

**OAKLAND COUNTY, MICHIGAN**

<b>Fund:</b>	<b>FND50800 Parks and Recreation</b>	<b>FY2024 AND FY2025 AND FY2026 Adopted Budget</b>				
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Account Number/Description	FY2023 Unaudited Actuals	FY 2023		FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Adopted Budget
		Adopted Budget	Amended Budget			

**Revenues**

**Revenue**

**Property Taxes**

601208	Delinquent Tax Prior Years	711,367	525,000	525,000	525,000	525,000	525,000
601637	Property Tax Levy	22,526,407	23,395,300	23,395,300	24,989,468	26,243,285	27,185,341
		<u>23,237,774</u>	<u>23,920,300</u>	<u>23,920,300</u>	<u>25,514,468</u>	<u>26,768,285</u>	<u>27,710,341</u>

**Federal Grants**

610313	Federal Operating Grants	10,364	-	10,364	-	-	-
		<u>10,364</u>	<u>-</u>	<u>10,364</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Intergovernmental General Reimbursement**

620573	Local Comm Stabilization Share	342,300	300,000	300,000	300,000	300,000	300,000
		<u>342,300</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>

**Charges for Services**

630084	Antenna Site Management	-	68,306	68,306	71,000	71,000	71,000
630301	Commission Contracts	50,272	43,500	43,500	48,500	48,500	48,500
630308	Commission Food Services	14,602	7,700	7,700	92,300	92,300	92,300
630469	Deck Tennis	6,025	4,000	4,000	7,000	7,000	7,000
630644	Entrance Fees Gen Admission	1,561,749	2,119,400	2,119,400	2,015,000	2,015,000	2,015,000
630651	Entrance Fees Swimming Class	45,546	13,000	13,000	30,800	30,800	30,800
630693	Fees Camping	2,009,826	1,861,000	1,861,000	1,873,000	1,873,000	1,873,000
630700	Fees Day Use	894,454	730,000	730,000	715,516	715,516	715,516
630707	Fees Driving Range	150,196	135,000	135,000	165,000	165,000	165,000
630847	Greens Fees	3,853,225	3,210,600	3,210,600	3,365,000	3,365,000	3,365,000
631001	Interest on Delinquent Taxes	(970)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
631127	Maintenance Contracts	16,422	11,000	11,000	13,000	13,000	13,000
631253	Miscellaneous Revenue	22,116	5,515	5,515	2,015	2,015	2,015
631743	Refunds Miscellaneous	30,095	6,900	6,900	900	900	900
631771	Reimb 3rd Party	-	200	200	100	100	100
631799	Reimb Contracts	202,543	215,410	215,410	278,505	278,505	278,505
631911	Rent House	66,468	62,941	62,941	63,888	63,888	63,888
631918	Rental Equipment	41,020	61,400	61,400	60,100	60,100	60,100
631925	Rental Facilities	601,869	656,450	656,450	711,740	711,740	711,740
631932	Rental Golf Carts	1,711,239	1,372,000	1,372,000	1,435,000	1,435,000	1,435,000

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<b>Account Number/Description</b>		<b>FY2023 Unaudited Actuals</b>	<b>FY 2023</b>		<b>FY 2024 Adopted Budget</b>	<b>FY 2025 Adopted Budget</b>	<b>FY 2026 Adopted Budget</b>
			<b>Adopted Budget</b>	<b>Amended Budget</b>			
631946	Rental Units or Events	125,700	166,050	166,050	131,600	131,600	131,600
632037	Sales Retail	917,098	1,087,485	1,087,485	908,200	908,200	908,200
632135	Special Contracts	70,275	91,000	91,000	149,500	149,500	149,500
632261	Temporary Licenses	250	25,500	25,500	23,500	23,500	23,500
		<b>12,390,020</b>	<b>11,953,357</b>	<b>11,953,357</b>	<b>12,160,164</b>	<b>12,160,164</b>	<b>12,160,164</b>
<b><u>Contributions</u></b>							
650104	Contributions Operating	138,391	25,600	25,600	25,300	25,300	25,300
650105	Contributions-State Grants	207,721	218,314	362,814	-	-	-
650305	Sponsorships	12,500	77,000	77,000	72,000	72,000	72,000
		<b>358,612</b>	<b>320,914</b>	<b>465,414</b>	<b>97,300</b>	<b>97,300</b>	<b>97,300</b>
<b><u>Investment Income</u></b>							
655077	Accrued Interest Adjustments	73,104	15,000	15,000	15,000	15,000	15,000
655385	Income from Investments	456,700	175,000	175,000	175,000	175,000	175,000
655462	Increase Market Value Investment	368,834	-	-	-	-	-
		<b>898,638</b>	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>
<b><u>Other Revenues</u></b>							
670057	Adjustment Prior Years Revenue	2,500	-	-	-	-	-
670114	Cash Overages	520	-	-	-	-	-
670741	Sale of Scrap	318	-	-	-	-	-
		<b>3,339</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Gain or Loss on Exchange of Assets</u></b>							
760157	Equipment	27,885	-	-	-	-	-
760188	Vehicles	20,201	-	-	-	-	-
		<b>48,086</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenue</b>		<b>37,289,132</b>	<b>36,684,571</b>	<b>36,839,435</b>	<b>38,261,932</b>	<b>39,515,749</b>	<b>40,457,805</b>
<b><u>Other Financing Sources</u></b>							
<b><u>Transfers In</u></b>							
695500	Transfers In	83,000	-	83,000	-	-	-
		<b>83,000</b>	<b>-</b>	<b>83,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

OAKLAND COUNTY, MICHIGAN

Fund:		FY2024 AND FY2025 AND FY2026 Adopted Budget					
FND50800 Parks and Recreation							
Account Number/Description		FY2023 Unaudited Actuals	FY 2023		FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Adopted Budget
			Adopted Budget	Amended Budget			
<b>Other</b>							
690189	Capital Asset Contributions	279,260	-	80,260	-	-	-
690191	Capital Contributions - Federal Grants	-	197,363	197,363	-	-	-
		279,260	197,363	277,623	-	-	-
<b>Other Financing Sources</b>		<b>362,260</b>	<b>197,363</b>	<b>360,623</b>	-	-	-
<b>Grand Total Revenues</b>		<b>37,651,392</b>	<b>36,881,934</b>	<b>37,200,058</b>	<b>38,261,932</b>	<b>39,515,749</b>	<b>40,457,805</b>

**Expenditures**

**Personnel**

**Salaries Regular**

702010	Salaries Regular	11,546,756	13,164,475	13,164,079	13,409,972	13,736,736	14,033,963
702030	Holiday	355,579	-	-	-	-	-
702050	Annual Leave	342,967	-	-	-	-	-
702073	Parental Leave	13,292	-	-	-	-	-
702080	Sick Leave	141,532	-	-	-	-	-
702110	Per Diem Expense	6,930	9,500	9,500	9,500	9,500	9,500
702120	Jury Duty	107	-	-	-	-	-
702140	Other Miscellaneous Salaries	416,250	-	-	250,000	250,000	250,000
702190	Workers Compensation Pay	3,609	-	-	-	-	-
702200	Death Leave	10,885	-	-	-	-	-
702300	Disaster Non-Prod Salaries	514	-	-	-	-	-
712020	Overtime	275,619	185,100	185,100	207,400	210,800	210,900
712040	Holiday Overtime	19,196	1,100	1,100	1,100	1,100	1,100
712090	On Call	85,083	75,700	75,700	77,800	79,400	79,400
		13,218,319	13,435,875	13,435,479	13,955,772	14,287,536	14,584,863

**Fringe Benefits**

722740	Fringe Benefits Expense	-	4,858,821	4,858,821	(340,708)	(538,997)	(741,821)
722750	Workers Compensation	188,929	-	4	259,001	269,206	278,364
722760	Group Life	16,088	-	1	17,794	18,535	19,207
722770	Retirement	2,088,567	-	104	2,345,502	2,430,507	2,558,929
722780	Hospitalization (Personnel)	1,033,204	-	-	1,370,581	1,561,092	1,734,097
722790	Social Security	648,005	-	33	779,814	804,569	833,476
722800	Dental	102,597	-	-	92,678	93,141	95,935
722810	Disability	103,163	-	6	125,060	130,304	135,048

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Account Number/Description	FY2023 Unaudited Actuals	FY 2023		FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Adopted Budget
		Adopted Budget	Amended Budget			
722820 Unemployment Insurance (Personnel)	12,802	-	1	11,947	12,420	12,847
722850 Optical	9,686	-	-	3,068	3,298	3,463
722900 Fringe Benefit Adjustments	-	-	(8,498)	(8,284)	(5,136)	(5,136)
	4,203,042	4,858,821	4,850,472	4,656,453	4,778,939	4,924,409
<b>Personnel</b>	<b>17,421,360</b>	<b>18,294,696</b>	<b>18,285,951</b>	<b>18,612,224</b>	<b>19,066,475</b>	<b>19,509,273</b>

**Operating Expenses**

**Contractual Services**

730926 Indirect Costs	771,860	923,000	923,000	923,000	923,000	923,000
731059 Laundry and Cleaning	16,289	19,993	19,993	23,685	23,685	23,685
731073 Legal Services	2,475	-	-	1,000	1,000	1,000
731115 Licenses and Permits	48,491	36,335	36,335	35,890	35,890	35,890
731136 Logos Trademarks Intellect Prp	5,723	5,225	5,225	6,300	6,300	6,300
731143 Mail Handling-Postage Svc	10	-	-	750	750	750
731157 Maintenance Equipment	41	-	-	-	-	-
731213 Membership Dues	14,368	21,800	21,800	23,700	23,700	23,700
731241 Miscellaneous	25,756	24,700	24,700	44,400	44,400	44,400
731269 Natural Gas	160,612	165,650	165,650	188,000	188,000	188,000
731339 Periodicals Books Publ Sub	598	1,250	1,250	1,450	1,450	1,450
731346 Personal Mileage	10,235	16,600	16,600	16,810	16,810	16,810
731388 Printing	66,284	68,050	68,050	57,300	57,300	57,300
731500 Public Information	50,075	60,000	60,000	62,000	62,000	62,000
731633 Rental Property Maintenance	29,705	12,200	25,600	10,700	10,700	10,700
731689 Security Expense	916,264	910,176	910,176	915,526	915,526	915,526
731780 Software Support Maintenance	23,301	17,790	17,790	24,350	24,350	24,350
731818 Special Event Program	53	-	-	-	-	-
731822 Special Projects	32,857	250,000	250,000	250,000	250,000	250,000
731836 Sponsorship	4,270	8,700	8,700	15,000	15,000	15,000
731941 Training	68,801	53,155	53,155	74,405	74,405	74,405
732018 Travel and Conference	53,894	59,250	59,250	82,500	82,500	82,500
732020 Travel Employee Taxable Meals	1,059	650	650	900	900	900
732039 Twp and City Treas Bonds	3,880	3,500	3,500	-	-	-
732046 Uncollectable Accts Receivable	9,634	-	-	-	-	-
732102 Water and Sewage Charges	331,714	272,750	272,750	263,250	263,250	263,250
732165 Workshops and Meeting	2,250	3,100	3,100	2,650	2,650	2,650
730037 Adj Prior Years Exp	76,639	-	65,719	-	-	-
730072 Advertising	137,046	243,000	243,000	243,000	243,000	243,000

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730114	Auction Expense	1,153	100	100	500	500	500
730121	Bank Charges	3,957	4,000	4,000	-	-	-
730198	Building Maintenance Charges	926,979	711,450	844,674	810,400	810,400	810,400
730247	Charge Card Fee	322,422	224,950	224,950	237,500	237,500	237,500
730373	Contracted Services	318,244	402,600	402,600	537,750	537,750	537,750
730429	Custodial Services	37,143	38,500	38,500	35,750	35,750	35,750
730520	Design Fees	-	100,000	100,000	500,000	500,000	500,000
730562	Electrical Service	523,057	544,550	544,550	593,300	593,300	593,300
730576	Employee In-Service Training	200	-	-	-	-	-
730585	Employee License-Certification	270	-	-	75	75	75
730611	Employees Medical Exams	1,722	1,095	1,095	2,075	2,075	2,075
730646	Equipment Maintenance	530,339	494,600	494,600	548,550	548,550	548,550
730653	Equipment Rental Expense	25,171	163,760	163,760	56,600	56,600	56,600
730655	Equipment Replacement	55	-	-	-	-	-
730667	Equipment Repair Motor Vehicle	334	-	-	-	-	-
730786	Garbage and Rubbish Disposal	54,497	47,600	47,600	56,600	56,600	56,600
730789	General Program Administration	18,614	1,100,252	598,742	1,400,000	1,400,000	1,400,000
730814	Grounds Maintenance	2,679,437	2,065,250	2,433,536	2,518,300	2,518,300	2,518,300
730240	Cash Shortage	878	-	-	-	-	-
		8,308,656	9,075,581	9,154,700	10,563,966	10,563,966	10,563,966
<b>Commodities</b>							
750448	Postage - Standard Mailing	25	-	-	-	-	-
750476	Recreation Supplies	195,582	201,200	201,200	240,200	240,200	240,200
750504	Small Tools	151,249	136,965	136,965	162,975	162,975	162,975
750511	Special Event Supplies	143,431	227,050	227,050	261,700	261,700	261,700
750581	Uniforms	143,332	80,180	80,180	147,531	147,531	147,531
750063	Custodial Supplies	74,387	73,300	73,300	79,600	79,600	79,600
750083	Discounts Taken	(2,557)	-	-	-	-	-
750140	Employee Footwear	6,143	9,075	9,075	14,150	14,150	14,150
750154	Expendable Equipment	612,277	422,000	447,000	545,050	545,050	545,050
750287	Maintenance Supplies	6,101	5,050	5,050	7,250	7,250	7,250
750301	Medical Supplies	496	-	-	-	-	-
750385	Merchandise	461,570	475,700	475,700	506,500	506,500	506,500
750392	Metered Postage Expense	23,159	4,500	4,500	4,000	4,000	4,000
750399	Office Supplies	34,922	46,150	46,150	49,400	49,400	49,400
		1,850,119	1,681,170	1,706,170	2,018,356	2,018,356	2,018,356

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<b><u>Depreciation</u></b>							
760051	Marine Equipment	4,887	-	-	4,954	4,954	4,954
760056	Building Acquisitions	801,260	-	-	787,386	782,549	782,431
760113	Building Improvements	143,001	957,850	957,850	141,973	141,973	141,973
760132	Computer Equipment	6,171	-	-	3,754	2,411	2,411
760152	Infrastructure	1,852,781	1,885,320	1,885,320	1,466,557	1,446,095	1,420,070
760156	Office Equipment	585	-	-	-	-	-
760157	Equipment	529,869	405,230	445,230	375,518	299,493	211,893
760158	Mechanic Equipment	3,204	-	-	3,239	503	-
760171	Radio Equipment	621	-	-	631	631	631
760188	Vehicles	16,690	9,700	9,700	21,664	21,664	21,664
		3,359,068	3,258,100	3,298,100	2,805,677	2,700,274	2,586,027
<b><u>Intergovernmental Expense</u></b>							
762011	Transfer to Municipalities	361,832	250,000	250,000	250,000	250,000	250,000
		361,832	250,000	250,000	250,000	250,000	250,000
<b>Operating Expenses</b>		<b>13,879,675</b>	<b>14,264,851</b>	<b>14,408,970</b>	<b>15,637,999</b>	<b>15,532,596</b>	<b>15,418,349</b>
<b><u>Internal Support</u></b>							
<b><u>Internal Services</u></b>							
771639	Drain Equipment	16,465	20,000	20,000	20,000	20,000	20,000
773630	Info Tech Development	28,264	35,000	35,000	35,000	35,000	35,000
774636	Info Tech Operations	661,926	615,110	615,110	725,110	725,110	725,110
774637	Info Tech Managed Print Svcs	17,457	22,300	22,300	22,300	22,300	22,300
774677	Insurance Fund	231,099	327,050	327,050	327,050	327,050	327,050
775754	Maintenance Department Charges	41,299	51,160	51,160	51,160	51,160	51,160
776659	Motor Pool Fuel Charges	97,784	91,420	91,420	91,420	91,420	91,420
776661	Motor Pool	375,695	430,528	430,528	430,528	430,528	430,528
778675	Telephone Communications	152,040	141,184	210,689	141,184	141,184	141,184
		1,622,029	1,733,752	1,803,257	1,843,752	1,843,752	1,843,752
<b>Internal Support</b>		<b>1,622,029</b>	<b>1,733,752</b>	<b>1,803,257</b>	<b>1,843,752</b>	<b>1,843,752</b>	<b>1,843,752</b>

OAKLAND COUNTY, MICHIGAN

Fund:	FND50800 Parks and Recreation	FY2024 AND FY2025 AND FY2026 Adopted Budget
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Account Number/Description	FY2023 Unaudited Actuals	FY 2023		FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Adopted Budget
		Adopted Budget	Amended Budget			
<b><u>Transfers/Other Sources (Uses)</u></b>						
<b><u>Transfers Out</u></b>						
788001      Transfers Out	37,408	75,000	75,000	250,000	-	-
796500      Budgeted Equity Adjustments	-	2,513,635	2,626,880	1,917,957	3,072,927	3,686,431
	37,408	2,588,635	2,701,880	2,167,957	3,072,927	3,686,431
<b>Transfers/Other Sources (Uses)</b>	<b>37,408</b>	<b>2,588,635</b>	<b>2,701,880</b>	<b>2,167,957</b>	<b>3,072,927</b>	<b>3,686,431</b>
<b>Grand Total Expenditures</b>	<b>32,960,472</b>	<b>36,881,934</b>	<b>37,200,058</b>	<b>38,261,932</b>	<b>39,515,749</b>	<b>40,457,805</b>