full cost recovery for building maintenance and operations.

FY 2027 REVENUES

- No Change

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Commodities – No change
- Internal Services increase overall \$22,326 is primarily due to Building Space Allocation; rates are based on full cost recovery for building maintenance and operations.

Department: Treasurer		OAKLAND COUNTY, MICHIGAN									
Fund: Budget - General Fund General Purpose		FY2025 AND FY2026 AND FY2027 County Executive Budget Recommendation - Categorical Variance									
Account Number/Description	FY 2024		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Amended to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Property Taxes	1,700,000	1,700,000	1,700,000	-	0.00%	1,700,000	-	0.00%	1,700,000	-	0.00%
Charges for Services	3,461,100	3,461,100	3,396,100	(65,000)	-1.88%	3,396,100	-	0.00%	3,396,100	-	0.00%
External Internal Service Fund Charges for Services	5,000	5,000	15,000	10,000	200.00%	15,000	-	0.00%	15,000	-	0.00%
Investment Income	300,000	300,000	300,000	-	0.00%	300,000	-	0.00%	300,000	-	0.00%
Transfers In	2,700,000	2,700,000	2,700,000	-	0.00%	2,700,000	-	0.00%	2,700,000	-	0.00%
Grand Total Revenues	8,166,100	8,166,100	8,111,100	(55,000)	-0.67%	8,111,100	-	0.00%	8,111,100	-	0.00%
Expenditures											
Salaries	2,610,217	2,614,907	2,686,245	71,339	2.73%	2,783,257	97,012	3.61%	2,871,244	87,987	3.16%
Fringe Benefits	1,336,974	1,338,583	1,422,218	83,635	6.25%	1,487,063	64,846	4.56%	1,559,934	72,871	4.90%
Contractual Services	3,172,370	3,172,370	3,197,870	25,500	0.80%	3,223,370	25,500	0.80%	3,223,370	-	0.00%
Commodities	86,900	86,900	86,900	-	0.00%	86,900	-	0.00%	86,900	-	0.00%
Internal Services	1,683,579	1,901,728	1,974,819	73,091	3.84%	1,910,584	(64,236)	-3.25%	1,919,608	9,024	0.47%
Transfers Out	120,000	240,000	120,000	(120,000)	-50.00%	120,000	-	0.00%	120,000	-	0.00%
Grand Total Expenditures	9,010,041	9,354,488	9,488,052	133,564	1.43%	9,611,174	123,122	1.30%	9,781,056	169,882	1.77%

TREASURER'S OFFICE (Page 156)
BUDGET HIGHLIGHTS
FY 2025/2026/2027 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2025 REVENUES

- Charges for Services net decrease of (\$65,000) is primarily attributed to a decrease to Maintenance Contracts (\$30,000) and Tax Reverted Land Co Portion (\$30,000) due to fewer tax foreclosures resulting in less property to maintain and sell. Additionally, there is a decrease in Photostats (\$3,000) to reflect actual activity and a decrease to Service Fees (\$2,000) due to the OCPTA (Oakland County Public Transportation) being transitioned to the Oakland County transit millage managed by Management and Budget Fiscal Service's Division..
- ISF External Revenue net increase of \$10,000 is due to Freedom of Information Act (FOIA) Fees.

FY 2025 EXPENDITURES

- Controllable includes a 2.4% salary increase.
- Contractual Services overall net decrease (\$25,500) is primarily due to Foreclosure Notification \$25,000 due to new vendor.
- Internal Services net increase of \$73,091 is primarily due to an increase in Info Tech Operations \$120,750 due to usage and allocation adjustments. Building Space Cost Allocation Increased \$105,872; as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2024 building rates increased as the rates are based on full cost recovery for building maintenance and operations. Additionally, Insurance Fund increase of \$92,256 which reflects the amount allocated for the self-insurance charge to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves. Partially offset by Info Tech Development (\$216,773) and Maintenance Department Charges (\$1,376) decreased as the appropriations are budgeted in Non-Departmental and transferred as needed as per the General Appropriations Act. There are also decrease in Telephone communication (\$14,521), Equipment rental (\$9,241) and Info Tech Managed Print Svcs (\$3,876) due usage and allocation adjustments.

FY 2026 REVENUES

- No Changes.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.

- Contracted Services increased \$25,500 primarily due to Foreclosure Notification for anticipated increased use.
- Internal Services decreased by (\$64,236) primarily due to Building Space Cost Allocation (\$64,236); rates are based on full cost recovery for building maintenance and operations

FY 2027 REVENUES

- No Changes.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Internal Services increased by \$9,024 primarily due to Building Space Allocation \$6,962; rates are based on full cost recovery for building maintenance and operations. Also, Info Tech Operations increased by \$2,062 due to usage and allocation adjustments.

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

Department:		Board of Commissioners		OAKLAND COUNTY, MICHIGAN							
Fund:		Budget - General Fund General Purpose		FY2025 AND FY2026 AND FY2027 County Executive Budget Recommendation - Categorical Variance							
Account Number/Description	FY 2024		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Amended to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Charges for Services	3,700	3,700	3,700	-	0.00%	3,700	-	0.00%	3,700	-	0.00%
Transfers In	100,000	100,000	100,000	-	0.00%	100,000	-	0.00%	100,000	-	0.00%
Grand Total Revenues	103,700	103,700	103,700	-	0.00%	103,700	-	0.00%	103,700	-	0.00%
Expenditures											
Salaries	2,426,954	2,426,954	2,398,497	(28,456)	-1.17%	2,491,042	92,545	3.86%	2,579,351	88,309	3.55%
Fringe Benefits	1,321,965	1,321,965	1,295,680	(26,285)	-1.99%	1,355,446	59,767	4.61%	1,423,783	68,337	5.04%
Contractual Services	1,256,707	1,835,308	1,256,707	(578,601)	-31.53%	1,256,707	-	0.00%	1,256,707	-	0.00%
Commodities	29,291	42,791	29,291	(13,500)	-31.55%	29,291	-	0.00%	29,291	-	0.00%
Capital Outlay	-	-	18,000	18,000	0.00%	-	(18,000)	-100.00%	-	-	0.00%
Internal Services	702,658	708,934	715,694	6,759	0.95%	647,390	(68,303)	-9.54%	654,793	7,403	1.14%
Grand Total Expenditures	5,737,575	6,335,953	5,713,869	(622,084)	-9.82%	5,779,876	66,008	1.16%	5,943,926	164,049	2.84%

BOARD OF COMMISSIONERS (Page 160)
BUDGET HIGHLIGHTS
FY 2025/2026/2027 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2025 REVENUES

- No Changes.

FY 2025 EXPENDITURES

- Controllable Personnel includes a 2.4% salary increase, partially offset by position turnover.
- Contractual Services overall decrease of (\$578,601) is primarily due to carryforwards re-appropriated in FY 2024 from the FY 2023 Year End Report for Special Projects (\$267,970) for sponsorships and program initiatives to support countywide strategic goals, Professional Services (\$253,857) to support Board administration contractual services continuing in 2024; and Contracted Services (\$40,472) to secure specialized services and planned contingency to support commission investments that continue in new term.
- Commodities overall decrease of (\$13,500) is primarily due to carryforwards re-appropriated in FY 2024 from the FY 2023 Year End Report for Computer Supplies (\$10,500) which supported technology improvements and operational efficiency; and Expendable Equipment (\$3,000) for Equipment maintenance and improvements.
- Capital Outlay overall increase of \$18,000 is primarily due to one-time FY 2025 Board of Commissioners request for purchase ipads for commissioners.
- Internal Services overall increase of \$6,759 is mainly attributable to Building Space Cost Allocation Increased \$112,576; as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2024 building rates increased as the rates are based on full cost recovery for building maintenance and operations. Partially offset by decrease in Info Tech Operations (\$56,967) due to usage and allocation adjustments. The Insurance Fund decrease (\$25,733) reflects the amount allocated for the self-insurance charge to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves. Additionally, Info Tech Managed Print Services decreased (\$16,916) due to usage and allocation adjustments. Info Tech Development (\$2,957) and Maintenance Department Charges (\$3,319) decreased as the appropriations are budgeted in Non-Departmental and transferred as needed as per the General Appropriations Act.

FY 2026 REVENUES

- No changes.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Capital Outlay overall decrease of (\$18,000) is primarily due to one-time FY 2025 Board of Commissioners request for purchase ipads for commissioners.
- Internal Services decreased overall (68,303) primarily due to Building Space Allocation; rates are based on full cost recovery for building maintenance and operations.

FY 2027 REVENUES

- No changes.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Internal Services increased overall \$7,403 primarily due to Building Space Allocation; rates are based on full cost recovery for building maintenance and operations.

Department:		OAKLAND COUNTY, MICHIGAN										
Fund:		FY2025 AND FY2026 AND FY2027 County Executive Budget Recommendation - Categorical Variance										
Account Number/Description		FY 2024		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Amended to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.	
		Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues												
Charges for Services		3,854,519	3,854,519	4,067,600	213,081	5.53%	4,071,600	4,000	0.10%	4,076,600	5,000	0.12%
External Internal Service Fund Charges for Services		-	-	300	300	0.00%	300	-	0.00%	300	-	0.00%
Grand Total Revenues		3,854,519	3,854,519	4,067,900	213,381	5.54%	4,071,900	4,000	0.10%	4,076,900	5,000	0.12%
Expenditures												
Salaries		170,893	170,893	174,504	3,610	2.11%	178,580	4,076	2.34%	182,656	4,076	2.28%
Fringe Benefits		69,374	69,374	70,582	1,208	1.74%	72,613	2,031	2.88%	75,047	2,433	3.35%
Contractual Services		189,557	190,854	360,557	169,703	88.92%	360,557	-	0.00%	360,557	-	0.00%
Commodities		98,418	98,418	98,418	-	0.00%	98,418	-	0.00%	98,418	-	0.00%
Internal Services		7,895,184	7,989,970	8,504,785	514,815	6.44%	8,498,569	(6,216)	-0.07%	8,529,877	31,307	0.37%
Transfers Out		56,165	56,165	56,165	-	0.00%	56,165	-	0.00%	56,165	-	0.00%
Grand Total Expenditures		8,479,591	8,575,674	9,265,011	689,337	8.04%	9,264,902	(109)	0.00%	9,302,719	37,817	0.41%

**WATER RESOURCES COMMISSIONER – GENERAL FUND/GENERAL PURPOSE FUNDS (Page 162)
BUDGET HIGHLIGHTS**

FY 2025/2026/2027 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2025 REVENUES

- Charges for Services reflect an increase of \$213,081 primarily for Soil Erosions Fees \$151,000 increase in new contracts related to soil erosion sediment control program, Reimbursement General \$40,000 based on anticipated allocation to special revenue and proprietary funds and Reimbursement of Salaries for Construction Administration \$22,081 due to allocation of labor cost related to the reimbursement of positions for the Water Resources Commissioner and Chief Deputy Water Resources Commissioner.
- External Internal Service Fund Charges for Services increase \$300 for freedom of information request.

FY 2025 EXPENDITURES

- Salaries and Fringes Benefits \$4,818 increase reflects the FY 2025 salary forecast for the Water Resources Commissioner position and includes a 2.4% salary increase and associated fringe benefits.
- Contracted Services increased \$169,703 primarily for new contracts related to the soil erosion sediment control program.
- Internal Services overall increased \$514,815 due to Building Space Cost Allocation increased \$411,688 as Facilities Maintenance and Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2025 building rates increased as the rates are based on full cost recovery for building maintenance and operations. Drain Equipment Labor increased \$178,598 which 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). An adjustment was made for actual changes in the activity of services provided by Info Tech Operations \$52,272 and Info Tech Managed Print Services (\$32,450). Also, Info Tech Development (\$82,777) and Maintenance Department Charges (\$12,009) decreased as the appropriations are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act.

FY 2026 REVENUES

- Charges for Services reflect an increase of \$4,000 for Reimbursement of Salaries for Construction Administration due to allocation of labor cost related to the reimbursement of positions for the Water Resources Commissioner and Chief Deputy Water Resources Commissioner.

FY 2026 EXPENDITURES

- Salaries and Fringes Benefits \$6,107 increase reflects the FY 2026 salary forecast for the Water Resources Commissioner position and includes a 2.4% salary increase and associated fringe benefits.
- Internal Services decreased overall (\$6,216) due to Building Space Cost Allocation decreased (\$199,405); rates are based on full cost recovery for building maintenance and operations. Drain Equipment Labor increase of \$183,955 which 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). Also, an adjustment was made for actual changes in the activity of services provided by Info Tech Operations \$9,234.

FY 2027 REVENUES

- Charges for Services reflect an increase of \$5,000 for Reimbursement of Salaries for Construction Administration due to allocation of labor cost related to the reimbursement of positions for the Water Resources Commissioner and Chief Deputy Water Resources Commissioner.

FY 2027 EXPENDITURES

- Salaries and Fringes Benefits \$6,509 increase reflects the FY 2027 salary forecast for the Water Resources Commissioner position and includes a 2.4% salary increase and associated fringe benefits.
- Internal Services increased overall \$31,307 primarily due to Building Space Cost Allocation increased \$21,612; rates are based on full cost recovery for building maintenance and operations. Also, an adjustment was made for actual changes in the activity of services provided by Info Tech Operations \$9,695.

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

Department: County Executive Administration		OAKLAND COUNTY, MICHIGAN									
Fund: Budget - General Fund General Purpose		FY2025 AND FY2026 AND FY2027 County Executive Budget Recommendation - Categorical Variance									
Account Number/Description	FY 2024		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Amended to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Expenditures											
Salaries	4,954,256	4,954,256	5,458,898	504,643	10.19%	5,673,834	214,936	3.94%	5,866,932	193,098	3.40%
Fringe Benefits	2,194,247	2,194,247	2,472,936	278,689	12.70%	2,573,939	101,003	4.08%	2,688,399	114,460	4.45%
Contractual Services	973,124	1,420,124	1,222,274	(197,850)	-13.93%	1,222,274	-	0.00%	1,222,274	-	0.00%
Commodities	83,421	128,421	91,046	(37,375)	-29.10%	91,046	-	0.00%	91,046	-	0.00%
Capital Outlay	-	15,451	-	(15,451)	-100.00%	-	-	0.00%	-	-	0.00%
Internal Services	988,408	1,096,005	1,209,206	113,201	10.33%	1,130,282	(78,924)	-6.53%	1,142,292	12,010	1.06%
Transfers Out	1,911,821	1,936,621	1,883,621	(53,000)	-2.74%	1,883,621	-	0.00%	1,883,621	-	0.00%
Grand Total Expenditures	11,105,277	11,745,125	12,337,981	592,856	5.05%	12,574,995	237,014	1.92%	12,894,563	319,568	2.54%

COUNTY EXECUTIVE (Page 165)
BUDGET HIGHLIGHTS
FY 2025/2026/2027 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2025 REVENUES

- No changes.

FY 2025 EXPENDITURES.

- Controllable Personnel – FY 2025 reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
 - Other Salaries and Fringe Benefit changes include the transfer of P00015751 Sustainability Project Manager and P00016182 Facilities Project Coordinator from Facilities CCN1040101 to the new Office of Sustainability division CCN1010901.
- Contractual Services decreased by (\$197,850) primarily due to the Regranting Program decrease of (\$250,000). This decrease is due to the elimination of funding for the Acorn2Oaks program. The decrease is partially offset by the realignment of the Periodicals Books Publ Sub, Personal Mileage and Workshops and Meetings line-items totaling \$57,550 to match actual activity.
- Commodities decreased by (\$37,375) primarily due to Special Event Supplies line-item decreasing for the Diversity, Equity and Inclusion division by (\$88,375); these funds were carryforwards from FY2023 into FY2024 and expire at the end of the fiscal year. The decrease is partially offset by the transfer of the Special Event Supplies budget from Facilities into the new Office of Sustainability within the County Executive department totaling \$50,000.
- Capital Outlay decreased by (\$15,451) due to a one-time purchase of replacement furniture within the Administration division.
- Internal Services increased \$113,201. Building Space Cost Allocation increased \$131,972 as Facilities Maintenance and Operations determines the rates for each building based on estimated costs and operate and maintain the facilities. The FY2025 building rates increased as the rates are based on fill cost recovery for building maintenance and operations. Additionally, Info Tech Operations was increased by \$96,513 based on activity. These increases are partially offset by Info Tech Development (\$106,588) and Maintenance Department charges (\$1,009) which are budgeted in a Non-Departmental and transferred to departments as needed per the General Appropriation Act.
- Transfers Out decreased by (\$53,000) due to one-time transfers for Executive Office Building moves as detailed in M.R. 2024-3918.

FY 2026 REVENUES

- No changes.

FY 2026 EXPENDITURES

- Controllable Personnel - FY 2026 Reflects a general overall compensation increase of 2.4% and includes projected salary step increases.

- Internal Services decreased (\$78,924) primarily due to Building Space Cost Allocation (\$79,359); rates are based on full cost recovery for building maintenance and operations.

FY 2027 REVENUES

- No changes.

FY 2027 EXPENDITURES

- Controllable Personnel - FY 2027 Reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Internal Services increased \$12,010 primarily due to Building Space Cost Allocation \$8,601; rates are based on full cost recovery for building maintenance and operations.

Department: Management and Budget		OAKLAND COUNTY, MICHIGAN									
Fund: Budget - General Fund General Purpose		FY2025 AND FY2026 AND FY2027 County Executive Budget Recommendation - Categorical Variance									
Account Number/Description	FY 2024		FY2025 County Exec. Recommended	Inc./Dec.) FY 2024 Amended to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Charges for Services	4,505,404	4,505,404	4,391,768	(113,636)	-2.52%	4,557,494	165,726	3.77%	4,729,713	172,219	3.78%
Grand Total Revenues	4,505,404	4,505,404	4,391,768	(113,636)	-2.52%	4,557,494	165,726	3.77%	4,729,713	172,219	3.78%
Expenditures											
Salaries	13,219,075	13,219,075	13,488,703	269,627	2.04%	14,019,695	530,993	3.94%	14,497,355	477,660	3.41%
Fringe Benefits	7,064,628	7,064,628	7,284,237	219,609	3.11%	7,623,191	338,954	4.65%	7,999,332	376,141	4.93%
Contractual Services	587,581	587,581	527,391	(60,190)	-10.24%	541,628	14,237	2.70%	541,528	(100)	-0.02%
Commodities	303,029	303,029	309,480	6,451	2.13%	318,086	8,606	2.78%	318,186	100	0.03%
Internal Services	4,419,253	4,419,253	4,627,890	208,636	4.72%	4,439,976	(187,913)	-4.06%	4,541,062	101,086	2.28%
Grand Total Expenditures	25,593,567	25,593,567	26,237,700	644,134	2.52%	26,942,577	704,877	2.69%	27,897,464	954,887	3.54%

MANAGEMENT AND BUDGET (Page 180)
BUDGET HIGHLIGHTS
FY 2025/2026/2027 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2025 REVENUES

- Charges for Services net decrease of (\$113,636) reflects the decrease in Refunds Miscellaneous in Purchasing Division of (\$259,838) due to reduction in overall purchasing resulting in lower rebates. Partially offset by Reimbursement Equalization Services increase of \$146,202 for the planned rate increase for the new contracts with localities utilizing county assessing services.

FY 2025 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Contractual Services net decrease (\$60,190) primarily due a reduction in Fiscal Services Professional Services (\$100,000) partially offset by Special Events Program increase for Purchasing \$25,000 for Diverse Connection events and an annual 4% increase over FY 2024 budget in Equalization \$13,835 that has a corresponding 4% increase in revenues.
- Commodities increased \$6,451 primarily for Metered Postage \$4,575, and Office Supplies \$1,887 which represents an annual 4% increase over the FY 2024 budget in Equalization for these expenditures.
- Internal Services increased \$208,636 Building Space Cost Allocation \$345,383 as Facilities Maintenance and Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2025 rates increased as the rates are based on full cost recovery for building maintenance and operations. Information Tech Operations \$284,838 due to usage and allocation adjustments, and Insurance Fund \$121,490 as it reflects the amount allocated for self-insurance to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves. Partially offset by Information Tech Development (\$527,804) as the appropriations are budgeted in Non-Departmental and transferred as needed per General Appropriations Act.

FY 2026 REVENUES

- Charges for Services net increase of \$165,726 reflects the increase for Reimbursement Equalization Services for the planned rate increase for the new contracts with localities utilizing county assessing services.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Contractual Services net increase of \$14,237 represents an annual 4% increase over FY 2025 budget in Equalization for Professional Services \$4,290, Printing \$4,264, Personal Mileage \$2,491, Training \$1,825, and Membership Dues \$1,670.
- Commodities increased \$8,606 for Metered Postage \$4,758, and Office Supplies \$1,962 which represents an annual 4% increase over the FY 2025 budget in Equalization for these expenditures.

- Internal Services decreased (\$187,913) primarily due to Building Space Cost Allocation (\$192,775); rates are based on full cost recovery for building maintenance and operations.

FY 2027 REVENUES

- Charges for Services net increase of \$172,219 primarily due to increase for Reimbursement Equalization Services \$158,133 for the planned rate increase for the new contracts with localities utilizing county assessing services.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Contractual Services no changes.
- Internal Services increased \$101,086 primarily due to Info Tech Operations \$80,192 due to rate and usage adjustments and Building Space Cost Allocation \$20,894; rates are based on full cost recovery for building maintenance and operations.

Department: Facilities Management		OAKLAND COUNTY, MICHIGAN									
Fund: Budget - General Fund General Purpose		FY2025 AND FY2026 AND FY2027 County Executive Budget Recommendation - Categorical Variance									
Account Number/Description	FY 2024		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Amended to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Charges for Services	396,000	396,000	416,000	20,000	5.05%	416,000	-	0.00%	416,000	-	0.00%
Other Revenues	1,500	1,500	1,500	-	0.00%	1,500	-	0.00%	1,500	-	0.00%
Grand Total Revenues	397,500	397,500	417,500	20,000	5.03%	417,500	-	0.00%	417,500	-	0.00%
Expenditures											
Salaries	2,085,737	2,085,737	2,295,109	209,372	10.04%	2,376,473	81,365	3.55%	2,454,149	77,676	3.27%
Fringe Benefits	1,114,889	1,114,889	1,233,502	118,613	10.64%	1,287,956	54,454	4.41%	1,350,805	62,849	4.88%
Contractual Services	832,557	832,557	622,282	(210,275)	-25.26%	622,282	-	0.00%	622,282	-	0.00%
Commodities	239,916	239,916	145,587	(94,329)	-39.32%	143,587	(2,000)	-1.37%	143,587	-	0.00%
Capital Outlay	143,455	143,455	65,000	(78,455)	-54.69%	-	(65,000)	-100.00%	-	-	0.00%
Internal Services	1,196,655	1,196,655	1,449,846	253,191	21.16%	1,258,799	(191,047)	-13.18%	1,279,505	20,706	1.64%
Grand Total Expenditures	5,613,208	5,613,208	5,811,326	198,118	3.53%	5,689,097	(122,229)	-2.10%	5,850,328	161,231	2.83%

FACILITIES MANAGEMENT (Page 190)
BUDGET HIGHLIGHTS
FY 2025/2026/2027 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2025 REVENUES

- Charges for Services overall increase of \$20,000 within the Support Services division is due to the postage rate increase and continued specialized mailings for internal County departments.

FY 2025 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4%.
- Contractual Services and Commodities decreased (\$304,604) due to Professional Services (\$160,000), Special Event Supplies (\$100,000), Training (\$16,500), Membership Dues (\$15,500), and Travel and Conference (\$12,000) due to Sustainability program moving to the County Executive department.
- Capital Outlay overall decrease of (\$78,455) due to reduction in Furniture and Fixtures for County-wide facility projects.
- Internal Services increased \$253,191 primarily due to Building Space Cost Allocation \$311,956 as Facilities Maintenance and Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2025 building rates increased as the rates are based on full cost recovery for building maintenance and operations. Partially offset by Information Tech Development decrease of (\$20,604) as the appropriations are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. Additional reductions include the decrease in Information Tech Operations (\$16,483) due to less usage and Insurance Fund (\$15,053) reflecting the amount allocated for self-insurance to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves.

FY 2026 REVENUES

- No changes.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Capital Outlay overall decrease of (\$65,000) within the Support Services division due to the one-time purchase of the S.M.A.R.T. parcel machine in FY 2024.
- Internal Services decreased (\$191,047) due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

FY 2027 REVENUES

- No changes.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Internal Services increased \$20,707 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:	Human Resources	OAKLAND COUNTY, MICHIGAN									
Fund:	Budget - General Fund General Purpose	FY2025 AND FY2026 AND FY2027 County Executive Budget Recommendation - Categorical Variance									

Account Number/Description	FY 2024		FY2025 County Exec. Recommended	Inc./((Dec.) FY 2024 Amended to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./((Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./((Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Expenditures											
Salaries	2,693,997	2,693,997	2,820,818	126,821	4.71%	2,940,448	119,630	4.24%	3,046,869	106,420	3.62%
Fringe Benefits	1,188,844	1,188,844	1,267,399	78,555	6.61%	1,323,025	55,626	4.39%	1,383,960	60,935	4.61%
Contractual Services	904,791	964,877	829,791	(135,086)	-14.00%	829,791	-	0.00%	829,791	-	0.00%
Commodities	31,054	31,054	31,054	-	0.00%	31,054	-	0.00%	31,054	-	0.00%
Capital Outlay	-	-	12,718	12,718	0.00%	-	(12,718)	-100.00%	-	-	0.00%
Internal Services	1,457,681	1,659,501	1,664,539	5,038	0.30%	1,626,159	(38,380)	-2.31%	1,668,967	42,807	2.63%
Grand Total Expenditures	6,276,367	6,538,274	6,626,319	88,046	1.35%	6,750,478	124,159	1.87%	6,960,640	210,162	3.11%

HUMAN RESOURCES (Page 199)
BUDGET HIGHLIGHTS
FY 2025/2026/2027 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2025 REVENUE

- Not applicable.

FY 2025 EXPENDITURES

- Controllable Personnel includes a 2.4% salary increase. Other changes include:
 - Within HR Workforce Management – The transfer of position P00007987, one (1) FTE Deputy Director from General Fund/General Purpose to Fringe Benefit Fund (FND67800) and the creation of new (1) FTE Employee & Labor Relations Specialist to restore baseline staffing need in Employee & Labor Relations; and one (1) HR Coordinator Position to provide general administration support, events planning/logistics coordination for all HR units, including new programming and customer services initiatives.
- Contractual Services overall decrease of (\$135,086) is primarily due to decrease in Software Rental Lease Purchase of (\$67,537) due to budget re-appropriation within HR Administration and Workforce Management Division. Additionally, Professional Services decrease by (\$63,349) due to carryforwards re-appropriated in FY 2024 from the FY 2023 Year End Report and Fiscal 2023 Year End Report Encumbrance within HR Administration Division and a budget re-allocation within HR Workforce Management Division. There is also a decrease in Examination Material (\$23,000) and Travel and Conference (\$10,000). Partially offset by increase in Recruitment Expense \$35,000 due to realignment of budget to anticipated needs and historical trends within the HR Workforce Management Division.
- Capital Outlay overall increase of \$12,718 within HR Workforce Management Division is primarily due to the one-time appropriation in the FY 2025 budget for office setup. This includes a desk, chair, 2 cell phones, desk phone and Laptop for one (1) FTE Employee Labor Relations and HR Coordinator position.
- Internal Services net increased \$5,038 primarily due to an increase in Info Tech Operations \$116,318 due to usage and allocation adjustments. Building Space Cost Allocation Increased \$67,553; as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2025 building rates increased as the rates are based on full cost recovery for building maintenance and operations. Telephone Communications increased \$23,306 due to usage and allocation

adjustments. Partially offset by decreases Info Tech Development of (\$191,782) and Maintenance Department Charges of (\$10,038) as the appropriations are budgeted in Non-Departmental and transferred to departments as needed per the General Appropriation Act.

FY 2026 REVENUE

- Not applicable.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Capital Outlay overall decrease of (\$12,718) within HR Workforce Management Division primarily due to one-time appropriation in the FY 2025 budget for office setup. This includes a desk, chair, 2 cell phones, desk phone and Laptop for one (1) FTE Employee Labor Relations and HR Coordinator position.
- Internal Services decreased (\$38,380) primarily due to a decrease in Building Space Cost Allocation (\$40,406); rates are based on full cost recovery for building maintenance and operations. Partially offset by increase in Info Tech Operations \$2,026 due to usage and allocation adjustments.

FY 2027 REVENUE

- Not applicable.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Internal Services increased \$42,807 primarily due to an increase in Info Tech Operations \$38,428 based on analysis of Internal Service Fund due to allocation adjustments. Additionally, Building Space Cost Allocation \$4,379; rates are based on full cost recovery for building maintenance and operations.

Department:		OAKLAND COUNTY, MICHIGAN									
Fund:		FY2025 AND FY2026 AND FY2027 County Executive Budget Recommendation - Categorical Variance									
Account Number/Description	FY 2024		FY2025 County Exec. Recommended	Inc./Dec.) FY 2024 Amended to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Federal Grants	630,004	630,004	182,314	(447,690)	-71.06%	182,314	-	0.00%	182,314	-	0.00%
State Grants	8,807,119	8,807,119	8,115,165	(691,954)	-7.86%	8,115,165	-	0.00%	8,115,165	-	0.00%
Charges for Services	4,181,246	4,181,246	4,224,246	43,000	1.03%	4,224,246	-	0.00%	4,224,246	-	0.00%
Transfers In	23,063,293	23,063,293	117,545	(22,945,748)	-99.49%	117,545	-	0.00%	117,545	-	0.00%
Grand Total Revenues	36,681,662	36,681,662	12,639,270	(24,042,392)	-65.54%	12,639,270	-	0.00%	12,639,270	-	0.00%
Expenditures											
Salaries	33,351,921	33,351,921	23,613,035	(9,738,887)	-29.20%	24,472,057	859,022	3.64%	25,281,250	809,193	3.31%
Fringe Benefits	17,279,163	17,279,163	12,773,661	(4,505,501)	-26.07%	13,307,524	533,862	4.18%	13,913,991	606,467	4.56%
Contractual Services	14,739,067	14,739,067	6,432,861	(8,306,206)	-56.36%	6,379,681	(53,180)	-0.83%	6,367,681	(12,000)	-0.19%
Non Departmental Expense	283,027	283,027	283,027	-	0.00%	283,027	-	0.00%	283,027	-	0.00%
Commodities	2,059,516	2,059,516	2,048,562	(10,954)	-0.53%	2,048,562	-	0.00%	2,060,562	12,000	0.59%
Capital Outlay	28,897	28,897	35,000	6,103	21.12%	-	(35,000)	-100.00%	-	-	0.00%
Internal Services	4,290,898	4,290,898	4,658,225	367,327	8.56%	4,958,633	300,408	6.45%	5,031,018	72,385	1.46%
Transfers Out	1,223,978	1,223,978	1,217,141	(6,837)	-0.56%	1,217,141	-	0.00%	1,217,141	-	0.00%
Grand Total Expenditures	73,256,466	73,256,466	51,061,512	(22,194,954)	-30.30%	52,666,624	1,605,112	3.14%	54,154,670	1,488,046	2.83%

HEALTH AND HUMAN SERVICES (Page 205)
BUDGET HIGHLIGHTS
FY 2025/2026/2027 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2025 REVENUES

- Revenues decreased by (\$24,042,392) due to Transfers In (\$22,945,748) for ARPA funding (\$17,000,000) (MR# 2023-3446); Michigan Saves program for Sustainability initiatives (\$5,000,000) (MR# 2023-3533; GRN-1004359); State Operating Grants (\$691,954) primarily for the FY 2024 Local Community Stabilization Authority (LSCA) (MR# 2024-3918) funding; and Federal Operating Grants (\$447,690) primarily due to Medicaid Outreach receipts.

FY 2025 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4%.
- Contractual Services decreased (\$8,306,206) due to the Contracted Services for the Michigan Saves program for Sustainability initiatives (\$5,000,000) (MR# 2023-3533; GRN-1004359), Local Community Stabilization Authority (\$2,208,251) (GRN-1003969) that was a carryforward from FY 2023 to FY 2024, and the Urgent Primary and Behavioral Health Center funding (\$1,000,000) (MR# 2023-3531; GRN-1004358).
- Internal Services increased \$367,327 primarily due to Building Space Cost Allocation \$419,294 as Facilities Maintenance and Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2025 building rates are based on full cost recovery for the building maintenance and operations. Information Tech Operations \$230,973 due to rate and usage adjustments, and Insurance Fund \$16,359 reflecting the amount allocated for self-insurance to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves. Partially offset by Information Tech Development (\$218,490) and Maintenance Department Charges (\$21,834) as the appropriations are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. Also, Telephone Communications decreased (\$44,653) due to allocation and usage adjustment.

FY 2026 REVENUES

- No changes.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Internal Services increased \$300,408 primarily due to Building Space Cost Allocation \$293,680 as rates are based on full cost recovery for the building maintenance and operations.

FY 2027 REVENUES

- No changes.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Internal Services increased \$73,385 primarily due to Building Space Cost Allocation \$54,877; rates are based on full cost recovery for the building maintenance and operations. Additionally, Info Tech Operations increased \$17,508 due to rate and usage adjustments.

Department: Public Services		OAKLAND COUNTY, MICHIGAN									
Fund: Budget - General Fund General Purpose		FY2025 AND FY2026 AND FY2027 County Executive Budget Recommendation - Categorical Variance									
Account Number/Description	FY 2024		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Amended to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Federal Grants	300,000	300,000	250,000	(50,000)	-16.67%	250,000	-	0.00%	250,000	-	0.00%
Charges for Services	6,964,501	7,550,401	6,197,062	(1,353,339)	-17.92%	6,197,062	-	0.00%	6,197,062	-	0.00%
External Internal Service Fund Charges for Services	100	100	100	-	0.00%	100	-	0.00%	100	-	0.00%
Transfers In	-	1,007,266	10,496	(996,770)	-98.96%	10,496	-	0.00%	10,496	-	0.00%
Grand Total Revenues	7,264,601	8,857,767	6,457,658	(2,400,109)	-27.10%	6,457,658	-	0.00%	6,457,658	-	0.00%
Expenditures											
Salaries	21,933,651	21,939,060	22,754,019	814,959	3.71%	23,652,973	898,954	3.95%	24,531,261	878,288	3.71%
Fringe Benefits	11,235,997	11,237,854	11,631,435	393,581	3.50%	12,185,113	553,678	4.76%	12,822,416	637,304	5.23%
Contractual Services	4,081,223	5,735,302	4,118,334	(1,616,968)	-28.19%	4,114,334	(4,000)	-0.10%	4,114,334	-	0.00%
Commodities	1,536,448	1,937,720	1,519,037	(418,683)	-21.61%	1,514,037	(5,000)	-0.33%	1,514,037	-	0.00%
Capital Outlay	179,600	179,600	32,276	(147,324)	-82.03%	-	(32,276)	-100.00%	-	-	0.00%
Internal Services	7,089,318	7,301,755	8,465,809	1,164,053	15.94%	8,423,481	(42,328)	-0.50%	8,564,896	141,416	1.68%
Grand Total Expenditures	46,056,238	48,331,291	48,520,910	189,619	0.39%	49,889,938	1,369,028	2.82%	51,546,945	1,657,007	3.32%

PUBLIC SERVICES (Page 218)
BUDGET HIGHLIGHTS
FY 2025/2026/2027 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2025 REVENUES

- Federal Grants net decrease (\$50,000) is primarily due to lower revenue as it relates to the number of residents on campus.
- Charges for Services overall decrease of (\$1,353,339) is primarily driven by a reduction in Animal Control's of Licenses (\$587,814) to realign more with actuals and a decrease in Medical Examiner Autopsies (\$585,900) due to a Joint Operating Agreement with Macomb County (M.R. #2023-3415) and number of autopsies performed. Additional decreases include Children's Village Board and Care (\$200,000) due to Juvenile Justice Reform (M.R. #2023-2700) and a decrease within Medical Examiner Medical Services (\$5,875) is due to fewer private requests and depositions. Partially offset by an increases in Children's Village Guaranteed Beds Shelter Care – Mandy's Place \$25,000 due to expected periodic revenue from guaranteed beds, Medical Examiner's Cremation Approval Fee \$4,125 due to number of cremation permits, and a change in rate and increase in Community Corrections Fee Income \$1,250 for intake fee charges.
- Transfer In Overall decrease (\$996,770) is due to Children's Village Assessment on Diversion, Deflection and Detention of Youth grant (GRN-1004360).

FY 2025 EXPENDITURES

- Controllable Personnel includes a 2.4% salary increase. Other changes include:
 - Within Community Corrections - The deletion of 7 PTNE positions totaling 4,666 hours within the WWAM Program (P00012351, P00012353, P00012354, P00012355, P00012359, P00012362, and P00012363) and the creation of new (1) FTE Community Corrections Specialist I position within the Pretrial Services supervision unit to assist with duties and tasks. Additionally, 240 hours were added to position number P00012357, increasing it from 760 hours to a 1000-hours PTNE position.
 - Additional, within Animal Control - The deletions of 20 Animal Census workers (520 PTNE hours each) and a 250-hour PTNE Veterinarian Technician Assistant (P00012371) and creation of one (1) FTE Veterinarian Technician Position, adding 750 PTNE hours to position number P00012368, increasing it from 250 hours to a 1000-hours PTNE position, and adding 500 PTNE hours to position number P00012366, increasing it from 250 hours to a 1000-hours PTNE position to maintain professional and efficient operations.
 - Further, the deletion one (1) FTE Children's Village Case Coordinator II position (P00006828), one (1) PTNE 1,000-hours per year Children's Village Case Coordinator I position (P00012347), and creation of one (1) FTE Children's Village Training & Development Specialist.

- Contractual Services net decrease of (\$1,616,968) is primarily attributed to decrease in Contracted Services (\$1,081,849) which is due to Children's Village Assessment on Diversion, Deflection and Detention of Youth grant (1,000,000; GRN-1004360) and (\$81,079) due to FY2023 Carry-forward request to fund staff training in Trauma-Informed Practice required by Division of Child Welfare Licensing (DCWL) and decrease in Special Projects (\$207,780) due to carry-forward request to fund staff incentives, and other operational needs for children's Village workers. Also, decrease of \$232,438 within Medical Examiner Professional Services due to Joint operating agreement between Oakland and Macomb County for Medical Examiner services (RPT 2023-3415).
- Commodities net decrease of (\$418,683) is primarily attributed to decrease in Medical Supplies (338,718) due to FY2023 Year-End Report Encumbrances within Medical Examiner Division. Additional, decreases includes the reduction in Provision (\$40,000) and Security Supplies (\$5,000) budgets due to lower anticipated revenues within Children Village as it relates to number of residents on campus. Also, decrease in Expendable Equipment (\$34,0470) due to FY2023 End Report Encumbrances within Children's Village Division.
- Capital Outlay net decrease of (\$147,324) is within Medical Examiners Division primarily due to (\$179,600) one-time appropriation in the FY 2024 budget for replacement of aging equipment including a new centrifuge, homogenizer, microscope and four autopsy saws. Partially offset by Capital Outlay Miscellaneous \$17,276 increase within Community Corrections Division due to the one-time appropriation in the FY 2025 budget for office setup which includes desk, chair, cell phone and laptop for requested positions noted above. Also increase of \$15,000 within Medical Examiners Division primarily due to one-time appropriation in the FY 2025 budget for purchase of livescan finger scanner.
- Internal Services overall increase of \$1,164,053 is due to several factors. Building Space Cost Allocation increased \$1,067,360; as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2025 building rates increased as the rates are based on full cost recovery for building maintenance and operations. Info Tech Operations increased \$171,163 due to usage and allocation adjustments. The Insurance Fund increase of \$69,055 reflects the amount allocated for self-insurance to maintain the operations of the building and liability fund and start to rebuild adequate claim reserves. Additional increases include Telephone Communications \$55,554, Info Tech Managed Print Services \$13,640, Equipment Rental \$10,710 and Info Tech CLEMIS \$2,167 due to usage and allocation adjustments. Partially offset by Info Tech Development (\$113,734) and Maintenance Department Charges (\$75,583) decreases as the appropriations are budgeted in Non-departmental and transferred as needed as per the General Appropriations Act. Also, Motor Pool decreased (\$31,071) due to adjustments in the lease and maintenance of vehicles, Motor Pool Fuel Charge decreased (\$4,114) due to projected fuel rates, and Info Tech Equipment Rental decrease (\$1,094) due to usage and allocation adjustments.

FY 2026 REVENUES

- No Changes

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Contractual Services net decrease of (\$4,000) is primarily due to Membership dues (\$2,000) and workshops and Meeting (\$2,000) due to reallocation of budget.
- Commodities net decrease of (\$5,000) is primarily attributed to decrease in Expendable Equipment (\$5,000) due to budget request to replace 2 cameras and a leak detector in FY 2025 within the Medical Examiner.
- Capital Outlay net decrease of (\$32,276) is primarily due to a decrease in Capital Outlay Miscellaneous (\$17,276) within the Community Corrections Division due to one-time appropriation in the FY 2025 budget for office setup, which includes desk, chair, cell phone and laptop for requested positions noted above. Additionally, a decrease of (\$15,000) within Medical Examiners Division, primarily due to one-time appropriation in the FY 2025 budget for purchase of livescan finger scanner.
- Internal Services overall decrease of (\$42,328) is primarily due to Building Space Cost Allocation (\$44,313); rates are based on full cost recovery for building maintenance and operations. Partially offset by increase in Info Tech Operations \$1,985 due to rate and allocation adjustments.

FY 2027 REVENUES

- No changes.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Internal Services overall increase of \$141,416 primarily due to Building Space Cost Allocation \$139,333; rates are based on full cost recovery for building maintenance and operations. Also, increase in Info Tech Operations \$2,083 due to rate and allocation adjustments.

Department:		Economic Development		OAKLAND COUNTY, MICHIGAN									
Fund:		Budget - General Fund General Purpose		FY2025 AND FY2026 AND FY2027 County Executive Budget Recommendation - Categorical Variance									
Account Number/Description		FY 2024		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Amended to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.		
		Adopted Budget	Amended Budget		\$	%		\$	%		\$	%	
Revenues													
Charges for Services		316,708	316,708	316,708	-	0.00%	316,708	-	0.00%	316,708	-	0.00%	
Transfers In		5,000,000	5,000,000	-	(5,000,000)	-100.00%	-	-	0.00%	-	-	0.00%	
Grand Total Revenues		5,316,708	5,316,708	316,708	(5,000,000)	-94.04%	316,708	-	0.00%	316,708	-	0.00%	
Expenditures													
Salaries		5,166,883	5,166,883	5,596,869	429,985	8.32%	5,813,818	216,950	3.88%	6,000,800	186,982	3.22%	
Fringe Benefits		2,550,248	2,550,248	2,705,571	155,324	6.09%	2,822,923	117,351	4.34%	2,953,316	130,393	4.62%	
Contractual Services		9,542,496	9,542,496	2,167,496	(7,375,000)	-77.29%	2,167,496	-	0.00%	2,167,496	-	0.00%	
Commodities		67,379	67,379	67,379	-	0.00%	67,379	-	0.00%	67,379	-	0.00%	
Internal Services		1,464,634	1,464,634	1,674,387	209,753	14.32%	1,573,816	(100,571)	-6.01%	1,588,922	15,106	0.96%	
Transfers Out		1,300,000	1,300,000	-	(1,300,000)	-100.00%	-	-	0.00%	-	-	0.00%	
Grand Total Expenditures		20,091,640	20,091,640	12,211,702	(7,879,938)	-39.22%	12,445,432	233,730	1.91%	12,777,913	332,481	2.67%	

ECONOMIC DEVELOPMENT & COMMUNITY AFFAIRS (Page 235)
BUDGET HIGHLIGHTS
FY 2025/2026/2027 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2025 REVENUES

- Transfers In is reduced by \$5,000,000 due to the Main Street Oakland County Placemaking grant (MR# 2023-3615; GRN-1004139).

FY 2025 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4%.
- Contractual Services decreased by (\$7,350,000) due to the Main Street Oakland County Placement grant (\$5,000,000) (MR# 2023-3615; GRN-1004139), the United States Center for Advance Manufacturing Hub Designation to Automation Alley (\$2,000,000) (MR# 22-184; originally approved May 12, 2022 and carryforward to FY2024), and Advertising (\$125,000) carryforward from FY2023 to FY2024 for department-wide marketing and advertising campaign.
- Internal Services increased \$209,753 due to Information Tech Operations \$206,704 due to allocation and usage adjustments, Building Space Cost Allocation \$176,633 as Facilities Maintenance and Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY2025 building rates increased as the rates are based on full cost recovery for building maintenance and operations. Partially offset by Information Tech Development decrease of (\$109,515) as the appropriations are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. Insurance fund decreased (\$86,581) which reflects the amount allocated for self-insurance to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves.
- Transfers Out decreased (\$1,300,000) for the CEED Lending project (MR#20577) that was a carryforward from FY2023 to FY2024.

FY 2026 REVENUES

- No changes.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Internal Services decreased (\$100,571) primarily due to Building Space Cost Allocation as rates are based on full cost recovery for the building maintenance and operations.

FY 2027 REVENUES

- No changes.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Internal Services increased \$15,106 primarily due to Building Space Cost Allocation as rates are based on full cost recovery for the building maintenance and operations.

Department:		OAKLAND COUNTY, MICHIGAN										
Fund:		FY2025 AND FY2026 AND FY2027 County Executive Budget Recommendation - Categorical Variance										
Account Number/Description	FY 2024		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Amended to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.		
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%	
	Revenues											
Federal Grants	1,024,119	1,024,119	476,940	(547,179)	-53.43%	41,940	(435,000)	-91.21%	41,940	-	0.00%	
Intergovernmental Program Reimbursement	9,000	9,000	9,000	-	0.00%	9,000	-	0.00%	9,000	-	0.00%	
Grand Total Revenues	1,033,119	1,033,119	485,940	(547,179)	-52.96%	50,940	(435,000)	-89.52%	50,940	-	0.00%	
Expenditures												
Salaries	831,406	831,406	1,128,300	296,894	35.71%	1,170,939	42,640	3.78%	1,205,180	34,241	2.92%	
Fringe Benefits	384,331	384,331	533,369	149,037	38.78%	555,621	22,252	4.17%	580,026	24,405	4.39%	
Contractual Services	1,211,297	1,211,297	877,176	(334,121)	-27.58%	442,176	(435,000)	-49.59%	442,176	-	0.00%	
Commodities	21,040	21,040	55,161	34,121	162.17%	55,161	-	0.00%	55,161	-	0.00%	
Capital Outlay	172,000	172,000	172,000	-	0.00%	172,000	-	0.00%	172,000	-	0.00%	
Internal Services	696,130	696,130	767,222	71,092	10.21%	731,459	(35,763)	-4.66%	736,145	4,686	0.64%	
Grand Total Expenditures	3,316,204	3,316,204	3,533,227	217,023	6.54%	3,127,357	(405,871)	-11.49%	3,190,688	63,331	2.03%	

EMERGENCY MANAGEMENT AND HOMELAND SECURITY (Page 249)
BUDGET HIGHLIGHTS
FY 2025/2026/2027 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2025 REVENUES

- Federal Grants decreased (\$550,000) for Disaster Control Federal Subsidy due to funding for COVID-19 related activities. Partially offset by an increase in Federal Operating Grants \$7,821 for Hazardous Materials Emergency Preparedness Planning grant.

FY 2025 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4%.
- Contractual Services decreased (\$334,121) primarily due to Professional Services related to COVID-19 testing and health vaccination administration (\$547,179). Partially offset by an increase in Rent and related expenditures of \$200,000 for Warehouse space for post-pandemic storage, PPE for future events, and Health Division supplies.
- Commodities increased \$34,121 due to Medical Supplies \$25,000 and Disaster Supplies \$11,200 due to allocation and usage level adjustments.
- Internal Services increased \$71,092 primarily due to Building Space Cost Allocation as Facilities Maintenance and Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2025 building rates are based on full cost recovery for building maintenance and operations.

FY 2026 REVENUES

- Federal Grants decreased (\$435,000) for Federal Operating Grants due to the Building Resilient Infrastructure Grant (M.R.# 22-382) as the funding period ends September 9, 2025.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Contractual Services decreased (\$435,000) due to the Building Resilient Infrastructure Grant (M.R.# 22-382) as the funding period ends September 9, 2025.
- Internal Services decreased (\$35,763) due to Building Space Cost; rates are based on full cost recovery for building maintenance and operations.

FY 2027 REVENUES

- No changes.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Internal Services increased \$4,686 primarily due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

Department:	Department of Public Communication	OAKLAND COUNTY, MICHIGAN									
Fund:	Budget - General Fund General Purpose	FY2025 AND FY2026 AND FY2027 County Executive Budget Recommendation - Categorical Variance									

Account Number/Description	FY 2024		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Amended to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Expenditures											
Salaries	1,781,367	1,781,367	2,165,444	384,077	21.56%	2,270,564	105,120	4.85%	2,370,047	99,482	4.38%
Fringe Benefits	892,532	892,532	1,097,672	205,140	22.98%	1,157,693	60,021	5.47%	1,217,628	59,935	5.18%
Contractual Services	1,058,327	1,534,095	1,073,327	(460,768)	-30.04%	1,073,327	-	0.00%	1,073,327	-	0.00%
Commodities	73,000	73,000	58,000	(15,000)	-20.55%	58,000	-	0.00%	58,000	-	0.00%
Internal Services	157,539	203,378	405,820	202,442	99.54%	385,217	(20,603)	-5.08%	389,451	4,234	1.10%
Transfers Out	-	58,642	-	(58,642)	-100.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	3,962,765	4,543,014	4,800,263	257,248	5.66%	4,944,801	144,538	3.01%	5,108,453	163,652	3.31%

PUBLIC COMMUNICATIONS (Page 252)
BUDGET HIGHLIGHTS
FY 2025/2026/2027 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2025 REVENUES

- No changes.

FY 2025 EXPENDITURES

- Controllable Personnel includes a 2.4% salary increase.
- Contractual Services overall decreased (\$460,768) is primarily due to carryforwards re-appropriated in FY 2024 from the FY 2023 Year End Report for Special Projects (\$192,203) for funding of multiple projects which includes purchase of a digital press, potential costs related to implementation of a Digital Asset Management System, support for communications regarding older adult services, and furthering awareness for Pontiac residents about the Downtown Pontiac project. In addition, Advertising (\$100,00) which was used to increase public engagement with the Executive Office and County social media channels and to help keep residents of Pontiac informed about the progress of the County's Downtown Pontiac project, Contracted Services (\$96,000) to collect public input related to the County's Strategic Goals and Mission, Vision and Values; and Travel and Conference (\$30,000) for costs related to pre-planned attendance for creative operations staff at a national conference. Furthermore, Printing decreased (20,065) due to Fiscal 2023 Year End report Encumbrances.
- The decrease in Commodities (\$15,000) is primarily for Expendable Equipment due to realignment of budget to anticipated needs and historical trends.
- Internal Services overall increase of \$202,442 is attributed to Info Tech Operations \$209,111 due to usage and allocation adjustments. Building Space Cost Allocation Increased \$29,253; as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2025 building rates increased as the rates are based on full cost recovery for building maintenance and operations. Additionally, Telephone Communications increased by \$11,450 due to usage and allocation adjustments. Partially offset by Info Tech Development (\$45,839) decreased as the appropriations are budgeted in Non-Departmental and transferred as needed as per the General Appropriations Act. Furthermore, Insurance Fund decreased (\$1,533); it reflects the amount allocated for the self-insurance charge to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves.
- Transfers Out overall decrease of (\$58,642) is due to one-time Transfer Out for PRJ-17529 E250 – Executive Office Building, Space Planning.

FY 2026 REVENUES

- No changes.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Internal Services net decrease of (\$20,603) is due to decrease in Building Space Cost Allocation (\$17,497); rates are based on full cost recovery for building maintenance and operations. Additionally, there is a decrease in Info Tech Operations (\$3,106) due to allocation and usage adjustments.

FY 2027 REVENUES

- No changes.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Internal Services net increase of \$4,234 is due to increase in Info Tech Operations \$2,338 due to allocation and usage adjustments. Additionally, there is an increase in Building Space Cost Allocation \$1,697; rates are based on full cost recovery for building maintenance and operations.

Department:		OAKLAND COUNTY, MICHIGAN									
Fund:		FY2025 AND FY2026 AND FY2027 County Executive Budget Recommendation - Categorical Variance									
Account Number/Description	FY 2024		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Amended to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Property Taxes	305,945,907	305,945,907	318,087,338	12,141,430	3.97%	328,909,931	10,822,593	3.40%	339,129,280	10,219,349	3.11%
State Grants	15,779,623	15,779,623	17,758,199	1,978,576	12.54%	18,158,172	399,973	2.25%	18,728,970	570,798	3.14%
Intergovernmental General Reimbursement	52,750,000	52,750,000	55,900,000	3,150,000	5.97%	56,100,000	200,000	0.36%	56,100,000	-	0.00%
Intergovernmental Program Reimbursement	1,994,184	1,994,184	2,071,720	77,536	3.89%	2,071,720	-	0.00%	2,071,720	-	0.00%
Charges for Services	918,000	918,000	4,600,000	3,682,000	401.09%	7,000,000	2,400,000	52.17%	9,400,000	2,400,000	34.29%
Indirect Cost Recovery	9,150,000	9,150,000	9,150,000	-	0.00%	9,150,000	-	0.00%	9,150,000	-	0.00%
Investment Income	3,000,000	3,000,000	5,000,000	2,000,000	66.67%	5,000,000	-	0.00%	5,000,000	-	0.00%
Planned Use of Fund Balance	5,268,760	28,171,876	-	(28,171,876)	-100.00%	-	-	0.00%	-	-	0.00%
Transfers In	5,000,000	5,000,000	5,000,000	-	0.00%	5,000,000	-	0.00%	5,000,000	-	0.00%
Grand Total Revenues	399,806,474	422,709,590	417,567,257	(5,142,334)	-1.22%	431,389,823	13,822,566	3.31%	444,579,970	13,190,147	3.06%
Expenditures											
Contractual Services	22,500	22,500	22,500	-	0.00%	22,500	-	0.00%	22,500	-	0.00%
Non Departmental Expense	16,747,716	19,590,577	16,747,716	(2,842,861)	-14.51%	16,747,716	-	0.00%	16,747,716	-	0.00%
Internal Services	2,858,215	2,422,027	2,869,175	447,147	18.46%	3,283,132	413,957	14.43%	3,319,553	36,422	1.11%
Transfers Out	37,359,059	38,464,185	37,993,350	(470,835)	-1.22%	38,093,323	99,973	0.26%	38,664,121	570,798	1.50%
Budgeted Equity Adjustments	-	-	387,067	387,067	0.00%	220,264	(166,803)	-43.09%	220,264	-	0.00%
Grand Total Expenditures	56,987,490	60,499,289	58,019,808	(2,479,482)	-4.10%	58,366,935	347,127	0.60%	58,974,154	607,220	1.04%

NON-DEPARTMENTAL OPERATIONS (Page 254)
BUDGET HIGHLIGHTS
FY 2025/2026/2027 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2025 REVENUES

- Property Taxes' net increase of \$12,141,430 is primarily attributed to the increase in Property Tax Levy. Compared to the FY 2024 amended budget to the FY 2025 recommended budget, the overall increase is 3.8%. The anticipated taxable value (based on December 31, 2024) is \$83,681,345,765 which reflects a 4.14% taxable value increase for property, and a millage rate of 3.9242 mills in FY 2025.
- State Grants Child Care Subsidy increased \$1,978,576 due to the Child Care Subsidy based on qualified costs.
- Intergovernmental General Reimbursement increased \$3,150,000 primarily due to Revenue Sharing increase of \$3,050,000 based on anticipated State of Michigan's projections.
- Intergovernmental Program Reimbursement increased \$77,536 to realign budget to actual trends.
- Charges for Services increased \$3,682,000 as the budget assumes a 6% increase in law enforcement contract rates for FY 2025 and accounts for salary and fringe benefit increases, union agreements and indirect costs.
- Investment Income increased \$2,000,000 to update the budget based on increase in interest rates.
- Planned Use of Fund Balance decreased (\$28,171,876) as the FY 2024 Amended Budget as of March 31, 2024, consisted of \$19.8 million, for the appropriation of Encumbrances, Carry Forwards, and one-time Special Projects approved by miscellaneous resolutions and \$8.3 million was used to fund one-time expenditures.

FY 2025 EXPENDITURES

- Non-Departmental had a decrease of (\$2,842,861) primarily due to the Local Road Funding Program (\$2,000,000) and Road Commission Tri-Party (\$842,861) as funding for new projects are annually appropriated by the Board of Commissioners.
- Internal Services had a net increase of \$447,147 primarily due to an increase in Maintenance Department Charges of \$436,188 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.
- Transfers Out had a net decrease of (\$470,835) is primarily due to the decrease of a one-time appropriation of (\$450,000) for the owner representative services to represent the county through several projects related to the Pontiac Redevelopment, Revitalize and Reconed Project (M.R. #2024-3886). Offset by the increase to Budgeted Equity Adjustments to balance the fund.

FY 2026 REVENUES

- Property Tax revenue net increase of \$10,822,593 is primarily attributed to the increase in Property Tax Levy. The anticipated taxable value (based on December 31, 2025) is \$87,191,786,138 which reflects a 3.4% taxable value increase for property, and a millage rate of 3.8947 mills.
- State Grants' Child Care Subsidy increased \$399,973 and reflects 50% reimbursement of updated qualified costs.
- Intergovernmental General Reimbursement increased \$200,000 primarily due to Revenue Sharing increase which is based on anticipated State of Michigan's projections.
- Miscellaneous Revenue increased \$2,400,000 due to an assumption to increase law enforcement contract rates which will account for salary and fringe benefit increases, union agreements and indirect costs.

FY 2026 EXPENDITURES

- Internal Services increased \$413,957 primarily due to Building Space Cost Allocation as building rates are based on full cost recovery for building maintenance and operations.
- Transfers Out increased \$99,973 due to the Child Care Fund which is based on operational needs.
- Budgeted Equity Adjustment decreased (\$166,803) to balance the General Fund/General Purpose budget.

FY 2027 REVENUES

- Property Tax revenue net increase of \$10,219,349 is attributed to the increase in Property Tax Levy. The anticipated taxable value (based on December 31, 2026) is \$90,589,560,256 which reflects a 3.4% taxable value increase for property, and a millage rate of 3.8654 mills.
- State Grants Child Care Subsidy increased \$570,798 and reflects 50% reimbursement of updated qualified costs.
- Miscellaneous Revenue increased \$2,400,000 due to an assumption to increase in law enforcement rates which will account for salary and fringe benefit increases, union agreements and indirect costs.

FY 2027 EXPENDITURES

- Internal Services increased \$36,422 primarily due to Building Space Cost Allocation as building rates are based on full cost recovery for building maintenance and operations.
- Transfers Out increased \$570,798; primarily due to the Child Care Fund as it is based on operational needs.

Department:		Non Departmental Transfers		OAKLAND COUNTY, MICHIGAN								
Fund:		Budget - General Fund General Purpose		FY2025 AND FY2026 AND FY2027 County Executive Budget Recommendation - Categorical Variance								
Account Number/Description		FY 2024		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Amended to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.	
		Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues												
Transfers In		19,527,977	19,603,344	19,758,199	154,855	0.79%	20,158,172	399,973	2.02%	20,728,970	570,798	2.83%
Grand Total Revenues		19,527,977	19,603,344	19,758,199	154,855	0.79%	20,158,172	399,973	2.02%	20,728,970	570,798	2.83%
Expenditures												
Salaries		(10,000,000)	(10,000,000)	(8,000,000)	2,000,000	-20.00%	(8,000,000)	-	0.00%	(8,000,000)	-	0.00%
Contractual Services		1,302,462	2,311,285	963,966	(1,347,319)	-58.29%	1,418,457	454,491	47.15%	1,418,457	-	0.00%
Non Departmental Expense		(3,131,597)	(138,126)	(12,478,709)	(12,340,583)	8934.29%	(11,612,321)	866,387	-6.94%	(13,362,710)	(1,750,389)	15.07%
Capital Outlay		2,299,683	2,655,407	300,000	(2,355,407)	-88.70%	300,000	-	0.00%	300,000	-	0.00%
Internal Services		9,212,320	6,344,682	9,212,320	2,867,638	45.20%	9,212,320	-	0.00%	9,212,320	-	0.00%
Transfers Out		-	7,266	10,496	3,230	44.45%	10,496	-	0.00%	10,496	-	0.00%
Budgeted Equity Adjustments		(900)	(900)	(26,582)	(25,682)	2853.56%	(26,582)	-	0.00%	(26,582)	-	0.00%
Grand Total Expenditures		(318,032)	1,179,614	(10,018,509)	(11,198,123)	-949.30%	(8,697,630)	1,320,878	-13.18%	(10,448,019)	(1,750,389)	20.12%

NON-DEPARTMENTAL TRANSFERS (Page 257)
BUDGET HIGHLIGHTS
FY 2025/2026/2027 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2025 REVENUES

- Transfers In appropriations are for transfers into the Child 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 \$154,855 represents the change for the Child Care fund from \$19,603,344 in FY 2024 to \$19,758,199 in FY 2025 due to net operations increase.

FY 2025 EXPENDITURES*

- Salaries - this reflects a (\$8,000,000) general turnover factor budgeted in the Salary Turnover Factor line item for anticipated year-end General Fund/General Purpose personnel favorability across all departments based on historical experience.
- Contractual Services net decrease of (\$1,347,319) is primarily due to a decrease for the Contingency line item which is a placeholder for unanticipated mid-year needs.
- Non-Departmental Expenses net decrease of (\$12,340,582) reflects a change of (\$5,565,293) for Salary Adjustment Reserve to reflect the anticipated employee compensation and step increases. Additional decreases include the Road Commission Tri-Party (\$3,013,948), Local Road Funding Program (\$2,000,000), and Township Road Repair Program (\$2,000,000) as the Board of Commissioners annually appropriates the funding to support the county's share of the road improvement projects.
- Capital Outlay decreased (\$2,355,407) primarily due to the reduction of the one-time appropriation for technology projects.
- Internal Services increase of \$2,867,638 is due to Information Technology Development for development costs associated with planned maintenance and upgrades for existing systems.

FY 2026 REVENUES

- Transfers In appropriations are for transfers into the Child 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 \$399,973 represents the change for the Child Care fund from \$19,758,199 in FY 2025 to \$20,158,172 in FY 2026 due to net operations increase.

FY 2026 EXPENDITURES*

- Contractual Services increase of \$454,491 is due to an increase for the Contingency line item which is a placeholder for unanticipated mid-year needs.
- Non-Departmental Expense increased \$866,387 primarily for Salary Adjustment Reserve increased \$616,633 which reflects the overall net impact of trueing up the cost-of-living increase across all departments in addition to employee compensation and step increases.

FY 2027 REVENUES

- Transfers In appropriations are for transfers into the Child 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 \$570,798 represents the change for the Child Care fund from \$20,158,172 in FY 2026 to \$20,728,970 in FY 2027 due to net operations increase.

FY 2027 EXPENDITURES*

- Non-Departmental Expense decreased (\$1,750,388) due to Salary Adjustment Reserve which reflects the overall net impact of trueing up the cost-of-living increase across all departments in addition to employee compensation and step increases.

***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.

Department:		OAKLAND COUNTY, MICHIGAN									
Fund:		FY2025 AND FY2026 AND FY2027 County Executive Budget Recommendation - Categorical Variance									
Account Number/Description	FY 2024		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Amended to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Charges for Services	10,500,000	10,500,000	10,500,000	-	0.00%	10,500,000	-	0.00%	10,500,000	-	0.00%
Investment Income	1,000,000	1,000,000	1,000,000	-	0.00%	1,000,000	-	0.00%	1,000,000	-	0.00%
Planned Use of Fund Balance	1,566,649	1,566,649	1,089,962	(476,687)	-30.43%	1,353,639	263,678	24.19%	1,358,861	5,222	0.39%
Grand Total Revenues	13,066,649	13,066,649	12,589,962	(476,687)	-3.65%	12,853,639	263,678	2.09%	12,858,861	5,222	0.04%
Expenditures											
Salaries	167,689	167,689	172,432	4,743	2.83%	176,473	4,041	2.34%	180,515	4,041	2.29%
Fringe Benefits	80,449	80,449	61,569	(18,880)	-23.47%	62,266	697	1.13%	63,447	1,181	1.90%
Contractual Services	222,834	222,834	226,928	4,094	1.84%	231,431	4,503	1.98%	231,431	-	0.00%
Interest on Debt	1,000,000	1,000,000	1,000,000	-	0.00%	1,000,000	-	0.00%	1,000,000	-	0.00%
Internal Services	119,552	119,552	154,313	34,761	29.08%	154,313	-	0.00%	154,313	-	0.00%
Transfers Out	11,476,125	11,476,125	10,974,720	(501,405)	-4.37%	11,229,156	254,436	2.32%	11,229,156	-	0.00%
Grand Total Expenditures	13,066,649	13,066,649	12,589,962	(476,687)	-3.65%	12,853,639	263,677	2.09%	12,858,861	5,222	0.04%

TREASURER – DELINQUENT TAX REVOLVING FUND (DTRF) (Page 308)
BUDGET HIGHLIGHTS
FY 2025/2026/2027 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2025 REVENUES

- Planned Use Fund Balance decreased (\$476,687) to balance the FY 2025 budget.

FY 2025 EXPENDITURES

- Controllable Personnel includes a 2.4% salary increase.
- Contractual Services overall increase of \$4,094 is due to Indirect Costs to match actual activity.
- Internal Services overall increase of \$34,761 is primarily due to Insurance Fund, which reflects the amount allocated for the self-insurance charge to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves.
- Transfers Out overall decrease of (\$501,405) is due to transfers to other funds.

FY 2026 REVENUES

- Planned use of Fund Balance increase \$263,678 due to anticipated expenses in FY 2026.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Contractual Services overall increase of \$4,503 is due to Indirect Costs to match actual activity.
- Transfers Out overall increase of \$254,436 is due to transfers to other funds.
 - Included in the \$11.23 million transfer out is an annual subsidy transfer made up of \$5.0 million to the General Fund Non-Departmental, \$2.7 million for Collection Fees, \$2.5 million for Office Buildings Renovations Debt Service and \$1,029,156 Animal Control Pet Adoption Bldg. Debt Service.

FY 2027 REVENUES

- Planned Use Fund Balance increase \$5,222 due to anticipated expenses in FY 2027.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.

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:		OAKLAND COUNTY, MICHIGAN									
Fund:	FND51800 Delinqt Personal Prop Tax Adm	FY2025 AND FY2026 AND FY2027 County Executive Budget Recommendation - Categorical Variance									

Account Number/Description	FY 2024		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Amended to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Charges for Services	506,136	506,136	506,136	-	0.00%	506,136	-	0.00%	506,136	-	0.00%
Investment Income	5,000	5,000	5,000	-	0.00%	5,000	-	0.00%	5,000	-	0.00%
Planned Use of Fund Balance	43,181	43,181	111,299	68,118	157.75%	128,603	17,305	15.55%	149,352	20,749	16.13%
Grand Total Revenues	554,317	554,317	622,435	68,118	12.29%	639,739	17,305	2.78%	660,488	20,749	3.24%
Expenditures											
Salaries	258,382	258,382	264,581	6,199	2.40%	275,986	11,405	4.31%	287,631	11,645	4.22%
Fringe Benefits	147,081	147,081	151,673	4,592	3.12%	159,350	7,677	5.06%	168,261	8,911	5.59%
Contractual Services	121,139	121,139	121,139	-	0.00%	121,139	-	0.00%	121,139	-	0.00%
Commodities	7,000	7,000	7,000	-	0.00%	7,000	-	0.00%	7,000	-	0.00%
Internal Services	20,715	20,715	78,042	57,327	276.74%	76,265	(1,777)	-2.28%	76,458	193	0.25%
Grand Total Expenditures	554,317	554,317	622,435	68,118	12.29%	639,739	17,305	2.78%	660,488	20,749	3.24%

TREASURER – DELINQUENT PERSONAL PROPERTY TAX ADMIN (Page 310)
BUDGET HIGHLIGHTS
FY 2025/2026/2027 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2025 REVENUES

- Planned Use of Fund Balance increased \$68,118 to balance the FY 2025 budget.

FY 2025 EXPENDITURES

- Controllable Personnel includes a 2.4% salary increase.
- Internal Services increase of \$57,327 is primarily due to Insurance Fund increase of \$52,803 reflects the amount allocated for the self-insurance charge to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves. The Building Space Cost Allocation Increased \$2,929; as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2024 building rates increased as the rates are based on full cost recovery for building maintenance and operations.

FY 2026 REVENUES

- Planned Use Fund Balance increase \$17,305 to balance the FY 2026 budget.

FY 2026 EXPENDITURES

- FY 2026 Reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Internal Services net decrease of (\$1,777) is due to Building Space Allocation; rates are based on full cost recovery for building maintenance and operations.

FY 2027 REVENUES

- Planned Use Fund Balance increase \$20,749 to balance the FY 2027 budget.

FY 2027 EXPENDITURES

- FY 2027 Reflects a general overall compensation increase of 2.4% and includes projected salary step increases.

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:		OAKLAND COUNTY, MICHIGAN									
Fund:		FY2025 AND FY2026 AND FY2027 County Executive Budget Recommendation - Categorical Variance									
Account Number/Description	FY 2024		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Amended to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Property Taxes	25,514,468	25,514,468	27,944,632	2,430,164	9.52%	28,875,898	931,265	3.33%	29,753,178	877,281	3.04%
State Grants	-	199,000	-	(199,000)	-100.00%	-	-	0.00%	-	-	0.00%
Intergovernmental General Reimbursement	300,000	300,000	300,000	-	0.00%	300,000	-	0.00%	300,000	-	0.00%
Charges for Services	12,160,164	12,160,164	12,324,272	164,108	1.35%	12,324,272	1	0.00%	12,324,272	(0)	0.00%
Contributions	97,300	97,300	35,300	(62,000)	-63.72%	35,300	-	0.00%	35,300	-	0.00%
Investment Income	190,000	190,000	190,000	-	0.00%	190,000	-	0.00%	190,000	-	0.00%
Grand Total Revenues	38,261,932	38,460,932	40,794,204	2,333,272	6.07%	41,725,470	931,266	2.28%	42,602,750	877,280	2.10%
Expenditures											
Salaries	13,955,772	13,955,772	15,163,447	1,207,675	8.65%	16,011,754	848,307	5.59%	16,801,612	789,858	4.93%
Fringe Benefits	4,656,453	4,656,453	4,966,748	310,296	6.66%	5,212,586	245,838	4.95%	5,492,924	280,338	5.38%
Contractual Services	10,563,966	10,613,966	11,019,656	405,690	3.82%	10,769,656	(250,000)	-2.27%	10,769,656	-	0.00%
Commodities	2,018,356	1,968,356	1,733,090	(235,266)	-11.95%	1,733,090	-	0.00%	1,733,090	-	0.00%
Capital Outlay	-	199,000	-	(199,000)	-100.00%	-	-	0.00%	-	-	0.00%
Depreciation	2,805,677	2,805,677	3,613,845	808,169	28.80%	3,736,605	122,759	3.40%	3,499,757	(236,848)	-6.80%
Intergovernmental Expense	250,000	250,000	700,000	450,000	180.00%	700,000	-	0.00%	700,000	-	0.00%
Internal Services	1,843,752	1,843,752	1,882,840	39,088	2.12%	1,882,840	-	0.00%	1,882,840	-	0.00%
Transfers Out	250,000	250,000	45,000	(205,000)	-82.00%	-	(45,000)	-100.00%	-	-	0.00%
Budgeted Equity Adjustments	1,917,957	1,917,957	1,669,577	(248,380)	-12.95%	1,678,939	9,362	0.56%	1,722,871	43,932	2.62%
Grand Total Expenditures	38,261,932	38,460,932	40,794,204	2,333,272	6.07%	41,725,470	931,266	2.28%	42,602,750	877,281	2.10%

PARKS AND RECREATION COMMISSION (Page 314)
BUDGET HIGHLIGHTS
FY 2025/2026/2027 RECOMMENDED BUDGET

FY 2025 REVENUES

Increase or (Decrease) compared to the FY 2024 Amended Budget:

- Property tax revenue increased \$2,430,164 based on estimated increase in taxable value.
- State Grant decrease of (\$199,000) due to one time Michigan Department of Natural Resources 2024 Off-Road Vehicle Trail Grant (MR # 2023-3011).
- Overall Charges for Services increased by \$164,108 due to bringing the budget in-line with current actuals including: Greens Fees \$190,000 and Rental Golf Carts \$145,000 due to revised rates. Rental Facilities \$104,460, based on anticipated post-COVID increase in activities. Partially offset by decreases in Entrance Fees Gen Admissions (\$125,000), Reimb Contracts (\$97,505) and Commission Food Service (\$78,500) based on estimated activity and historical trends.
- Capital Asset Contributions and Capital Contributions totaling (\$62,000) decreased as the Federal Grants are reduced to zero reflecting one-time grants and contributions in FY2024.

FY 2025 EXPENDITURES

Increase or (Decrease) compared to the FY 2024 Amended Budget:

- Controllable Personnel increased the result of a 2.4% general salary increase and related fringe benefit adjustments, the net effect of seventeen (17) requested new positions and four (4) position deletions. Controllable personnel are also adjusted based on anticipated parkwide activity increase. Of the seventeen (17) new positions, three (3) FTE positions will have a budgetary impact. All other positions created will be cost neutral due to PTNE hour adjustments.
- Contractual Services increased \$405,690, of which is mostly to be accounted for under Public Information \$250,000 for FY 2025 only due to millage proposal activity. Equipment Maintenance \$76,800, Water and Sewage Charges \$69,300, Charge Card Fee \$40,700 and Equipment Rental Expense \$29,700 based on anticipated levels of activity.
- Commodities overall decreased (\$235,266) primarily due to decrease in Expendable Equipment of (\$242,450). Partially offset by an increase within Special Event Supplies \$32,050 based on anticipated increased activity levels.
- Capital Outlay decrease of (\$199,000) due to one time Michigan Department of Natural Resources 2024 Off-Road Vehicle Trail Grant (MR # 2023-3011).
- Depreciation expense increased \$808,169 based on the current level of depreciable assets (Refer to FY 2025 – FY 2027 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).

- Intergovernmental Expense overall increased \$450,000 to \$700,000 due Transfer to Municipalities line for anticipated Community Grant Program expenses.
- Internal Services increased \$39,088 mostly due to increased Motor Pool \$49,972 and Motor Pool Fuel Charges \$21,680 to match actual activity. Also increase to Info Tech Operations \$18,840 based on upcoming IT needs. Partially offset by decrease Insurance Fund (\$63,240) which reflects the amount allocated for self-insurance to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves.
- Transfers Out overall decrease of (\$205,000) due to less anticipated vehicle purchases from the Motor Pool Fund.
- Budgeted Equity Adjustment overall decreased (\$248,380) to a total of \$1,669,577 relative to Property Tax revenue and other revenue adjustments and offset by the operating expense variances explained above. Funds will be reserved in the event of community grants, capital acquisitions, and property acquisitions.

FY 2026 REVENUES

Increase or (Decrease) compared to the FY 2025 Recommended Budget:

Same as FY 2025 Recommended Revenue Budget except for these specific adjustments:

- Property Tax Levy is increased \$931,265 based on taxable value and revised millage rate.

FY 2026 EXPENDITURES

Increase or (Decrease) compared to the FY 2025 Recommended Budget:

- FY 2026 Reflects a general overall compensation increase of 2.4% and included projected salary step increases.
- Contractual Service Expense decrease (\$250,000) due to Public Information line only increased in FY 2025 for millage proposal.
- Depreciation expense increased \$122,759 based on the current level of depreciable assets (Refer to FY 2025 – FY 2027 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Transfers Out is reduced (\$45,000), reflecting no vehicle requests at this time.
- Budgeted Equity Adjustment is increased \$9,362 to a total of \$1,678,939 relative to Property Tax revenue and other revenue adjustments and offset by the operating expense variances explained above. Funds will be reserved in the event of community grants, capital acquisitions, and property acquisitions.

FY 2027 REVENUES

Increase or (Decrease) compared to the FY 2026 Recommended Budget:

- Property Tax Levy is increased \$877,281 based on taxable value and revised millage rate.

FY 2027 DEPARTMENT EXPENDITURES

Increase or (Decrease) compared to the FY 2026 Recommended Budget:

- FY 2027 Reflects a general overall compensation increase of 2.4% and included projected salary step increases.
- Depreciation expense decreased (\$236,848) based on the current level of depreciable assets (Refer to FY 2025 – FY 2027 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Budgeted Equity Adjustment is increased \$43,932 to a total of \$1,722,871 relative to Property Tax revenue and other revenue adjustments and offset by the operating expense variances explained above. Funds will be reserved in the event of community grants, capital acquisitions, and property acquisitions.

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:		OAKLAND COUNTY, MICHIGAN									
Fund:		Water and Sewer Trust									
		FY2025 AND FY2026 AND FY2027 County Executive Budget Recommendation - Categorical Variance									
Account Number/Description	FY 2024		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Amended to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Special Assessments Revenue	800,000	800,000	930,000	130,000	16.25%	930,000	-	0.00%	930,000	-	0.00%
Charges for Services	111,528,345	111,642,309	124,361,524	12,719,215	11.39%	125,589,976	1,228,452	0.99%	126,967,746	1,377,770	1.10%
Contributions	-	-	200,000	200,000	0.00%	200,000	-	0.00%	200,000	-	0.00%
Investment Income	800,000	800,000	950,000	150,000	18.75%	950,000	-	0.00%	950,000	-	0.00%
Other Revenues	24,350	24,350	24,350	-	0.00%	24,350	-	0.00%	24,350	-	0.00%
Transfers In	-	1,600,000	-	(1,600,000)	-100.00%	-	-	0.00%	-	-	0.00%
Issuance of Debt	-	-	150,000	150,000	0.00%	150,000	-	0.00%	150,000	-	0.00%
Grand Total Revenues	113,152,695	114,866,659	126,615,874	11,749,215	10.23%	127,844,326	1,228,452	0.97%	129,222,096	1,377,770	1.08%
Expenditures											
Salaries	137,951	137,951	71,095	(66,856)	-48.46%	76,058	4,964	6.98%	81,175	5,116	6.73%
Fringe Benefits	74,345	74,345	42,549	(31,795)	-42.77%	45,315	2,766	6.50%	48,441	3,126	6.90%
Contractual Services	56,221,627	57,821,627	62,702,258	4,880,631	8.44%	62,693,457	(8,801)	-0.01%	62,685,215	(8,242)	-0.01%
Commodities	2,354,500	2,354,500	3,601,000	1,246,500	52.94%	3,601,000	-	0.00%	3,601,000	-	0.00%
Depreciation	2,741,195	2,741,195	2,861,515	120,320	4.39%	2,892,392	30,878	1.08%	2,854,421	(37,971)	-1.33%
Intergovernmental Expense	15,000,000	15,000,000	20,000,000	5,000,000	33.33%	20,000,000	-	0.00%	20,000,000	-	0.00%
Interest on Debt	306,009	306,009	306,009	-	0.00%	275,539	(30,470)	-9.96%	244,433	(31,106)	-11.29%
Internal Services	36,317,069	36,431,033	37,031,448	600,415	1.65%	38,260,564	1,229,116	3.32%	39,707,411	1,446,847	3.78%
Grand Total Expenditures	113,152,695	114,866,659	126,615,874	11,749,215	10.23%	127,844,326	1,228,452	0.97%	129,222,096	1,377,770	1.08%

WATER RESOURCES COMMISSIONER – WATER AND SEWER TRUST FUND (Page 325)
BUDGET HIGHLIGHTS
FY 2025/2026/2027 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2025 REVENUES

- Special Assessments Revenue increased \$130,000 for Oakland Township recovery charge for the storage/water treatment facility and Franklin Sewer recovery charge for the alarm project.
- Charges for Services overall increased \$12,719,215 primarily due to the Great Lakes Water Authority and Water Resources Commissioner’s annual rate adjustments, which are passed along to the customers of the Water and Sewage Systems.
- Contributions increased \$200,000 for grants with the Michigan Department of Environment, Great Lakes, and Energy.
- Investment Income increase of \$150,000 is anticipated due to cash available for investments.
- Transfer In decreased (\$1,600,000) due to appropriating American Rescue Plan Act (ARPA) funds for the Royal Oak Township Sewer and Water Improvement Project (M.R. #2023-3580) and for the United Way of Southeast Michigan Administration and Hardship Marketing Outreach Program (M.R. 2023-3582).
- Issuance of Debt increased \$150,000 for loans with the State of Michigan Revolving Fund Loan Program.

FY 2025 EXPENDITURES

- Salary and Fringes decreased (\$98,651) to reflect a compensation increase of 2.4% for two Fiscal Services positions assigned to perform the water and sewer system accounting. The decrease is because the Accounting Specialist position was inaccurately budgeted to the General Fund; a forth coming budget amendment will properly charge it back to the Water and Sewer Trust fund.
- Contractual Services increased \$4,880,631 to reflect more accurate spending on Contracted Services \$3,840,663 for contractors that provide specialized repair services, Sewage Disposal Services \$500,000, Transfer To Reserve \$400,000, Insurance \$300,000, Electrical Services \$150,000, Administrative Overhead \$107,268 and Engineering Services-Other \$83,000; partially offset by Administration decreases of (\$300,000), Legal Service (\$100,000), Water Purchases (\$60,000) and Land Sale Chargebacks (\$50,000).
- Commodities increased \$1,246,500 to reflect inflationary and usage increases for Material and Supplies \$1,150,000, Treatment Chemicals \$70,000 and Postage-Standard Mailing \$20,000.
- Depreciation reflects a \$120,320 increase per updated depreciation schedule.
- Intergovernmental Expense increased \$5,000,000 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, it includes the Chapter 20 maintenance fund assessment which are included in the system rates for the Clinton River Resources Recovery Facility.
- Internal Services overall increase of \$600,415 is due to Drain Equipment Labor \$2,370,605 to reflect the FY 2025 salary forecast charged from the Drain Equipment Fund (#63900) based on the historical spending in the fund from the previous year; includes

thirteen (13) new positions. Also, includes actual activity due to changes in services provided by Drain Equipment (\$1,300,000) and Info Tech Development (\$458,500).

FY 2026 REVENUES

- Charges for Services increased \$1,228,452 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 2026 EXPENDITURES

- Salary and Fringes increased \$7,730 to reflect a compensation increase of 2.4% for two Fiscal Services positions assigned to perform the water and sewer system accounting.
- Contractual Services decreased (\$8,801) to reflect a more accurate spending trend on Administrative Overhead.
- Depreciation reflects a \$30,878 increase per updated depreciation schedule.
- Interest on Debt decreased (\$30,470) for the City of Pontiac debt service payment of interest on State Revolving Fund loans.
- Internal Services increased \$1,229,116 for Drain Equipment Labor to reflect the 2.4% increase in compensation and associated fringe benefit charges from the Drain Equipment Fund (#63900).

FY 2027 REVENUES

- Charges for Services increased \$1,377,770 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 2027 EXPENDITURES

- Salary and Fringes increased \$8,242 to reflect a compensation increase of 2.4% for two Fiscal Services positions assigned to perform the water and sewer system accounting.
- Contractual Services decreased (\$8,242) to reflect more accurate spending trend on Administrative Overhead.
- Depreciation reflects a (\$37,971) decrease per updated depreciation schedule.
- Interest on Debt decreased (\$31,106) for the City of Pontiac debt service payment of interest on State Revolving Fund loans.
- Internal Services increased \$1,446,847 for Drain Equipment Labor to reflect the 2.4% increase in compensation and associated fringe benefit charges from the Drain Equipment Fund (#63900).

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

Department:		OAKLAND COUNTY, MICHIGAN										
Fund:		FY2025 AND FY2026 AND FY2027 County Executive Budget Recommendation - Categorical Variance										
Account Number/Description	FY 2024		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Amended to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.		
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%	
Revenues												
Charges for Services	104,013,195	104,013,195	104,620,671	607,476	0.58%	104,820,520	199,849	0.19%	104,999,737	179,217	0.17%	
Investment Income	500,000	500,000	670,000	170,000	34.00%	670,000	-	0.00%	670,000	-	0.00%	
Other Revenues	1,000	1,000	2,700	1,700	170.00%	2,700	-	0.00%	2,700	-	0.00%	
Transfers In	-	200,000	-	(200,000)	-100.00%	-	-	0.00%	-	-	0.00%	
Grand Total Revenues	104,514,195	104,714,195	105,293,371	579,176	0.55%	105,493,220	199,849	0.19%	105,672,437	179,217	0.17%	
Expenditures												
Salaries	-	-	50	50	0.00%	50	-	0.00%	50	-	0.00%	
Contractual Services	90,885,610	91,085,610	91,049,130	(36,480)	-0.04%	91,049,130	-	0.00%	91,049,130	-	0.00%	
Commodities	277,100	277,100	304,600	27,500	9.92%	304,600	-	0.00%	304,600	-	0.00%	
Depreciation	2,201,352	2,201,352	2,044,142	(157,211)	-7.14%	2,110,817	66,675	3.26%	2,141,956	31,139	0.00%	
Intergovernmental Expense	6,800,000	6,800,000	7,600,000	800,000	11.76%	7,600,000	-	0.00%	7,600,000	-	0.00%	
Internal Services	4,350,133	4,350,133	4,295,449	(54,684)	-1.26%	4,428,623	133,174	3.10%	4,576,701	148,078	3.34%	
Grand Total Expenditures	104,514,195	104,714,195	105,293,371	579,175	0.55%	105,493,220	199,849	0.19%	105,672,437	179,217	0.17%	

WATER RESOURCES COMMISSIONER – SEWAGE DISPOSAL SYSTEMS (Page 322)
BUDGET HIGHLIGHTS
FY 2025/2026/2027 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2025 REVENUES

- Charges for Services increased \$607,476 due to the Great Lakes Water Authority and the Water Resources Commissioner’s annual rate adjustments, which are passed along to the customers of the Sewage Disposal Systems.
- Investment Income increase of \$170,000 is anticipated due to cash available for investments.
- Other Revenues increased \$1,700 for the sale of miscellaneous scrap items.
- Transfer In decreased (\$200,000) due to appropriating American Rescue Plan Act (ARPA) funds for City of Berkley Backflow Prevention Project (M.R. #2023-3570).

FY 2025 EXPENDITURES

- Salaries \$50 increase for Oakland County Commissioner pay to attending sewer disposal system board meetings.
- Contractual Services decreased (\$36,480) primarily due to the following adjustments to reflect more accurate spending trends: (\$275,000) for Contracted Services, (\$80,000) Administration, (\$15,000) in Professional Services and (\$10,000) for Soil Test Borings; partially, offset by \$200,000 for Indirect Cost, \$79,000 Insurance, \$44,000 Electrical Services, \$10,690 Sewage Disposal Services and \$7,000 Water and Sewage Charges.
- Commodities increased \$27,500 to reflect spending trends on chlorination supplies, material and supplies and uniforms used to operate the sewage disposal systems.
- Depreciation decreased (\$157,211) per updated depreciation schedule.
- Intergovernmental Expense increased \$800,000 due to the Clinton River Water Resources Recovery Facility assessments on debt service and operations and maintenance costs.
- Internal Services decreased (\$54,684) due to actual activity changes in services provided by Drain Equipment (\$88,092), Telephone Communications (\$10,873) and Info Tech Development (\$6,500); partially, offset by an increase in Drain Equip Labor \$49,518 to reflect the FY 2025 salary forecast charged from the Drain Equipment Fund (#63900) based on the historical spending from the previous year. Also, includes the creation of thirteen (13) new positions and salary grade adjustments for salaries and associated fringe benefits that are included in the Drain Equipment labor rate.

FY 2026 REVENUES

- Charges for Services increased \$199,849 due to the Great Lakes Water Authority and the Water Resources Commissioner’s annual rate adjustments, which are passed along to the customers of the Sewage Disposal Systems.

FY 2026 EXPENDITURES

- Depreciation reflects an increase of \$66,675 per the updated depreciation schedule.
- Internal Services increased \$133,174 for Drain Equipment Labor to reflect the 2.4% increase in compensation and associated fringe benefit charges from the Drain Equipment Fund (#63900).

FY 2027 REVENUES

- Charges for Services increased \$179,217 due to the Great Lakes Water Authority and the Water Resources Commissioner's annual rate adjustments, which are passed along to the customers of the Sewage Disposal Systems.

FY 2027 EXPENDITURES

- Depreciation reflects an increase of \$31,139 per the updated depreciation schedule.
- Internal Services increased \$148,078 for Drain Equipment Labor to reflect the 2.4% increase in compensation and associated fringe benefit charges from the Drain Equipment Fund (#63900).

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

Department: Water Resources Commissioner		OAKLAND COUNTY, MICHIGAN									
Fund: Drain Equipment		FY2025 AND FY2026 AND FY2027 County Executive Budget Recommendation - Categorical Variance									
Account Number/Description	FY 2024		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Amended to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Charges for Services	58,305,486	58,419,450	61,619,325	3,199,875	5.48%	63,965,382	2,346,057	3.81%	66,421,009	2,455,627	3.84%
External Internal Service Fund Charges for Services	240,100	240,100	340,100	100,000	41.65%	340,100	-	0.00%	340,100	-	0.00%
Investment Income	200,000	200,000	200,000	-	0.00%	200,000	-	0.00%	200,000	-	0.00%
Planned Use of Fund Balance	29,360	29,360	177,666	148,306	505.13%	-	(177,666)	-100.00%	-	-	0.00%
Other Revenues	4,600	4,600	7,000	2,400	52.17%	7,000	-	0.00%	7,000	-	0.00%
Gain or Loss on Exchange of Assets	12,000	12,000	12,000	-	0.00%	12,000	-	0.00%	12,000	-	0.00%
Grand Total Revenues	58,791,546	58,905,510	62,356,091	3,450,581	5.86%	64,524,482	2,168,391	3.48%	66,980,109	2,455,627	3.81%
Expenditures											
Salaries	31,819,490	31,889,558	33,772,719	1,883,160	5.91%	35,038,346	1,265,627	3.75%	36,226,371	1,188,025	3.39%
Fringe Benefits	16,530,356	16,574,253	17,383,514	809,261	4.88%	18,202,538	819,025	4.71%	19,125,507	922,969	5.07%
Contractual Services	1,317,450	1,317,450	1,341,650	24,200	1.84%	1,341,650	-	0.00%	1,341,650	-	0.00%
Commodities	1,749,250	1,749,250	2,041,500	292,250	16.71%	2,041,500	-	0.00%	2,041,500	-	0.00%
Depreciation	1,116,684	1,116,684	1,457,039	340,355	30.48%	1,610,604	153,565	10.54%	1,868,749	258,145	
Internal Services	6,258,315	6,258,315	6,202,670	(55,645)	-0.89%	6,289,844	87,174	1.41%	6,376,332	86,488	1.38%
Transfers Out	-	-	157,000	157,000	0.00%	-	(157,000)	-100.00%	-	-	0.00%
Grand Total Expenditures	58,791,546	58,905,510	62,356,091	3,450,582	5.86%	64,524,482	2,168,391	3.48%	66,980,109	2,455,627	3.81%

WATER RESOURCES COMMISSIONER – DRAIN EQUIPMENT FUND (Page 335)
BUDGET HIGHLIGHTS
FY 2025/2026/2027 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2025 REVENUES

- Charges for Services net increase of \$3,199,875 is primarily for Reimbursement Salaries \$3,392,223 due to a 2.4% salary increase and thirteen (13) requested new positions. Additional changes include an increase in Rebill Charges \$50,000 for rework projects, partially offset by Reimbursement General decrease of (\$163,044) to reflect the historical reimbursement amounts more accurately and Vehicle Rental decrease of (\$79,304) to be more in line with the use of vehicles by staff.
- External Internal Service Fund Charges for Services increased \$100,000 the result of anticipated increase in rebillable repair jobs.
- Planned Use of Fund Balance net increase of \$148,306 is primarily due to \$177,666 of funds provided for the cost of three (3) vehicles, four (4) tablets, two (2) desktop computers, nine (9) laptops, two (2) office cubes and two (2) desks for new requested positions. In addition, the FY 2024 County Executive Adopted Budget provided Drain Equipment funds of (\$29,360) to purchase one (1) tablet, three (3) laptops, eleven (11) computers and fourteen (14) monitors for new requested positions.
- Other Revenues increase of \$2,400 is the result of selling equipment at the Oakland County auction.

FY 2025 EXPENDITURES

- Salary and Fringes increased \$2,692,421. It reflects an overall general compensation increase of 2.4%. Other changes include the creation of thirteen (13) new positions.
- Contractual Services increased \$24,200 due to the following adjustments to reflect more accurate spending trends: \$14,200 for Equipment Rental, \$10,000 for Electrical Service, \$4,000 for Legal Services, \$3,500 for Charge Card Fees, partially offset by (\$6,000) for Travel and Conference and Maintenance Equipment (\$3,000).
- Commodities increased \$292,250 due to the following adjustments to reflect more accurate spending trends: \$300,000 on Material and Supplies, partially offset by (\$3,750) for Employee Footwear.
- Depreciation reflects a \$340,355 increase per updated depreciation schedule. (Refer to FY 2025 - FY 2027 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Internal Services decreased (\$55,645). Insurance Fund decreased (\$258,452) due to changes in the services provided as it reflects the amount allocated for self-insurance to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves. Additional decreases include Info Tech Development (\$60,000), Drain Equipment (\$40,800), Motor Pool (\$20,637), partially offset by Info Tech Operations \$201,052, Telephone Communication \$75,519 and Motor Pool Fuel Charges \$20,365 due to usage and allocation adjustments. Partially offset by Drain Equipment Labor increase of \$27,023 to reflect FY 2025 salary forecast charged from the Drain Equipment Fund based on the historical spending in the fund from the previous year and for salary grade position adjustments that are included in the Drain Equipment Labor rate.

- Transfers Out increased \$157,000 due to FY 2025 County Executive Recommended Budget provided the Drain Equipment funds to purchase three (3) new vehicles.

FY 2026 REVENUES

- Charges for Services increased \$2,346,057 due to Reimbursement Salaries \$2,146,057 which reflects an overall general salary increase of 2.4% and associated fringe benefits related to labor reimbursement charges. Also, includes changes in the reimbursement amounts for Vehicle Rental \$100,000 and Equipment Rental Revenue \$100,000.
- Planned Use of Fund Balance decreased (\$177,666) due to the funds provided in FY 2025 to purchase three (3) vehicles, four (4) tablets, two (2) desktop computers, nine (9) laptops, two (2) office cubes and two (2) desks.

FY 2026 EXPENDITURES

- Salary and Fringes increased \$2,084,652 reflects an overall general compensation increase of 2.4% and includes projected salary step increases.
- Depreciation \$153,565 increased per updated depreciation schedule. (Refer to FY 2025 - FY 2027 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Internal Services increased \$87,174, the result of Drain Equipment Labor increased \$72,674 due to the 2.4% increase in compensation and associated fringe benefits. Also, services provided by Motor Pool increased \$12,130 based on allocation and usage adjustments.
- Transfers Out decreased (\$157,000) due to the expense in FY 2025 to purchase three (3) new vehicles.

FY 2027 REVENUES

- Charges for Services increased \$2,455,627 primarily for Reimbursement Salaries \$2,255,627 which reflects the 2.4% increase in compensation and associated fringe benefits related to labor reimbursement charges. Also, includes a change in the reimbursement amounts for Vehicle Rental \$100,000 and Equipment Rental Revenue \$100,000.

FY 2027 EXPENDITURES

- Salary and Fringes increased \$2,110,994 reflects an overall general compensation increase of 2.4% and includes projected salary step increases.
- Depreciation \$258,145 increased per updated depreciation schedule. (Refer to FY 2025 - FY 2027 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Internal Services increased \$86,488, the result of Drain Equipment Labor increased \$80,808 due to the 2.4% increase in compensation and associated fringe benefits. Also, services provided by Info Tech Operations increased \$5,680 based on allocation and usage adjustments.

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:		OAKLAND COUNTY, MICHIGAN										
Fund:		FY2025 AND FY2026 AND FY2027 County Executive Budget Recommendation - Categorical Variance										
Account Number/Description		FY 2024		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Amended to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.	
		Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues												
Charges for Services		12,825,090	12,825,090	12,933,912	108,822	0.85%	12,933,912	-	0.00%	12,933,912	-	0.00%
External Internal Service Fund Charges for Services		14,766	14,766	131,338	116,572	789.46%	131,338	-	0.00%	131,338	-	0.00%
Investment Income		100,000	100,000	250,000	150,000	150.00%	250,000	-	0.00%	250,000	-	0.00%
Planned Use of Fund Balance		2,282,733	2,282,733	1,970,595	(312,138)	-13.67%	2,044,405	73,810	3.75%	2,121,201	76,796	3.76%
Grand Total Revenues		15,222,589	15,222,589	15,285,845	63,256	0.42%	15,359,655	73,810	0.48%	15,436,451	76,796	0.50%
Expenditures												
Salaries		1,079,617	1,079,617	1,113,972	34,354	3.18%	1,168,706	54,734	4.91%	1,216,399	47,693	4.08%
Fringe Benefits		541,968	541,968	531,984	(9,983)	-1.84%	558,263	26,279	4.94%	586,585	28,322	5.07%
Contractual Services		13,292,021	13,292,021	13,509,413	217,392	1.64%	13,509,413	-	0.00%	13,509,413	-	0.00%
Commodities		178,056	178,056	3,056	(175,000)	-98.28%	3,056	-	0.00%	3,056	-	0.00%
Internal Services		130,927	130,927	127,421	(3,506)	-2.68%	120,217	(7,204)	-5.65%	120,998	781	0.65%
Grand Total Expenditures		15,222,589	15,222,589	15,285,845	63,256	0.42%	15,359,655	73,810	0.48%	15,436,451	76,796	0.50%

BUILDING LIABILITY INSURANCE FUND (Page 332)
BUDGET HIGHLIGHTS
FY 2025/2026/2027 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2025 REVENUES

- Charges for Services reflects an increase of \$108,822 due to an increase in Property Insurance premiums rebilled to departments.
- Increase in External Internal Service Fund Charges for Services \$116,572 due to external billings for Pontiac properties.
- Increase in Investment Income \$150,000 based on available cash balance history.
- Decrease in Planned Use of Fund Balance (\$312,138) due to anticipated expenses for FY 2025.

FY 2025 EXPENDITURES

- Controllable Personnel includes a 2.4% salary increase.
- Contractual Services reflects a net increase of \$217,392 due to Insurance increase of \$240,160 for anticipated market conditions, Indirect Costs increase of \$31,482 due to anticipated expenses for FY 2025, Employee License-Certification \$750 for ATAM (Association of Threat Assessment Professionals) Certifications, and Professional Services decrease of (\$55,000) for AED (Automated External Defibrillator) maintenance being handled in-house by Building Safety.
- Commodities decreased (\$175,000) due to Expendable Equipment (\$80,000) and Medical Supplies (\$95,000) due to AED (Automated External Defibrillator) maintenance being handled in-house by Building Safety.
- Internal Services net decrease of (\$3,506) due to Maintenance Department Charges decrease (\$40,000) from one time increase in FY 2024 to bring AED (Automated External Defibrillator) cabinets into ADA (Americans with Disabilities Act) compliance, Telephone Communications (\$750), Motor Pool Fuel Charges (\$168) and Info Tech Managed Print Svcs (\$8), offset by Info Tech Operations \$12,968 based on usage. Building Space Cost Allocation increased \$12,044 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2025 building rates increased as the rates are based on full cost recovery for building maintenance and operations. Motor Pool \$10,700 and Info Tech CLEMIS \$1,502 based on usage. Insurance Fund \$206 reflects the amount allocated for self-insurance to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves.

FY 2026 REVENUES

- Increase in Planned Use of Fund Balance \$73,810 due to anticipated expenses for FY 2026.

FY 2026 EXPENDITURES

- Controllable Personnel includes a 2.4% salary increase.
- Internal Services Building Space Cost Allocation decreased (\$7,204) as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2025 building rates increased as the rates are based on full cost recovery for building maintenance and operations.

FY 2027 REVENUES

- Planned Use of Fund Balance reflects an increase of \$76,796 due to anticipated expenses for FY 2027.

FY 2027 EXPENDITURES

- Controllable Personnel includes a 2.4% salary increase.
- Internal Services Building Space Cost Allocation increased \$781 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2025 building rates increased as the 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).

Department:		OAKLAND COUNTY, MICHIGAN									
Fund:		FY2025 AND FY2026 AND FY2027 County Executive Budget Recommendation - Categorical Variance									
Account Number/Description	FY 2024		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Amended to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Charges for Services	171,148,127	171,148,127	178,755,737	7,607,610	4.45%	188,536,297	9,780,560	5.47%	199,856,966	11,320,669	6.00%
External Internal Service Fund Charges for Services	9,926,500	9,926,500	22,988,800	13,062,300	131.59%	24,436,300	1,447,500	6.30%	26,015,000	1,578,700	6.46%
Investment Income	3,090,000	3,090,000	3,090,000	-	0.00%	3,090,000	-	0.00%	3,090,000	-	0.00%
Grand Total Revenues	184,164,627	184,164,627	204,834,537	20,669,910	11.22%	216,062,597	11,228,060	5.48%	228,961,966	12,899,369	5.97%
Expenditures											
Salaries	2,113,997	2,113,997	2,198,554	84,557	4.00%	2,314,763	116,209	5.29%	2,421,526	106,763	4.61%
Fringe Benefits	1,045,314	1,045,314	1,073,841	28,528	2.73%	1,129,653	55,812	5.20%	1,190,411	60,758	5.38%
Contractual Services	148,633,562	148,633,562	164,507,321	15,873,759	10.68%	175,609,546	11,102,225	6.75%	187,565,765	11,956,219	6.81%
Commodities	74,750	74,750	75,000	250	0.33%	75,000	-	0.00%	75,000	-	0.00%
Interest on Debt	4,341,033	4,341,033	3,247,612	(1,093,421)	-25.19%	2,113,919	(1,133,693)	-34.91%	768,400	(1,345,519)	-63.65%
Internal Services	592,377	592,377	831,174	238,797	40.31%	717,858	(113,316)	-13.63%	730,140	12,282	1.71%
Budgeted Equity Adjustments	27,363,593	27,363,593	32,901,034	5,537,441	20.24%	34,101,858	1,200,824	3.65%	36,210,724	2,108,866	6.18%
Grand Total Expenditures	184,164,627	184,164,627	204,834,537	20,669,910	11.22%	216,062,597	11,228,060	5.48%	228,961,966	12,899,369	5.97%

FRINGE BENEFITS FUND (Page 343)
BUDGET HIGHLIGHTS
FY 2025/2026/2027 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2025 REVENUE

- The average variable fringe benefit rate charged to departments is 33.9% in FY 2025. Actual charges vary depending on the plan type, number of dependents, etc. that are selected by employees.
- Charges for Services net increase of \$7.6 million is based on budgeted charges to departments in FY 2025.
- ISF External Revenue net increase of \$13.1 million due to an increase in Ext-Retiree Prescription Drug Rebates of \$9 million, Ext-Prescription Drug Rebates of \$4.1 million, and Ext-Flex Benefit Deductions of \$30,000.

FY 2025 EXPENDITURES

- Controllable Personnel includes a 2.4% salary increase. Other position changes include the following to realign positions with services provided to County departments:
 - The creation of one Full-Time Eligible (FTE) position within the Training and Development Unit.
 - The transfer out of one Full-Time Eligible (FTE) position within the Training and Development Unit to Diversity, Equity and Inclusion Administration.
 - The transfer of one Full-Time Eligible (FTE) position to Human Resources Benefits Administration from the General Fund.
 - The deletion of one Part-Time Non-Eligible (PTNE) position from Human Resources Retirement Administration.
 - The deletion of one Part-Time Non-Eligible (PTNE) position from Human Resources Employee Benefits.
- Net Contractual Services increase of approximately \$15.9 million reflected in detail below:
 - Increase in Hospitalization Costs \$9 million due to the forecasted increase in medical costs provided by Marsh & McLennan Agency LLC Company.
 - Increase in Pension Contribution Expense \$2.45 million in accordance with the Oakland County Employees Retirement System Annual Actuarial Valuation Report as of September 30, 2023.
 - Increase in Defined Contribution County Retirement \$2.38 million due to projected employee contributions.
 - Increase in Social Security Expense \$1.17 million due to number of positions filled and compensation increase.
 - Increase in Hospital Prescription Coverage \$1.15 million due to the forecasted increase in prescription costs provided by Marsh & McLennan Agency LLC Company.
 - Increase in Retirement Health Savings \$450,000 due to projected number of eligible employees and collective bargaining agreements.
 - Increase in Deferred Compensation County Payments \$434,452 due to anticipated employee participation and UAW match.
 - Increase in Dental Insurance Expense \$336,500 due to the forecasted increase in dental costs provided by Marsh & McLennan Agency LLC Company.
 - Increase in Disability Insurance \$177,326 due to number of positions filled and compensation increase.

- Increase in Optical Insurance \$99,300 due to the forecasted increase in vision costs provided by Marsh & McLennan Agency LLC Company.
- Increase in Health Savings Account \$50,000 due to anticipated participants in the High Deductible Health Plan through Blue Cross Blue Shield of Michigan.
- Increase in Group Life Insurance Expense \$37,800 due to increase in projected salaries.
- Decrease in Employee In-Service Training (\$753,000) due to the transfer of employee training costs to employee departments.
- Decrease in Claims (\$500,000) due to anticipated workers compensation costs.
- Decrease in Sick and Annual Leave Cash-Out (\$369,800) due to anticipated participation.
- Decrease in Professional Services (\$116,500) due to anticipated costs of services.
- Decrease in Wellness Screenings (\$30,650) due to new platform with Blue Cross Blue Shield of Michigan.
- Decrease in Indirect Costs (\$22,500) based on historical data.
- Decrease in Special Event Program (\$20,000) due to anticipated costs.
- Decrease in Legal Services (\$15,000) due to expected attorney fees.
- Interest on Debt reflects a decrease of (\$1.1) million due to expected interest payments on the Retirees Healthcare Refunding Bonds Series A and B debt schedules.
- Internal Support increase of \$238,767 reflected in detail below:
 - Building Space Cost Allocation increased \$245,255 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2025 building rates increased as the rates are based on full cost recovery for building maintenance and operations.
 - Insurance Fund increase of \$3,903 reflects the amount allocated for self-insurance to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves.
 - Info Tech Operations decreased (\$7,527) and Info Tech Managed Print Svcs decreased (\$2,662) due to anticipated costs.
- Budgeted Equity Adjustment reflects an increase of \$5.5 million due to anticipated revenues in FY 2025.

FY 2026 REVENUE

- Charges for Services net increase of \$9.8 million is based on budgeted charges to departments in FY 2026.
- ISF External Revenue increases approximately \$1.4 million due to anticipated rebates for Ext-Retiree Presc Drug Rebates in the amount of \$900,300 and Ext-Presc Drug Rebates in the amount of \$547,200.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Net Contractual Services increase of approximately \$11.1 million reflected in detail below:
 - Increase in Hospitalization Costs \$5.39 million due to the forecasted increase in medical costs provided by Marsh & McLennan Agency LLC Company.
 - Increase in Defined Contribution County Retirement \$2.6 million due to projected employee contributions.

- Increase in Hospital Prescription Coverage \$1.45 million due to the forecasted increase in prescription costs provided by Marsh & McLennan Agency LLC Company.
- Increase in Social Security Expense \$963,625 due to number of positions filled and compensation increase.
- Increase in Deferred Compensation County Payments \$477,700 due to anticipated employee participation and UAW match.
- Increase in Dental Insurance Expense \$177,300 due to the forecasted increase in dental costs provided by Marsh & McLennan Agency LLC Company.
- Increase in Group Life Insurance Expense \$38,900 due to increase in projected salaries.
- Increase in Optical Insurance \$10,700 due to the forecasted increase of vision costs provided by Marsh & McLennan Agency LLC Company.
- Decrease in Defined Cont PTNE Retirement (\$29,500) due to historical trends.
- Interest on Debt reflects a decrease of (\$1.13) million due to expected interest payments on the Retirees Healthcare Refunding Bonds Series A and B debt schedules.
- Internal Services decreased (\$113,316) due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.
- Budgeted Equity Adjustment reflects an increase of \$1.2 million due to anticipated revenues in FY 2026.

FY 2027 REVENUE

- Charges for Services net increase of \$11.3 million is based on budgeted charges to departments in FY 2027.
- ISF External Revenue increases approximately \$1.58 million due to anticipated rebates for Ext-Retiree Presc Drug Rebates in the amount of \$981,400 and Ext-Presc Drug Rebates in the amount of \$596,300.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Net Contractual Services increase of approximately \$11.96 million reflected in detail below:
 - Increase in Hospitalization Costs \$5.85 million due to the forecasted increase in medical costs provided by Marsh & McLennan Agency LLC Company.
 - Increase in Defined Contribution County Retirement \$2.88 million due to projected employee contributions.
 - Increase in Hospital Prescription Coverage \$1.58 million due to the forecasted increase in prescription costs provided by Marsh & McLennan Agency LLC Company.
 - Increase in Social Security Expense \$906,469 due to number of positions filled and compensation increase.
 - Increase in Deferred Compensation County Payments \$525,600 due to anticipated employee participation and UAW match.
 - Increase in Dental Insurance Expense \$185,400 due to the forecasted increase in dental costs provided by Marsh & McLennan Agency LLC Company.
 - Increase in Group Life Insurance Expense \$40,100 due to increase in projected salaries.

- Increase in Optical Insurance \$11,100 due to the forecasted increase of vision costs provided by Marsh & McLennan Agency LLC Company.
- Decrease in Defined Cont PTNE Retirement (\$26,600) due to historical trends.
- Interest on Debt reflects a decrease (\$1.35) million due to expected interest payments on the Retirees Healthcare Refunding Bonds Series A and B debt schedules.
- Internal Services increased \$12,282 due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.
- Budgeted Equity Adjustment reflects an increase of \$2.11 million due to anticipated revenues in FY 2027.

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:		OAKLAND COUNTY, MICHIGAN									
Fund:		FY2025 AND FY2026 AND FY2027 County Executive Budget Recommendation - Categorical Variance									
Account Number/Description	FY 2024		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Amended to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Charges for Services	6,390,000	6,390,000	6,534,300	144,300	2.26%	6,534,300	-	0.00%	6,534,300	-	0.00%
Investment Income	150,000	150,000	150,000	-	0.00%	150,000	-	0.00%	150,000	-	0.00%
Planned Use of Fund Balance	1,630,146	1,737,146	4,367,977	2,630,831	151.45%	4,488,276	120,300	2.75%	4,460,358	(27,918)	-0.62%
Grand Total Revenues	8,170,146	8,277,146	11,052,277	2,775,131	33.53%	11,172,576	120,300	1.09%	11,144,658	(27,918)	-0.25%
Expenditures											
Salaries	1,892,812	1,892,812	3,340,645	1,447,833	76.49%	3,463,392	122,747	3.67%	3,581,311	117,920	3.40%
Fringe Benefits	896,829	896,829	848,071	(48,758)	-5.44%	886,791	38,720	4.57%	930,862	44,071	4.97%
Contractual Services	2,072,400	2,172,400	2,308,400	136,000	6.26%	2,208,400	(100,000)	-4.33%	2,208,400	-	0.00%
Commodities	179,500	179,500	225,000	45,500	25.35%	220,500	(4,500)	-2.00%	220,000	(500)	-0.23%
Depreciation	2,457,452	2,457,452	3,637,046	1,179,593	48.00%	3,700,378	63,333	1.74%	3,510,969	(189,409)	-5.39%
Interest on Debt	114,000	114,000	91,125	(22,875)	-20.07%	91,125	-	0.00%	91,125	-	0.00%
Internal Services	532,153	532,153	601,990	69,837	13.12%	601,990	-	0.00%	601,990	-	0.00%
Transfers Out	25,000	32,000	-	(32,000)	-100.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	8,170,146	8,277,146	11,052,277	2,775,131	33.53%	11,172,576	120,299	1.09%	11,144,658	(27,918)	-0.25%

AVIATION AND TRANSPORTATION FUND (Page 304)
BUDGET HIGHLIGHTS
FY 2025/2026/2027 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2025 REVENUES

- Charges for Services reflect an overall increase of \$144,300 which is attributable to increased domestic and international travel as well as increased T-Hangar Rentals.
- Planned Use of Fund Balance reflects an increase of \$2,630,831 to offset operating expenses FY 2025.

FY 2025 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
 - Other Salaries and Fringe Benefit changes include the deletion of 1 PTNE Maintenance Laborer position to allow the addition of 1 FTE Maintenance Laborer position. 2 PTNE positions were also added eliminating the ARFF response and CDL requirements.
- Contractual Services reflects an overall increase of \$136,000 which includes Snow Removal Airport \$130,000, Equipment Maintenance \$100,000, Runway and Taxiway Repairs \$20,000, Water and Sewer Charges \$20,000, Building Maintenance Charges \$15,000, Training \$12,000, Charge Card Fee \$5,000, Electrical Services \$5,000, and Equipment Rental Expense \$4,000 due to rising costs for repairs and services. US Customs Services also increased \$125,000 due to equipment upgrades and cost of services. Partially offset by a decrease in Grounds Maintenance (\$300,000) due to change in procedures for snow removal expenses.
- Commodities reflect an overall increase of \$45,500 which includes Firefighting Supplies \$48,000, Electrical Supplies \$20,000, Small Tools \$2,500, Maintenance Supplies \$2,000, Employee Footwear \$500, and Metered Postage \$500 due to an increase in costs. Partially offset by a decrease in Gasoline Charges (\$20,000) and Ground Supplies (\$8,000) due to usage adjustments.
- Depreciation reflects an overall increase of \$1,179,593 for Depreciation Land Improvements \$1,301,210 due to depreciation calculations for new assets. Partially offset by decreases to Depreciation Equipment (\$84,213), Depreciation Vehicles (\$26,614), Depreciation Building Improvements (\$6,275), and Depreciation Building Acquisitions (\$4,513) due to fully depreciated assets.
- Interest on Debt reflects a decrease of (\$22,875) primarily for the refunding of the Airport Building Authority Bond.
- Internal Services reflects an overall increase is \$69,837.
 - Insurance Fund increase of \$65,200 reflects the amount allocated for self-insurance to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves.
- Transfers Out decreased (\$32,000) due to a vehicle purchased from Motor Pool in FY 2024.

FY 2026 REVENUES

- Planned Use of Fund Balance reflects an increase of \$120,300 to offset operating expenses for FY 2026.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Contractual Services reflect an overall decrease of (\$100,000) for US Customs Services due to equipment upgrade requested in FY 2025.
- Commodities reflect a decrease of (\$4,500) for Office Supplies due to usage adjustments.
- Depreciation reflects an overall increase of \$63,333 for Depreciation Equipment \$132,973, Depreciation Vehicles \$20,600, and Depreciation Infrastructure \$800 for proposed new asset purchases (Refer to FY 2025 - FY 2027 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans). Partially offset with a decrease of Depreciation Land Improvements (\$74,737) and Depreciation Building Acquisitions (\$16,302) due to fully depreciated assets.

FY 2027 REVENUES

- Planned Use of Fund Balance reflects a decrease of (\$27,918) to offset operating expenses for FY 2027.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Depreciation reflects an overall decrease of (\$189,409) for Depreciation Land Improvements (\$189,385) and Depreciation Building Acquisitions (\$18,910) due to fully depreciated assets. Partially offset by increase of Depreciation Vehicles \$11,200 and Depreciation Equipment \$7,686 for proposed new asset purchases (Refer to FY 2025 – FY 2027 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).

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:		OAKLAND COUNTY, MICHIGAN									
Fund:		FY2025 AND FY2026 AND FY2027 County Executive Budget Recommendation - Categorical Variance									
Account Number/Description	FY 2024		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Amended to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Charges for Services	9,901,776	10,102,401	9,711,903	(390,498)	-3.87%	9,711,903	-	0.00%	9,711,903	-	0.00%
External Internal Service Fund Charges for Services	128,000	128,000	138,000	10,000	7.81%	138,000	-	0.00%	138,000	-	0.00%
Investment Income	40,000	40,000	40,000	-	0.00%	40,000	-	0.00%	40,000	-	0.00%
Planned Use of Fund Balance	307,014	89,616	1,103,393	1,013,777	1131.25%	971,180	(132,213)	-11.98%	1,014,590	43,410	4.47%
Other Revenues	2,700	2,700	2,700	-	0.00%	2,700	-	0.00%	2,700	-	0.00%
Gain or Loss on Exchange of Assets	600,000	600,000	900,000	300,000	50.00%	900,000	-	0.00%	900,000	-	0.00%
Transfers In	317,000	683,989	202,000	(481,989)	-70.47%	-	(202,000)	-100.00%	-	-	0.00%
Grand Total Revenues	11,296,490	11,646,706	12,097,996	451,290	3.87%	11,763,783	(334,213)	-2.76%	11,807,193	43,410	0.37%
Expenditures											
Salaries	1,305,566	1,305,566	1,325,185	19,619	1.50%	1,383,351	58,166	4.39%	1,442,828	59,478	4.30%
Fringe Benefits	678,974	678,974	698,331	19,357	2.85%	731,015	32,684	4.68%	769,102	38,087	5.21%
Contractual Services	1,843,549	2,044,881	2,035,711	(9,170)	-0.45%	2,035,711	-	0.00%	2,035,711	-	0.00%
Commodities	3,918,949	4,027,556	3,869,949	(157,607)	-3.91%	3,857,949	(12,000)	-0.31%	3,857,949	-	0.00%
Depreciation	3,242,673	3,242,673	3,757,609	514,937	15.88%	3,392,126	(365,483)	-9.73%	3,332,815	(59,311)	-1.77%
Internal Services	246,779	246,779	411,211	164,432	66.63%	363,631	(47,579)	-11.57%	368,788	5,157	1.42%
Grand Total Expenditures	11,236,490	11,546,429	12,097,996	551,567	4.78%	11,763,783	(334,213)	-2.76%	11,807,193	43,410	0.37%

MOTOR POOL FUND (Page 351)
BUDGET HIGHLIGHTS
FY 2025/2026/2027 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2025 REVENUES

- Charges for Services decrease of (\$390,498) reflects a decrease in Leased Equipment (\$168,524) based on historical trends, decreased Parts and Accessories (\$158,000) and Productive Labor (\$59,367) due to vehicle builds and ongoing maintenance of County vehicles.
- Planned Use of Fund Balance reflects an increase of \$1,013,777 due to anticipated expenses in FY 2025.
- Gain or Loss on Exchange of Assets reflects an increase in Gain on Sale of Vehicles \$300,000 due to expected sales in FY 2025.
- Decrease in Transfers In (\$481,989) as there are fewer anticipated fleet expansion transfers for purchase of vehicles in FY 2025.

FY 2025 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Contractual Services decreased in the amount of (\$9,170) due to a decrease in Software Rental Lease Purchase (\$86,000) that was purchased in FY 2024 and Maintenance Contracts (\$25,000) due to contractual costs with suppliers; partially offset by an increase in Insurance Reserve Expense \$100,000 due to anticipated costs of vehicles involved in accidents.
- Commodities decrease of (\$157,607) reflects a decrease in Parts and Accessories (\$158,000) due to anticipation of fewer parts for new vehicle builds for FY 2025.
- Depreciation increase of \$514,937 includes an increase in Depreciation Vehicles \$513,540 due to depreciation calculations for new vehicles and fully depreciated vehicles. (Refer to FY 2025 – FY 2027 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Internal Services increase of \$164,432 due to Building Space Cost Allocation increased \$111,253; rates are based on full cost recovery for building maintenance and operations. Info Tech Operations increased \$26,480 due to Info Tech Operations now paying the annual maintenance fee for FASTER program that the Motor Pool uses and Info Tech Development increased \$26,000 due to the annual fee for FASTER upgrades and support.

FY 2026 REVENUES

- Planned Use of Fund Balance reflects a decrease of (\$132,213) due to anticipated expenses in FY 2026.
- Decrease in Transfers In (\$202,000) as there are no anticipated fleet expansion transfers for purchase of vehicles in FY 2026.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Depreciation decreased (\$365,483) reflects a decrease in Depreciation Vehicles (\$366,480) due to depreciation calculations for new vehicles and fully depreciated vehicles. (Refer to FY 2025 – FY 2027 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Internal Services decreased (\$47,579) due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

FY 2027 REVENUES

- Planned Use of Fund Balance reflects an increase of \$43,410 due to anticipated expenses in FY 2027.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Depreciation decreased (\$59,311) reflects decrease in Depreciation Vehicles (\$59,311) due to depreciation calculations for new vehicles and fully depreciated vehicles. (Refer to FY 2025 – FY 2027 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).

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:		OAKLAND COUNTY, MICHIGAN									
Fund:		FY2025 AND FY2026 AND FY2027 County Executive Budget Recommendation - Categorical Variance									
Account Number/Description	FY 2024		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Amended to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Charges for Services	29,670,675	29,670,675	36,737,133	7,066,458	23.82%	35,228,043	(1,509,090)	-4.11%	36,019,313	791,270	2.25%
External Internal Service Fund Charges for Services	550,413	550,413	558,483	8,070	1.47%	560,974	2,491	0.45%	561,174	200	0.04%
Investment Income	100,000	100,000	100,000	-	0.00%	100,000	-	0.00%	100,000	-	0.00%
Planned Use of Fund Balance	3,533,254	3,533,254	-	(3,533,254)	-100.00%	-	-	0.00%	-	-	0.00%
Other Revenues	16,000	16,000	-	(16,000)	-100.00%	-	-	0.00%	-	-	0.00%
Grand Total Revenues	33,870,342	33,870,342	37,395,616	3,525,274	10.41%	35,889,017	(1,506,599)	-4.03%	36,680,487	791,470	2.21%
Expenditures											
Salaries	11,764,706	11,764,706	12,664,044	899,337	7.64%	13,106,995	442,952	3.50%	13,507,614	400,619	3.06%
Fringe Benefits	6,771,321	6,771,321	6,848,724	77,403	1.14%	7,159,241	310,517	4.53%	7,506,713	347,471	4.85%
Contractual Services	9,619,061	9,619,061	10,949,159	1,330,098	13.83%	10,949,159	-	0.00%	10,949,159	-	0.00%
Commodities	1,766,741	1,766,741	1,827,327	60,586	3.43%	1,827,327	-	0.00%	1,827,327	-	0.00%
Depreciation	295,870	295,870	374,820	78,950	26.68%	371,269	(3,551)	-0.95%	310,660	(60,609)	-19.51%
Internal Services	1,378,752	1,378,752	1,791,994	413,242	29.97%	1,447,535	(344,459)	-19.22%	1,453,352	5,817	0.40%
Transfers Out	2,000,000	2,000,000	2,500,000	500,000	25.00%	-	(2,500,000)	-100.00%	-	-	0.00%
Budgeted Equity Adjustments	(4,380)	(4,380)	439,548	443,928	-10135.34%	1,027,490	587,942	133.76%	1,125,662	98,172	9.55%
Grand Total Expenditures	33,592,071	33,592,071	37,395,616	3,803,544	11.32%	35,889,017	(1,506,599)	-4.03%	36,680,487	791,470	2.21%

FACILITIES MAINTENANCE & OPERATIONS FUND (Page 339)
BUDGET HIGHLIGHTS
FY 2025/2026/2027 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2025 REVENUES

- Charges for Services increased \$7,066,458 due to the increased receipt of Building Space Charge revenue from departments based on building space rates calculated to recover fund expenditures.
- External Internal Service Fund Charges for Services increased \$8,070 based on expected maintenance charge revenue received from external other revenue.
- Planned Use of Fund Balance decreased (\$3,533,254) due to adjustments in the FY 2025 building space rates based on full cost recovery.
- Other Revenues decreased (\$16,000) due to a one-time sale of equipment at auction.

FY 2025 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4%.
 - Other changes include the addition of the Grounds Supervisor, Custodial Worker, and Building Safety Shift Leader positions.
- Contractual Services increased \$1,390,684 due to Sublet Repairs \$911,925, Garbage and Rubbish Disposal \$115,000, Electrical Service \$100,000, Water and Seward Charges \$60,000, Natural Gas of \$39,616, Security Supplies \$51,980, Software Rental Lease Purchase \$36,557, and Laundry and Cleaning \$35,000 based on increased rates and costs.
- Depreciation increased \$78,950 to reflect the projected depreciation schedule for FY 2025. Refer to FY 2025 – FY 2027 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans
- Internal Services increased \$413,242 primarily for Info Tech Development \$350,000 for the enhancement of the asset management system and Info Tech Operations \$52,428 due to allocation and usage adjustments.
- Transfers Out increased \$500,000 due to an increased transfer to the Project Work Order Fund (#40400) for Maintenance Projects.

FY 2026 REVENUES

- Revenues reflect a decrease in Charges for Services (\$1,509,090) reflects decreased receipt of Building Space Charge revenue from departments based on building space rates calculated to recover fund expenditures.
- Increase in Ext ISF Charges for Services \$2,491 based on expected maintenance charge revenue received from external other revenue.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.

- Depreciation decreased (\$3,551) to reflect the projected depreciation schedule for FY 2026. Refer to FY 2025 – FY 2027 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans
- Internal Services decreased (344,459) primarily for Info Tech Development due to enhancement of asset management system performed in FY 2025.
- Transfers Out decreased (\$2,500,000) due to a decreased transfer to the Project Work Order Fund (#40400) for Maintenance Projects.

FY 2027 REVENUES

- Revenues reflect an increase in Charges for Services \$791,270 reflects increased receipt of Building Space Charge revenue from departments based on building space rates calculated to recover fund expenditures.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Depreciation decreased (\$60,609) to reflect the projected depreciation schedule for FY 2027. Refer to FY 2025 – FY 2027 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans
- Internal Services increased \$5,817 for Info Tech Operations due to allocation and usage adjustments.
- Transfers Out increased \$98,172 due to an increased transfer to the Project Work Order Fund (#40400) for Maintenance Projects.

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:		OAKLAND COUNTY, MICHIGAN									
Fund:		FY2025 AND FY2026 AND FY2027 County Executive Budget Recommendation - Categorical Variance									
Account Number/Description	FY 2024		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Amended to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Charges for Services	7,295,737	7,299,567	7,195,235	(104,332)	-1.43%	7,268,768	73,533	1.02%	7,345,977	77,209	1.06%
Investment Income	35,000	35,000	35,000	-	0.00%	35,000	-	0.00%	35,000	-	0.00%
Planned Use of Fund Balance	4,537,007	4,533,177	7,716,576	3,183,399	70.22%	10,144,811	2,428,236	31.47%	10,231,076	86,265	0.85%
Transfers In	1,644,186	1,644,186	1,644,186	-	0.00%	1,644,186	-	0.00%	1,644,186	-	0.00%
Grand Total Revenues	13,511,930	13,511,930	16,590,997	3,079,067	22.79%	19,092,765	2,501,769	15.08%	19,256,239	163,474	0.86%
Expenditures											
Salaries	3,138,373	3,138,373	2,985,700	(152,673)	-4.86%	3,096,336	110,636	3.71%	3,197,417	101,081	3.26%
Fringe Benefits	1,490,326	1,490,326	1,382,295	(108,031)	-7.25%	1,441,796	59,501	4.30%	1,509,186	67,390	4.67%
Contractual Services	5,692,873	5,692,873	6,113,607	420,734	7.39%	6,113,607	-	0.00%	6,113,607	-	0.00%
Commodities	178,887	178,887	178,887	-	0.00%	178,887	-	0.00%	178,887	-	0.00%
Depreciation	1,676,713	1,676,713	4,408,240	2,731,527	162.91%	6,763,983	2,355,743	53.44%	6,756,373	(7,610)	-0.11%
Internal Services	1,257,584	1,257,584	1,443,908	186,324	14.82%	1,419,796	(24,112)	-1.67%	1,422,409	2,613	0.18%
Transfers Out	77,174	77,174	78,360	1,186	1.54%	78,360	-	0.00%	78,360	-	0.00%
Grand Total Expenditures	13,511,930	13,511,930	16,590,997	3,079,067	22.79%	19,092,765	2,501,768	15.08%	19,256,239	163,474	0.86%

INFORMATION TECHNOLOGY – CLEMIS FUND (Page 301)
BUDGET HIGHLIGHTS
FY2025/2026/2027 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2025 REVENUES

- Charges for Services decreased (\$104,322) for In Car Terminals Internal (\$23,309) due to decrease in mobile data computer (MDC) devices for external agencies; partially offset by increased Access Fees Non-Oakland \$31,740 and Access Fees Oakland \$11,632 due to updated law enforcement Full Time Equivalent count used for billing. CLEMIS Crash (\$97,230), Crime Mapping (\$19,174) and CLEMIS Citation decreased (\$6,656) due to usage by Oakland and non-Oakland Agencies.
- Planned Use of Fund Balance increased \$3,183,399 due to anticipated expenses in FY 2025 budget.

FY 2025 EXPENDITURES

- Controllable Personnel includes a 2.4% salary increase offset by a decrease in salaries due to salary turnover.
- Contractual Services increased \$420,734 due to Software Rental \$264,000 and Software Maintenance \$481,000 for OKTA, licensing fees and OakVideo Clarity replacement. Partially offset by a decrease in Professional Services (\$305,650) for DBA System Maintenance and Rebillable Services (\$18,616) due to removal of Crime Mapping.
- Depreciation increased \$2,731,527 to reflect planned equipment and software replacements for 2025. (Refer to FY 2025 – FY 2027 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Internal Services increased overall by \$186,324 due to Info Tech Operations \$87,000 for data center charges, server storage, backup, network costs. Building Space Cost Allocation \$42,590 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2025 building rates increased as the rates are based on full cost recovery for building maintenance and operations. Info Tech CLEMIS \$49,351 and Motor Pool (\$1,464) based on usage. Insurance Fund \$8,883 as it reflects an adjustment in the amount allocated for self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves.
- Transfers Out increased \$1,186 for sheriff equipment.

FY 2026 REVENUES

- Charges for Services increased \$73,533 for Access Fees Non-Oakland \$54,487 and Access Fees Oakland \$19,046 due to updated law enforcement Full Time Equivalent count used for billing.
- Planned Use of Fund Balance increased by \$2,428,236 due to anticipated expenses in FY 2026 budget.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.

- Depreciation increased \$2,355,743 to reflect planned equipment and software replacements for FY 2026. (Refer to FY 2025 – FY 2027 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Internal Services decreased (\$24,112) primarily due to Building Space Allocation as rates are based on full cost recovery for the building maintenance and operations.

FY 2027 REVENUES

- Charges for Services increased \$77,209 due to usage by Oakland and non-Oakland Agencies. Access Fees non-Oakland \$58,211 and Access Fees Oakland \$18,998 due to updated law enforcement Full Time Equivalent count used for billing.
- Planned Use of Fund Balance increased by \$86,265 due to anticipated expenses in FY 2027 budget.

FY2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Depreciation decreased (\$7,610) to reflect the projected depreciation for FY 2027. (Refer to FY 2025 – FY 2027 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Internal Services increased \$2,613 primarily due to Building Space Allocation as rates are based on full cost recovery for the 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).

Department:		OAKLAND COUNTY, MICHIGAN									
Fund:		FY2025 AND FY2026 AND FY2027 County Executive Budget Recommendation - Categorical Variance									
Account Number/Description	FY 2024		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Amended to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Charges for Services	356,684	356,684	367,385	10,701	3.00%	385,755	18,370	5.00%	405,044	19,289	5.00%
Investment Income	3,000	3,000	3,000	(0)	-0.01%	3,000	1	0.02%	3,000	(0)	-0.01%
Planned Use of Fund Balance	221,896	221,896	59,037	(162,859)	-73.39%	-	(59,037)	-100.00%	-	-	0.00%
Transfers In	515,880	515,880	535,344	19,464	3.77%	562,113	26,769	5.00%	590,220	28,107	5.00%
Grand Total Revenues	1,097,460	1,097,460	964,766	(132,694)	-12.09%	950,868	(13,898)	-1.44%	998,264	47,396	4.98%
Expenditures											
Salaries	314,188	314,188	330,331	16,142	5.14%	345,511	15,181	4.60%	361,060	15,549	4.50%
Fringe Benefits	150,143	150,143	144,644	(5,500)	-3.66%	151,880	7,237	5.00%	160,363	8,483	5.59%
Contractual Services	261,464	261,464	261,464	-	0.00%	261,464	-	0.00%	261,464	-	0.00%
Commodities	7,000	7,000	7,000	-	0.00%	7,000	-	0.00%	7,000	-	0.00%
Depreciation	263,651	263,651	65,913	(197,738)	-75.00%	-	(65,913)	-100.00%	-	-	-
Internal Services	101,013	101,013	155,415	54,402	53.86%	155,415	-	0.00%	155,415	-	0.00%
Budgeted Equity Adjustments	-	-	-	-	0.00%	29,598	29,598	0.00%	52,962	23,364	78.94%
Grand Total Expenditures	1,097,460	1,097,460	964,766	(132,694)	-12.09%	950,868	(13,897)	-1.44%	998,264	47,396	4.98%

INFORMATION TECHNOLOGY – FIRE RECORDS MANAGEMENT FUND (Page 312)
BUDGET HIGHLIGHTS
FY2025/2026/2027 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2025 REVENUES

- Charges for Services increased \$10,701 due to Participation Fees \$5,503 and Outside Agencies \$5,198 to reflect actual costs of rates of 3% for FY 2025.
- Planned Use of Fund Balance decreased (\$162,859) to balance FY 2025 budget.
- Transfers In increased \$19,464 based on Outside Agency revenue.

FY 2025 EXPENDITURES

- Controllable Personnel includes a 2.4% salary increase.
- Depreciation decreased (\$197,738) to reflect the projected depreciation schedule for FY 2025. (Refer to FY 2025 – FY 2027 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Internal Services increased \$54,402 primarily due to Info Tech Development due to rate adjustment and usage levels.

FY 2026 REVENUES

- Charges for Services increased \$18,370 due to Outside Agencies \$8,923 and Participation Fees \$9,447 to reflect actual costs of rates of 5% for FY 2026.
- Planned Use of Fund Balance decreased (\$59,037) as it was used to balance the fund in FY 2025.
- Transfers In increased \$26,769 based on Outside Agency revenue.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Depreciation decreased (\$65,913) to reflect assets are fully depreciated for FY 2026.
- Budget Equity increased \$29,598 for planned surplus in the FY 2026 budget.

FY 2027 REVENUE

- Charges for Services increased \$19,289 due to Outside Agencies \$9,369 and Participation Fees \$9,920 to reflect actual costs of rates of 5% for FY 2027.

- Transfers In increased \$28,107 based on Outside Agency revenue.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases,
- Budget Equity increased \$23,364 for planned surplus in the FY 2027 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).

Department:		OAKLAND COUNTY, MICHIGAN									
Fund:		FY2025 AND FY2026 AND FY2027 County Executive Budget Recommendation - Categorical Variance									
Account Number/Description	FY 2024		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Amended to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Charges for Services	9,758,185	9,758,185	9,757,428	(757)	-0.01%	9,757,428	-	0.00%	9,757,428	-	0.00%
Investment Income	100,000	100,000	100,000	-	0.00%	100,000	-	0.00%	100,000	-	0.00%
Planned Use of Fund Balance	1,334,334	1,334,334	383,780	(950,554)	-71.24%	1,672,136	1,288,357	335.70%	1,711,114	38,978	2.33%
Transfers In	85,174	204,574	86,360	(118,214)	-57.79%	86,360	-	0.00%	86,360	-	0.00%
Grand Total Revenues	11,277,693	11,397,093	10,327,568	(1,069,525)	-9.38%	11,615,924	1,288,357	12.47%	11,654,902	38,978	0.34%
Expenditures											
Salaries	990,716	990,716	1,006,409	15,693	1.58%	1,042,851	36,442	3.62%	1,073,749	30,897	2.96%
Fringe Benefits	471,119	471,119	429,599	(41,520)	-8.81%	451,015	21,416	4.99%	474,026	23,011	5.10%
Contractual Services	2,633,711	2,633,711	2,852,711	219,000	8.32%	2,852,711	-	0.00%	2,852,711	-	0.00%
Commodities	435,714	435,714	375,314	(60,400)	-13.86%	375,314	-	0.00%	375,314	-	0.00%
Depreciation	4,974,318	4,974,318	3,806,201	(1,168,117)	-23.48%	5,047,067	1,240,866	32.60%	5,031,013	(16,055)	-0.32%
Interest on Debt	378,217	378,217	378,217	-	0.00%	378,217	-	0.00%	378,217	-	0.00%
Internal Services	1,107,898	1,107,898	1,193,117	85,219	7.69%	1,182,748	(10,369)	-0.87%	1,183,872	1,124	0.10%
Transfers Out	286,000	286,000	286,000	-	0.00%	286,000	-	0.00%	286,000	-	0.00%
Budgeted Equity Adjustments	-	119,400	-	(119,400)	-100.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	11,277,693	11,397,093	10,327,568	(1,069,525)	-9.38%	11,615,924	1,288,356	12.47%	11,654,902	38,977	0.34%

INFORMATION TECHNOLOGY – RADIO COMMUNICATION FUND (Page 319)
BUDGET HIGHLIGHTS
FY2025/2026/2027 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2025 REVENUES

- Charges for Services decreased (\$757) due to the In Car Terminals Internal for equipment.
- Planned Use of Fund Balance decreased (\$950,554) to balance FY 2025 budget.
- Transfers in decreased (\$118,214) due to the one-time purchase of equipment for the Sheriff’s Office.

FY 2025 EXPENDITURES

- Controllable Personnel includes a 2.4% salary increase.
- Contractual Services increased by \$219,000 primarily due to Software Support Maintenance for Radio Software costs.
- Commodities decreased (\$60,400) due to one-time purchase of equipment in FY 2024.
- Depreciation decreased (\$1,168,117) to reflect the projected depreciation schedule for FY 2025 for 9-1-1 Emergency Services IP Network (ESINet) and new radio equipment. (Refer to FY 2025 – FY 2027 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans). Page 385
- Internal Services increased \$85,219 due to Insurance Fund \$49,182 reflects the amount allocated for self-insurance to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves. Building Space Cost Allocation increase of \$24,244 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2025 building rates increased as the rates are based on full cost recovery for building maintenance and operations. Info Tech Operations \$4,197, Telephone Communications \$1,760, Motor Pool Fuel Charges \$1,937, Motor Pool \$5,596 and decreased in Info Tech Managed Print Svcs (\$1,697) due to rate and usage adjustments.
- Budget Equity decreased (\$119,400) as it was used to balance fund for FY 2025 budget development.

FY 2026 REVENUES.

- Planned Use of Fund Balance increased \$1,288,357 to balance FY 2026 budget.

FY 2026 EXPENDITURES

- Controllable Personnel includes a 2.4% salary increase and includes projected salary step increases.
- Depreciation increased \$1,240,866 to reflect the projected depreciation schedule for FY 2026 for 9-1-1 Emergency Services IP Network (ESINet) and new radio equipment. (Refer to FY 2025 – FY 2027 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans). Page 385

- Internal Services decreased (\$10,369) due to Building Space as rates are based on full cost recovery for the building maintenance and operations.

FY 2027 REVENUES

- Planned Use of Fund Balance increased \$38,978 to balance the FY 2027 budget.

FY 2027 EXPENDITURES

- Controllable Personnel includes a 2.4% salary increase and includes projected salary step increases.
- Depreciation decreased (\$6,055) to reflect the projected depreciation schedule for FY 2027. (Refer to FY 2025 – FY 2027 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans). Page 385
- Internal Services increased \$1,124 due to Building Space Allocation as rates are based on full cost recovery for the 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).

Department:		OAKLAND COUNTY, MICHIGAN									
Fund:		FY2025 AND FY2026 AND FY2027 County Executive Budget Recommendation - Categorical Variance									
Account Number/Description	FY 2024		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Amended to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Charges for Services	36,317,012	36,330,465	42,266,605	5,936,140	16.34%	42,327,423	60,818	0.14%	42,653,673	326,250	0.77%
External Internal Service Fund Charges for Services	1,314,753	1,314,753	2,827,022	1,512,269	115.02%	2,827,022	-	0.00%	2,827,022	-	0.00%
Investment Income	65,000	65,000	65,000	-	0.00%	65,000	-	0.00%	65,000	-	0.00%
Planned Use of Fund Balance	12,517,547	12,693,365	1,471,697	(11,221,668)	-88.41%	6,144,408	4,672,711	317.50%	9,605,853	3,461,445	56.33%
Other Revenues	20,000	20,000	20,000	-	0.00%	20,000	-	0.00%	20,000	-	0.00%
Gain or Loss on Exchange of Assets	5,500	5,500	5,500	-	0.00%	5,500	-	0.00%	5,500	-	0.00%
Transfers In	7,934,876	8,630,951	7,906,676	(724,275)	-8.39%	7,906,676	-	0.00%	7,906,676	-	0.00%
Grand Total Revenues	58,174,688	59,060,034	54,562,500	(4,497,534)	-7.62%	59,296,029	4,733,529	8.68%	63,083,724	3,787,695	6.39%
Expenditures											
Salaries	14,338,728	14,346,747	14,893,033	546,286	3.81%	15,377,871	484,837	3.26%	15,822,100	444,230	2.89%
Fringe Benefits	6,722,885	6,725,659	6,772,448	46,788	0.70%	7,031,103	258,655	3.82%	7,331,546	300,443	4.27%
Contractual Services	22,821,238	23,682,338	25,839,465	2,157,127	9.11%	27,318,494	1,479,029	5.72%	28,891,762	1,573,268	5.76%
Commodities	2,522,468	2,522,468	2,431,233	(91,235)	-3.62%	2,431,233	-	0.00%	2,431,233	-	0.00%
Depreciation	9,775,585	9,775,585	2,181,825	(7,593,760)	-77.68%	4,945,485	2,763,660	126.67%	6,387,856	1,442,371	1.25%
Internal Services	1,979,967	1,979,967	2,444,496	464,529	23.46%	2,191,844	(252,652)	-10.34%	2,219,227	27,383	1.25%
Grand Total Expenditures	58,160,872	59,032,765	54,562,500	(4,470,265)	-7.57%	59,296,029	4,733,529	8.68%	63,083,724	3,787,696	6.39%

INFORMATION TECHNOLOGY FUND (Page 347)
BUDGET HIGHLIGHTS
FY2025/2026/2027 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2025 REVENUES

- Charges for Services increased \$5,936,140 due to Oakland County Department Operations \$3,962,338 and Non-Governmental Operations \$2,155,788 for services provided to General Fund/General Purpose departments. Additional adjustments include an increase in Equipment Rental \$726 to reflect historical trends offset by decrease in Managed Print Services (\$182,712) due to lower customer usage.
- Ext. ISF Charges for Services increased \$1,512,269 due to Ext-Enhanced Access Fees Revenue increased for customer usage.
- Planned Use of Fund Balance decreased (\$11,221,668) to balance FY 2025 budget.
- Transfers In decreased by (\$724,275) due to one-time appropriation in FY 2024 for purchase of equipment.

FY 2025 EXPENDITURES

- Controllable Personnel includes a 2.4% salary increase. Other Salary and Fringe Benefit changes include the deletion of Application Analyst Programmer II (1080101-02882) and creation of IT Supervisor II (1080101 - 15802).
- Contractual Services increased \$2,157,127 primarily for Contracted Services \$1,476,237 due to the increase of software licenses fees. Charge Card \$1,200,000 and Bank Charges \$22,990 due to increased rates. Further, Software Maintenance \$463,596 and Professional Services \$75,065 to reflect anticipated expenses for vendor support, investments in infrastructure and anticipated IT projects. Partially offset by decreases in Communications (\$795,947), Maintenance Contract (\$128,233) and Equipment Maintenance (\$156,581) to reflect actual costs.
- Commodities decreased (\$91,235) due to Expendable Equipment based on historical spend.
- Depreciation decreased (\$7,593,759) due to projected capital assets in progress of becoming operational in FY 2025 as the completion of projects were delayed. (Refer to FY 2025 – FY 2027 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Internal Services increased \$464,529 due to Building Space Cost Allocation increased \$453,280 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2025 building rates increased as the rates are based on full cost recovery for building maintenance and operations. Insurance Fund \$2,275 reflects an adjustment in the amount allocated for self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves requirements. Additional increases include Motor Fuel \$4,263 and Telephone Communications \$3,732 due to rate and usage adjustments.

FY 2026 REVENUES

- Charges for Services net increase of \$60,818 is due to Oakland County Department Operations \$35,783 and Non-Governmental Operations \$25,035 for services provided to General Fund/General Purpose departments.
- Planned Use of Fund Balance increased \$4,672,711 to balance FY 2026 budget.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Contractual Services increased \$1,479,029 for Contracted Services \$542,367 due to the increase of software licenses. Additional increases in Software Maintenance \$493,637, Equipment Maintenance \$83,575 and Professional Services \$359,450 to reflect anticipated expenses for vendor support, investments in infrastructure and anticipated IT projects.
- Depreciation increased \$2,763,660 due to planned equipment and software replacements for FY 2026. (Refer to FY 2025 – FY 2027 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Internal Services decrease of (\$252,652) due to Building Space Allocation, rates are based on full cost recovery for the building maintenance and operations.

FY 2027 REVENUES

- Charges for Services increased \$326,250 due to Oakland County Department Operations \$297,994 and Non-Governmental Operations \$28,256 for services provided to General Fund/General Purpose departments.
- Planned Use of Fund Balance increased \$3,461,445 to balance FY 2027 budget.

FY2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Contractual Services increased \$1,573,268 for Contracted Services \$1,929,057 to reflect anticipated expenses. Partially offset by decreases in Professional Services (\$140,500) and Software Maintenance (\$215,289) reflect actual costs.
- Depreciation increased \$1,442,371 due to planned equipment and software replacements in FY 2027. (Refer to FY 2025 – FY 2027 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Internal Services' net increase of \$27,383 is due to Building Space Allocation, rates are based on full cost recovery for the 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).

Department:		OAKLAND COUNTY, MICHIGAN									
Fund:		FY2025 AND FY2026 AND FY2027 County Executive Budget Recommendation - Categorical Variance									
Account Number/Description	FY 2024		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Amended to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Charges for Services	3,663,780	3,663,780	4,175,422	511,642	13.96%	4,175,423	1	0.00%	4,175,422	(1)	0.00%
External Internal Service Fund Charges for Services	12,000	12,000	12,000	-	0.00%	12,000	-	0.00%	12,000	-	0.00%
Investment Income	30,000	30,000	30,000	-	0.00%	30,000	-	0.00%	30,000	-	0.00%
Planned Use of Fund Balance	309,343	309,343	1,971,975	1,662,632	537.47%	3,665,013	1,693,038	85.85%	2,269,830	(1,395,183)	-38.07%
Grand Total Revenues	4,015,123	4,015,123	6,189,397	2,174,274	54.15%	7,882,436	1,693,039	27.35%	6,487,252	(1,395,184)	-17.70%
Expenditures											
Salaries	107,316	107,316	109,867	2,552	2.38%	112,419	2,552	2.32%	114,971	2,552	2.27%
Fringe Benefits	54,113	54,113	57,499	3,386	6.26%	59,827	2,327	4.05%	62,623	2,797	4.67%
Contractual Services	2,992,795	2,992,795	5,234,982	2,242,187	74.92%	5,336,755	101,773	1.94%	5,325,831	(10,924)	-0.20%
Commodities	149,731	149,731	204,731	55,000	36.73%	1,794,731	1,590,000	776.63%	404,731	(1,390,000)	-77.45%
Depreciation	200,000	200,000	-	(200,000)	-100.00%	-	-	0.00%	-	-	-
Internal Services	511,168	511,168	582,317	71,149	13.92%	578,704	(3,613)	-0.62%	579,096	392	0.07%
Grand Total Expenditures	4,015,123	4,015,123	6,189,397	2,174,274	54.15%	7,882,436	1,693,038	27.35%	6,487,252	(1,395,184)	-17.70%

INFORMATION TECHNOLOGY – TELEPHONE COMMUNICATIONS FUND (Page 354)
BUDGET HIGHLIGHTS
FY2025/2026/2027 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2025 REVENUES

- Charges for Services increased \$511,642 due to Sale of Phone Service Internal due to increased rates for chargebacks of telephone equipment.
- Planned Use of Fund Balance increased \$1,662,632 to balance FY 2025 budget.

FY 2025 EXPENDITURES

- Controllable Personnel includes a 2.4% salary increase.
- Contractual Services increased \$2,242,187 primarily due to Communications for the consolidation and reclassification of costs from the Information Technology Fund (#63600) to the Telephone Communications Fund for efficiency on tracking expenses for telephone equipment.
- Commodities increased \$55,000 due to Expendable Equipment to realign the budget to reflect actual activity.
- Depreciation decreased (\$200,000) as the projected capital assets were delayed in becoming operational. (Refer to FY 2025 – FY 2027 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Internal Services increased \$71,149 due to Telephone Communications \$49,312 and Info Tech Operations \$14,873 which are due to rate and usage adjustments. Building Space Cost Allocation increased \$6,382 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2025 building rates increased as the rates are based on full cost recovery for building maintenance and operations.

FY 2026 REVENUES

- Planned Use of Fund Balance increased \$1,693,038 to balance FY 2026 budget.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.

- Contractual Services increased \$101,773 primarily due to Contracted Services for the consolidation and reclassification of costs from the Information Technology Fund (#63600) to the Telephone Communications Fund for efficiency on tracking expenses for telephone equipment.
- Commodities increased \$1,590,000 due to Expendable Equipment to reflect actual costs of communication connections.
- Internal Services decreased (\$3,613) due to Building Space Allocation as rates are based on full cost recovery for the building maintenance and operations.

FY 2027 REVENUES

- Planned Use of Fund Balance decreased (\$1,395,183) to balance FY 2027 budget.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Contractual Services decreased (\$10,924) due to Software Support Maintenance (\$18,750) offset by increase in Contracted Services \$7,826 due to realignment of budgets to reflect historical trends.
- Commodities decreased (\$1,390,000) due to Expendable Equipment to reflect actual costs of communication connections.
- Internal Services increased \$392 due to Building Space Allocation as rates are based on full cost recovery for the 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).