



**DAVID COULTER**  
OAKLAND COUNTY EXECUTIVE

**CATEGORICAL ANALYSIS AND BUDGET HIGHLIGHTS  
FOR THE COUNTY EXECUTIVE RECOMMENDED BUDGET  
FISCAL YEAR 2023 - FISCAL YEAR 2025**

**July 1, 2022**

**Prepared By: Department of Management and Budget - Kyle I. Jen, Director**

## TABLE OF CONTENTS

<b><u>General Fund General Purpose - Categorical Report and Explanations</u></b>	<b>Page #</b>
FY 2023-FY 2025 General Fund Revenue & Expenditure Budgets w/variances .....	1
General Fund/General Purpose Operations Budget Highlights.....	14
Circuit Court.....	19
District Court Department .....	22
District Court Administration.....	24
District Court Division I (Novi) .....	26
District Court Division II (Clarkston) .....	28
District Court Division III (Rochester Hills).....	30
District Court Division IV (Troy).....	33
Probate Court.....	35
Prosecuting Attorney .....	38
Sheriff .....	41
Clerk/Register of Deeds .....	45
Treasurer's Office.....	48
Board of Commissioners .....	51
Water Resources Commissioner.....	54
County Executive .....	57
Management and Budget.....	60
Central Services.....	63
Facilities Management.....	65
Human Resources .....	69
Health and Human Services .....	72
Public Services .....	75
Economic Development and Community Affairs .....	78
Emergency Management and Homeland Security.....	81
Public Communications Department.....	84
Non-Departmental Operations.....	86
Non-Departmental Transfers .....	90
 <b><u>Proprietary Funds - Categorical Report and Explanations</u></b>	
Treasurer	
Delinquent Tax Revolving Fund .....	93
Delinquent Personal Property Tax Admin .....	96

## TABLE OF CONTENTS

Board of Commissioners	
Parks and Recreation .....	99
Water Resource Commissioner	
Water and Sewer Trust Fund .....	103
Sewage Disposal Systems .....	106
Drain Equipment Fund .....	109
County Executive	
Building and Liability Insurance .....	113
Management and Budget / Human Resources	
Fringe Benefit Fund.....	116
Central Services	
County Airports .....	120
Motor Pool .....	123
Facilities Management	
Facilities Maintenance and Operations .....	126
Information Technology	
CLEMIS .....	129
Fire Records Management.....	132
Radio Communications .....	135
Information Technology .....	138
Telephone Communications .....	142

Department: All	OAKLAND COUNTY, MICHIGAN
Fund: General Fund	FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation

Account Number/Description	FY 2021 Actual	FY 2022		FY 2023 County Exec. Recommended	FY 2024 County Exec. Recommended	FY 2025 County Exec. Recommended	FY 2022 Amended Budget to FY 2023 County Exec. Recommended Variance	FY 2023 County Exec. to FY 2024 County Exec. Recommended Variance	FY 2024 County Exec. to FY 2025 County Exec. Recommended Variance
		Adopted Budget	Amended Budget						

**GFGP**

**Revenue**

**Property taxes**

601105	Delinquent Tax Current	0	(950,000)	(950,000)	(1,200,000)	(1,200,000)	(1,200,000)	(250,000)	0	0
601208	Delinquent Tax Prior Years	370,009	125,000	125,000	125,000	125,000	125,000	0	0	0
601311	Delinquent Tax Revolving Fund	3,981,729	0	0	0	0	0	0	0	0
601439	Marijuana Tax	196,009	50,000	50,000	50,000	50,000	50,000	0	0	0
601525	Payment in Lieu of Taxes	629,830	400,000	400,000	550,000	550,000	550,000	150,000	0	0
601637	Property Tax Levy	253,173,960	271,350,789	275,733,166	293,114,704	305,392,849	316,892,500	17,381,538	12,278,145	11,499,651
601742	Tax Financing Offsets	0	(6,500,000)	(6,500,000)	(7,000,000)	(7,000,000)	(7,000,000)	(500,000)	0	0
601851	Trailer Tax	96,775	85,000	85,000	95,000	95,000	95,000	10,000	0	0
		258,448,312	264,560,789	268,943,166	285,734,704	298,012,849	309,512,500	16,791,538	12,278,145	11,499,651

**Federal Grants**

610210	Disaster Control Fed Subsidy	0	55,000	93,160	55,000	55,000	55,000	(38,160)	0	0
610313	Federal Operating Grants	130,155,464	870,211	8,444,381	853,790	853,010	853,010	(7,590,591)	(780)	0
610516	Refunds School Meals	178,942	300,000	300,000	300,000	300,000	300,000	0	0	0
		130,334,406	1,225,211	8,837,541	1,208,790	1,208,010	1,208,010	(7,628,751)	(780)	0

**State Grants**

615359	Child Care Subsidy	10,955,358	14,515,032	14,676,370	14,349,688	14,496,335	14,509,539	(326,682)	146,647	13,204
615571	State Operating Grants	3,034,301	2,983,321	2,950,989	2,984,024	2,951,734	2,951,734	33,035	(32,290)	0
615675	Health State Subsidy	1,892,742	3,602,286	3,602,286	2,557,216	2,557,216	2,557,216	(1,045,070)	0	0
615879	State Match Foster Care	0	1,000	1,000	1,000	1,000	1,000	0	0	0
		15,882,400	21,101,639	21,230,645	19,891,928	20,006,285	20,019,489	(1,338,717)	114,357	13,204

**Other Intergovern. Revenues**

620302	Convention Facility Liquor Tax	9,538,497	9,533,130	9,533,130	9,886,275	9,886,275	9,886,275	353,145	0	0
620534	Revenue Sharing	27,357,386	27,414,529	27,414,529	28,314,529	28,314,529	28,314,529	900,000	0	0
620573	Local Comm Stabilization Share	3,958,585	2,400,000	2,400,000	3,900,000	3,900,000	3,900,000	1,500,000	0	0
620632	State Court Fund Disb PA189	4,089,193	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	0	0	0
625007	Circuit Court Judge Salary	901,495	914,480	914,480	914,480	914,480	914,480	0	0	0
625313	District Court Judge Salary	490,737	457,240	457,240	457,240	457,240	457,240	0	0	0
625414	Drug Case Management	10,138	6,300	6,300	6,300	6,300	6,300	0	0	0
625558	Local Match	0	9,000	9,000	9,000	9,000	9,000	0	0	0
626619	Marine Safety	161,550	175,050	175,050	175,050	175,050	175,050	0	0	0
626653	Probate Judges Salary	617,278	622,464	622,464	622,464	622,464	622,464	0	0	0
626731	Social Security Incentive Pmts	54,200	125,000	125,000	80,000	80,000	80,000	(45,000)	0	0
		47,179,058	46,157,193	46,157,193	48,865,338	48,865,338	48,865,338	2,708,145	0	0

**Charges for Services**

630007	Account Filings Probate	18,770	18,000	18,000	18,000	18,000	18,000	0	0	0
630014	Administration Fees	867,891	750,000	750,000	750,000	750,000	750,000	0	0	0
630021	Admission to the Bar	4,325	3,600	3,600	3,600	3,600	3,600	0	0	0
630028	Adoptions	8,792	13,000	13,188	13,000	13,000	13,000	(188)	0	0
630035	Adoptive Info Request Fee	14,800	15,000	15,000	15,000	15,000	15,000	0	0	0

<b>Department:</b>	<b>All</b>	<b>OAKLAND COUNTY, MICHIGAN</b>
<b>Fund:</b>	<b>General Fund</b>	<b>FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation</b>

Account Number/Description	FY 2021 Actual	FY 2022		FY 2023 County Exec. Recommended	FY 2024 County Exec. Recommended	FY 2025 County Exec. Recommended	FY 2022 Amended Budget to FY 2023 County Exec. Recommended Variance	FY 2023 County Exec. to FY 2024 County Exec. Recommended Variance	FY 2024 County Exec. to FY 2025 County Exec. Recommended Variance
		Adopted Budget	Amended Budget						
630063	Ancillary Fees	31	200	200	200	200	0	0	0
630070	Animal Shots	15,338	11,900	12,028	11,900	11,900	(128)	0	0
630074	Animal Sterilization Fees	45,500	30,000	31,350	30,000	30,000	(1,350)	0	0
630091	Appeals Appellate Court	5,650	6,000	6,000	6,000	6,000	0	0	0
630098	Application and Admin Fee	200	500	500	500	500	0	0	0
630105	Assessment Fees	26,087	38,000	38,000	38,000	38,000	0	0	0
630112	Assessments and PSI	146,577	263,000	263,000	263,000	263,000	0	0	0
630119	Assumed Names	28,816	35,000	35,000	35,000	35,000	0	0	0
630126	Autopsies	82,376	50,000	50,000	50,000	50,000	0	0	0
630135	Bac-T Test	72,794	84,000	84,000	84,000	84,000	0	0	0
630140	Board and Care	1,707,180	1,370,000	1,370,000	1,370,000	1,370,000	0	0	0
630147	Board of Canvasser Service Fee	1,741	4,200	4,200	4,200	4,200	0	0	0
630154	Bodies Disinter or Reinter	530	550	550	550	550	0	0	0
630161	Bond Fees	67,578	88,100	88,100	73,100	73,100	(15,000)	0	0
630175	Campground License Fees	1,780	2,000	2,000	2,000	2,000	0	0	0
630210	Certified Copies	1,238,002	1,080,000	1,080,000	1,080,000	1,080,000	0	0	0
630217	Chattel Mortgages	23,928	20,000	20,000	20,000	20,000	0	0	0
630224	Child Care State Aid	2,266,473	2,163,287	2,163,287	2,163,287	2,163,287	0	0	0
630231	Civil Action Entry Fees	346,673	350,000	350,000	350,000	350,000	0	0	0
630238	Civil Action Service Fees	384,584	1,014,000	1,014,000	600,000	550,000	(414,000)	(50,000)	(50,000)
630245	Civil Mediation Payments	669,275	500,000	500,000	500,000	500,000	0	0	0
630252	Claimed Animals	9,684	17,000	17,000	17,000	17,000	0	0	0
630259	Class Fees	17,803	43,000	43,000	43,000	43,000	0	0	0
630273	Clinic Charges	43,998	165,000	165,000	145,000	145,000	(20,000)	0	0
630287	Co partnership New	740	1,000	1,000	1,000	1,000	0	0	0
630301	Commission Contracts	525,920	850,000	850,000	850,000	850,000	0	0	0
630315	Commission Public Telephone	806,852	900,000	900,000	900,000	900,000	0	0	0
630322	Commission Vending Machines	9,942	30,000	30,000	30,000	30,000	0	0	0
630329	Community Service Oversight	102,159	132,425	132,425	132,425	132,425	0	0	0
630350	Confiscated Property	32,009	10,000	10,000	10,000	10,000	0	0	0
630364	Construction Lien	580	1,000	1,000	1,000	1,000	0	0	0
630378	Copier Machine Charges	0	2,000	2,000	0	0	(2,000)	0	0
630385	Costs	255,296	405,500	405,500	405,500	405,500	0	0	0
630399	Court Ordered Board and Care	209,038	280,000	280,000	280,000	280,000	0	0	0
630406	Court Service Fees Probation	66,751	100,500	100,500	100,500	100,500	0	0	0
630413	Court Service Fees Traffic	2,920	5,000	5,000	5,000	5,000	0	0	0
630427	Cremation Approval Fee	359,427	360,000	360,000	360,000	360,000	0	0	0
630441	CVR County Portion	77,033	102,000	102,000	102,000	102,000	0	0	0
630476	Deeds	1,299,472	1,050,000	1,050,000	1,050,000	1,050,000	0	0	0
630518	Dental Services Fees	3,426	8,000	8,000	6,000	6,000	(2,000)	0	0
630525	Diff Between Chg and Init Pay	(70,773)	(100,000)	(100,000)	(100,000)	(100,000)	0	0	0
630539	Dispatch Services	2,498,563	2,785,992	2,785,992	2,872,878	2,872,878	86,886	0	0
630552	Diversion Fees	930	1,000	1,000	1,000	1,000	0	0	0
630553	Diverted Felon	764,605	1,650,000	1,650,000	900,000	900,000	(750,000)	0	0
630560	DNA Testing Fees	4,978	2,000	2,000	2,000	2,000	0	0	0
630563	Drug Testing	339,214	1,200,000	1,200,000	1,200,000	1,200,000	0	0	0
630565	Drug Treatment Court Fee	87,220	101,000	101,000	101,000	101,000	0	0	0
630567	Drunk Driving Caseflow DDCAF	53,187	129,000	129,000	129,000	129,000	0	0	0
630574	Duplicate Record Fees	0	700	700	700	700	0	0	0
630588	Economic Development Fees	50,000	60,000	60,000	60,000	60,000	0	0	0

Department: All	OAKLAND COUNTY, MICHIGAN
Fund: General Fund	FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation

Account Number/Description	FY 2021 Actual	FY 2022		FY 2023 County Exec. Recommended	FY 2024 County Exec. Recommended	FY 2025 County Exec. Recommended	FY 2022 Amended Budget to FY 2023 County Exec. Recommended Variance	FY 2023 County Exec. to FY 2024 County Exec. Recommended Variance	FY 2024 County Exec. to FY 2025 County Exec. Recommended Variance
		Adopted Budget	Amended Budget						
630602 Educational Training	4,010	6,100	6,100	6,100	6,100	6,100	0	0	0
630607 EIC Sanction Fee	250	0	0	0	0	0	0	0	0
630609 Election Filing Fees Late	51,109	7,000	7,000	30,000	30,000	30,000	23,000	0	0
630616 Election Recount Forfeitures	0	200	200	200	200	200	0	0	0
630637 Enhanced Access Fees	544,435	425,000	425,000	425,000	425,000	425,000	0	0	0
630660 Extradition Recovery Fee	5,108	12,500	12,500	12,500	12,500	12,500	0	0	0
630686 Fee Income	30,691	168,200	168,200	169,700	169,700	169,700	1,500	0	0
630721 Filing Fees DCU	351,546	354,000	354,000	354,000	354,000	354,000	0	0	0
630728 Fingerprints	66,834	200,000	200,000	200,000	200,000	200,000	0	0	0
630742 Flu 3rd Party	93,088	120,000	120,000	120,000	120,000	120,000	0	0	0
630749 Flu Vaccine Fees	2,581	15,000	15,000	15,000	15,000	15,000	0	0	0
630770 Food Plan Reviews	57,299	80,000	80,000	80,000	80,000	80,000	0	0	0
630777 Food Service Licenses	1,730,521	1,515,710	1,515,710	1,515,710	1,515,710	1,515,710	0	0	0
630784 Foreclosure Notification Fee	191,663	230,000	230,000	330,000	330,000	330,000	100,000	0	0
630789 Foreign Letter Ancillary	100	100	100	100	100	100	0	0	0
630791 Forensic Lab Fees	386	0	0	0	0	0	0	0	0
630798 Forfeiture of Bonds	235,292	254,000	254,000	254,000	254,000	254,000	0	0	0
630812 Forfeiture of Surety Bonds	7,250	3,000	3,000	3,000	3,000	3,000	0	0	0
630826 Garnishment Fees	318,830	405,000	405,000	405,000	405,000	405,000	0	0	0
630840 Govt Benefit Board and Care	84,700	150,000	150,000	150,000	150,000	150,000	0	0	0
630854 Gross Estate Fees	324,057	300,000	300,000	302,000	302,000	302,000	2,000	0	0
630882 Hepatitis Vaccine	4,490	60,000	60,000	60,000	60,000	60,000	0	0	0
630898 HPV Vaccine	4,229	4,000	4,000	4,000	4,000	4,000	0	0	0
630917 Immunizations	224,024	650,000	650,000	650,000	650,000	650,000	0	0	0
630920 Impound Fees	29,485	29,970	29,970	29,970	29,970	29,970	0	0	0
630959 Inmate Board and Care	350,276	325,000	325,000	325,000	325,000	325,000	0	0	0
630966 Inspection Fees	141,594	386,256	386,256	386,256	386,256	386,256	0	0	0
630994 Interest and Penalty	30,401	0	0	0	0	0	0	0	0
631010 Judge On Line Services	360	9,500	9,500	1,500	1,500	1,500	(8,000)	0	0
631015 Jury Fees	278,664	362,100	362,100	412,100	412,100	412,100	50,000	0	0
631022 Laboratory Charges	1,270	27,300	27,300	27,300	27,300	27,300	0	0	0
631024 Laboratory Charges 3rd Party	43,201	156,000	156,000	156,000	156,000	156,000	0	0	0
631043 Land Transfer Tax	13,513,883	8,810,000	8,810,000	10,050,000	10,050,000	10,050,000	1,240,000	0	0
631064 Late Penalty	474,762	435,000	435,000	435,000	435,000	435,000	0	0	0
631085 License Reinstatement Fees	120,183	115,000	115,000	115,000	115,000	115,000	0	0	0
631092 Licensed Fac Inspect 3rd Party	17,550	15,000	15,000	15,000	15,000	15,000	0	0	0
631099 Licensed Facility Inspections	33,371	40,000	40,000	40,000	40,000	40,000	0	0	0
631106 Licenses	57,774	68,565	68,565	68,565	68,565	68,565	0	0	0
631113 Liquor Control Sheriff	2,203	5,000	5,000	5,000	5,000	5,000	0	0	0
631127 Maintenance Contracts	257	70,000	70,000	70,000	70,000	70,000	0	0	0
631141 Marriage Ceremony	36	100	100	100	100	100	0	0	0
631148 Marriage Fees	880	4,800	4,800	4,800	4,800	4,800	0	0	0
631155 Marriage Licenses	36,685	35,000	35,000	35,000	35,000	35,000	0	0	0
631162 Marriage Waivers	7,960	7,500	7,500	7,500	7,500	7,500	0	0	0
631171 MCV4 Vaccine	6,422	12,000	12,000	12,000	12,000	12,000	0	0	0
631176 Mediation Fines	31,388	100,000	100,000	30,000	30,000	30,000	(70,000)	0	0
631204 Medical Records	315	100	100	100	100	100	0	0	0
631211 Medical Services	14,492	12,000	12,000	12,000	12,000	12,000	0	0	0
631232 Metered Postage	220,826	89,000	89,000	161,000	161,000	161,000	72,000	0	0
631239 Microfilming	1,020	1,500	1,500	1,500	1,500	1,500	0	0	0

Department: All	OAKLAND COUNTY, MICHIGAN
Fund: General Fund	FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation

Account Number/Description		FY 2021 Actual	FY 2022		FY 2023 County Exec. Recommended	FY 2024 County Exec. Recommended	FY 2025 County Exec. Recommended	FY 2022 Amended Budget to FY 2023 County Exec. Recommended Variance	FY 2023 County Exec. to FY 2024 County Exec. Recommended Variance	FY 2024 County Exec. to FY 2025 County Exec. Recommended Variance
			Adopted Budget	Amended Budget						
631253	Miscellaneous	168,477	215,400	215,442	208,400	208,400	208,400	(7,042)	0	0
631260	Miscellaneous Petitions	15,312	15,000	15,000	15,000	15,000	15,000	0	0	0
631274	Mortgages	2,011,317	1,000,000	1,000,000	1,200,000	1,200,000	1,200,000	200,000	0	0
631281	Motion Fees	216,745	233,000	233,000	193,000	193,000	193,000	(40,000)	0	0
631288	No Insurance Proof Fee	12,500	69,000	69,000	69,000	69,000	69,000	0	0	0
631295	Nominating Filing Forfeit	300	1,000	1,000	11,700	11,700	11,700	10,700	0	0
631323	Notary Commission	28,432	20,000	20,000	20,000	20,000	20,000	0	0	0
631330	NSF Check Fees	4,501	4,200	4,200	4,200	4,200	4,200	0	0	0
631351	Objection	2,310	2,000	2,000	2,000	2,000	2,000	0	0	0
631414	Order Reinstating Case	960	0	0	0	0	0	0	0	0
631421	Ordinance Fines and Costs	3,707,264	5,983,490	5,983,490	5,548,490	5,548,490	5,548,490	(435,000)	0	0
631428	OUIL Third Offense	0	65,000	65,000	0	0	0	(65,000)	0	0
631435	Out County Board and Care	3,190,192	750,110	900,240	2,200,000	2,200,000	2,200,000	1,299,760	0	0
631459	Partial Chem Test	8,584	12,000	12,000	12,000	12,000	12,000	0	0	0
631460	Participation Fees	1,200	3,000	3,000	3,000	3,000	3,000	0	0	0
631470	Passport Fees	0	23,000	23,000	53,000	53,000	53,000	30,000	0	0
631477	Paternity Judgement Fee	981	1,000	1,000	1,000	1,000	1,000	0	0	0
631498	Per Diem	425	600	600	600	600	600	0	0	0
631505	Permits	541,554	544,603	544,603	544,603	544,603	544,603	0	0	0
631519	Photographs	0	3,000	3,000	7,500	7,500	7,500	4,500	0	0
631526	Photostats	570,966	391,300	391,300	476,300	476,300	476,300	85,000	0	0
631547	Plan Review Fees	25,762	32,800	32,800	32,800	32,800	32,800	0	0	0
631554	Plat Service Fees	0	1,000	1,000	1,000	1,000	1,000	0	0	0
631561	Pneumo Vax	109	500	500	500	500	500	0	0	0
631568	Pneumo Vax 3rd Party	22,462	50,000	50,000	50,000	50,000	50,000	0	0	0
631582	Pound Fees	29,309	27,550	27,550	27,550	27,550	27,550	0	0	0
631596	Probation Fees	1,239,516	2,120,000	2,120,000	1,970,000	1,970,000	1,970,000	(150,000)	0	0
631631	Psych Testing and Evaluation	28,000	0	0	0	0	0	0	0	0
631645	Pymts Other Than Anticipated	257,902	200,000	200,000	200,000	200,000	200,000	0	0	0
631652	Qualified Voter File Fees	126	300	300	300	300	300	0	0	0
631659	Rabies Vaccine Fees	13,828	15,000	15,000	15,000	15,000	15,000	0	0	0
631673	Radon Testing	6,705	0	0	0	0	0	0	0	0
631694	Recording Fee Forfeiture Certi	203,925	200,000	200,000	200,000	200,000	200,000	0	0	0
631701	Recording Fee Redemption Certi	203,925	200,000	200,000	200,000	200,000	200,000	0	0	0
631708	Recording Fees	3,533,674	2,270,000	2,270,000	2,800,000	2,800,000	2,800,000	530,000	0	0
631736	Refund Fees PD Def Attorney	1,649,857	1,722,000	1,722,000	0	0	0	(1,722,000)	0	0
631737	Refund Fees Appeal Attorney	6,243	0	0	0	0	0	0	0	0
631743	Refunds Miscellaneous	440,674	415,690	415,690	565,690	715,690	715,690	150,000	150,000	0
631750	Refunds NET	9,303	5,000	5,000	5,000	5,000	5,000	0	0	0
631757	Registration Fees	33,336	55,550	55,550	55,550	55,550	55,550	0	0	0
631792	Reimb Clinical Evaluations	24,789	30,000	30,000	30,000	30,000	30,000	0	0	0
631799	Reimb Contracts	203,415	11,000	242,920	13,328	11,000	11,000	(229,592)	(2,328)	0
631806	Reimb Court Services	363,876	521,012	521,012	521,059	521,059	521,059	47	0	0
631813	Reimb Equalization Services	3,298,556	3,382,475	3,382,475	3,382,475	3,382,475	3,382,475	0	0	0
631820	Reimb Filing Fees	12,583	3,600	3,600	3,600	3,600	3,600	0	0	0
631827	Reimb General	4,947,335	3,108,807	3,130,623	3,543,358	3,543,358	3,543,358	412,735	0	0
631830	Reimb Interpreter Fees	27,847	44,000	44,000	44,000	44,000	44,000	0	0	0
631841	Reimb of Employee Compensation	288	0	0	0	0	0	0	0	0
631848	Reimb Personal Mileage	255	0	0	0	0	0	0	0	0
631862	Reimb Postage	1,212	1,000	1,000	1,000	1,000	1,000	0	0	0

Department: All	OAKLAND COUNTY, MICHIGAN
Fund: General Fund	FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation

Account Number/Description	FY 2021 Actual	FY 2022		FY 2023 County Exec. Recommended	FY 2024 County Exec. Recommended	FY 2025 County Exec. Recommended	FY 2022 Amended Budget to FY 2023 County Exec. Recommended Variance	FY 2023 County Exec. to FY 2024 County Exec. Recommended Variance	FY 2024 County Exec. to FY 2025 County Exec. Recommended Variance
		Adopted Budget	Amended Budget						
631869 Reimb Salaries	4,870,086	5,482,061	5,362,249	5,156,639	5,152,238	5,152,238	(205,610)	(4,401)	0
631876 Reimb Salaries Constr Admin	182,984	178,229	178,229	186,155	189,919	192,503	7,926	3,764	2,584
631883 Reimb State County Agent	270,800	180,000	180,000	180,000	180,000	180,000	0	0	0
631904 Remonumentation Fee	17,441	11,000	11,000	11,000	11,000	11,000	0	0	0
631967 Safe Deposit Fee	490	300	300	300	300	300	0	0	0
631981 Sale of Animals	0	500	500	500	500	500	0	0	0
631988 Sale of Licenses	621,554	1,312,814	1,312,856	1,312,814	1,312,814	1,312,814	(42)	0	0
632002 Sale of Maps	42,700	30,000	30,000	30,000	30,000	30,000	0	0	0
632044 Sanitary Code Appeals Fee	2,394	20,000	20,000	20,000	20,000	20,000	0	0	0
632065 Seminars/Conferences	0	50,800	50,800	50,800	50,800	50,800	0	0	0
632079 Service Fees	35,087	47,950	47,950	47,950	47,950	47,950	0	0	0
632093 Sheriff Special Deputies	52,764,134	53,806,976	54,920,346	56,352,953	57,919,641	57,919,641	1,432,607	1,566,688	0
632108 Show Cause Fee	69,873	101,000	101,000	101,000	101,000	101,000	0	0	0
632121 Soil Erosion Fees	1,044,476	910,000	910,000	910,000	910,000	910,000	0	0	0
632156 Standard Mail	240,414	225,000	225,000	235,000	235,000	235,000	10,000	0	0
632163 State Approp Victim Witness	495,129	761,449	766,249	766,249	766,249	766,249	0	0	0
632170 State Law Costs	1,421,207	1,532,506	1,532,506	1,517,506	1,517,506	1,517,506	(15,000)	0	0
632177 Statement and Proof of Claim	9,000	8,000	8,000	8,000	8,000	8,000	0	0	0
632191 Subdivision Control Plats	4,090	3,200	3,200	3,200	3,200	3,200	0	0	0
632205 Subpoena Fees	328	900	900	900	900	900	0	0	0
632233 Tax Intercept Fee	79,148	90,000	90,000	90,000	90,000	90,000	0	0	0
632240 Tax Reverted Land Co Portion	35,395	50,000	50,000	50,000	50,000	50,000	0	0	0
632254 Tax Statements	123,929	80,000	80,000	80,000	80,000	80,000	0	0	0
632255 TB Tests	27,178	64,000	64,000	64,000	64,000	64,000	0	0	0
632257 Tdap Vaccine Fees	5,502	15,000	15,000	15,000	15,000	15,000	0	0	0
632338 Title Search Fees	1,192,738	935,000	935,000	1,100,000	1,100,000	1,100,000	165,000	0	0
632342 Tours	732	6,000	6,000	6,000	6,000	6,000	0	0	0
632345 Tract Index	60,000	24,000	24,000	24,000	24,000	24,000	0	0	0
632359 Transportation of Prisoners	5,167	12,000	12,000	4,000	4,000	4,000	(8,000)	0	0
632408 Video Copying	60	0	0	0	0	0	0	0	0
632429 Voter Registration Application	30,036	5,000	5,000	10,000	10,000	10,000	5,000	0	0
632440 Warrant Recall Fee	109,122	113,000	113,000	113,000	113,000	113,000	0	0	0
632464 Water Sample Tests	26,501	25,000	25,000	25,000	25,000	25,000	0	0	0
632492 Will Deposits	10,900	10,000	10,000	10,000	10,000	10,000	0	0	0
632506 Wrecker Service	2,378	4,000	4,000	4,000	4,000	4,000	0	0	0
635276 FOIA Fees	42,188	16,600	16,600	17,100	17,100	17,100	500	0	0
	126,254,407	124,145,227	125,549,201	127,308,410	128,972,133	128,924,717	1,759,209	1,663,723	(47,416)
<b>Indirect Cost Recovery</b>									
640100 Indirect Cost Recovery	9,084,669	9,100,000	9,100,000	9,150,000	9,150,000	9,150,000	50,000	0	0
	9,084,669	9,100,000	9,100,000	9,150,000	9,150,000	9,150,000	50,000	0	0
<b>Contributions</b>									
650104 Contributions Operating	157,908	0	0	0	0	0	0	0	0
650301 Donations	12,694	0	0	0	0	0	0	0	0
	170,602	0	0	0	0	0	0	0	0



Department: All	OAKLAND COUNTY, MICHIGAN
Fund: General Fund	FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation

		FY 2021 Actual	FY 2022		FY 2023 County Exec. Recommended	FY 2024 County Exec. Recommended	FY 2025 County Exec. Recommended	FY 2022 Amended Budget to FY 2023 County Exec. Recommended Variance	FY 2023 County Exec. to FY 2024 County Exec. Recommended Variance	FY 2024 County Exec. to FY 2025 County Exec. Recommended Variance
			Adopted Budget	Amended Budget						
Account Number/Description										
Investment Income										
655077	Accrued Interest Adjustments	(768,251)	0	0	0	0	0	0	0	0
655385	Income from Investments	2,799,401	3,152,200	3,152,200	1,802,200	1,802,200	1,802,200	(1,350,000)	0	0
655462	Increase Market Value Invest	(1,932,600)	0	0	0	0	0	0	0	0
655539	Interest Court Cases	129	0	0	0	0	0	0	0	0
655770	Interest on Investments	46,075	2,500	2,500	2,500	2,500	2,500	0	0	0
		144,754	3,154,700	3,154,700	1,804,700	1,804,700	1,804,700	(1,350,000)	0	0
Planned Use of Fund Balance										
665567	Encum and Approp Carry Forward	0	0	12,251,787	0	0	0	(12,251,787)	0	0
665882	Planned Use of Balance	0	16,544,257	21,961,562	2,551,631	0	0	(19,409,931)	(2,551,631)	0
		0	16,544,257	34,213,349	2,551,631	0	0	(31,661,718)	(2,551,631)	0
Other Revenues										
670114	Cash Overages	2,328	0	0	0	0	0	0	0	0
670228	County Auction	15,038	16,500	16,500	16,500	16,500	16,500	0	0	0
670285	Enhancement Funds	4,382	0	0	0	0	0	0	0	0
670456	Prior Years Adjustments	10,091,005	417,500	417,500	417,500	417,500	417,500	0	0	0
670513	Prior Years Revenue	1,679,410	0	0	0	0	0	0	0	0
670570	Refund Prior Years Expenditure	319,694	0	0	0	0	0	0	0	0
670627	Sale of Equipment	17,686	0	0	0	0	0	0	0	0
		12,129,542	434,000	434,000	434,000	434,000	434,000	0	0	0
Revenue		599,628,150	486,423,016	517,619,795	496,949,501	508,453,315	519,918,754	(20,670,294)	11,503,814	11,465,439
695500	Transfers In	6,406,235	5,300,000	5,406,093	7,300,000	7,300,000	7,300,000	1,893,907	0	0
698200	Insurance Recoveries	712	0	0	0	0	0	0	0	0
Other Financing Sources		6,406,947	5,300,000	5,406,093	7300000	7300000	7300000	1,893,907	0	0
Total Revenues - GFGP		606,035,097	491,723,016	523,025,888	504,249,501	515,753,315	527,218,754	(18,776,387)	11,503,814	11,465,439

## Expense

<b>Expenditures</b>									
<b>Personnel</b>									
<b>Salaries</b>									
702010 Salaries Regular	149,429,805	200,174,679	200,295,957	207,981,978	207,915,043	207,915,043	7,686,021	(66,935)	0
702030 Holiday	7,092,318	0	0	0	0	0	0	0	0
702050 Annual Leave	9,299,542	0	0	0	0	0	0	0	0
702073 Parental Leave	497,345	0	0	0	0	0	0	0	0
702080 Sick Leave	3,355,778	0	0	0	0	0	0	0	0
702085 Fitness Leave	73,352	125,220	125,220	125,220	125,220	125,220	0	0	0
702086 Comp Time	124,522	0	0	0	0	0	0	0	0
702100 Retroactive	873	0	0	0	0	0	0	0	0
702110 Per Diem	28,008	61,043	61,043	61,043	61,043	61,043	0	0	0
702130 Shift Premium	109,112	54,260	54,260	54,260	54,260	54,260	0	0	0
702140 Other Miscellaneous Salaries	1,265,402	0	0	0	0	0	0	0	0
702145 Separation Incentive	6,210,958	1,731,085	1,731,085	1,041,385	0	0	(689,700)	(1,041,385)	0
702190 Workers Compensation Pay	658,395	0	0	0	0	0	0	0	0
702200 Death Leave	257,089	0	0	0	0	0	0	0	0
702210 Holiday Leave	792,455	0	0	0	0	0	0	0	0

<b>Department:</b>	<b>All</b>	<b>OAKLAND COUNTY, MICHIGAN</b>							
<b>Fund:</b>	<b>General Fund</b>	<b>FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation</b>							

Account Number/Description		FY 2021 Actual	FY 2022		FY 2023 County Exec. Recommended	FY 2024 County Exec. Recommended	FY 2025 County Exec. Recommended	FY 2022 Amended Budget to FY 2023 County Exec. Recommended Variance	FY 2023 County Exec. to FY 2024 County Exec. Recommended Variance	FY 2024 County Exec. to FY 2025 County Exec. Recommended Variance
			Adopted Budget	Amended Budget						
702240	Salary Adjustments	(27,755)	17,674	17,674	17,674	17,674	17,674	0	0	0
702300	Disaster Non-Prod Salaries	1,181,459	0	0	0	0	0	0	0	0
702320	Disaster Premium Salaries	(83)	0	0	0	0	0	0	0	0
702400	COVID Vaccine Incentive	585,240	0	0	0	0	0	0	0	0
702405	COVID Vaccine Clinic Equity	252,000	0	0	0	0	0	0	0	0
702995	Salary Turnover Factor	0	(3,000,000)	(3,100,000)	(10,000,000)	(8,500,000)	(7,000,000)	(6,900,000)	1,500,000	1,500,000
712020	Overtime	17,133,011	12,606,736	13,995,274	12,688,973	12,690,187	12,690,187	(1,306,301)	1,214	0
712040	Holiday Overtime	2,103,814	1,052,783	1,052,783	1,052,783	1,052,783	1,052,783	0	0	0
712090	On Call	226,150	211,407	212,472	211,407	211,407	211,407	(1,065)	0	0
		200,648,790	213,034,887	214,445,768	213,234,723	213,627,617	215,127,617	(1,211,045)	392,894	1,500,000
<b>Fringe Benefits</b>										
722740	Fringe Benefits	0	22,004	249,621	2,193	2,382	2,382	(247,428)	189	0
722750	Workers Compensation	1,749,122	1,678,122	1,642,637	1,694,803	1,694,725	1,694,725	52,166	(78)	0
722760	Group Life	356,085	407,666	407,427	428,071	427,918	427,918	20,644	(153)	0
722770	Retirement	51,449,135	51,673,942	51,588,231	53,037,933	53,019,735	53,019,735	1,449,702	(18,198)	0
722780	Hospitalization	27,865,053	26,075,828	26,067,550	30,225,610	30,215,150	30,215,150	4,158,060	(10,460)	0
722790	Social Security	14,415,914	14,460,991	14,426,393	15,136,798	15,131,404	15,131,404	710,405	(5,394)	0
722800	Dental	2,577,758	2,788,691	2,788,162	2,775,816	2,775,006	2,775,006	(12,346)	(810)	0
722810	Disability	2,489,625	2,900,939	2,899,196	3,048,621	3,047,808	3,047,808	149,425	(813)	0
722820	Unemployment Insurance	189,238	197,123	195,209	204,336	204,284	204,284	9,127	(52)	0
722850	Optical	233,170	262,380	262,326	261,170	261,082	261,082	(1,156)	(88)	0
722900	Fringe Benefit Adjustments	3,549	3,775,058	4,870,088	4,849,962	4,849,962	4,849,962	(20,126)	0	0
722995	Fringe Benefit Turnover Factor	0	(2,000,000)	(2,000,000)	0	0	0	2,000,000	0	0
		101,328,649	102,242,744	103,396,840	111,665,313	111,629,456	111,629,456	8,268,473	(35,857)	0
<b>Contractual Services</b>										
730037	Adj Prior Years Exp	689,551	0	0	0	0	0	0	0	0
730044	Adj Prior Years Revenue	65,224	0	0	0	0	0	0	0	0
730072	Advertising	103,961	492,138	407,138	607,138	607,138	607,138	200,000	0	0
730079	Ambulance	33,665	3,600	3,600	3,600	3,600	3,600	0	0	0
730107	Attorney Fees Mediators	637,275	575,000	575,000	575,000	575,000	575,000	0	0	0
730114	Auction Expense	6,002	16,150	16,150	16,150	16,150	16,150	0	0	0
730121	Bank Charges	67,673	33,903	33,903	34,153	34,153	34,153	250	0	0
730128	Barber Services	5,573	15,000	15,000	15,000	15,000	15,000	0	0	0
730156	Binding	0	1,600	1,600	0	0	0	(1,600)	0	0
730198	Building Maintenance Charges	151,988	114,537	114,537	114,240	114,240	114,240	(297)	0	0
730205	Business Recruitment	12,326	116,680	146,680	116,680	116,680	116,680	(30,000)	0	0
730226	Car Allowance	0	3,500	3,500	5,900	5,900	5,900	2,400	0	0
730240	Cash Shortage	2,536	1,000	1,000	1,000	1,000	1,000	0	0	0
730247	Charge Card Fee	36,776	56,200	56,200	56,200	56,200	56,200	0	0	0
730282	Child Abuse Neglect Council	79,875	110,000	120,000	110,000	110,000	110,000	(10,000)	0	0
730289	Claims	0	0	2,250,000	0	0	0	(2,250,000)	0	0
730303	Clothing Allowance	40,428	41,345	43,595	43,595	43,595	43,595	0	0	0
730324	Communications	1,341,448	85,680	86,577	85,680	85,680	85,680	(897)	0	0
730338	Computer Research Service	148,967	247,042	247,042	130,580	130,580	130,580	(116,462)	0	0
730359	Contingency	0	1,156,966	74,092	1,800,000	2,000,000	2,000,000	1,725,908	200,000	0
730373	Contracted Services	10,393,070	8,696,100	17,658,586	9,456,485	9,658,480	9,658,480	(8,202,101)	201,995	0
730408	Court Cost	808	1,000	1,000	1,000	1,000	1,000	0	0	0

<b>Department:</b> All	<b>OAKLAND COUNTY, MICHIGAN</b>
<b>Fund:</b> General Fund	<b>FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation</b>

Account Number/Description	FY 2021 Actual	FY 2022		FY 2023 County Exec. Recommended	FY 2024 County Exec. Recommended	FY 2025 County Exec. Recommended	FY 2022 Amended Budget to FY 2023 County Exec. Recommended Variance	FY 2023 County Exec. to FY 2024 County Exec. Recommended Variance	FY 2024 County Exec. to FY 2025 County Exec. Recommended Variance
		Adopted Budget	Amended Budget						
730415 Court Reporter Services	6,145	15,000	15,000	17,000	17,000	17,000	2,000	0	0
730422 Court Transcripts	69,204	121,200	121,200	121,200	121,200	121,200	0	0	0
730436 Damage By Dogs	0	400	400	400	400	400	0	0	0
730450 Defense Atty Fees	757,548	1,228,672	1,228,672	1,228,672	1,228,672	1,228,672	0	0	0
730457 Defense Atty Fees Appellate	200,636	313,826	313,826	313,826	313,826	313,826	0	0	0
730471 Defense Atty Fees Paternity	10,850	20,130	20,130	20,130	20,130	20,130	0	0	0
730478 Defense Atty Fees PPO	14,275	11,472	11,472	11,472	11,472	11,472	0	0	0
730485 Defense Atty Fees Support	3,107	5,086	5,086	5,086	5,086	5,086	0	0	0
730527 Direct Client Services	28	0	0	0	0	0	0	0	0
730548 Drug Testing	20,186	29,996	29,996	24,600	24,600	24,600	(5,396)	0	0
730555 Education Programs	0	1,000	1,000	1,000	1,000	1,000	0	0	0
730562 Electrical Service	261,009	262,712	262,712	279,000	279,000	279,000	16,288	0	0
730585 Employee License-Certification	467	0	4,241	1,820	1,820	1,820	(2,421)	0	0
730590 Employee Med Exams ADA	0	2,000	2,000	2,000	2,000	2,000	0	0	0
730611 Employees Medical Exams	12,340	146,253	185,891	141,541	141,541	141,541	(44,350)	0	0
730617 Employees Rabies Vaccines	5,112	3,000	3,000	3,000	3,000	3,000	0	0	0
730646 Equipment Maintenance	274,580	551,911	552,551	586,001	586,001	586,001	33,450	0	0
730653 Equipment Rental	12,081	24,800	24,800	5,325	5,325	5,325	(19,475)	0	0
730674 Evidence Fund NET	89,244	150,000	150,000	150,000	150,000	150,000	0	0	0
730681 Examination Material	10,570	25,000	25,000	25,000	25,000	25,000	0	0	0
730688 Expert Witness Fee and Mileage	29,664	50,104	50,104	67,244	67,244	67,244	17,140	0	0
730695 Extradition Expense	29,480	54,000	54,000	54,000	54,000	54,000	0	0	0
730709 Fees - Per Diems	83,840	0	0	5,000	5,000	5,000	5,000	0	0
730716 Fees Civil Service	631,017	1,052,760	1,052,760	1,052,760	1,052,760	1,052,760	0	0	0
730723 Fees Guardian Ad Litem	579,927	867,537	867,537	867,537	867,537	867,537	0	0	0
730730 Filing Fees	38,712	47,000	47,000	44,000	44,000	44,000	(3,000)	0	0
730751 Foreclosure Notification	244,795	350,000	350,000	350,000	350,000	350,000	0	0	0
730760 Foster Board Home Cy Pd	51,396	223,250	223,250	223,250	223,250	223,250	0	0	0
730765 Foster Care Social Service	0	2,000	2,000	2,000	2,000	2,000	0	0	0
730772 Freight and Express	5,830	17,790	17,790	17,290	17,290	17,290	(500)	0	0
730779 Fuel Oil	154	0	0	0	0	0	0	0	0
730800 Grant Match	0	349,148	537,863	350,000	350,000	350,000	(187,863)	0	0
730814 Grounds Maintenance	1,780	0	0	0	0	0	0	0	0
730828 Guardian Review-Adult	28,495	18,000	18,000	18,000	18,000	18,000	0	0	0
730835 Guardian Review-Minor	50	2,000	2,000	2,000	2,000	2,000	0	0	0
730856 Historical Commission	150	2,350	5,432	3,950	3,950	3,950	(1,482)	0	0
730870 Hospitalization	65	21,000	21,000	21,000	21,000	21,000	0	0	0
730912 Human Services Agency	814,200	894,200	894,200	894,200	894,200	894,200	0	0	0
730920 Independ Living Cy Pd	219,690	325,038	325,038	325,038	325,038	325,038	0	0	0
730926 Indirect Costs	117,334	98,293	98,293	98,293	98,293	98,293	0	0	0
730940 Insurance	0	8,616	8,616	8,616	8,616	8,616	0	0	0
730954 Insurance Surety Bonds	1,870	33,305	33,305	33,305	33,305	33,305	0	0	0
730982 Interpreter Fees	155,060	248,122	248,522	255,622	255,622	255,622	7,100	0	0
731010 Juror Fees and Mileage	54,478	561,195	501,195	501,195	501,195	501,195	0	0	0
731017 Juvenile Detention-Outside Co	0	500	500	500	500	500	0	0	0
731024 K-9 Program	67,312	47,500	37,500	47,500	47,500	47,500	10,000	0	0
731031 Laboratory Fees	2,831,602	261,064	276,064	261,064	261,064	261,064	(15,000)	0	0
731059 Laundry and Cleaning	37,433	94,118	94,118	74,618	74,618	74,618	(19,500)	0	0
731073 Legal Services	80,059	169,700	299,700	169,700	169,700	169,700	(130,000)	0	0
731080 Legislative Expense	4,421	16,600	16,600	18,000	18,000	18,000	1,400	0	0

<b>Department:</b> All	<b>OAKLAND COUNTY, MICHIGAN</b>
<b>Fund:</b> General Fund	<b>FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation</b>

Account Number/Description		FY 2021 Actual	FY 2022		FY 2023 County Exec. Recommended	FY 2024 County Exec. Recommended	FY 2025 County Exec. Recommended	FY 2022 Amended Budget to FY 2023 County Exec. Recommended Variance	FY 2023 County Exec. to FY 2024 County Exec. Recommended Variance	FY 2024 County Exec. to FY 2025 County Exec. Recommended Variance
			Adopted Budget	Amended Budget						
731101	Library Continuations	220,821	347,131	380,223	253,731	253,731	253,731	(126,492)	0	0
731115	Licenses and Permits	6,541	21,800	21,800	24,800	24,800	24,800	3,000	0	0
731122	Liquor and Gambling Evidence	2,758	10,000	10,000	10,000	10,000	10,000	0	0	0
731129	Literacy Project	10,000	40,000	40,000	10,000	10,000	10,000	(30,000)	0	0
731136	Logos Trademarks Intellect Prp	20,961	20,000	20,000	20,000	20,000	20,000	0	0	0
731143	Mail Handling-Postage Svc	207,095	190,000	190,000	200,000	200,000	200,000	10,000	0	0
731150	Maintenance Contract	180,565	217,665	217,665	217,665	217,665	217,665	0	0	0
731164	Maintenance Vehicles	0	300	300	300	300	300	0	0	0
731178	Medical Emergency Training	418	0	0	0	0	0	0	0	0
731185	Medical Exam	5,880	14,913	14,913	14,913	14,913	14,913	0	0	0
731192	Medical Services Guardianship	52,475	45,600	45,600	70,600	70,600	70,600	25,000	0	0
731199	Medical Services Physicians	80,800	170,482	170,482	170,482	170,482	170,482	0	0	0
731206	Medical Services Probate Exam	76,035	20,000	20,000	75,000	75,000	75,000	55,000	0	0
731213	Membership Dues	389,990	449,875	448,938	544,655	544,655	544,655	95,717	0	0
731220	Microfilming and Reproductions	49	1,200	1,200	500	500	500	(700)	0	0
731241	Miscellaneous	33,562	324,991	324,999	324,999	324,999	324,999	0	0	0
731269	Natural Gas	16,354	25,000	25,000	40,000	40,000	40,000	15,000	0	0
731283	North Oakland Sub-Station	0	5,000	5,000	5,000	5,000	5,000	0	0	0
731297	Officer Fees	91	304	304	304	304	304	0	0	0
731304	Officers Training	216,522	140,759	196,481	139,921	139,933	139,933	(56,560)	12	0
731318	Optical Expense	1,545	3,000	3,000	3,000	3,000	3,000	0	0	0
731339	Periodicals Books Publ Sub	41,135	64,611	64,611	69,111	69,111	69,111	4,500	0	0
731346	Personal Mileage	318,509	791,579	786,871	764,548	764,548	764,548	(22,323)	0	0
731388	Printing	317,325	618,916	609,635	639,312	639,312	639,312	29,677	0	0
731395	Printing County Directory	0	11,800	11,800	11,800	11,800	11,800	0	0	0
731402	Prisoner Housing-Outside Co	0	20,500	20,500	20,500	20,500	20,500	0	0	0
731410	Pvt Inst Foster Cy Pd	90,236	434,433	434,433	434,433	434,433	434,433	0	0	0
731416	Priv Institutions Residential	713,001	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000	0	0	0
731418	Pvt Inst Resid Cy Pd	531,908	1,478,277	1,478,277	1,478,277	1,478,277	1,478,277	0	0	0
731423	Private Institutions	0	565,184	565,184	565,184	565,184	565,184	0	0	0
731435	Prof Serv - Annual Audit	235,575	268,900	268,900	268,900	268,900	268,900	0	0	0
731437	Prof Svc-Auditing Svc	423,363	0	514,137	0	0	0	(514,137)	0	0
731444	Prof Svc-Consultant	20,000	3,029	3,029	3,029	3,029	3,029	0	0	0
731458	Professional Services	5,176,162	4,504,665	10,553,651	3,801,663	3,801,663	3,801,663	(6,751,988)	0	0
731465	Program	723,162	0	0	0	0	0	0	0	0
731479	Property Taxes	149,623	139,483	139,483	139,483	139,483	139,483	0	0	0
731486	Protective Clothing and Equip	38	0	0	0	0	0	0	0	0
731493	Psychological Testing	71,256	62,500	62,500	62,500	62,500	62,500	0	0	0
731500	Public Information	332,970	2,989	2,989	24,589	24,589	24,589	21,600	0	0
731507	Public Notices	1,394	0	0	0	0	0	0	0	0
731528	Publishing Legal Notices	4,212	5,731	5,731	5,731	5,731	5,731	0	0	0
731549	Recording Fee-Forfeiture Cert	239,040	250,000	250,000	250,000	250,000	250,000	0	0	0
731556	Recording Fee-Redemption Cert	211,440	250,000	250,000	250,000	250,000	250,000	0	0	0
731563	Recording Fees	1,380	16,000	16,000	16,000	16,000	16,000	0	0	0
731570	Recruitment Expense	30,619	65,000	95,000	65,000	65,000	65,000	(30,000)	0	0
731577	Refund Prior Years Revenue	389,736	0	0	0	0	0	0	0	0
731591	Register of Deeds	1,020	15,000	15,000	15,000	15,000	15,000	0	0	0
731598	Regranting Program	56,199,105	0	0	0	0	0	0	0	0
731626	Rent	1,228,822	1,248,001	1,248,001	1,270,501	1,288,901	1,307,771	22,500	18,400	18,870
731640	Reporter and Steno Services	0	500	500	500	500	500	0	0	0

<b>Department:</b>	<b>All</b>	<b>OAKLAND COUNTY, MICHIGAN</b>
<b>Fund:</b>	<b>General Fund</b>	<b>FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation</b>

Account Number/Description		FY 2021 Actual	FY 2022		FY 2023 County Exec. Recommended	FY 2024 County Exec. Recommended	FY 2025 County Exec. Recommended	FY 2022 Amended Budget to FY 2023 County Exec. Recommended Variance	FY 2023 County Exec. to FY 2024 County Exec. Recommended Variance	FY 2024 County Exec. to FY 2025 County Exec. Recommended Variance
			Adopted Budget	Amended Budget						
731773	Software Rental Lease Purchase	88,627	125,578	125,578	125,578	125,578	125,578	0	0	0
731780	Software Support Maintenance	507,142	662,070	1,216,210	976,035	976,035	976,035	(240,175)	0	0
731794	Soldier Burial	21,638	113,629	113,629	113,629	113,629	113,629	0	0	0
731801	Soldier Relief	7,856	30,932	30,932	30,932	30,932	30,932	0	0	0
731818	Special Event Program	47,513	30,265	30,265	429,065	179,065	179,065	398,800	(250,000)	0
731822	Special Projects	4,577,752	1,276,266	1,968,285	576,266	576,266	576,266	(1,392,019)	0	0
731843	State Institutions	1,649,623	4,434,712	4,419,664	4,403,188	4,395,618	4,395,618	(16,476)	(7,570)	0
731850	State of Michigan Fees	3,135	3,000	3,000	3,000	3,000	3,000	0	0	0
731871	Student Employment	348	0	0	0	0	0	0	0	0
731878	Sublet Repairs	13,410	0	0	0	0	0	0	0	0
731885	Supportive Services	5,736,688	0	694,730	0	0	0	(694,730)	0	0
731892	TB Cases Outside	2,360	10,000	10,000	10,000	10,000	10,000	0	0	0
731899	Teachers Services and Expense	2,510,943	2,510,943	2,510,943	2,510,943	2,510,943	2,510,943	0	0	0
731906	Testing Services	8,217	28,840	28,840	28,840	28,840	28,840	0	0	0
731913	Title Search	776,550	800,000	800,000	800,000	800,000	800,000	0	0	0
731934	Towing and Storage Fees	7,562	8,000	8,000	8,000	8,000	8,000	0	0	0
731941	Training	56,074	174,800	176,800	230,000	230,000	230,000	53,200	0	0
731962	Transcript on Appeals	52,558	174,000	174,000	173,500	173,500	173,500	(500)	0	0
731997	Transportation of Clients	443	200	200	200	200	200	0	0	0
732004	Transportation of Prisoners	16	10,000	10,000	5,000	5,000	5,000	(5,000)	0	0
732011	Transportation Service	192,993	171,000	171,000	171,000	171,000	171,000	0	0	0
732018	Travel and Conference	118,577	399,618	493,644	430,734	430,734	430,734	(62,910)	0	0
732020	Travel Employee Taxable Meals	3,793	12,700	12,700	12,700	12,700	12,700	0	0	0
732021	Tree Planting	0	0	200,000	0	0	0	(200,000)	0	0
732039	Twp and City Treas Bonds	42,886	49,000	49,000	49,000	49,000	49,000	0	0	0
732046	Uncollectable Accts Receivable	2,590	0	0	0	0	0	0	0	0
732060	Uniform Cleaning	102,814	133,688	206,618	133,688	133,688	133,688	(72,930)	0	0
732074	Veterans Emergency Services	299	0	0	0	0	0	0	0	0
732081	Visiting Judges	64,900	136,550	96,550	96,550	96,550	96,550	0	0	0
732088	Vocational Training	1,204	13,000	13,000	13,000	13,000	13,000	0	0	0
732102	Water and Sewage Charges	1,783	2,000	2,000	2,000	2,000	2,000	0	0	0
732123	Watershed-Clinton River	5,141	5,141	5,141	5,141	5,141	5,141	0	0	0
732130	Watershed-Huron River	2,706	2,706	2,706	2,706	2,706	2,706	0	0	0
732158	Witness Fees and Mileage	5,389	35,500	35,500	35,500	35,500	35,500	0	0	0
732165	Workshops and Meeting	45,241	290,755	289,755	321,231	321,231	321,231	31,476	0	0
796500	Budgeted Equity Adjustments	0	0	0	0	4,220,629	3,517,540	0	4,220,629	(703,089)
		107,305,603	47,705,100	67,025,391	48,554,513	52,937,979	52,253,760	(18,470,878)	4,383,466	(684,219)
<b>Non-Departmental</b>										
740006	Area Agency on Aging	101,423	92,027	92,027	92,027	92,027	92,027	0	0	0
740037	Classification and Rate Change	0	45,166	2,119	250,000	500,000	750,000	247,881	250,000	250,000
740044	Drain Assessments Current	1,341,599	1,450,000	1,558,401	2,025,000	1,450,000	1,450,000	466,599	(575,000)	0
740058	Emergency Salaries Reserve	0	252,976	228,098	72,674	69,777	69,777	(155,424)	(2,897)	0
740065	Fringe Benefit Reserve	0	(2,250,000)	(2,250,000)	0	553,000	4,325,000	2,250,000	553,000	3,772,000
740072	General Fund Contingency	0	(6,000,000)	(6,000,000)	(8,000,000)	(7,000,000)	(6,000,000)	(2,000,000)	1,000,000	1,000,000
740082	Interest Expense	0	0	0	0	0	0	0	0	0
740085	Local Road Funding Program	2,564,750	2,000,001	2,000,001	0	0	0	(2,000,001)	0	0
740086	Mental Health Authority	9,620,616	9,620,616	9,620,616	9,620,616	9,620,616	9,620,616	0	0	0
740093	Mich Association of Counties	72,812	73,000	73,000	73,000	73,000	73,000	0	0	0
740100	National Assoc of Counties	24,347	24,100	24,100	24,100	24,100	24,100	0	0	0

<b>Department:</b> All	<b>OAKLAND COUNTY, MICHIGAN</b>
<b>Fund:</b> General Fund	<b>FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation</b>

Account Number/Description		FY 2021 Actual	FY 2022		FY 2023 County Exec. Recommended	FY 2024 County Exec. Recommended	FY 2025 County Exec. Recommended	FY 2022 Amended Budget to FY 2023 County Exec. Recommended Variance	FY 2023 County Exec. to FY 2024 County Exec. Recommended Variance	FY 2024 County Exec. to FY 2025 County Exec. Recommended Variance
			Adopted Budget	Amended Budget						
740114	Overtime Reserve	0	300,000	300,000	300,000	300,000	300,000	0	0	0
740135	Road Comm Tri Party	1,920,479	2,000,100	3,343,458	0	0	0	(3,343,458)	0	0
740142	Salary Adjustment Reserve	0	0	0	2,500,000	9,103,000	13,504,000	2,500,000	6,603,000	4,401,000
740149	SEMCOG	536,225	550,000	550,000	550,000	550,000	550,000	0	0	0
740160	Substance Abuse Coord Agency	4,769,248	4,766,565	4,766,565	4,943,138	4,943,138	4,943,138	176,573	0	0
740177	Traffic Improvement Assoc	30,000	30,000	30,000	30,000	30,000	30,000	0	0	0
740184	West Nile Virus	151,202	191,000	191,000	191,000	191,000	191,000	0	0	0
740195	Workforce Planning	0	0	0	0	0	0	0	0	0
		21,132,701	13,145,551	14,529,385	12,671,555	20,499,658	29,922,658	(1,857,830)	7,828,103	9,423,000
<b>Commodities</b>										
750014	Animal Supplies	76,556	89,500	89,500	89,500	89,500	89,500	0	0	0
750021	Bedding and Linen	37,685	95,000	135,500	95,000	95,000	95,000	(40,500)	0	0
750049	Computer Supplies	102,347	52,388	52,388	62,388	62,388	62,388	10,000	0	0
750056	Culinary Supplies	29,421	40,000	40,000	40,000	40,000	40,000	0	0	0
750063	Custodial Supplies	225,500	300,000	300,000	300,500	300,500	300,500	500	0	0
750070	Deputy Supplies	793,247	988,591	1,514,397	986,719	986,765	986,765	(527,678)	46	0
750077	Disaster Supplies	266,784	2,500	2,500	2,500	2,500	2,500	0	0	0
750084	Diving Supplies	16,486	8,000	8,000	8,000	8,000	8,000	0	0	0
750091	Drafting Supplies and Maps	2,459	22,500	22,500	22,500	22,500	22,500	0	0	0
750105	Drug and Medicine Non-Legend	12,952	0	0	0	0	0	0	0	0
750112	Drugs	75,023	172,208	172,797	147,208	147,208	147,208	(25,589)	0	0
750119	Dry Goods and Clothing	127,944	151,348	151,348	151,348	151,348	151,348	0	0	0
750126	Election Supplies	589,054	821,805	828,351	596,805	821,805	596,805	(231,546)	225,000	(225,000)
750140	Employee Footwear	5,522	5,950	39,400	39,490	39,490	39,490	90	0	0
750154	Expendable Equipment	283,947	231,422	1,052,471	246,422	246,422	246,422	(806,049)	0	0
750170	Other Expendable Equipment	198,554	200,880	341,024	200,880	200,880	200,880	(140,144)	0	0
750182	Film and Processing	0	575	575	575	575	575	0	0	0
750203	Forensic Lab Enhancement	483,353	45,000	46,161	45,000	45,000	45,000	(1,161)	0	0
750210	Gasoline Charges	0	35,850	35,850	35,850	35,850	35,850	0	0	0
750217	Groceries	12,622	5,200	5,200	10,200	10,200	10,200	5,000	0	0
750224	Grounds Supplies	763	1,900	1,900	1,900	1,900	1,900	0	0	0
750231	Housekeeping and Janitor Exp	11,078	8,000	8,000	8,000	8,000	8,000	0	0	0
750245	Incentives	12,555	23,500	23,500	23,500	23,500	23,500	0	0	0
750252	Indigent Orders	4,810	20,000	20,000	15,000	15,000	15,000	(5,000)	0	0
750259	Information Supplies	0	4,000	4,000	4,000	4,000	4,000	0	0	0
750266	Inmate Recreational Supplies	6,094	20,000	20,000	15,000	15,000	15,000	(5,000)	0	0
750280	Laboratory Supplies	515,104	793,137	793,137	793,137	793,137	793,137	0	0	0
750287	Maintenance Supplies	13,130	100	100	100	100	100	0	0	0
750294	Material and Supplies	119,179	222,156	222,156	222,156	222,156	222,156	0	0	0
750301	Medical Supplies	436,678	345,909	947,602	345,909	345,909	345,909	(601,693)	0	0
750392	Metered Postage	821,544	772,031	771,750	794,059	794,059	794,059	22,309	0	0
750399	Office Supplies	581,736	948,937	961,376	960,207	960,207	960,207	(1,169)	0	0
750413	Parts and Accessories	228	0	0	0	0	0	0	0	0
750427	Photographic Supplies	0	4,350	4,350	2,350	2,350	2,350	(2,000)	0	0
750448	Postage-Standard Mailing	105,983	154,523	152,650	152,650	152,650	152,650	0	0	0
750462	Provisions	4,171,159	555,634	566,688	525,134	525,134	525,134	(41,554)	0	0
750476	Recreation Supplies	8,323	11,900	11,900	11,900	11,900	11,900	0	0	0
750490	Security Supplies	5,648	10,000	13,573	10,000	10,000	10,000	(3,573)	0	0
750497	Shop Supplies	43	500	500	0	0	0	(500)	0	0

<b>Department:</b>	<b>All</b>	<b>OAKLAND COUNTY, MICHIGAN</b>							
<b>Fund:</b>	<b>General Fund</b>	<b>FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation</b>							

Account Number/Description		FY 2021 Actual	FY 2022		FY 2023 County Exec. Recommended	FY 2024 County Exec. Recommended	FY 2025 County Exec. Recommended	FY 2022 Amended Budget to FY 2023 County Exec. Recommended Variance	FY 2023 County Exec. to FY 2024 County Exec. Recommended Variance	FY 2024 County Exec. to FY 2025 County Exec. Recommended Variance
			Adopted Budget	Amended Budget						
750504	Small Tools	230	700	700	700	700	700	0	0	0
750511	Special Event Supplies	16,252	7,035	134,535	107,035	107,035	107,035	(27,500)	0	0
750532	Tax Collection Supplies	9,180	7,300	7,300	7,300	7,300	7,300	0	0	0
750539	Testing Materials	7,982	23,450	23,450	22,450	22,450	22,450	(1,000)	0	0
750560	Toilet Articles	12,711	20,000	20,000	20,000	20,000	20,000	0	0	0
750567	Training-Educational Supplies	41,441	80,936	80,936	83,450	83,450	83,450	2,514	0	0
750581	Uniforms	763,877	422,751	481,940	578,200	578,222	578,222	96,260	22	0
750588	Vaccines	650,295	1,237,285	1,237,285	1,237,285	1,237,285	1,237,285	0	0	0
750595	X-Ray Supplies	107	200	200	200	200	200	0	0	0
		11,655,585	8,964,951	11,347,491	9,022,507	9,247,575	9,022,575	(2,324,984)	225,068	(225,000)
<b>Capital Outlay</b>										
760051	Boats	0	57,335	58,887	58,887	58,887	58,887	0	0	0
760126	Capital Outlay Miscellaneous	80,896	315,034	1,584,107	300,000	300,000	300,000	(1,284,107)	0	0
760132	Computer Equipment	311,154	0	21,512	4,800	4,800	4,800	(16,712)	0	0
760157	Equipment	369,017	0	1,439,905	0	0	0	(1,439,905)	0	0
760160	Furniture and Fixtures	0	0	43,161	0	0	0	(43,161)	0	0
760180	Technology Projects-One Time	0	3,500,000	3,142,362	2,000,000	0	0	(1,142,362)	(2,000,000)	0
760182	Tornado Siren Equip	0	12,000	12,000	172,000	172,000	172,000	160,000	0	0
760188	Vehicles	382,388	0	60,146	0	0	0	(60,146)	0	0
		1,143,455	3,884,369	6,362,080	2,535,687	535,687	535,687	(3,826,393)	(2,000,000)	0
<b>Intergovernmental</b>										
762011	Transfer to Municipalities	29,263,540	0	0	0	0	0	0	0	0
		29,263,540	0	0	0	0	0	0	0	0
<b>Internal Support</b>										
<b>Internal Services</b>										
770631	Bldg Space Cost Allocation	21,401,812	23,464,964	23,461,345	23,543,118	26,407,684	26,662,573	81,773	2,864,566	254,889
771637	Drain Equip Materials	14	0	0	0	0	0	0	0	0
771638	Drain Equip Labor	5,891,797	5,426,921	5,426,921	5,800,000	5,953,228	6,058,444	373,079	153,228	105,216
771639	Drain Equipment	381,464	491,600	491,600	491,600	491,600	491,600	0	0	0
772618	Equipment Rental	780,844	803,394	804,673	801,013	801,013	801,013	(3,660)	0	0
773530	CLEMIS Development	240,289	0	0	0	0	0	0	0	0
773535	Info Tech CLEMIS	464,181	450,316	450,352	496,565	496,565	496,565	46,213	0	0
773630	Info Tech Development	4,536,223	9,212,320	9,132,232	9,212,320	9,212,320	9,212,320	80,088	0	0
773637	Info Tech Equipment Rental	307,414	298,115	298,830	299,209	299,209	299,209	379	0	0
774636	Info Tech Operations	19,137,794	18,080,564	18,153,597	18,700,586	18,730,010	18,760,458	546,989	29,424	30,448
774637	Info Tech Managed Print Svcs	450,583	829,864	829,864	691,581	691,581	691,581	(138,283)	0	0
774677	Insurance Fund	3,135,514	5,561,122	5,559,057	6,038,050	6,097,794	6,158,899	478,993	59,744	61,105
775754	Maintenance Department Charges	521,382	702,500	859,302	702,500	702,500	702,500	(156,802)	0	0
776659	Motor Pool Fuel Charges	1,244,775	1,422,340	1,413,055	1,745,458	1,745,458	1,745,458	332,403	0	0
776661	Motor Pool	4,030,332	4,400,959	4,436,257	4,282,744	4,282,744	4,282,744	(153,513)	0	0
777560	Radio Communications	334,188	494,852	494,852	487,711	487,711	487,711	(7,141)	0	0
777599	Service Center Grounds	500,000	500,000	500,000	500,000	500,000	500,000	0	0	0
778675	Telephone Communications	2,194,579	2,253,019	2,257,197	2,289,357	2,289,391	2,289,391	32,160	34	0
		65,553,185	74,392,850	74,569,134	76,081,812	79,188,808	79,640,466	1,512,678	3,106,996	451,658

Department: All	OAKLAND COUNTY, MICHIGAN
Fund: General Fund	FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation

Account Number/Description	FY 2021 Actual	FY 2022		FY 2023 County Exec. Recommended	FY 2024 County Exec. Recommended	FY 2025 County Exec. Recommended	FY 2022 Amended Budget to FY 2023 County Exec. Recommended Variance	FY 2023 County Exec. to FY 2024 County Exec. Recommended Variance	FY 2024 County Exec. to FY 2025 County Exec. Recommended Variance
		Adopted Budget	Amended Budget						
<u>Transfers/Other Sources (Uses)</u>									
Transfers Out									
788001 Transfers Out	46,582,079	28,352,564	31,349,799	30,483,391	28,086,535	29,086,535	(866,408)	(2,396,856)	1,000,000
	46,582,079	28,352,564	31,349,799	30,483,391	28,086,535	29,086,535	(866,408)	(2,396,856)	1,000,000
	584,613,588	491,723,016	523,025,888	504,249,501	515,753,315	527,218,754	(18,776,387)	11,503,814	11,465,439
Total Expenditures - GFGP	584,613,588	491,723,016	523,025,888	504,249,501	515,753,315	527,218,754	(18,776,387)	11,503,814	11,465,439



**GENERAL FUND/GENERAL PURPOSE OPERATIONS  
BUDGET HIGHLIGHTS  
FY 2023/2024/2025 COUNTY EXECUTIVE RECOMMENDED BUDGET**

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

**FY 2023 REVENUES**

- Property Taxes: Net revenue increased \$16,791,538 when comparing the FY 2023 recommended budget to the FY 2022 amended budget. The change reflects an anticipated 6.15% increase in property taxable value, and a millage rate of 3.9686 mills for FY 2023.
- Federal Grants: Revenue decrease of (\$7,628,751) is primarily due to a removal of the FEMA grant for pandemic related COVID-19 expenditures.
- State Grants: The FY 2023 budget has decreased overall by (\$1,338,717) which includes a decrease of (\$326,682) in the Child Care Subsidy based on updated qualified costs and a reduction of (\$1,045,050) in the Health Division relating to the FY 2022 reimbursement grant with the Michigan Department of Environment, Great Lakes, and Energy (EGLE) for the Medical Waste Regulatory Program, M.R. #21157.
- Other Intergovernmental Revenues: Increased by \$2,708,145 primarily due to increase in Local Community Stabilization Share (personal property tax loss reimbursement) of \$1,500,000 based on reimbursement levels in prior years, and an increase in Revenue Sharing of \$900,000, both from the State of Michigan.
- Charges for Services: Department estimates have been updated to reflect economic trends, historical activity, and current contracts. The total decrease is (\$1,759,209) from the FY 2022 Amended Budget. Refer to individual department summaries for detailed changes by department.
- Investment Income: Decreased (\$1,500,000) to update budget based on historical trends and market value adjustment activity
- Planned Use of Fund Balance: Decreased (\$31,661,718). The FY 2022 Amended Budget of \$12.3 million, as of May 31, 2022, is the amount budgeted for the appropriation of Encumbrances, Carry Forwards, and one-time Special Projects approved by miscellaneous resolutions as well as initial COVID-19 appropriations approved by miscellaneous resolutions. The FY 2023 budget of \$2,551,631 is used for one-time information technology and drainage projects.
- Transfers In: Increased \$1,893,907 primarily due to an increase of \$2,000,000 for the annual transfer to the Housing Trust Fund (M.R. #21400) from the Delinquent Tax Revolving Fund (#51600).

## **FY 2023 EXPENDITURES**

- **Personnel** - Increased overall by \$7,057,428.
  - \$7,686,021 primarily reflects a 5% increase assumption in compensation costs, and departmental reorganizations and position changes (see the Salary and Position Information section of the County Executive Recommended budget book for details).
  - (\$6,900,000) Salary Turnover Factor decrease from the prior year based on past experience.
  - \$8,268,473 overall increase for fringe benefits including a projected 7% increase for medical costs. Also, includes the \$2,000,000 adjustment to the Fringe Benefit Turnover as the budget is now reflected in the Salary Turnover Factor.
- **Contractual Services** – The budget has decreased overall by (\$18,470,878). Major changes include: Claims, Contingency, Contracted Services, Professional Services.
  - Claims decreased (\$2,250,000) due to the FY 2020 land sale liability from FY 2022 as it related to the Rafaeli case (Case No. 15-147429-CA; M.R. #21507).
  - Contingency increased \$1,725,908 to restore annual placeholder for unanticipated needs.
  - Contracted Services line item budget decreased (\$8,202,101) which included (\$6,363,000) as it related to Emergency Management and Homeland Security's Federal Emergency Management Agency (FEMA) Reimbursable Pandemic Response Activities (M.R. #21410). Other decreases include a reduction in the Health Division (\$1,130,093) which was a FY 2021 carryforward as the funding was re-appropriated in FY 2022 due to an agreement with Honor Community Health to provide integrated health care services to the County's vulnerable residents and the Prosecuting Attorney's temporary emergency personnel and security expenditures (\$600,000) due to the Oxford High School Shooting.
  - Professional Services decreased by (\$6,751,988) which included (\$3,000,000) related to an appropriation in FY 2022 in Economic Development's budget for an agreement with Automation Alley for the establishment of the US Center for Advanced Manufacturing Hub for North America and (\$855,000) carryforward re-appropriated in FY 2022 from the FY 2021 Year End Report (M.R. #21507) for consulting services on the County's aerospace and defense business sector. Also includes a decrease in Health Division for the FY 2021 award (\$1,709,544) related to the Local Stabilization Authority Funding that was re-appropriated in FY 2022 for Essential Local Public Health Services (ELPHS) as evaluation of the programs and services were postponed in FY 2021 due to the COVID-19 pandemic and (\$646,098) as the 2020 Local Stabilization Authority Funding award was carried forward into FY 2023. Further decreases include (\$300,000) transferred to the Board of Commissioners Special Projects line item expenditure budget and (\$115,853) for the Prosecuting Attorney's for the services provided by a special prosecutor for the independent investigation of a 2006 conviction.
- **Non-Departmental** – Overall decrease of (\$1,857,830) due to the changes related to Non-Departmental General Fund Contingency (\$2,000,000) which is used to account for the anticipated general operating favorability factor based on past experience; Road Commission Tri-Party decrease (\$3,343,458) and Local Road Funding Program decrease (\$2,000,001) as funding for new projects are transferred from Non-Departmental Transfers. Other changes include Fringe Benefit Reserve \$2,250,000 as the budget was moved to Salary Adjustment Reserve and Salary Adjustment Reserve \$2,500,000 to reflect additional anticipated employee compensation increases.

- Commodities - The budget has decreased overall by (\$2,324,984) with major changes related to: Expendable Equipment reduction of (\$806,049) primarily related to one-time appropriations for departmental equipment and furniture replacements in FY 2022 as well as FY 2021 year end carry forward requests re-appropriated in FY 2021; Medical Supplies (\$601,693) and Deputy Supplies (\$527,678) based on historical spending. There are also numerous line item adjustments in various departments. See individual department summaries for details.
- Capital Outlay – Overall decrease of (\$3,826,393) primarily due to decreases in Miscellaneous Capital Outlay (\$1,284,107) as it is related primarily to the Sheriff's Office Helicopter Video Observation System Equipment (\$750,000) and (\$545,565) due to FY 2021 carryforwards re-appropriated in FY 2022 Non-Department for miscellaneous capital outlay needs that were not able to be carried out due to the COVID-19 pandemic. Additional decreases include the Sheriff's Office body worn cameras (\$1,439,905), and one-time technology projects of (\$1,142,362) in the Non-Departmental Transfers section of the FY 2022 budget.
- Internal Services - Overall increase of \$1,512,678 with major changes related to: Info Tech Operations increase of \$546,989 based on usage and allocation adjustments, Insurance Fund line item increase of \$478,993 due to 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, Drain Equipment Labor Rates \$373,079, to reflect FY 2023 salary forecast charged from the Drain Equipment Fund based on the historical spending in the fund from the previous year including salary grade position adjustments that are also included in the Drain Equipment Labor rate, and Motor Pool fuel charge increase of \$332,403 due to projected fuel costs.
- Transfers Out - Decreased (\$866,408) with the major changes related to the following: decrease of (\$1,490,926) in Non-Departmental Operations due to the replacement of multi-function devices in FY 2022 (M.R. #21362), a decrease of (\$357,638) due to the IT Website Management System (M.R. 22110), a decrease of (\$160,237) for the laserfiche system enhancements for the courts and Clerks office (M.R. #21420). Also includes (\$1,300,000) reduction due to a one-time funding for the EDA CARES Act Revolving Loan Fund (M.R. #20577) that was a FY 2021 carryforward from the FY 2021 Year End Report and re-appropriated in FY 2022 (M.R.# 21507), grant match totaling (\$550,794) for the Sheriff's Office, Narcotics Enforcement Team (NET) grant (\$241,732) and Automobile Theft Authority grant (\$309,062); offset by an increase of \$2,000,000 for the annual transfer to the Housing Trust Fund (#21400) and an increase of \$1,000,000 for the transfer out to the Building Improvement Fund for the capital improvement program.

## **FY 2024 REVENUES**

- Property Taxes: Increased \$12,278,145 and includes a projected 4.62% increase in property taxable value over FY 2023 and reflects an assumed millage rate of 3.9523 mills.
- Federal Grants: No material change from FY 2023.
- State Grants: Increased \$114,357 for Non-Departmental Child Care Subsidy which reflects 50% reimbursement of updated qualified costs, offset by decrease in state operating grants.
- Other Intergovernmental Revenues: No change from FY 2023.
- Charges for Services: Increased \$1,663,723 primarily reflecting an increase in Sheriff's Office revenue due to contract revenue adjustments.
- Indirect Cost: No change from FY 2023.

- Contributions: No change from FY 2023.
- Investment Income: No change from FY 2023.
- Planned Use of Fund Balance: Decreased (\$2,551,631) as the FY 2024 budget assumes no use of Planned Use of Fund Balance.
- Transfer In: No change from FY 2023.

### **FY 2024 EXPENDITURES**

- Personnel – Increased overall by \$357,037. In the Non-Departmental section, Salary Adjustment Reserve increased \$6,603,000 to reflect a preliminary 3% compensation increase placeholder for General Fund/General Purpose departments. Fringe Benefit Reserve increased \$553,000 to reflect fringe benefits associated with the anticipated salary increase and a 7% increase of medical costs not included in departmental budgets.
- Contractual Services – Increased \$4,383,466 primarily due to Budgeted Equity of \$4,220,629.
- Non-Departmental – Increased \$7,828,103 primarily due to the \$6,603,000 in Salary Adjustment Reserve listed above, and increase of \$1,000,000 in General Fund Contingency which is used to account for the anticipated general operating favorability factor.
- Commodities – Overall increase \$225,068 primarily related to the increase of \$225,000 in the Clerk’s Election Supplies budget due to it being an election year.
- Capital Outlay – Overall decrease of (\$2,000,000) reflects one-time technology projects in FY 2023.
- Internal Services – Increase of \$3,106,996 primarily related to Building Space Cost Allocation of \$2,864,566 as building rates are based on full cost recovery for building maintenance, and increase of \$153,228 in Drain equipment labor 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).
- Transfers Out – Overall decrease of (\$2,396,856) based on the debt payment requirement for the Building Authority Facilities and Information Technology Projects debt fund. Includes \$1 million increase due to the Building Improvement Fund for the capital improvement program.

### **FY 2025 REVENUES**

- Property Taxes: Increased \$11,499,651 that includes a projected 4.39% increase in property taxable value over FY 2024 and reflects an assumed millage rate of 3.9285 mills.
- Federal Grants: No change from FY 2024.
- State Grants: State Grants increased \$13,204 due to the Child Care Subsidy based on updated qualified costs.
- Other Intergovernmental Revenues: No change from FY 2024.
- Charges for Services: Decreased (\$47,416) in Civil Service Action fees to align with historical trends.
- Indirect Cost: No change from FY 2024.
- Contributions: No change from FY 2024.

- Investment Income: No change from FY 2024.
- Planned Use of Fund Balance: No change from FY 2024.
- Transfers In: No change from FY 2024.

#### **FY 2025 EXPENDITURES**

- Personnel – Increased overall by \$1,500,000 in non-departmental section for the general turnover factor budgeted in the Salary Turnover Factor line item for the anticipated General Fund/General Purpose personnel favorability based on historical trends.
- Contractual Services – Decrease of (\$684,219) primarily due to increase in Budgeted Equity Adjustments.
- Non-Departmental – Increased overall by \$9,423,000 which includes Salary Adjustment Reserve increase of \$4,401,000 to reflect a preliminary 2% compensation placeholder for General Fund/General Purpose departments. Fringe Benefit Reserve increased \$3,772,000; overall fringe benefits adjustments under review by the County Executive Administration and is partially offset by a 7% increase for medical costs, both of which are not included in individual departmental budgets. Also, an increase of \$1,000,000 General Fund Contingency which is used to account for the anticipated general operating favorability factor.
- Commodities – Decreased (\$225,000) in the Clerk’s Election Supplies budget (non-election year).
- Capital Outlay – No change from FY 2024.
- Internal Services – Increase \$451,658 primarily related to Building Space Cost Allocation of \$254,889 as building rates are based on full cost recovery for building maintenance and Drain Equipment Labor \$105,216 to reflect FY 2023 salary forecast charged from the Drain Equipment Fund based on the historical spending in the fund from the previous year including salary grade position adjustments that are also included in the Drain Equipment Labor rate.
- Transfers Out – Overall Increase of \$1,000,000 due to the Building Improvement Fund for the capital improvement program.

Department:	301 - Circuit Court	OAKLAND COUNTY, MICHIGAN
Fund:	General Fund / General Purpose	FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2022		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Amended to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.		FY 2025 County Exec. Recommended	Inc./ (Dec.) FY 2024 Rec. to FY 2025 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Other Intergovern. Revenues	4,500	4,500	4,500	0	0.00%	4,500	0	0.00%	4,500	0	0.00%
Charges for Services	3,833,500	3,833,500	2,555,500	(1,278,000)	-33.34%	2,555,500	0	0.00%	2,555,500	0	0.00%
Grand Total Revenues	3,838,000	3,838,000	2,560,000	(1,278,000)	-33.30%	2,560,000	0	0.00%	2,560,000	0	0.00%

Expenditures

Salaries	17,556,752	17,689,004	18,600,900	911,896	5.16%	18,600,900	0	0.00%	18,600,900	0	0.00%
Fringe Benefits	8,685,412	8,744,149	9,463,268	719,119	8.22%	9,463,268	0	0.00%	9,463,268	0	0.00%
Contractual Services	11,204,171	11,213,018	11,081,843	(131,175)	-1.17%	11,074,273	(7,570)	-0.07%	11,074,273	0	0.00%
Commodities	297,058	873,673	297,058	(576,615)	-66.00%	297,058	0	0.00%	297,058	0	0.00%
Internal Services	5,304,536	5,840,691	5,227,181	(613,510)	-10.50%	5,571,333	344,152	6.58%	5,602,651	31,318	0.56%
Transfers Out	8,435,824	8,419,365	6,805,982	(1,613,383)	-19.16%	6,805,982	0	0.00%	6,805,982	0	0.00%
Grand Total Expenditures	51,483,753	52,779,900	51,476,232	(1,303,668)	-2.47%	51,812,814	336,582	0.65%	51,844,132	31,318	0.06%

**CIRCUIT COURT (Page 87)**  
**BUDGET HIGHLIGHTS**  
**FY 2023/2024/2025 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2023 REVENUES**

- Revenues reflect an anticipated decrease of (\$1,278,000) in the net collection of various fees and costs under Charges for Services; Mediation Fines (\$70,000) and Judge On Line Services (\$8,000).
  - Refund Fees PD Def Attorney decreased (\$1,200,000) to comply with the most recent Michigan Indigent Defense Commission standard.

**FY 2023 EXPENDITURES**

- Controllable Personnel – FY 2023 reflects a general overall compensation increase of 5% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
  - Other Salary and Fringe Benefit changes include an adjustment of (\$61,002) to remove the 5% general salary increase and associated fringe benefits for judges, as their compensation is controlled at the state level. Also, the changes include the deletion of positions in the following divisions:
    - Circuit Court Gen Jurisdiction Division reflect the deletion of one (1) Part Time Non-Eligible Student position (#7753).
    - Circuit Court Family Division reflect the deletion of one (1) Full Time Eligible Youth Assistance Caseworker II position (#2656); one (1) Part Time Non-Eligible College Intern position (#10991); and two (2) Part Time Non-Eligible Office Support Clerk Senior positions (#10864 and #10865).
    - Circuit Court Friend of the Court reflect the deletion of one (1) Part Time Non-Eligible Office Support Clerk Senior position (#3614) and one (1) Part Time Non-Eligible Student position (#3886).
- Contractual Services net decrease of (\$131,175) is primarily a result of a reduction in Special Projects (\$93,895) as well as Travel and Conference (\$30,000) due to one-time carry forwards of funds in the amended FY 2022 budget (M.R. #21507 FY 2021 Year End Report).
- The decrease in Commodities (\$576,615) is due to Expendable Equipment primarily for a one-time carry forward of (\$551,001) in order to purchase furniture for judicial chambers, various courtrooms and staff areas (M.R. #21507 FY 2021 Year End Report).
- Internal Services reflect a net decrease of (\$613,510) is due to Info Tech Development (\$516,589) and Maintenance Department Charges (\$19,311) as the appropriations are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. Also, Insurance Fund decreased (\$137,695) 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 that have depleted over the last several years. Additionally, there is a decrease in Building Space Cost Allocation (\$66,139). Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2023 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. The overall decrease is partially offset by an increase in Info Tech Operations \$154,684 due to allocation and usage adjustments.

- Transfers Out decreased (\$1,613,383) as the budget for the required local share contribution is reallocated to the Indigent Defense Services Office (IDSO) within the County Executive department. Miscellaneous Resolution #21395 created the IDSO division with the FY 2022 Michigan Indigent Defense Commission (MIDC) award.

#### **FY 2024 REVENUES**

- No changes.

#### **FY 2024 EXPENDITURES**

- Contractual Services overall decrease of (\$7,570) is the result of a reduction in State Institutions associated with the creation of one (1) Full-Time Eligible (FTE) Judicial Staff Attorney position, approved via M.R. #21440.
- Internal Services increased \$344,152 primarily due to Building Space Cost Allocation \$343,391; rates are based on full cost recovery for building maintenance and operations.

#### **FY 2025 REVENUES**

- No changes.

#### **FY 2025 EXPENDITURES**

- Internal Services increased \$31,318 primarily due to Building Space Cost Allocation \$30,553; rates are based on full cost recovery for building maintenance and operations.



Department:	302 - District Court	OAKLAND COUNTY, MICHIGAN
Fund:	General Fund / General Purpose	FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2022		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Amended to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.		FY 2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Rec. to FY 2025 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Other Intergovern. Revenues	1,800	1,800	1,800	0	0.00%	1,800	0	0.00%	1,800	0	0.00%
Charges for Services	12,746,021	12,746,021	11,669,021	(1,077,000)	-8.45%	11,669,021	0	0.00%	11,669,021	0	0.00%
Investment Income	2,200	2,200	2,200	0	0.00%	2,200	0	0.00%	2,200	0	0.00%
Grand Total Revenues	12,750,021	12,750,021	11,673,021	(1,077,000)	-8.45%	11,673,021	0	0.00%	11,673,021	0	0.00%

Expenditures

Salaries	9,481,822	9,481,822	9,884,760	402,938	4.25%	9,884,760	0	0.00%	9,884,760	0	0.00%
Fringe Benefits	4,527,642	4,527,642	4,776,843	249,201	5.50%	4,776,843	0	0.00%	4,776,843	0	0.00%
Contractual Services	1,917,555	1,917,555	1,937,798	20,243	1.06%	1,956,198	18,400	0.95%	1,975,068	18,870	0.96%
Commodities	259,718	281,844	258,218	(23,626)	-8.38%	258,218	0	0.00%	258,218	0	0.00%
Internal Services	1,897,480	1,987,807	1,912,955	(74,852)	-3.77%	1,970,801	57,846	3.02%	1,976,464	5,663	0.29%
Grand Total Expenditures	18,084,217	18,196,670	18,770,574	573,904	3.15%	18,846,820	76,246	0.41%	18,871,353	24,533	0.13%

**52<sup>nd</sup> District Court (Page 101)**  
**BUDGET HIGHLIGHTS**  
**FY 2023/2024/2025 COUNTY EXECUTIVE RECOMMENDED BUDGET**

- For Explanations, see Division reports

Department:	30201 - District Court Administration	OAKLAND COUNTY, MICHIGAN
Fund:	General	FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2022		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Amended to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.		FY 2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Rec. to FY 2025 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Expenditures

Salaries	192,854	192,854	177,942	(14,912)	-7.73%	177,942	0	0.00%	177,942	0	0.00%
Fringe Benefits	55,014	55,014	42,524	(12,490)	-22.70%	42,524	0	0.00%	42,524	0	0.00%
Contractual Services	10,300	10,300	10,300	0	0.00%	10,300	0	0.00%	10,300	0	0.00%
Internal Services	2,329	2,329	2,809	480	20.61%	2,819	10	0.36%	2,829	10	0.35%
Grand Total Expenditures	260,497	260,497	233,575	(26,922)	-10.33%	233,585	10	0.00%	233,595	10	0.00%

**52nd DISTRICT COURT'S ADMINISTRATION BUDGET (Page 105)**  
**BUDGET HIGHLIGHTS**  
**FY 2023/2024/2025 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2023 EXPENDITURES**

- Controllable Personnel reflects a general overall compensation increase of 5% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
- Internal Services reflects an overall increase of \$480 due to Insurance Fund 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 that have depleted over the last several years.

**FY 2024 EXPENDITURES**

- Internal Services – No material changes.

**FY 2025 EXPENDITURES**

- Internal Services – No material changes.

Department:	30202 - District Court I Div. (Novi)	OAKLAND COUNTY, MICHIGAN
Fund:	General	FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2022		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Amended to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.		FY 2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Rec. to FY 2025 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Other Intergovern. Revenues	500	500	500	0	0.00%	500	0	0.00%	500	0	0.00%
Charges for Services	4,214,753	4,214,753	3,839,753	(375,000)	-8.90%	3,839,753	0	0.00%	3,839,753	0	0.00%
Investment Income	500	500	500	0	0.00%	500	0	0.00%	500	0	0.00%
Grand Total Revenues	4,215,753	4,215,753	3,840,753	(375,000)	-8.90%	3,840,753	0	0.00%	3,840,753	0	0.00%

Expenditures

Salaries	3,145,034	3,145,034	3,306,148	161,114	5.12%	3,306,148	0	0.00%	3,306,148	0	0.00%
Fringe Benefits	1,493,816	1,493,816	1,616,576	122,760	8.22%	1,616,576	0	0.00%	1,616,576	0	0.00%
Contractual Services	821,159	821,159	829,136	7,977	0.97%	837,270	8,134	0.98%	845,567	8,297	0.99%
Commodities	62,556	62,556	62,556	0	0.00%	62,556	0	0.00%	62,556	0	0.00%
Internal Services	424,011	448,944	421,170	(27,774)	-6.19%	421,326	156	0.04%	421,580	254	0.06%
Grand Total Expenditures	5,946,576	5,971,509	6,235,586	264,077	4.42%	6,243,876	8,290	0.13%	6,252,427	8,551	0.14%

**52-1 DISTRICT COURT OF NOVI (Page 106)**  
**BUDGET HIGHLIGHTS**  
**FY 2023/2024/2025 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2023 REVENUES**

- Revenues reflect an anticipated decrease of (\$375,000) in the net collection of various fees and costs under Charges for Services; Ordinance Fines and Costs (\$150,000), Probation Fees (\$30,000), as well as State Law Costs (\$15,000).
- Refund Fees PD Def Attorney decreased (\$180,000) to comply with the most recent Michigan Indigent Defense Commission standard.

**FY 2023 EXPENDITURES**

- Controllable Personnel reflects a general overall compensation increase of 5% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
  - ~ Other Salary and Fringe Benefit changes include an adjustment of (\$9,150) to remove the 5% general salary increase and associated fringe benefits for judges, as their compensation is controlled at the state level.
- Contractual Services net increase of \$7,977 is primarily due to an increase in Rent, effective 04/01/2023.
- Internal Services net decrease of (\$27,774) is primarily due to Maintenance Department Charges (\$16,149) and Info Tech Development (\$8,784) as appropriations for the two-line items are budgeted in Non-Departmental and transferred as needed, per the General Appropriations Act.

**FY 2024 REVENUES**

- No changes.

**FY 2024 EXPENDITURES**

- Contractual Services increase of \$8,134 is due to an increase in Rent, effective 04/01/2024.
- Internal Services increase of \$156 is for Insurance Fund due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

**FY 2025 REVENUES**

- No changes.

**FY 2025 EXPENDITURES**

- Contractual Services increase of \$8,297 is due to an increase in Rent, effective 04/01/2025.
- Internal Services reflect an increase of \$254 is for Insurance Fund due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

Department:	30203 - District Court II Div. (Clark)	OAKLAND COUNTY, MICHIGAN
Fund:	General	FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2022		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Amended to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.		FY 2025 County Exec. Recommended	Inc./ (Dec.) FY 2024 Rec. to FY 2025 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Other Intergovern. Revenues	300	300	300	0	0.00%	300	0	0.00%	300	0	0.00%
Charges for Services	1,912,663	1,912,663	1,822,663	(90,000)	-4.71%	1,822,663	0	0.00%	1,822,663	0	0.00%
Investment Income	300	300	300	0	0.00%	300	0	0.00%	300	0	0.00%
Grand Total Revenues	1,913,263	1,913,263	1,823,263	(90,000)	-4.70%	1,823,263	0	0.00%	1,823,263	0	0.00%

Expenditures

Salaries	1,669,802	1,669,802	1,727,485	57,683	3.45%	1,727,485	0	0.00%	1,727,485	0	0.00%
Fringe Benefits	825,126	825,126	870,844	45,718	5.54%	870,844	0	0.00%	870,844	0	0.00%
Contractual Services	506,821	506,821	517,087	10,266	2.03%	527,353	10,266	1.99%	537,926	10,573	2.00%
Commodities	50,938	70,396	50,938	(19,458)	-27.64%	50,938	0	0.00%	50,938	0	0.00%
Internal Services	249,434	276,262	249,268	(26,994)	-9.77%	249,346	78	0.03%	249,423	77	0.03%
Grand Total Expenditures	3,302,121	3,348,407	3,415,622	67,215	2.01%	3,425,966	10,344	0.30%	3,436,616	10,650	0.31%

**52-2 DISTRICT COURT OF CLARKSTON (Page 109)**  
**BUDGET HIGHLIGHTS**  
**FY 2023/2024/2025 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2023 REVENUES**

- Revenues reflect an anticipated decrease of (\$90,000) in the net collection of various fees and costs under Charges for Services; Ordinance Fines and Costs (\$15,000).
- Refund Fees PD Def Attorney decreased (\$75,000) to comply with the most recent Michigan Indigent Defense Commission standard.

**FY 2023 EXPENDITURES**

- Controllable Personnel reflects a general overall compensation increase of 5% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
  - Other Salary and Fringe Benefit changes include an adjustment of (\$6,100) to remove the 5% general salary increase and associated fringe benefits for judges, as their compensation is controlled at the state level.
- Contractual Services increase of \$10,266 is primarily due to an increase in Rent \$9,966, effective 06/01/2022.
- Commodities decreased (\$19,458) due to Expendable Equipment primarily for a one-time carryforward re-appropriated in FY 2022 from the FY 2021 Year End Report (M.R. #21507).
- Internal Services reflect a net decrease of (\$26,994) is primarily due to Maintenance Department Charges (\$18,044) and Info Tech Development (\$8,784) as appropriations for the two-line items are budgeted in Non-Departmental and transferred as needed, per the General Appropriations Act.

**FY 2024 REVENUES**

- No changes.

**FY 2024 EXPENDITURES**

- Contractual Services increase of \$10,266 is due to an increase in Rent, effective 06/01/2023.
- Internal Services reflect an increase of \$78 primarily for Insurance Fund due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

**FY 2025 REVENUES**

- No changes.

**FY 2025 EXPENDITURES**

- Contractual Services increase of \$10,573 is due to an increase in Rent, effective 06/01/2024.
- Internal Services reflect an increase of \$77 primarily for Insurance Fund due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.



Department:	30204 - District Court III Div. (Roch)	OAKLAND COUNTY, MICHIGAN
Fund:	General	FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2022		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Amended to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.		FY 2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Rec. to FY 2025 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Other Intergovern. Revenues	700	700	700	0	0.00%	700	0	0.00%	700	0	0.00%
Charges for Services	4,178,015	4,178,015	3,886,015	(292,000)	-6.99%	3,886,015	0	0.00%	3,886,015	0	0.00%
Investment Income	400	400	400	0	0.00%	400	0	0.00%	400	0	0.00%
Grand Total Revenues	4,179,115	4,179,115	3,887,115	(292,000)	-6.99%	3,887,115	0	0.00%	3,887,115	0	0.00%

Expenditures

Salaries	2,701,318	2,701,318	2,796,601	95,283	3.53%	2,796,601	0	0.00%	2,796,601	0	0.00%
Fringe Benefits	1,227,775	1,227,775	1,273,984	46,209	3.76%	1,273,984	0	0.00%	1,273,984	0	0.00%
Contractual Services	177,435	177,435	179,235	1,800	1.01%	179,235	0	0.00%	179,235	0	0.00%
Commodities	100,992	100,992	99,492	(1,500)	-1.49%	99,492	0	0.00%	99,492	0	0.00%
Internal Services	924,917	944,958	943,391	(1,567)	-0.17%	1,000,904	57,513	6.10%	1,006,139	5,235	0.52%
Grand Total Expenditures	5,132,437	5,152,478	5,292,703	140,225	2.72%	5,350,216	57,513	1.09%	5,355,451	5,235	0.10%

**52-3 DISTRICT COURT OF ROCHESTER HILLS (Page 112)**  
**BUDGET HIGHLIGHTS**  
**FY 2023/2024/2025 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2023 REVENUES**

- Revenues reflect an anticipated decrease of (\$292,000) in the net collection of various fees and costs under Charges for Services; Ordinance Fines and Costs (\$150,000), as well as Probation Fees (\$60,000).
- Refund Fees PD Def Attorney decreased (\$82,000) to comply with the most recent Michigan Indigent Defense Commission standard.

**FY 2023 EXPENDITURES**

- Controllable Personnel reflects a general overall compensation increase of 5% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
  - Other Salary and Fringe Benefit changes include an adjustment of (\$9,150) to remove the 5% general salary increase and associated fringe benefits for judges, as their compensation is controlled at the state level.
- Contractual Services increased \$1,800 primarily for Periodicals Books Publ Sub \$1,500 due to a reallocation of funding in order to better align budget with actuals.
- Commodities decreased (\$1,500) for Office Supplies in order to offset the increase in the line item under Contractual Services.
- Internal Services reflect an overall decrease of (\$1,567) due to Maintenance Department Charges (\$11,257) and Info Tech Development (\$8,784) as appropriations for the two-line items are budgeted in Non-Departmental and transferred as needed, per the General Appropriations Act. Also, Info Tech Managed Print Services decreased (\$5,782) due to allocation and usage adjustment. Additionally, Insurance Fund decreased (\$2,887) 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 that have depleted over the last several years. Partially offset by an increase for Building Space Cost Allocation of \$25,974. Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2023 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Also, Info Tech CLEMIS increased \$1,169 due to allocation and usage adjustment.

**FY 2024 REVENUES**

- No changes.

**FY 2024 EXPENDITURES**

- Internal Services reflect an increase of \$57,513 primarily due to Building Space Cost Allocation \$57,384; rates are based on full cost recovery for building maintenance and operations.

**FY 2025 REVENUES**

- No changes.

**FY 2025 EXPENDITURES**

- Internal Services reflect an increase of \$5,235 due to Building Space Cost Allocation \$5,105; rates are based on full cost recovery for building maintenance and operations.

Department:	30205 - District Court IV Div. (Troy)	OAKLAND COUNTY, MICHIGAN
Fund:	General	FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2022		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Amended to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.		FY 2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Rec. to FY 2025 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Other Intergovern. Revenues	300	300	300	0	0.00%	300	0	0.00%	300	0	0.00%
Charges for Services	2,440,590	2,440,590	2,120,590	(320,000)	-13.11%	2,120,590	0	0.00%	2,120,590	0	0.00%
Investment Income	1,000	1,000	1,000	0	0.00%	1,000	0	0.00%	1,000	0	0.00%
Grand Total Revenues	2,441,890	2,441,890	2,121,890	(320,000)	-13.10%	2,121,890	0	0.00%	2,121,890	0	0.00%

Expenditures

Salaries	1,772,814	1,772,814	1,876,584	103,770	5.85%	1,876,584	0	0.00%	1,876,584	0	0.00%
Fringe Benefits	925,911	925,911	972,915	47,004	5.08%	972,915	0	0.00%	972,915	0	0.00%
Contractual Services	401,840	401,840	402,040	200	0.05%	402,040	0	0.00%	402,040	0	0.00%
Commodities	45,232	47,901	45,232	(2,669)	-5.57%	45,232	0	0.00%	45,232	0	0.00%
Internal Services	296,789	315,314	296,317	(18,997)	-6.02%	296,406	89	0.03%	296,493	87	0.03%
Grand Total Expenditures	3,442,586	3,463,780	3,593,088	129,309	3.73%	3,593,177	89	0.00%	3,593,264	87	0.00%

**52-4 DISTRICT COURT OF TROY (Page 115)**  
**BUDGET HIGHLIGHTS**  
**FY 2023/2024/2025 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2023 REVENUES**

- Revenues reflect an anticipated decrease of (\$320,000) in the net collection of various fees and costs under Charges for Services; Ordinance Fines and Costs (\$120,000) as well as Probation Fees (\$60,000).
- Refund Fees PD Def Attorney decreased (\$140,000) to comply with the most recent Michigan Indigent Defense Commission standard.

**FY 2023 EXPENDITURES**

- Controllable Personnel reflects a general overall compensation increase of 5% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
  - Overall position change within the Troy District Court reflects the reclassification of one (1) Full Time Eligible Court Recorder position (#1236) to a Judicial Secretary position for a savings of (\$26,578).
  - Other Salary and Fringe Benefit changes include an adjustment of (\$6,100) to remove the 5% general salary increase and associated fringe benefits for judges, as their compensation is controlled at the state level.
- Contractual Services increased \$200 for Membership Dues due to a change in association fees for the State Bar of Michigan.
- Commodities decreased (\$2,669) for Expendable Equipment due to a FY 2021 encumbrance.
- Internal Services net decrease of (\$18,997) due to Maintenance Department Charges (\$9,742) and Info Tech Development (\$8,783) as appropriations for the two-line items are budgeted in Non-Departmental and transferred as needed, per the General Appropriations Act.

**FY 2024 REVENUES**

- No changes.

**FY 2024 EXPENDITURES**

- Internal Services reflect an increase of \$89 for Insurance Fund due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

**FY 2025 REVENUES**

- No changes.

**FY 2025 EXPENDITURES**

- Internal Services reflect an increase of \$87 for Insurance Fund due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

Department:	304 - Probate Court	OAKLAND COUNTY, MICHIGAN
Fund:	General Fund / General Purpose	FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2022		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Amended to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.		FY 2025 County Exec. Recommended	Inc./ (Dec.) FY 2024 Rec. to FY 2025 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Charges for Services	561,600	561,600	518,600	(43,000)	-7.66%	518,600	0	0.00%	518,600	0	0.00%
Grand Total Revenues	561,600	561,600	518,600	(43,000)	-7.66%	518,600	0	0.00%	518,600	0	0.00%

Expenditures

Salaries	3,462,599	3,471,505	3,704,744	233,239	6.72%	3,704,744	0	0.00%	3,704,744	0	0.00%
Fringe Benefits	1,682,511	1,687,600	1,838,505	150,905	8.94%	1,838,505	0	0.00%	1,838,505	0	0.00%
Contractual Services	954,315	960,715	1,037,315	76,600	7.97%	1,037,315	0	0.00%	1,037,315	0	0.00%
Commodities	76,109	76,109	76,109	0	0.00%	76,109	0	0.00%	76,109	0	0.00%
Internal Services	1,094,716	1,122,642	1,103,734	(18,908)	-1.68%	1,167,419	63,685	5.77%	1,173,389	5,970	0.51%
Grand Total Expenditures	7,270,250	7,318,571	7,760,407	441,836	6.04%	7,824,092	63,685	0.82%	7,830,062	5,970	0.08%

**PROBATE COURT (Page 118)**  
**BUDGET HIGHLIGHTS**  
**FY 2023/2024/2025 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2023 REVENUES**

- Revenues reflect an anticipated decrease of (\$43,000) in the net collection of various fees and costs under Charges for Services; Refund Fees PD Def Attorney (\$45,000) offset by Gross Estate Fees \$2,000.

**FY 2023 EXPENDITURES**

- Controllable Personnel reflects a general overall compensation increase of 5% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
  - Other Salary and Fringe Benefit changes include an adjustment of (\$42,781) to remove the 5% general salary increase and associated fringe benefits for judges, as their compensation is controlled at the state level.
- Contractual Services increased \$76,600 primarily for Medical Services Guardianship \$25,000 and Medical Services Probate Exam \$55,000 due to a statutory mandate for independent psychological evaluations. Partially offset by a decrease of (\$6,400) for Travel and Conference due to a one-time carryforward in order to assist in eliminating a portion of the backlog of cases resulting from the COVID-19 pandemic.
- Internal Services decreased overall (\$18,908). Info Tech Development decreased (\$27,760) as appropriations for the line item is budgeted in Non-Departmental and transferred as needed, per the General Appropriations Act. Building Space Cost Allocation decreased (\$12,820); Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building; the FY 2023 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Partially offset by an increase in Insurance Fund \$21,838 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 that have depleted over the last several years.

**FY 2024 REVENUES**

- No changes.

**FY 2024 EXPENDITURES**

- Internal Services increased \$63,685 primarily due to Building Space Cost Allocation \$63,352; rates are based on full cost recovery for building maintenance and operations.

**FY 2025 REVENUES**

- No changes.

**FY 2025 EXPENDITURES**

- Internal Services increased \$5,970 primarily due to Building Space Cost Allocation \$5,637; rates are based on full cost recovery for building maintenance and operations.



Department:	401 - Prosecuting Attorney	OAKLAND COUNTY, MICHIGAN
Fund:	General Fund / General Purpose	FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2022		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Amended to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.		FY 2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Rec. to FY 2025 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Federal Grants	205,000	205,000	205,000	0	0.00%	205,000	0	0.00%	205,000	0	0.00%
Charges for Services	815,549	820,349	820,349	0	0.00%	820,349	0	0.00%	820,349	0	0.00%
Transfers In	0	75,000	0	(75,000)	-100.00%	0	0	0.00%	0	0	0.00%
Grand Total Revenues	1,020,549	1,100,349	1,025,349	(75,000)	-6.82%	1,025,349	0	0.00%	1,025,349	0	0.00%

Expenditures

Salaries	13,573,166	14,053,837	14,886,911	833,074	5.93%	14,886,911	0	0.00%	14,886,911	0	0.00%
Fringe Benefits	6,322,884	6,593,990	7,084,854	490,864	7.44%	7,084,854	0	0.00%	7,084,854	0	0.00%
Contractual Services	503,338	1,636,565	562,136	(1,074,429)	-65.65%	562,136	0	0.00%	562,136	0	0.00%
Commodities	96,773	99,900	94,900	(5,000)	-5.01%	94,900	0	0.00%	94,900	0	0.00%
Capital Outlay	0	4,800	4,800	0	0.00%	4,800	0	0.00%	4,800	0	0.00%
Internal Services	2,247,165	2,363,268	2,351,664	(11,604)	-0.49%	2,469,540	117,876	5.01%	2,480,716	11,176	0.45%
Transfers Out	1,010,567	1,281,757	1,220,257	(61,500)	-4.80%	1,220,257	0	0.00%	1,220,257	0	0.00%
Grand Total Expenditures	23,753,893	26,034,117	26,205,522	171,405	0.66%	26,323,398	117,876	0.45%	26,334,574	11,176	0.04%

**PROSECUTING ATTORNEY (Page 126)**  
**BUDGET HIGHLIGHTS**  
**FY 2023/2024/2025 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2023 REVENUES**

- Revenues reflect a decrease of (\$75,000) in Transfers In (offset in Operating Expenditures) due to a one-time Forfeiture Fund transfer per MR #22072.

**FY 2023 EXPENDITURES**

- Controllable Personnel increased \$1,323,938. FY 2023 reflects a general overall compensation increase of 5% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
- Operating Expenditures decreased (\$1,079,429) primarily due to the Oxford High School shooting response, which received a one-time allocation of (\$925,992) for temporary emergency personnel and security expenditures (\$600,000) (MR #21507) as well as to support the extraordinary workload related to the incident (\$325,992) (MR #22001). Additional reductions include a one-time FY 2022 carry forward totaling (\$127,337) which is comprised of Professional Services (\$115,853) for a special prosecutor to conduct an independent investigation of a 2006 conviction and Travel and Conference (\$11,484) for additional training; Forfeiture fund transfer of (\$75,000) (offset in Revenue) for Travel and Conference (\$50,000) for prosecutor-specific continuing legal education training, Child Abuse Neglect Council (\$10,000) to assist Care House in paying for a cloud based system for conducting recorded child witness interviews for law enforcement and child welfare agency investigations, Professional Services (\$10,000) to conduct a community violence prevention assessment and Expendable Equipment (\$5,000) for equipment or technology that could be used to enhance law enforcement efforts in compliance with state law. These reductions were partially offset by budget increases in Membership Dues \$46,300 due to increases in professional association fees and Expert Witness Fee and Mileage \$10,000 to hire and consult with experts as it relates to highly specialized areas of the law, evidence and investigation.
- Internal Services decreased overall (\$11,604). Info Tech Development (\$53,889) and Maintenance Department Charges (\$23,712) decreased as appropriations for the two-line items are budgeted in Non-Departmental and transferred as needed, per the General Appropriations Act. Also, Building Space Cost Allocation decreased (\$23,278) as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building; the FY 2023 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance. These reductions are partially offset by increases in Info Tech Operations \$31,976, Motor Pool \$24,515 and Motor Pool Fuel \$11,054 which are based on allocation and usage level adjustments and Insurance Fund increased \$21,730 which reflects an increase 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 that have depleted over the last several years.
- Transfers Out decreased for Motor Pool (\$61,500) due to a one-time transfer for the Oxford High School Shooting Incident (MR #21005).

**FY 2024 REVENUES**

- No changes.

**FY 2024 EXPENDITURES**

- Internal Services reflects an overall increase of \$117,876 primarily due to Building Space Cost Allocation, \$117,123, as rates are based on full cost recovery for building maintenance and operations. Also, Insurance Fund increased \$753 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

**FY 2025 REVENUES**

- No changes.

**FY 2025 EXPENDITURES**

- Internal Services reflects an overall increase of \$11,176 primarily due to Building Space Cost Allocation, \$10,422, as rates are based on full cost recovery for building maintenance and operations. Also, Insurance Fund increased \$754 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

Department:	403 - Sheriff	OAKLAND COUNTY, MICHIGAN
Fund:	General Fund / General Purpose	FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2022		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Amended to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.		FY 2025 County Exec. Recommended	Inc./ (Dec.) FY 2024 Rec. to FY 2025 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Federal Grants	0	483,544	0	(483,544)	-100.00%	0	0	0.00%	0	0	0.00%
Other Intergovern. Revenues	300,050	300,050	255,050	(45,000)	-15.00%	255,050	0	0.00%	255,050	0	0.00%
Charges for Services	67,466,815	68,789,377	68,886,899	97,522	0.14%	70,449,186	1,562,287	2.27%	70,449,186	0	0.00%
Planned Use of Fund Balance	8,112	0	0	0	0.00%	0	0	0.00%	0	0	0.00%
Other Revenues	15,000	15,000	15,000	0	0.00%	15,000	0	0.00%	15,000	0	0.00%
Transfers In	0	31,093	0	(31,093)	-100.00%	0	0	0.00%	0	0	0.00%
Grand Total Revenues	67,789,977	69,619,064	69,156,949	(462,115)	-0.66%	70,719,236	1,562,287	2.26%	70,719,236	0	0.00%

Expenditures

Salaries	90,701,704	92,264,724	93,215,785	951,061	1.03%	93,220,571	4,786	0.01%	93,220,571	0	0.00%
Fringe Benefits	44,791,005	45,262,598	47,174,356	1,911,758	4.22%	47,174,545	189	0.00%	47,174,545	0	0.00%
Contractual Services	9,325,073	10,509,397	10,378,726	(130,671)	-1.24%	10,580,733	202,007	1.95%	10,580,733	0	0.00%
Commodities	2,826,355	3,621,520	2,851,373	(770,147)	-21.27%	2,851,441	68	0.00%	2,851,441	0	0.00%
Capital Outlay	57,335	2,303,308	58,887	(2,244,421)	-97.44%	58,887	0	0.00%	58,887	0	0.00%
Internal Services	22,472,598	22,728,456	23,222,834	494,378	2.18%	24,125,592	902,758	3.89%	24,245,218	119,626	0.50%
Transfers Out	334,086	1,085,866	643,148	(442,718)	-40.77%	643,148	0	0.00%	643,148	0	0.00%
Grand Total Expenditures	170,508,156	177,775,869	177,545,109	(230,760)	-0.13%	178,654,917	1,109,808	0.63%	178,774,543	119,626	0.07%

**SHERIFF'S OFFICE (Page 136)**  
**BUDGET HIGHLIGHTS**  
**FY 2023/2024/2025 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2023 REVENUES**

- Federal Operating Grants decreased (\$483,544) due to timing of one-year grant awards: Emergency Federal Law Enforcement Assistance grant (\$327,539) (M.R. #22122), Traffic Safety Enforcement grant (\$55,823) (M.R. #21489), High Intensity Drug Trafficking Area (HIDTA) Forensic Lab Technician Firearms Positions grant (\$35,000) (M.R. #21188) with additional funding for the FY 2020 HIDTA grant (\$5,000) (M.R. #22093), Bulletproof Vest Program grant (\$21,438) (M.R. #21207), Federal Bureau of Investigations Gang and Violent Crime Safe Streets Task Force (\$19,372) (M.R. #21460) and Joint Terrorism Task Force (\$19,372) (M.R. #21459).
- Other Intergovernmental Revenues decreased (\$45,000) due to a reduced number of inmates qualifying for Social Security Incentive Payments.
- Charges for Services increased overall by \$97,522. Sheriff Special Deputies increased \$1,432,607 due to new contracts to provide law enforcement services as well as contract amendments for additional position requests by various Cities, Villages and Townships (CVTs). Dispatch Services increased \$86,886 due to annual contract adjustments to provide dispatch services to various CVTs. The increases are partially offset by declining revenues due to a reduced jail population that impacted Diverted Felon (\$750,000), Clinic Charges (\$20,000), Transportation of Prisoners (\$8,000) and Dental Services Fees (\$2,000). Reimbursement Contracts decreased (\$229,592) due to a one-year agreement with Oakland Community Health Network (OCHN) to provide inmate counseling services (M.R. #21408). Reimbursement Salaries decreased (\$205,610) primarily due to a reduction in contracted law enforcement services. Civil Action Service Fees decreased (\$100,000) due to declining number of foreclosures and civil services requests. OUIL Third Offense decreased (\$65,000) due to not being able to bill for assessments when offender is no longer in custody. Reimbursement General decreased (\$21,816) due to one-year agreements to provide law enforcement driving techniques training. Photostats decreased (\$20,000) due to a reduction in requests.
- Transfers In decreased (\$31,093) due to one-time transfers in FY 2022 which include (\$3,496) transferred from the Sheriff Booking Fee Training Fund (#21397) for corrections deputy training, (\$22,073) transferred from the Sheriff Training Fund (#21396) for eligible dispatcher training and dispatch costs, and (\$5,524) transferred from the Law Enforcement Enhancement Fund (#21341) in support of drug law enforcement efforts.

**FY 2023 EXPENDITURES**

- Controllable Personnel reflects a general overall compensation increase of 5% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
  - Other Salary and Fringe Benefit changes include the deletion of four (4) Part-Time Non-Eligible (PTNE) positions which allowed for the reclassification of four (4) Full-Time Eligible (FTE) positions: One (1) Accountant II to Sheriff Contract & Account Compliance Analyst, One (1) Central Employee Records Coordinator to Sheriff Recruitment Specialist, One (1) Central Employee Records

Coordinator to Office Supervisor II and a salary grade change for one (1) Supervisor Sheriff Contracts and Accounts from UNI/122 to UNI/124.

- Contractual Services decreased overall by (\$130,671) due to FY 2021 carry forwards re-appropriated in FY 2022 totaling (\$93,340) which is comprised of Software Support Maintenance (\$38,610) for a new jail classification system, Supportive Services (\$24,730) for Crime Victim Rights and Officers Training (\$30,000) to train pilots. Also, Software Support Maintenance decreased (\$168,865) due to the BOC Body-Worn Camera Policy and Implementation Program (MR #21529), Officers Training decreased (\$25,569) due to one-time training for dispatch and corrections officers, Professional Services decreased (\$20,000) due to a one-time allocation for the Oxford High School shooting response (MR #22001) for mental health services and a decrease of (\$27,120) due to account rebalancing based on historical spending and offset in Commodities. The decrease is partially offset by increases in Contracted Services \$196,111 due to a new jail healthcare clinic contract and K-9 Program \$10,000 from a FY 2021 donation used to purchase a K-9. Since restricted funds were not utilized, the transfer was returned to Law Enforcement Enhance State #21341.
- Commodities decreased overall (\$770,147) due to FY 2021 encumbrances totaling (\$437,012): Deputy Supplies (\$290,789), Other Expendable Equipment (\$92,144), Expendable Equipment (\$50,716), Uniforms (\$2,202) and Forensic Lab Enhancement (\$1,161). Further reductions include FY 2021 carry forwards re-appropriated in FY 2022 totaling (\$331,175): Deputy Supplies (\$209,015), Other Expendable Equipment (\$48,000), Bedding and Linen (\$40,500) and Expendable Equipment (\$33,660). An additional decrease in Deputy Supplies (offset in Revenue) also occurred due to timing of one-year grant awards including the Bulletproof Vest Program grant (\$21,438) (M.R. #21207), FY 2020 HIDTA grant (\$5,000) (M.R. #22093) and contract amendments for additional position requests by various CVTs. The decrease is partially offset by an increase of \$27,120 due to account rebalancing based on historical spending and offset in Contractual Services.
- Capital Outlay decreased overall (\$2,244,421) due to FY 2021 carry forwards re-appropriated in FY 2022 totaling (\$253,071) which is comprised of Equipment (\$192,925) for the helicopter mapping system and polygraph instrument replacement and Vehicles (\$60,146) for a Marine/Rescue truck. Additionally, Equipment decreased (\$1,241,350) due to the BOC Body-Worn Camera Policy and Implementation Program (MR #21529) and Capital Outlay Miscellaneous (\$750,000) due to the Helicopter Video Observation System (MR #22075).
- Internal Services increased overall \$494,378. Insurance Fund increased \$514,612 and reflects an increase 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 that have depleted over the last several years. Also, Building Space Cost Allocation increased \$41,005 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building; the FY 2023 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Increases also occurred in Motor Pool Fuel Charges \$305,206, Info Tech CLEMIS \$34,590, Telephone Communications \$4,448 and Info Tech Equipment Rental \$379 based on allocations and usage adjustments. These increases are partially offset by decreases in Info Tech Development (\$190,655) and Maintenance Department Charges (\$52,110) as these are budgeted in Non-Departmental and appropriated to departments on an as-needed basis, per the General Appropriations Act. Decreases also occurred in Motor Pool (\$154,338), Info Tech Managed Print Services (\$7,569) and Equipment Rental (\$1,190) based on allocations and usage adjustments.

- Transfers Out decreased (\$442,718) as the FY 2021 budget included grant match funding for Narcotics Enforcement Team (NET) grant (\$241,732) and Justice Assistance Grant (JAG) (\$12,433). Also, motor pool, info tech operations and radio funds decreased (\$178,553) due to fleet expansion (M.R. #21204) and patrol contract amendments for one-time costs.

#### **FY 2024 REVENUES**

- Charges for Services increased \$1,562,287 due to Sheriff Special Deputies reflecting updated law enforcement contracts as well as contract amendments for additional position requests by various Cities, Villages and Townships (CVTs).

#### **FY 2024 EXPENDITURES**

- Controllable Personnel increased \$4,975 due to contractual law enforcement and dispatch service contracts.
- Contractual Services increased \$202,007 primarily due to a new jail healthcare clinic contract.
- Commodities increased \$68 due to law enforcement contract amendments for additional position requests by various Cities, Villages and Townships (CVTs).
- Internal Services reflect an increase of \$902,758 due to Building Space Cost Allocation \$865,069; rates are based on full cost recovery for building maintenance and operations. Also, Insurance Fund increased \$37,655 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

#### **FY 2025 REVENUES**

- No changes.

#### **FY 2025 EXPENDITURES**

- Internal Services increased \$119,626. Building Space Cost Allocation increased \$76,977; rates are based on full cost recovery for building maintenance and operations. Also, Insurance Fund increased \$42,649 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

Department:	201 - County Clerk	OAKLAND COUNTY, MICHIGAN
Fund:	General Fund / General Purpose	FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2022		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Amended to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.		FY 2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Rec. to FY 2025 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Charges for Services	15,802,300	15,802,300	18,043,500	2,241,200	14.18%	18,043,500	0	0.00%	18,043,500	0	0.00%
Investment Income	2,500	2,500	2,500	0	0.00%	2,500	0	0.00%	2,500	0	0.00%
Grand Total Revenues	15,804,800	15,804,800	18,046,000	2,241,200	14.18%	18,046,000	0	0.00%	18,046,000	0	0.00%

Expenditures

Salaries	5,148,672	5,148,672	5,278,314	129,642	2.52%	5,278,314	0	0.00%	5,278,314	0	0.00%
Fringe Benefits	2,683,135	2,683,135	2,819,688	136,553	5.09%	2,819,688	0	0.00%	2,819,688	0	0.00%
Contractual Services	421,550	421,550	431,550	10,000	2.37%	431,550	0	0.00%	431,550	0	0.00%
Commodities	1,100,862	1,124,265	900,862	(223,403)	-19.87%	1,125,862	225,000	24.98%	900,862	(225,000)	-19.98%
Internal Services	1,371,889	1,640,637	1,336,589	(304,048)	-18.53%	1,430,469	93,880	7.02%	1,438,965	8,496	0.59%
Grand Total Expenditures	10,726,108	11,018,259	10,767,003	(251,256)	-2.28%	11,085,883	318,880	2.96%	10,869,379	(216,504)	-1.95%



**COUNTY CLERK (Page 165)**  
**BUDGET HIGHLIGHTS**  
**FY 2023/2024/2025 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2023 REVENUES**

- Charges for Services overall net increase \$2,241,200 is primarily attributed to Land Transfer Tax increase of \$1,174,200 and Recording Fees \$530,000 and Mortgages \$200,000 to reflect actual activity and closer align with historical favorability.

**FY 2023 EXPENDITURES**

- Controllable Personnel reflects a general overall compensation increase of 5% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
- Contractual Services increase overall \$10,000 due to Fees Per Diems \$5,000 and Printing \$5,000 within the Election's Division.
- Commodities overall net decrease of (\$223,403) is primarily due to Election Supplies (\$225,000) as the expenditure fluctuates every other year due to elections. Partially offset by a net increase in Metered Postage of \$25,000 as it used as an offset for the Metered Postage revenue line-item budget.
- Internal Services net decrease of (\$304,048) is mainly attributable to Info Tech Development (\$254,079) and Maintenance Department Charges (\$14,669); appropriation for the two-line items are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. Info Tech Operations (\$2,766) due to allocation and usage level adjustments. Insurance Fund decreased (\$6,613) reflects a decrease 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 that have depleted over the last several years. Also, a decrease in Building Space Cost Allocation decreased (\$17,287) as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building; the FY 2023 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Motor Pool increased \$380 due to adjustments in the lease and maintenance of vehicles.

**FY 2024 REVENUES**

- No changes

**FY 2024 EXPENDITURES**

- Commodities overall net increase is primarily due to Election Supplies \$225,000 due to it being an election year.

- Internal Services net increase of \$93,880 is primarily due to Building Space Allocation \$93,724; rates are based on full cost recovery for building maintenance and operations. Also, an increase in Insurance Fund \$156, due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

#### **FY 2025 REVENUES**

- No changes.

#### **FY 2025 EXPENDITURES**

- Commodities overall net decrease is primarily due to Election Supplies (\$225,000) due to it being a non-election year.
- Internal Services net increase of \$8,496 is primarily due to Building Space Allocation \$8,338; rates are based on full cost recovery for building maintenance and operations. Also, an increase in Insurance Fund \$158 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

Department:	701 - Treasurers Office	OAKLAND COUNTY, MICHIGAN
Fund:	General Fund / General Purpose	FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2022		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Amended to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.		FY 2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Rec. to FY 2025 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Property taxes	1,413,500	1,413,500	1,563,500	150,000	10.61%	1,563,500	0	0.00%	1,563,500	0	0.00%
Charges for Services	3,395,600	3,395,600	3,347,100	(48,500)	-1.43%	3,297,100	(50,000)	-1.49%	3,247,100	(50,000)	-1.52%
Investment Income	150,000	150,000	300,000	150,000	100.00%	300,000	0	0.00%	300,000	0	0.00%
Transfers In	2,300,000	2,300,000	2,300,000	0	0.00%	2,300,000	0	0.00%	2,300,000	0	0.00%
Grand Total Revenues	7,259,100	7,259,100	7,510,600	251,500	3.46%	7,460,600	(50,000)	-0.67%	7,410,600	(50,000)	-0.67%

Expenditures

Salaries	2,457,343	2,457,343	2,490,755	33,412	1.36%	2,490,755	0	0.00%	2,490,755	0	0.00%
Fringe Benefits	1,192,449	1,192,449	1,281,129	88,680	7.44%	1,281,129	0	0.00%	1,281,129	0	0.00%
Contractual Services	3,321,870	5,571,870	3,321,870	(2,250,000)	-40.38%	3,321,870	0	0.00%	3,321,870	0	0.00%
Commodities	86,900	86,900	86,900	0	0.00%	86,900	0	0.00%	86,900	0	0.00%
Internal Services	1,416,728	1,670,486	1,288,312	(382,174)	-22.88%	1,320,749	32,437	2.52%	1,328,028	7,279	0.55%
Transfers Out	120,000	240,000	120,000	(120,000)	-50.00%	120,000	0	0.00%	120,000	0	0.00%
Grand Total Expenditures	8,595,290	11,219,048	8,588,966	(2,630,082)	-23.44%	8,621,403	32,437	0.38%	8,628,682	7,279	0.08%

**TREASURER'S OFFICE (Page 182)**  
**BUDGET HIGHLIGHTS**  
**FY 2023/2024/2025 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2023 REVENUES**

- Property Taxes net increase of \$150,000 is due to property value increase.
- Charges for Services net decrease of (\$48,500) is primarily attributed to Civil Action Service Fee (\$314,000), partially offset by an increase to Tile Search Fees \$165,000 and Foreclosure Notification Fee \$100,000 to match actual activity.
- Investment Income net increase of \$150,000 to closer align with actual activity.

**FY 2023 EXPENDITURES**

- Controllable Personnel reflects a general overall compensation increase of 5% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
- Contractual Services decreased due to Claims (\$2,250,000) due to the FY 2020 land sale liability from FY 2022 as it related to the Rafaeli case (Case No. 15-147429-CA; M.R. #21507).
- Commodities – No Change
- Internal Services net increase of (\$382,174) is primarily due to decrease to Info Tech Development (\$250,822) and Maintenance Department Charges (\$2,936) as appropriation for the two-line items are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. Insurance Fund (\$117,215), 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 that have depleted over the last several years. Building Space Allocation decreased (\$3,145) as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2022 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Partially offset by Also, decrease to Info Tech Operations (\$82,063) due to allocation and usage adjustments.
- Transfers Out net decrease of (\$120,000) is due to a carry-forward from the FY 2021 Year End Report (M.R. #21507) as the funding was re-appropriated in FY 2022 for the foreclosure activity starting back up because of the COVID-19 pandemic.

**FY 2024 REVENUES**

- Charges for Services net decrease of (\$50,000) is primarily attributed to Civil Action Service Fee to closer align with future predicted actual activity.

**FY 2024 EXPENDITURES**

- Internal Services increased by \$32,437 primarily due to Building Space Allocation \$29,284, rates are based on full cost recovery for building maintenance and operations. Also, Insurance Fund increased \$2,519 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

**FY 2025 REVENUES**

- Charges for Services net decrease of (\$50,000) is primarily attributed to Civil Action Service Fee to closer align with future predicted actual activity.

**FY 2025 EXPENDITURES**

- Internal Services increased by \$7,279 primarily due to Building Space Allocation \$2,606; rates are based on full cost recovery for building maintenance and operations. Also, Insurance Fund increased \$2,529 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

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

Department:	50101 - BOC - Administration	OAKLAND COUNTY, MICHIGAN
Fund:	General Fund / General Purpose	FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2022		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Amended to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.		FY 2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Rec. to FY 2025 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Charges for Services	7,200	7,200	3,700	(3,500)	-48.61%	3,700	0	0.00%	3,700	0	0.00%
Grand Total Revenues	7,200	7,200	3,700	(3,500)	-48.61%	3,700	0	0.00%	3,700	0	0.00%

Expenditures

Salaries	2,116,984	2,136,210	2,215,749	79,539	3.72%	2,159,594	(56,155)	-2.53%	2,159,594	0	0.00%
Fringe Benefits	1,110,703	1,117,433	1,227,679	110,246	9.87%	1,199,892	(27,787)	-2.26%	1,199,892	0	0.00%
Contractual Services	1,189,419	2,373,393	1,150,757	(1,222,636)	-51.51%	1,150,757	0	0.00%	1,150,757	0	0.00%
Commodities	17,291	17,291	29,291	12,000	69.40%	29,291	0	0.00%	29,291	0	0.00%
Capital Outlay	0	33,361	0	(33,361)	-100.00%	0	0	0.00%	0	0	0.00%
Internal Services	765,548	784,869	695,942	(88,927)	-11.33%	733,431	37,489	5.39%	738,231	4,800	0.65%
Transfers Out	0	29,133	0	(29,133)	-100.00%	0	0	0.00%	0	0	0.00%
Grand Total Expenditures	5,199,945	6,491,690	5,319,418	(1,172,272)	-18.06%	5,272,965	(46,453)	-0.87%	5,277,765	4,800	0.09%

**BOARD OF COMMISSIONERS (Page 185)**  
**BUDGET HIGHLIGHTS**  
**FY 2023/2024/2025 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2023 REVENUES**

- Charges for Services Revenue net decrease of (\$3,500) includes a reduction to Miscellaneous Revenue (\$3,000) and Copier Machine Charges (\$1,000) due to the phase out of the Library Board. Fee Income increased \$1,500 for the reimbursement of additional responsibilities provided by Committee Coordinators handling Board Authority meetings.

**FY 2023 EXPENDITURES**

- Controllable Personnel reflects a general overall compensation increase of 5% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
  - Other Salaries and Fringe Benefit changes include the creation of one (1) Full-Time Eligible (FTE) BOC Community Liaison offset by the deletion one (1) Office Support Clerk-Senior, (5010101-3642), effective July 1, 2023 and deletion of two (2) Commissioner positions due to redistricting.
- Contractual Services overall decrease of (\$1,222,636) is due to the following: Professional Services-Auditing Service (\$514,137) due to the forensic audit of the County's tax foreclosures between 2009 and 2019 (M.R. #20582), Professional Services (\$315,539) for Carryforwards re-appropriated in FY 2022 from the FY 2021 Year End Report (M.R. #21507), Special Projects decreased (\$250,000) due to the one-time appropriation from Assigned Fund Balance for the FY 2022 Invasive Moth Program, and Library Continuations decreased (\$119,392) due to the phase out of the Library Board.
- Commodities increased \$12,000 due to Computer Supplies \$10,000 and Office Supplies \$2,000 to reflect historical spending trends.
- Capital Outlay decrease of (\$33,361) is due to a one-time appropriation from Non-Department Transfers for replacement furniture.
- Internal Services overall decrease of (\$88,927) is attributable to a decrease in Building Space Operations (\$50,556). Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2023 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Decreases in Info Tech Development (\$18,083) and Maintenance Department Charges (\$1,238) as appropriations for the two-line items are budgeted in Non-Department and transferred as needed per the General Appropriations Act. Insurance Fund decreased (\$17,784) as it 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 that have depleted over the last several years.
- Transfers Out decreased (\$29,133) due to a FY 2022 one-time transfer to the Project Work Order fund (#40400) for office space modifications.

**FY 2024 REVENUES**

- No changes.

**FY 2024 EXPENDITURES**

- Internal Services increased overall \$37,489 primarily due to Building Space Allocation \$35,906; rates are based on full cost recovery for building maintenance and operations. In addition, Insurance Fund reflects an increase \$892 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

**FY 2025 REVENUES**

- No changes.

**FY 2025 EXPENDITURES**

- Internal Services increased overall \$4,800 primarily due to Building Space Allocation \$3,195; rates are based on full cost recovery for building maintenance and operations. In addition, Insurance Fund reflects an increase \$891 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.



Department:	601 - Water Resources Commissioner	OAKLAND COUNTY, MICHIGAN
Fund:	General Fund / General Purpose	FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2022		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Amended to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.		FY 2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Rec. to FY 2025 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Charges for Services	3,446,278	3,446,278	3,858,755	412,477	11.97%	3,862,519	3,764	0.10%	3,865,103	2,584	0.07%
Grand Total Revenues	3,446,278	3,446,278	3,858,755	412,477	11.97%	3,862,519	3,764	0.10%	3,865,103	2,584	0.07%

Expenditures

Salaries	161,209	161,209	165,933	4,724	2.93%	165,933	0	0.00%	165,933	0	0.00%
Fringe Benefits	65,073	65,073	68,691	3,618	5.56%	68,691	0	0.00%	68,691	0	0.00%
Contractual Services	189,557	189,557	189,557	0	0.00%	189,557	0	0.00%	189,557	0	0.00%
Commodities	98,418	98,418	98,418	0	0.00%	98,418	0	0.00%	98,418	0	0.00%
Internal Services	7,248,891	7,332,308	7,695,689	363,381	4.96%	7,925,726	230,037	2.99%	8,037,776	112,050	1.41%
Transfers Out	56,165	56,165	56,165	0	0.00%	56,165	0	0.00%	56,165	0	0.00%
Grand Total Expenditures	7,819,313	7,902,730	8,274,453	371,723	4.70%	8,504,490	230,037	2.78%	8,616,540	112,050	1.32%

**WATER RESOURCES COMMISSIONER – GENERAL FUND/GENERAL PURPOSE FUNDS (Page 191)**  
**BUDGET HIGHLIGHTS**

**FY 2023/2024/2025 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2023 REVENUES**

- Charges for Services reflect an increase of \$412,477 primarily for Reimbursement General \$404,551 based on anticipated allocation to special revenue and proprietary funds and Reimbursement of Salaries for Construction Administration \$7,926 due to allocation of labor cost related to the reimbursement of positions for the Water Resources Commissioner and Chief Deputy Water Resources Commissioner.

**FY 2023 EXPENDITURES**

- Salaries and Fringes Benefits \$8,342 increase reflects the FY 2023 salary forecast for the Water Resources Commissioner position and includes a 5% salary increase and associated fringe benefits.
- Internal Services overall increased \$363,381 due to Drain Equipment Labor increased \$373,079 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). Building Space Cost Allocation increased \$41,630 as Facilities Maintenance and Operations determines the rates for each building based on estimated costs to operate and maintain the building; the FY 2023 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. An adjustment was made for actual changes in the activity of services provided by Info Tech Operations \$32,089. Also, Info Tech Development (\$75,476) and Maintenance Department Charges (\$7,941) as appropriations for the line items are budgeted in Non-Departmental and transferred as needed, per the General Appropriations Act.

**FY 2024 REVENUES**

- Charges for Services reflect an increase of \$3,764 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 2024 EXPENDITURES**

- Internal Services increased overall \$230,037 due to Drain Equipment Labor increase of \$153,228 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, Building Space Cost Allocation increased \$76,809; rates are based on full cost recovery for building maintenance and operations.

#### **FY 2025 REVENUES**

- Charges for Services reflect an increase of \$2,584 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 2025 EXPENDITURES**

- Internal Services increased overall \$112,050 primarily due to Drain Equipment Labor increase of \$105,216 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, Building Space Cost Allocation increased \$6,834; rates are based on full cost recovery for building maintenance and operations.

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

Department:	101 - County Executive	OAKLAND COUNTY, MICHIGAN
Fund:	General Fund / General Purpose	FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2022		FY 2023 County Exec. Recommended	Inc./((Dec.) FY 2022 Amended to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./((Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.		FY 2025 County Exec. Recommended	Inc./((Dec.) FY 2024 Rec. to FY 2025 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Expenditures

Salaries	3,832,188	3,980,806	4,269,073	288,267	7.24%	4,254,721	(14,352)	-0.34%	4,254,721	0	0.00%
Fringe Benefits	1,634,681	1,710,190	1,839,305	129,115	7.55%	1,831,046	(8,259)	-0.45%	1,831,046	0	0.00%
Contractual Services	635,905	813,284	597,905	(215,379)	-26.48%	597,905	0	0.00%	597,905	0	0.00%
Commodities	35,150	37,150	37,150	0	0.00%	37,150	0	0.00%	37,150	0	0.00%
Capital Outlay	0	18,944	0	(18,944)	-100.00%	0	0	0.00%	0	0	0.00%
Internal Services	856,280	977,271	924,775	(52,496)	-5.37%	965,790	41,015	4.44%	972,267	6,477	0.67%
Transfers Out	0	0	1,850,703	1,850,703	0.00%	1,850,703	0	0.00%	1,850,703	0	0.00%
Grand Total Expenditures	6,994,204	7,537,646	9,518,911	1,981,265	26.28%	9,537,315	18,404	0.19%	9,543,792	6,477	0.07%

**COUNTY EXECUTIVE (Page 194)**  
**BUDGET HIGHLIGHTS**  
**FY 2023/2024/2025 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2023 REVENUES**

- No changes.

**FY 2023 EXPENDITURES.**

- Controllable Personnel – FY 2023 reflects a general overall compensation increase of 5% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
  - Other Salaries and Fringe Benefit changes include the sunset of one (1) GF/GP full-time eligible User Support Specialist (1010501-#04768) within Corporation Counsel division, effective 1/1/2023.
- Contractual Services decreased (\$215,379) primarily due to a FY 2022 carryforward of (\$157,041) for Professional Services within County Executive Administration division (FY 2021 Year End Report; M.R. #21507). Also, a decrease of (\$50,000) to Special Projects which was transferred to Human Resources Administration division (1050101) for Diversity, Equity and Inclusion (DEI) Special Event Supplies.
- Capital Outlay decrease of (\$18,944) is due to a prior year encumbrance re-appropriated in FY 2022 (FY 2021 Year End Report; M.R. #21507).
- Transfer Out increased \$1,850,703 for County Executive's Indigent Defense Services Office as the county's local share contribution for the Mandated Indigent Defense Fund (#20260) was transferred from the Circuit Court Civil Criminal Division (3010301).
- Internal Services decreased (\$52,496). The decrease is primarily due to a decrease in Info Tech Development (\$84,727) and Maintenance Department charges (\$18,573) which are budgeted in a Non-Departmental and transferred to departments as needed per the General Appropriation Act. Partially offsetting is a decrease to Building Space Cost Allocation (\$18,242); Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2023 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. In addition, Info Tech Operations increased \$66,258 based on analysis of Internal Service Fund allocations and usage adjustments. Insurance Fund reflects an increase \$2,217 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 that have depleted over the last several years. Lastly, Motor Pool/Fuel Charges increased \$1,015 due to adjustments in the lease/maintenance of vehicles and due to projected fuel rates.

**FY 2024 REVENUES**

- No changes.

**FY 2024 EXPENDITURES**

- Internal Services increased \$41,015 primarily due to Building Space Cost Allocation \$37,462; rates are based on full cost recovery for building maintenance and operations. Additional increases include: Info Tech Operations \$3,292 due to rate and usage adjustments and Insurance Fund reflects an increase of \$261 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

**FY 2025 REVENUES**

- No changes.

**FY 2025 EXPENDITURES**

- Internal Services increased \$6,477 primarily due to Building Space Cost Allocation \$3,332; rates are based on full cost recovery for building maintenance and operations. Additional increases include: Info Tech Operations \$2,879 due to rate and usage adjustments and Insurance Fund reflects an increase of \$266 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

Department:	102 - Management and Budget	OAKLAND COUNTY, MICHIGAN
Fund:	General Fund / General Purpose	FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2022		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Amended to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.		FY 2025 County Exec. Recommended	Inc./ (Dec.) FY 2024 Rec. to FY 2025 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Charges for Services	4,303,765	4,303,765	4,453,765	150,000	3.49%	4,603,765	150,000	3.37%	4,603,765	0	0.00%
Grand Total Revenues	4,303,765	4,303,765	4,453,765	150,000	3.49%	4,603,765	150,000	3.37%	4,603,765	0	0.00%

Expenditures

Salaries	12,582,913	12,734,616	13,501,257	766,641	6.02%	13,501,257	0	0.00%	13,501,257	0	0.00%
Fringe Benefits	6,406,192	6,517,063	6,977,786	460,723	7.07%	6,977,786	0	0.00%	6,977,786	0	0.00%
Contractual Services	797,670	797,670	797,670	0	0.00%	797,670	0	0.00%	797,670	0	0.00%
Commodities	292,476	426,400	322,660	(103,740)	-24.33%	322,660	0	0.00%	322,660	0	0.00%
Internal Services	3,601,635	3,937,505	3,545,319	(392,186)	-9.96%	3,635,284	89,965	2.54%	3,646,337	11,053	0.30%
Grand Total Expenditures	23,680,886	24,413,254	25,144,692	731,438	3.00%	25,234,657	89,965	0.36%	25,245,710	11,053	0.04%

**MANAGEMENT AND BUDGET (Page 205)**  
**BUDGET HIGHLIGHTS**  
**FY 2023/2024/2025 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2023 REVENUES**

- Charges for Services net increase of \$150,000 reflects additional enhanced cooperative purchasing agreement revenue.

**FY 2023 EXPENDITURES**

- Controllable Personnel reflects a general overall compensation increase of 5% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
  - Other salary and fringe benefit changes include creation of one (1) Chief - Purchasing in the Purchasing Division. This position will assist in directing a centralized purchasing program for supplies, equipment, and services used by County departments, reviewing complex contracts, preparing contracts for professional services, resolving problems with vendor commodities or services, and leading outreach efforts to increase supplier diversity. This is partially offset by the sunset of three (3) Full-Time Eligible (FTE) positions (\$492,433). This includes one (1) FTE Chief Fiscal Services, one (1) FTE Fiscal Services Supervisor, and one (1) FTE Fiscal Services Officer.
- Commodities decreased (\$103,740) due to Expendable Equipment (\$93,740) for Sit-to-Stand desks, dual monitor equipment, plexiglass and furniture replacement for the Reimbursement Unit. Also, Office Supplies (\$10,000) from the Equalization Division based on historical spending trends.
- Internal Services decreased (\$392,186). This decrease is primarily due to Info Tech Development (\$305,618) and Maintenance Department Charges (\$25,888) as appropriation for the two-line items are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. Additional reductions include Building Space Cost Allocation (\$41,289) as Facilities and Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building; the FY2023 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Insurance Fund decreased (\$7,543) as the amount allocated for the self-insurance charge in order to maintain the operations of Building and Liability Fund and start to rebuild adequate claim reserves that have depleted over the last several years. Info Tech Managed Print Services decreased (\$7,129) due to rate and usage levels.

**FY 2024 REVENUES**

- Charges for Services net increase of \$150,000 reflects additional enhanced cooperative purchasing agreement revenue.



**FY 2024 EXPENDITURES**

- Internal Services increased \$89,965 primarily due to Building Space Cost Allocation \$87,810 as rates are based on full cost recovery for building maintenance and operations.

**FY 2025 REVENUES**

- No changes.

**FY 2025 EXPENDITURES**

- Internal Services increased \$11,053 primarily due to Building Space Cost Allocation \$7,813; rates are based on full cost recovery for building maintenance and operations. Additionally, Info Tech Operations increased \$1,944 and Insurance Fund increased \$1,296 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

Department:	103 - Central Services	OAKLAND COUNTY, MICHIGAN
Fund:	General Fund / General Purpose	FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2022		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Amended to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.		FY 2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Rec. to FY 2025 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Charges for Services	316,000	131,667	0	(131,667)	-100.00%	0	0	0.00%	0	0	0.00%
Other Revenues	1,500	625	0	(625)	-100.00%	0	0	0.00%	0	0	0.00%
Grand Total Revenues	317,500	132,292	0	(132,292)	-100.00%	0	0	0.00%	0	0	0.00%

Expenditures

Salaries	1,004,958	418,733	0	(418,733)	-100.00%	0	0	0.00%	0	0	0.00%
Fringe Benefits	496,908	207,043	0	(207,043)	-100.00%	0	0	0.00%	0	0	0.00%
Contractual Services	259,641	108,184	0	(108,184)	-100.00%	0	0	0.00%	0	0	0.00%
Commodities	73,482	32,669	0	(32,669)	-100.00%	0	0	0.00%	0	0	0.00%
Internal Services	856,229	361,475	0	(361,475)	-100.00%	0	0	0.00%	0	0	0.00%
Grand Total Expenditures	2,691,218	1,128,104	0	(1,128,104)	-100.00%	0	0	0.00%	0	0	0.00%

**CENTRAL SERVICES (Page 215)**  
**BUDGET HIGHLIGHTS**  
**FY 2023/2024/2025 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2023 REVENUES**

- Overall revenues decreased (\$132,292) for the Support Services division as the Central Services department was deleted and the division transferred to Facilities Management department (M.R. #22048). Refer to the Facilities Management categorical narrative.

**FY 2023 EXPENDITURES**

- Controllable Personnel – due to the deletion of the department, the positions in the Support Services division transferred to Facilities Management (M.R. #22048). Refer to the Facilities Management categorical narrative.
- Contractual Services decreased (\$108,184) as the expenditures for the Support Services division transferred to Facilities Management as the Central Services department was deleted (M.R. #22048). Refer to the Facilities Management categorical narrative.
- Commodities decreased (\$32,669) as the expenditures for the Support Services division transferred to Facilities Management as the Central Services department was deleted (M.R. #22048). Refer to the Facilities Management categorical narrative.
- Internal Services decreased (\$361,475) as the expenditures for the Support Services division transferred to Facilities Management due to the deletion of the Central Services department (M.R. #22048). Refer to the Facilities Management categorical narrative.

**FY 2024 REVENUES**

- NA

**FY 2024 EXPENDITURES**

- NA

**FY 2025 REVENUES**

- NA

**FY 2025 EXPENDITURES**

- NA

Department:	104 - Facilities Management	OAKLAND COUNTY, MICHIGAN
Fund:	General Fund / General Purpose	FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2022		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Amended to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.		FY 2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Rec. to FY 2025 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Charges for Services	0	184,333	326,000	141,667	76.85%	326,000	0	0.00%	326,000	0	0.00%
Other Revenues	0	875	1,500	625	71.43%	1,500	0	0.00%	1,500	0	0.00%
Grand Total Revenues	0	185,208	327,500	142,292	76.83%	327,500	0	0.00%	327,500	0	0.00%

Expenditures

Salaries	794,624	1,270,376	1,909,536	639,160	50.31%	1,909,536	0	0.00%	1,909,536	0	0.00%
Fringe Benefits	364,977	608,384	964,554	356,170	58.54%	964,554	0	0.00%	964,554	0	0.00%
Contractual Services	223,967	468,866	623,042	154,176	32.88%	623,042	0	0.00%	623,042	0	0.00%
Commodities	11,187	58,237	144,187	85,950	147.59%	144,187	0	0.00%	144,187	0	0.00%
Internal Services	123,487	643,705	1,073,865	430,160	66.83%	1,163,041	89,176	8.30%	1,171,537	8,496	0.73%
Grand Total Expenditures	1,518,242	3,049,568	4,715,184	1,665,616	54.62%	4,804,360	89,176	1.89%	4,812,856	8,496	0.18%

**FACILITIES MANAGEMENT (Page 220)**  
**BUDGET HIGHLIGHTS**  
**FY 2023/2024/2025 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2023 REVENUES**

- Charges for Services overall increase of \$141,667 is due to the Support Services division transferring from Central Services as the department was deleted during the reorganization (M.R. #22048).
  - Charges for Services for Support Services reflects an increase of \$10,000 for Standard Mail due to rebills to other departments.
- Other Revenues overall increase of \$625 is due to the Support Services division transferring from Central Services as the department was deleted during the reorganization (M.R. #22048).

**FY 2023 EXPENDITURES**

- Controllable Personnel – FY 2023 reflects a general overall compensation increase of 5% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
    - Overall position changes for Facilities Management reflect the creation of one (1) Full Time Eligible Facilities Management Analyst position; one (1) Full Time Eligible Sustainability Project Manager position; one (1) Full Time Eligible Facilities Project Manager - Senior position; and two (2) Part Time Non-Eligible Project Support Specialist positions.
  - Contractual Services overall increase of \$154,176 is primarily due to the Support Services division, \$134,761 transferring from Central Services as the department was deleted during the reorganization in FY 2022 (M.R. #22048).
  - Mail Handling Postage increased \$89,197.
    - Maintenance Contract increased \$12,500.
    - Software Rental Lease Purchase increased \$10,417.
    - Equipment Maintenance increased \$7,875.
    - Training increased \$7,500.
    - Licenses and Permits increased \$4,250.
- Contractual Services for Facilities Management increased overall by \$19,415 due to the following:
- Professional Services (\$95,085) based on a one-time carryforward in order to help address the proper level of CIP funding and resources needed to streamline the planning process.
  - Other changes totaling \$114,500 include the following increases: Printing \$50,000; Professional Services \$30,000, Membership Dues \$16,500; Training \$10,000; along with Travel and Conference \$8,000 to be used primarily by the newly created Sustainability Project Manager.

- Commodities overall increase of \$85,950 is due to the Support Services division, \$27,458 transferring from Central Services as the department was deleted during the reorganization in FY 2022 (M.R. #22048).
  - Metered Postage increased \$22,917.
  - Office Supplies increased \$5,417.
  - Expendable Equipment increased \$2,084
  - Uniforms decreased (\$2,870).
 Commodities for Facilities Management increased overall by \$58,402 primarily for the creation of the Sustainability Project Manager position and related operational expenditures:
  - Special Event Supplies \$50,000 to be used for promotional events and materials.
  - Office Supplies increased \$10,000.
- Internal Services overall increase for FY 2023 is \$430,160. It is primarily due to the Support Services division, \$317,784 as the FY 2022 budgets (prorated) were transferred from Central Services as the department was deleted during the reorganization (M.R. #22048).
  - Building Space Allocation overall increased \$294,265 of which \$292,469 was due to the transfer of the Support Services division from Central Services department. Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building; the FY 2023 building rates have been adjusted to bring the equity in line with Federal OMB Uniform Guidance requirements.
  - Info Tech Operations overall increased \$66,935 of which \$25,367 is for the Support Services division and \$41,568 is for Facilities Management. The increases are due to rate and usage adjustments.
  - Insurance Fund overall increased \$74,557 primarily within Facilities Administration \$73,066 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 that have depleted over the last several years (previous allocations were inadequate to sustain the fund).
  - Info Tech Development decreased (\$24,503) as appropriations for the line item is budgeted in Non-Departmental and transferred as needed, per the General Appropriations Act.
  - Motorpool and Motorpool Fuel Charges increased \$12,863 due to the lease and maintenance of vehicles and projected fuel rates.
  - Telephone Communications increased \$5,882 to rate and usage adjustments.

#### **FY 2024 REVENUES**

- No changes.

#### **FY 2024 EXPENDITURES**

- Internal Services increased \$89,176 primarily due to Building Space Cost Allocation \$88,551; rates are based on full cost recovery for building maintenance and operations.

**FY 2025 REVENUES**

- No changes.

**FY 2025 EXPENDITURES**

- Internal Services increased \$8,496 primarily due to Building Space Cost Allocation \$7,877; rates are based on full cost recovery for building maintenance and operations.

**See also Facilities Maintenance and Operations Fund highlights.**

Department:	105 - Human Resources	OAKLAND COUNTY, MICHIGAN
Fund:	General Fund / General Purpose	FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2022		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Amended to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.		FY 2025 County Exec. Recommended	Inc./ (Dec.) FY 2024 Rec. to FY 2025 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Expenditures

Salaries	2,409,753	2,365,885	2,371,560	5,675	0.24%	2,371,560	0	0.00%	2,371,560	0	0.00%
Fringe Benefits	1,021,027	1,003,323	1,071,607	68,284	6.81%	1,071,607	0	0.00%	1,071,607	0	0.00%
Contractual Services	539,547	1,039,185	839,547	(199,638)	-19.21%	839,547	0	0.00%	839,547	0	0.00%
Commodities	26,054	26,054	76,054	50,000	191.91%	76,054	0	0.00%	76,054	0	0.00%
Internal Services	1,133,723	1,179,156	1,286,913	107,757	9.14%	1,305,620	18,707	1.45%	1,307,357	1,737	0.13%
Grand Total Expenditures	5,130,104	5,613,603	5,645,681	32,079	0.57%	5,664,388	18,707	0.33%	5,666,125	1,737	0.03%



**HUMAN RESOURCES (Page 229)**  
**BUDGET HIGHLIGHTS**  
**FY 2022/2023/2024 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2023 REVENUE**

- Not applicable.

**FY 2023 EXPENDITURES**

- Controllable Personnel – FY 2023 reflects a general overall compensation increase of 5% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
  - Other Salaries and Fringe Benefits include creation of the following position: One (1) Full-Time Eligible (FTE) Diversity, Equity and Inclusion Coordinator (\$80,761) within Administration 1050101.
- Contractual Services overall decrease of (\$199,638) is primarily due to Professional Services (\$200,000) and Legal Services (\$130,000) which are the result of one-time carry forward appropriations in FY 2022 (M.R. #21507). Professional Services budget was increased \$100,000 during FY 2023 budget process as need to increase for Coaching, Team Building, Restorative Services, outside investigations and department assessments.
- Commodities overall increase \$50,000 due to moving Special Event Supplies from County Executive budget to Human Resources.
- Internal Services increased \$107,757 primarily due to Info Tech Operations \$177,543 based on analysis of Internal Service Fund due to allocation adjustments. Partially offset by decrease in Info Tech Development (\$42,631) and Maintenance Department Charges (\$2,802) as appropriations for these two-line items are budgeted in Non-Departmental and transferred to departments as needed per the General Appropriation Act. Also, Insurance Fund decreased (\$1,390); 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 that have depleted over the last several years. Building Space Cost Allocation decreased (\$12,154), as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2023 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements.

**FY 2024 REVENUE**

- Not applicable.

**FY 2024 EXPENDITURES**

- Internal Services increased \$18,707 primarily due to Building Space Cost Allocation \$18,628; rates are based on full cost recovery for building maintenance and operations. Also, Insurance Fund increased \$79 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

**FY 2025 REVENUE**

- Not applicable.

**FY 2025 EXPENDITURES**

- Internal Services increased \$1,737 primarily due to Building Space Cost Allocation \$1,659; rates are based on full cost recovery for building maintenance and operations. Also, Insurance Fund increased \$78 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

Department:	106 - Health and Human Services	OAKLAND COUNTY, MICHIGAN
Fund:	General Fund / General Purpose	FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2022		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Amended to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.		FY 2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Rec. to FY 2025 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Federal Grants	649,493	650,619	648,790	(1,829)	-0.28%	648,010	(780)	-0.12%	648,010	0	0.00%
State Grants	6,585,607	6,553,275	5,541,240	(1,012,035)	-15.44%	5,508,950	(32,290)	-0.58%	5,508,950	0	0.00%
Charges for Services	4,754,115	4,678,847	4,678,847	0	0.00%	4,676,519	(2,328)	-0.05%	4,676,519	0	0.00%
Grand Total Revenues	11,989,215	11,882,741	10,868,877	(1,013,864)	-8.53%	10,833,479	(35,398)	-0.33%	10,833,479	0	0.00%

Expenditures

Salaries	22,154,814	20,849,127	21,198,336	349,209	1.67%	21,198,336	0	0.00%	21,198,336	0	0.00%
Fringe Benefits	10,118,746	10,189,902	10,740,608	550,706	5.40%	10,740,608	0	0.00%	10,740,608	0	0.00%
Contractual Services	6,351,175	9,521,417	5,966,226	(3,555,191)	-37.34%	5,966,226	0	0.00%	5,966,226	0	0.00%
Non-Departmental	283,027	283,027	283,027	0	0.00%	283,027	0	0.00%	283,027	0	0.00%
Commodities	1,947,065	2,009,189	2,056,110	46,921	2.34%	2,056,110	0	0.00%	2,056,110	0	0.00%
Capital Outlay	0	9,800	0	(9,800)	-100.00%	0	0	0.00%	0	0	0.00%
Internal Services	3,697,978	4,027,496	3,858,143	(169,353)	-4.20%	4,055,752	197,609	5.12%	4,084,464	28,712	0.71%
Transfers Out	625,822	609,538	609,538	0	0.00%	609,538	0	0.00%	609,538	0	0.00%
Grand Total Expenditures	45,178,627	47,499,496	44,711,988	(2,787,508)	-5.87%	44,909,597	197,609	0.44%	44,938,309	28,712	0.06%

**HEALTH AND HUMAN SERVICES (Page 235)**  
**BUDGET HIGHLIGHTS**  
**FY 2023/2024/2025 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2023 REVENUES**

- Revenues decreased by (\$1,013,864) primarily due to State Operating Grants (\$1,012,035) for the FY 2022 Local Community Stabilization Authority (LCSA) funding and Federal Operating Grants (\$1,829) due to reduced reimbursement funding from Michigan Environment, Great Lakes, and Energy (EGLE) grant for services related to water monitoring (M.R. # 22013).

**FY 2023 EXPENDITURES**

- Controllable Personnel reflects a general overall compensation increase of 5% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
- Other salary and fringe benefit changes within the Department of Health and Human Services include the following positions:
  - Deletion of One (1) Part Time Non-Eligible (PTNE) Auxiliary Health Clerk (1060240-12327), one (1) PTNE Public Health Nurse III (1060240-12311), one (1) Full-Time Eligible (FTE) Extension Home Economist Food Preservation (1060801-00231), three (3) FTE 4H Youth Development Program Coordinator (1060801-01787, 02170, and 02937), two (2) FTE Office Support Clerk Senior (1060801-02719 and 03163), one (1) FTE Supervisor Administrative Services (1060801-02837), and one (1) FTE Natural Science Program Coordinator (1060801-07996).
  - Reclassify one (1) Administrator Public Health (1060201-14520) and two (2) Epidemiologist positions (1060201-14521/14522) to LCSA Health Distribution grant project identification number 100000003577.
  - Creation of one (1) FTE Public Health Educator I (1060241).
- Contractual Services decreased (\$3,555,191) of which (\$1,130,093) was a FY 2021 carryforward as the funding was re-appropriated in FY 2022 due to an agreement with Honor Community Health to provide integrated health care services to the County's vulnerable residents and (\$30,000) for a FY 2021 carryforward funding that was re-appropriated in FY 2022 for the Jewish Senior Life contract to support and protect the vulnerable older adults. Professional Services decreased (\$1,709,544) as the Local Stabilization Authority Funding was a FY 2021 carryforward as the funding was re-appropriated in FY 2022 for Essential Local Public Health Services (ELPHS) as evaluation of the programs and services were postponed in FY 2021 due to the COVID-19 pandemic (M.R. #21507). Supportive Services decreased (\$570,000) for the FY 2022 support of mental health needs of those directly impacted by the Oxford school shooting incident (M.R. #22049). Additional reductions include Software Support Maintenance (\$32,700), Personal Mileage (\$5,875), Workshops and Meetings (\$3,524), and Travel and Conference (\$2,984) due to reduced activity from impact of pandemic; partially offset by an increase in Equipment Maintenance \$26,200 based on historical spending requested by the Department.

- Commodities decreased overall (\$28,430) primarily for Drugs (\$25,000), Metered Postage (\$2,400), Testing Materials (\$1,000), and Office Supplies (\$630) based on historical spending requested by the Department. Partially offset by Training-Educational Supplies \$600 based on expenditure trends.
- Capital Outlay decreased (\$9,800) due to a FY 2021 carryforward as the funding was re-appropriated in FY 2022 for Local Stabilization Authority Funding for Essential Local Public Health Services (ELPHS) that was earmarked for furniture replacement.
- Overall decrease in Internal Services (\$169,353) is primarily due to Info Tech Development (\$256,695) and Maintenance Department Charges (\$30,358) as appropriations for the two-line items are budgeted in Non-Departmental and transferred as needed, per the General Appropriations Act. Partially offset by Building Space Allocation increase of \$104,597. Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2023 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Also, Insurance Fund increased \$21,124 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 that have depleted over the last several years.

#### **FY 2024 REVENUES**

- Revenues decreased by (\$35,398) primarily due to State Operating Grants (\$32,290) and Federal Operating Grants (\$780) due to reduced funding from Michigan Environment, Great Lakes, and Energy (EGLE) grant (M.R. #22013). Additional decrease in Reimbursement Contracts (\$2,328) due to expiration of Huron Valley School District Interlocal agreement for ground water monitoring program (residential water sampling) that was extended (M.R. #21432).

#### **FY 2024 EXPENDITURES**

- Internal Services increased \$197,609 due to Building Space Cost Allocation \$184,477; rates are based on full cost recovery for building maintenance and operations. Also, increases in Info Tech Operations \$12,340 due to rate and usage adjustments and Insurance Fund \$792 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

#### **FY 2025 REVENUES**

- No changes.

#### **FY 2025 EXPENDITURES**

- Internal Services increased \$28,712 due to Building Space Cost Allocation \$16,414; rates are based on full cost recovery for building maintenance and operations. Also, increases in Info Tech Operations \$11,511 due to rate and usage adjustments and Insurance Fund \$787 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

Department:	107 - Public Services	OAKLAND COUNTY, MICHIGAN
Fund:	General Fund / General Purpose	FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2022		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Amended to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.		FY 2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Rec. to FY 2025 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Federal Grants	300,000	300,000	300,000	0	0.00%	300,000	0	0.00%	300,000	0	0.00%
Charges for Services	5,361,211	5,513,091	6,811,101	1,298,010	23.54%	6,811,101	0	0.00%	6,811,101	0	0.00%
Grand Total Revenues	5,661,211	5,813,091	7,111,101	1,298,010	22.33%	7,111,101	0	0.00%	7,111,101	0	0.00%

Expenditures

Salaries	19,998,374	20,260,429	20,770,298	509,869	2.52%	20,770,298	0	0.00%	20,770,298	0	0.00%
Fringe Benefits	9,810,027	9,901,767	10,533,213	631,446	6.38%	10,533,213	0	0.00%	10,533,213	0	0.00%
Contractual Services	4,061,394	4,127,768	3,992,473	(135,295)	-3.28%	3,992,473	0	0.00%	3,992,473	0	0.00%
Commodities	1,508,634	1,525,198	1,509,798	(15,400)	-1.01%	1,509,798	0	0.00%	1,509,798	0	0.00%
Capital Outlay	0	22,342	0	(22,342)	-100.00%	0	0	0.00%	0	0	0.00%
Internal Services	6,516,010	6,660,142	6,593,985	(66,157)	-0.99%	7,159,618	565,633	8.58%	7,212,770	53,152	0.74%
Grand Total Expenditures	41,894,439	42,497,646	43,399,767	902,121	2.12%	43,965,400	565,633	1.30%	44,018,552	53,152	0.12%

**PUBLIC SERVICES (Page 250)**  
**BUDGET HIGHLIGHTS**  
**FY 2023/2024/2025 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2023 REVENUES**

- Charges for Services overall increase of \$1,298,010 is primarily due to fee increases Children's Village Out County Board and Care increased to reflect historical trends.

**FY 2023 EXPENDITURES**

- Controllable Personnel – FY 2023 reflects a general overall compensation increase of 5% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
  - Other salary and fringe benefit changes within Public Services include the deletion of one (1) Full-Time Eligible Children's Village Program Supervisor position (\$134,326). Also included is classification and salary grade request changes in Medical Examiner's Office for the following positions within Chief Forensic Pathologist, Deputy Chief Forensic Pathologist and Deputy Forensic Pathologist classifications.
- Contractual Services net decrease of (\$135,295) is primarily within Children's Village Contracted Services (\$89,621) due no longer contracting with Oakland Schools. Also, decrease of (\$45,274) within Community Corrections Contracted Services due to FY 2022 carry-forward request to fund Criminal Justice Mapping project (M.R. #21507).
- Commodities net decrease of (\$15,400) is due to Children's Village Expendable Equipment (\$7,876) and Community Corrections (\$2,861) due to prior year encumbrance which was re-appropriated from the FY 2021 Year End Report (M.R. #21507).
- Capital Outlay net decrease of (\$22,342) within Children's Village primarily due to Computer Equipment (\$16,712) and (\$5,630) due to FY 2022 encumbrance which was re-appropriated from the FY 2021 Year End Report (M.R. #21507).
- Internal Services decreased overall (\$66,157) due to decreases to Info Tech Development (\$104,717) and Maintenance Department Charges (\$52,403) as appropriations for these two-line items are budgeted in a Non-Departmental and transferred to departments as needed per the General Appropriation Act. Motor Pool decreased (\$29,814) due to adjustments in the lease and maintenance of vehicles. Insurance Fund decreased (\$1,199) due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers. Building Space Cost Allocation increased \$95,290; as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building; the FY 2023 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Additional increases include Info Tech Operations

\$46,461 and Info Tech CLEMIS \$7,711 due to allocation and usage adjustments. Motor Pool Fuel Charges increased \$12,320 due to projected fuel rates.

#### **FY 2024 REVENUES**

- No changes.

#### **FY 2024 EXPENDITURES**

- Internal Services overall increase of \$565,633 is primarily due to Building Space Cost Allocation \$561,864; rates are based on full cost recovery for building maintenance and operations. Insurance Fund also increased \$2,587 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

#### **FY 2025 REVENUES**

- No changes.

#### **FY 2025 EXPENDITURES**

- Internal Services overall increase of \$53,152 primarily due to Building Space Cost Allocation \$49,997; rates are based on full cost recovery for building maintenance and operations. Also, Insurance Fund increased \$2,313 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.



Department:	109 - Economic Development	OAKLAND COUNTY, MICHIGAN
Fund:	General Fund / General Purpose	FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2022		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Amended to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.		FY 2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Rec. to FY 2025 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Charges for Services	416,708	416,708	416,708	0	0.00%	416,708	0	0.00%	416,708	0	0.00%
Grand Total Revenues	416,708	416,708	416,708	0	0.00%	416,708	0	0.00%	416,708	0	0.00%

Expenditures

Salaries	4,875,701	4,980,159	5,216,593	236,434	4.75%	5,216,593	0	0.00%	5,216,593	0	0.00%
Fringe Benefits	2,433,635	2,489,362	2,627,901	138,539	5.57%	2,627,901	0	0.00%	2,627,901	0	0.00%
Contractual Services	1,753,137	5,793,273	1,947,496	(3,845,777)	-66.38%	1,697,496	(250,000)	-12.84%	1,697,496	0	0.00%
Commodities	87,379	87,934	87,379	(555)	-0.63%	87,379	0	0.00%	87,379	0	0.00%
Internal Services	1,281,824	1,365,796	1,349,620	(16,176)	-1.18%	1,416,504	66,884	4.96%	1,432,046	15,542	1.10%
Transfers Out	0	1,300,000	0	(1,300,000)	-100.00%	0	0	0.00%	0	0	0.00%
Grand Total Expenditures	10,431,676	16,016,524	11,228,989	(4,787,535)	-29.89%	11,045,873	(183,116)	-1.63%	11,061,415	15,542	0.14%

**ECONOMIC DEVELOPMENT & COMMUNITY AFFAIRS (Page 268)**  
**BUDGET HIGHLIGHTS**  
**FY 2023/2024/2025 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2023 REVENUES**

- No changes.

**FY 2023 EXPENDITURES**

- Controllable Personnel reflects a general overall compensation increase of 5% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
- Contractual Services decreased (\$3,845,777). This is primarily due to Professional Services (\$3,978,750). This includes (\$3,000,000) one-time FY 2022 appropriation for the U.S. Center for Advanced Manufacturing Hub Designation to Automation Alley (MR# 22-184). Also includes the following carryforward funding for Dustin Frigy aerospace and defense consulting (\$855,000), Cavita for strategy and implementation planning (\$95,000), Main Street Oakland County (\$48,750), and Matrix Design Group for consulting (\$30,000) that was a FY 2021 carryforward and re-appropriated in FY 2022 (M.R.# 21507). Professional Services was partially offset by a \$50,000 increase for the Oakland 80 program from the Workforce Development Division. Tree Planting (\$200,000) for the Oakland County Tree Program and Business Recruitment (\$30,000) for Business Development domestic and international events are FY 2021 carryforwards re-appropriated in FY 2022 (MR# 21507). Support Services (\$100,000) for Oxford Area Economic Recovery Interlocal Agreement FY 2022 appropriation. These decreases are partially offset by increases in Advertising \$200,000 for marketing Oakland County initiatives and Special Event Program \$250,000 as one-time seed money for event planning services for Economic Growth Alliance.
- Commodities decreased (\$555) due to encumbrances that were re-appropriated in FY 2022.
- Internal Services net decrease of (16,176) is due to Info Tech Development (\$80,799) and Maintenance Department Charges (3,173) as appropriations for the two-line items are budgeted in Non-Departmental and transferred as needed, per the General Appropriations Act. Additional reductions include Building Space Cost Allocation (\$17,320) as Facilities and Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building; the FY2023 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Also, a decrease in Info Tech Managed Print Services (\$11,603) and Motor Pool (\$8,666) due to allocation and usage adjustments. This decrease is partially offset by an increase in Insurance Fund \$90,315 reflecting 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 that have been depleted over the last several years. Additionally, Info Tech Operations increased \$14,082 due to allocation and usage adjustments.
- Transfers Out decreased (\$1,300,000) due to a one-time funding for the EDA CARES Act Revolving Loan Fund (MR#20577) that was a FY 2021 carryforward from the FY 2021 Year End Report and re-appropriated in FY 2022 (M.R.# 21507).

**FY 2024 REVENUES**

- No changes.

**FY 2024 EXPENDITURES**

- Contracted Services decreased (\$250,000) due to FY 2023 one-time seed money for event planning services for the Economic Growth Alliance.
- Internal Services increased \$66,884 due to Building Space Cost Allocation \$56,316 as rates are based on full cost recovery for building maintenance and operations. Additional increases include Info Tech Operations \$9,720 due to rate and usage adjustments and Insurance Fund \$848 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

**FY 2025 REVENUES**

- No changes.

**FY 2025 EXPENDITURES**

- Internal Services increased \$15,542 due to Info Tech Operations \$9,680 due to rate and usage adjustments, Building Space Cost Allocation \$5,011 as rates are based on full cost recovery for building maintenance and operations, and Insurance Fund \$851 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

Department:	111 - Emergcy Mgmt & Comm Engmt Div	OAKLAND COUNTY, MICHIGAN
Fund:	General	FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2022		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Amended to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.		FY 2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Rec. to FY 2025 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Federal Grants	70,718	7,198,378	55,000	(7,143,378)	-99.24%	55,000	0	0.00%	55,000	0	0.00%
Other Intergovern. Revenues	9,000	9,000	9,000	0	0.00%	9,000	0	0.00%	9,000	0	0.00%
Grand Total Revenues	79,718	7,207,378	64,000	(7,143,378)	-99.11%	64,000	0	0.00%	64,000	0	0.00%

Expenditures

Salaries	719,514	719,514	750,384	30,870	4.29%	750,384	0	0.00%	750,384	0	0.00%
Fringe Benefits	304,198	304,198	331,136	26,938	8.86%	331,136	0	0.00%	331,136	0	0.00%
Contractual Services	276,297	6,638,297	274,297	(6,364,000)	-95.87%	274,297	0	0.00%	274,297	0	0.00%
Commodities	21,040	748,540	23,040	(725,500)	-96.92%	23,040	0	0.00%	23,040	0	0.00%
Capital Outlay	12,000	12,000	172,000	160,000	1333.33%	172,000	0	0.00%	172,000	0	0.00%
Internal Services	571,177	608,098	599,413	(8,685)	-1.43%	613,219	13,806	2.30%	615,145	1,926	0.31%
Grand Total Expenditures	1,904,226	9,030,647	2,150,270	(6,880,377)	-76.19%	2,164,076	13,806	0.64%	2,166,002	1,926	0.09%

**EMERGENCY MANAGEMENT AND HOMELAND SECURITY (Page 282)**  
**BUDGET HIGHLIGHTS**  
**FY 2023/2024/2025 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2023 REVENUES**

- Federal Grants decreased (\$7,143,378) due primarily to the FY 2022 appropriation of \$7,089,500 for the Federal Emergency Management Agency (FEMA) Reimbursable Pandemic Response Activities. On January 21, 2021, the President issued an Executive Order directing FEMA to reimburse state and local governments at 100% of the federal cost share for eligible activities under the Emergency Protective Measures section of the Public Assistance Program related to the COVID-19 pandemic (MR# 21-410). Additionally, Disaster Control Federal Subsidy decreased by (\$31,918) due to a FY 2022 one-time Emergency Management Performance Grant – American Rescue Plan Act Supplement of \$31,918 (MR# 21-505).

**FY 2023 EXPENDITURES**

- Controllable Personnel reflects a general overall compensation increase of 5% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
  - Other Salary and Fringe Benefit changes include the creation of one (1) Full-Time Eligible Financial Service Technician III position that is funded 50% Emergency Management Division and 50% Building Safety Division (Fund 63100). This is partially offset by the deletion of one (1) Part-Time Non-Eligible Office Support Clerk Senior (1110101-10175).
- Contractual Services decreased \$6,364,000 primarily due to the decrease in the Contracted Services line item for the Federal Emergency Management Agency (FEMA) Reimbursable Pandemic Response Activities for FY2022. On January 21, 2021, the President issued an Executive Order directing FEMA to reimburse state and local governments at 100% of the federal cost share for eligible activities under the Emergency Protective Measures section of the Public Assistance Program related to the COVID-19 pandemic (MR# 21-410).
- Commodities decreased (\$725,500) primarily due to Medical Supplies (\$600,000) and Special Event Supplies (\$127,500) for the Federal Emergency Management Agency (FEMA) Reimbursable Pandemic Response Activities for FY2022. On January 21, 2021, the President issued an Executive Order directing FEMA to reimburse state and local governments at 100% of the federal cost share for eligible activities under the Emergency Protective Measures section of the Public Assistance Program related to the COVID-19 pandemic (MR# 21-410).
- Capital Outlay increased by \$160,000 for the replacement of tornado siren control boxes throughout the County.
- Overall decrease in Internal Services (\$8,685) is primarily due to Info Tech Development charges (\$19,992) and Maintenance Department Charges (\$16,929) as appropriations for the two-line items are budgeted in Non-Departmental and transferred as needed, per the General Appropriations Act. Also, decreases in Info Tech Managed Print Services (\$7,517) due to rate and usage adjustments. Partially offset by an increase in Motor Pool \$20,273 and Info Tech Operations \$11,935 due to allocation and usage adjustments.

**FY 2024 REVENUES**

- No changes.

**FY 2024 EXPENDITURES**

- Internal Services increased \$13,806 primarily due to Building Space Cost Allocation \$13,077; rates are based on full cost recovery for building maintenance and operations. Additionally, Insurance Fund increased \$1,296 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers and Info Tech Operations increased \$701 due to rate and usage adjustments.

**FY 2025 REVENUES**

- No changes.

**FY 2025 EXPENDITURES**

- Internal Services increased \$1,926 primarily due to Building Space Cost Allocation \$1,165; rates are based on full cost recovery for building maintenance and operations. Additionally, Info Tech Operations increased \$735 due to rate and usage adjustments.

Department:	121 - Public Communication Dept	OAKLAND COUNTY, MICHIGAN
Fund:	General Fund / General Purpose	FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2022		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Amended to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.		FY 2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Rec. to FY 2025 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Grand Total Revenues				0	0.00%		0	0.00%		0	0.00%
----------------------	--	--	--	---	-------	--	---	-------	--	---	-------

**Expenditures**

Salaries	1,270,712	1,270,712	1,762,450	491,738	38.70%	1,762,450	0	0.00%	1,762,450	0	0.00%
Fringe Benefits	591,539	591,539	844,190	252,651	42.71%	844,190	0	0.00%	844,190	0	0.00%
Contractual Services	911,500	911,500	921,000	9,500	1.04%	921,000	0	0.00%	921,000	0	0.00%
Commodities	73,000	73,000	73,000	0	0.00%	73,000	0	0.00%	73,000	0	0.00%
Internal Services	15,500	47,077	35,035	(12,042)	-25.58%	35,045	10	0.03%	35,054	9	0.03%
Grand Total Expenditures	2,862,251	2,893,828	3,635,675	741,847	25.64%	3,635,685	10	0.00%	3,635,694	9	0.00%

**PUBLIC COMMUNICATIONS (Page 285)**  
**BUDGET HIGHLIGHTS**  
**FY 2023/2024/2025 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2023 REVENUES**

- No changes.

**FY 2023 EXPENDITURES**

- Controllable Personnel reflects a general overall compensation increase of 5% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
  - Other salary and fringe benefit changes include the creation of one (1) Full-Time Eligible (FTE) Chief Older Adult Services position for the Community Engagement Division.
- Contractual Services increased \$9,500 for Workshops and Meeting \$7,000 and Printing \$2,500 due to the creation and operational needs for the Chief Older Adult Services position.
- Overall decrease in Internal Services (\$12,042) is primarily due to Info Tech Development charges (\$31,577) as appropriations for this line item is budgeted in Non-Department and transferred as needed, per the General Appropriations Act. This is partially offset by Info Tech Operations \$17,836 and Telephone Communications \$540 due to allocation and usage adjustments. Additionally, Insurance Fund increased \$1,159 which reflects an increase 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 that have been depleted over the last several years.

**FY 2024 REVENUES**

- No changes.

**FY 2024 EXPENDITURES**

- Internal Services increased \$10 for Insurance Fund due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

**FY 2025 REVENUES**

- No changes.

**FY 2025 EXPENDITURES**

- Internal Services increased \$9 for Insurance Fund due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.



Department:	901 - Non Departmental	OAKLAND COUNTY, MICHIGAN
Fund:	General Fund / General Purpose	FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2022		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Amended to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.		FY 2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Rec. to FY 2025 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Property taxes	263,147,289	267,529,666	284,171,204	16,641,538	6.22%	296,449,349	12,278,145	4.32%	307,949,000	11,499,651	3.88%
State Grants	14,516,032	14,677,370	14,350,688	(326,682)	-2.23%	14,497,335	146,647	1.02%	14,510,539	13,204	0.09%
Other Intergovern. Revenues	45,841,843	45,841,843	48,594,988	2,753,145	6.01%	48,594,988	0	0.00%	48,594,988	0	0.00%
Charges for Services	918,565	918,565	918,565	0	0.00%	918,565	0	0.00%	918,565	0	0.00%
Indirect Cost Recovery	9,100,000	9,100,000	9,150,000	50,000	0.55%	9,150,000	0	0.00%	9,150,000	0	0.00%
Investment Income	3,000,000	3,000,000	1,500,000	(1,500,000)	-50.00%	1,500,000	0	0.00%	1,500,000	0	0.00%
Planned Use of Fund Balance	16,536,145	34,213,349	2,551,631	(31,661,718)	-92.54%	0	(2,551,631)	-100.00%	0	0	0.00%
Other Revenues	417,500	417,500	417,500	0	0.00%	417,500	0	0.00%	417,500	0	0.00%
Transfers In	3,000,000	3,000,000	5,000,000	2,000,000	66.67%	5,000,000	0	0.00%	5,000,000	0	0.00%
Grand Total Revenues	356,477,374	378,698,293	366,654,576	(12,043,717)	-3.18%	376,527,737	9,873,161	2.69%	388,040,592	11,512,855	3.06%

Expenditures

Salaries	1,731,085	1,731,085	1,041,385	(689,700)	-39.84%	0	(1,041,385)	-100.00%	0	0	0.00%
Contractual Services	353,305	396,853	353,305	(43,548)	-10.97%	353,305	0	0.00%	353,305	0	0.00%
Non-Departmental	16,514,382	21,934,281	17,265,854	(4,668,427)	-21.28%	16,690,854	(575,000)	-3.33%	16,690,854	0	0.00%
Commodities	30,000	43,200	0	(43,200)	-100.00%	0	0	0.00%	0	0	0.00%
Internal Services	2,707,136	2,569,652	2,767,524	197,872	7.70%	2,911,555	144,031	5.20%	2,929,731	18,176	0.62%
Transfers Out	36,720,845	37,322,548	37,931,475	608,927	1.63%	35,673,695	(2,257,780)	-5.95%	36,686,899	1,013,204	2.84%
Budgeted Equity Adjustment	0	0	0	0	0.00%	4,220,629	4,220,629	0.00%	3,517,540	(703,089)	-16.66%
Grand Total Expenditures	58,056,753	63,997,619	59,359,543	(4,638,076)	-7.25%	59,850,038	490,495	0.83%	60,178,329	328,291	0.55%

**NON-DEPARTMENTAL OPERATIONS (Page 289)**  
**BUDGET HIGHLIGHTS**  
**FY 2023/2024/2025 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2023 REVENUES**

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

- Property Tax revenue had a net increase of \$16,641,538 when comparing the FY 2022 amended budget to the FY 2023 recommended budget. The overall increase reflects 6.15% taxable value increase for property, and a millage rate of 3.9686 mills in FY 2023.
- State Grants Child Care Subsidy decreased (\$326,682) due to the Child Care Subsidy based on updated qualified costs.
- Other Intergovernmental Revenues increased \$2,753,145 primarily due to increase in Local Community Stabilization Share of \$1,500,000. Also, Revenue Sharing increased \$900,000 to recognize the 2022 component \$400,000 and the two percent increase of \$500,000 for FY 2023. In addition, Convention Facility Liquor Tax increased \$353,145 based on the estimated distribution of the County's share of revenue generated from Tri-County convention facilities tax levied under P.A. 106 and 4% liquor tax levied under P.A. 107 of 1985; one-half of these funds must be used for substance abuse treatment and prevention programs.
- Charges for Services - No change from FY 2022.
- Indirect Cost Recovery – Increased \$50,000 based on General Fund cost pool and current cost allocation plan.
- Investment Income decreased (\$1,500,000) to update budget based on historical trends and market value adjustment activity.
- Planned Use of Fund Balance decreased (\$31,661,718). The FY 2022 Amended Budget of \$34.2 million, as of May 31, 2022, is the amount budgeted for the appropriation of Encumbrances, Carry Forwards, and one-time Special Projects approved by miscellaneous resolutions. The FY 2023 budget of \$2,551,631 is used for one-time information technology and drainage projects.
- Transfers In increased \$2,000,000 due to the annual Delinquent Tax Revolving Fund (DTRF) operating transfer for the Housing Trust Fund.

**FY 2023 EXPENDITURES**

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

- Controllable Personnel decreased (\$689,700) due to the estimated impact of Voluntary Employee Separation Incentive Program (VESIP) and VESIP Schedule C Incentive Pay (separation incentive).
- Contractual Services decreased (\$43,548) primarily due the appropriation of FY 2021 encumbrances in FY 2022 (FY 2021 Year End Report, M.R. #21507).
- Non-Departmental had a decrease of (\$4,668,427) primarily due to the Road Commission Tri-Party (\$3,341,877) and Local Road Funding Program (\$1,969,722) as funding for new projects are transferred from Non-Departmental Transfers. Offset by an increase in Drain Assessments, \$466,599 for a possible grant opportunity to fund improvements to the Mainland Drain (chapter 20 DD). It is the

estimated match amount that would be required and apportioned to the County. Also, Substance Abuse Coordinating Agency increased \$176,573 to reflect the adjustment to the Convention Facility Liquor Tax revenue.

- Commodities decreased (\$43,200) due the appropriation of FY 2021 encumbrances in FY 2022 (FY 2021 Year End Report, M.R. #21507).
- Internal Services had a net increase of \$197,872: An increase in Maintenance Department Charges of \$171,501 to restore annual appropriations as costs for Maintenance Department Charges are re-appropriated to departmental funds on an as needed basis by various miscellaneous resolutions based on actual usage, per the General Appropriations Act. The Insurance Fund line item increased \$24,964 due to 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 that have depleted over the last several years (previous allocations were inadequate to sustain the fund). Building Space Cost Allocation increased by \$35,424 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building and reflects a decrease in rates to be charged for FY 2023; costs for maintenance of common space and temporary vacant space are included in Non-Departmental section of the budget. Partially offset by a decrease in Information Technology Development (\$34,017) as funds are transferred from Non-Department Transfers on an as needed basis per the General Appropriations Act.
- Transfers Out had a net increase of 608,927. The changes primarily include: an increase of \$2,000,000 for the annual transfer to the Housing Trust Fund (#21400), an increase of \$1,000,000 for the transfer out to the Building Improvement Fund for the capital improvement program; partially offset by a decrease of (\$1,490,926) due to the replacement of multi-function devices in FY 2022 (M.R. #21362), a decrease of (\$357,638) due to the IT Website Management System (M.R. 22110), a decrease of (\$160,237) for the laserfiche system enhancements for the courts and Clerks office (M.R. #21420), and a reduction of (\$251,402) to the Child Care Fund based on operational needs.

#### **FY 2024 REVENUES**

Same as the FY 2023 Recommended Revenue Budget except for these specific line item adjustments:

- Property Tax revenue had a net increase of \$12,278,145 and includes a projected 4.62% taxable value increase in property over FY 2023. This also reflects an assumed millage rate of 3.9523 mills.
- State Grants' Child Care Subsidy increased \$146,647 and reflects 50% reimbursement of updated qualified costs.
- Planned Use of Fund Balance decreased (\$2,551,631). The FY 2024 budget assumes no use of Planned Use of Fund Balance.

#### **FY 2024 EXPENDITURES**

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

- Controllable Personnel decreased (\$1,041,385) as the Voluntary Employee Separation Incentive Program (VESIP) and VESIP Schedule C Incentive Pay (separation incentive) ended in FY 2023.
- Non-Departmental net decrease of (\$575,000) is due to the Drain Assessments as it was a FY 2023 match amount for improving the Mainland Drain (Chapter 20 DD).

- Internal Services increased \$144,031: \$134,339 for Building Space Cost Allocation as building rates are based on full cost recovery for building maintenance and operations. Also, Insurance Fund increased \$9,692 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.
- Transfers Out had a net decrease of (\$2,257,780) due to the payoff of a building authority debt bond issue (\$2,208,125), a decrease of (\$1,200,000) to the Project Work Order Fund; partially offset by an increase of \$1,000,000 to the Building Improvement fund for the capital improvement program, and an increase of \$139,076 to the Child Care Fund based on operational needs.
- Budgeted Equity Adjustment increased \$4,220,629.

### **FY 2025 REVENUES**

Same as the FY 2024 Recommended Revenue Budget except for these specific line-item adjustments:

- Property Tax revenue had a net increase of \$11,499,651 and includes a projected 4.39% taxable value increase in property over FY 2024. This also reflects an assumed millage rate of 3.9285 mills.
- State Grants Child Care Subsidy increased \$13,204 and reflects 50% reimbursement of updated qualified costs.

### **FY 2025 EXPENDITURES**

Same as the FY 2024 Recommended Expense Budget except for these specific line-item adjustments:

- Internal Services increased \$18,176: \$11,954 for Building Space Cost Allocation as building rates are based on full cost recovery for building maintenance and operations. Also included is an Insurance Fund increase of \$6,222 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.
- Transfers Out increased \$1,013,204: primarily by an increase of \$1,000,000 to the Building Improvement Fund for the capital improvement program, and an increase of \$13,204 to the Child Care Fund based on operational needs.
- Budgeted Equity Adjustment decreased (\$703,089).

Department:	909 - Non Departmental Transfers	OAKLAND COUNTY, MICHIGAN
Fund:	General Fund / General Purpose	FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2022		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Amended to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.		FY 2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Rec. to FY 2025 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Transfers In	18,950,745	18,994,573	18,753,877	(240,696)	-1.27%	18,892,953	139,076	0.74%	18,906,157	13,204	0.07%
Grand Total Revenues	18,950,745	18,994,573	18,753,877	(240,696)	-1.27%	18,892,953	139,076	0.74%	18,906,157	13,204	0.07%

Expenditures

Salaries	(3,000,000)	(3,000,000)	(10,000,000)	(7,000,000)	233.33%	(8,500,000)	1,500,000	-15.00%	(7,000,000)	1,500,000	-17.65%
Fringe Benefits	(2,000,000)	(2,000,000)	0	2,000,000	-100.00%	0	0	0.00%	0	0	0.00%
Contractual Services	2,514,714	1,615,475	2,150,000	534,525	33.09%	2,350,000	200,000	9.30%	2,350,000	0	0.00%
Non-Departmental	(3,651,858)	(7,687,923)	(4,877,326)	2,810,597	-36.56%	3,525,777	8,403,103	-172.29%	12,948,777	9,423,000	267.26%
Capital Outlay	3,815,034	3,957,525	2,300,000	(1,657,525)	-41.88%	300,000	(2,000,000)	-86.96%	300,000	0	0.00%
Internal Services	9,212,320	6,720,597	9,212,320	2,491,723	37.08%	9,212,320	0	0.00%	9,212,320	0	0.00%
Budgeted Equity Adjustment	0	0	0	0	0.00%	0	0	0.00%	0	0	0.00%
Grand Total Expenditures	6,890,210	(394,326)	(1,215,006)	(820,680)	208.12%	6,888,097	8,103,103	-666.92%	17,811,097	10,923,000	158.58%

**NON-DEPARTMENTAL TRANSFERS (Page 293)**  
**BUDGET HIGHLIGHTS**  
**FY 2023/2024/2025 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2023 REVENUES**

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

- Transfers In appropriations are for transfers into the Child Care fund and the Social Welfare Foster Care fund from the General Fund. They are offset by Transfers Out budgeted in the Non-Departmental Operations section of the General Fund. The Transfers In decrease of (\$240,696) represents the change for the Child Care fund from \$18,993,573 in FY 2022 to \$18,752,877 in FY 2023 due to net operations decrease; and no change to the Social Welfare Foster Care fund transfer of \$1,000 in FY 2022 and FY 2023.

**FY 2023 EXPENDITURES\***

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

- Salaries - this reflects a (\$10,000,000) general turnover factor budgeted in the Salary Turnover Factor line item for the anticipated General Fund/General Purpose personnel favorability based on historical experience.
- Fringe Benefits - this reflects a reduction of (\$2,000,000) as the budget is now reflected in the Salary Turnover Factor for the medical costs not included in the departmental budgets.
- Contractual Services net increase of \$534,525 is primarily due to an increase for the Contingency line item of \$1,720,988; as it is a placeholder for unanticipated needs. Partially offset by a reduction for Special Projects (\$990,000) as it was a one-time placeholder in the Non-Departmental Transfers General Fund budget for larger initiatives that would have required a separate resolution to reallocate the funding to the appropriate departments. Also, Grant Match decreased (\$187,863) to restore annual appropriation.
- Non-Departmental has a net increase of \$2,810,597. It reflects a change of \$2,250,000 in the Fringe Benefit Reserve line item; The increase also reflects a change of (\$2,000,000) for General Fund Contingency which is being used to account for the anticipated general operating favorability factor. Furthermore, Salary Adjustment Reserve increased \$2,500,000 to reflect additional anticipated employee compensation increases.
- Capital Outlay net decrease of (\$1,657,525) is primarily due to restoring annual appropriations. FY 2022 included carry forward funding from FY 2021 for various capital outlay needs.
- Internal Services increase of \$2,491,723 is due to Information Technology Development for development costs associated with planned maintenance and upgrades for existing systems and to restore annual appropriations.

**FY 2024 REVENUES**

Same as FY 2023 Recommended Revenue Budget except for these specific line-item adjustments:

- Transfers In appropriations are for transfers into the Child Care fund and the Social Welfare Foster Care fund from the General Fund. They are offset by Transfers Out budgeted in the Non-Departmental Operations section of the General Fund. The Transfers In increase

of \$139,076 represents the change for the Child Care fund from \$18,752,877 in FY 2023 to \$18,891,953 in FY 2024; and no change to the Social Welfare Foster Care fund transfer of \$1,000 in FY 2023 and FY 2024. The Child Care fund increase is because of a net operations increase.

#### **FY 2024 EXPENDITURES\***

Same as FY 2023 Recommended Expense Budget except for these specific line-item adjustments:

- Salaries - this reflects a (\$8,500,000) general turnover factor budgeted in the Salary Turnover Factor line item for the anticipated General Fund/General Purpose personnel favorability based on historical trends.
- Contractual Services net increase of \$200,000 is primarily due to an increase for the Contingency line item; as it is a placeholder for unanticipated needs.
- Non-Departmental increased overall by \$8,403,103: Salary Adjustment Reserve increased \$6,603,000 to reflect a preliminary 3% compensation increase placeholder for General Fund/General Purpose departments. Fringe Benefit Reserve increased \$553,000 to reflect fringe benefits associated with the anticipated salary increase and a 7% increase of medical costs not included in departmental budgets. Additional changes include General Fund Contingency line item \$1,000,000 to account for the anticipated general operating favorability factor.
- Capital Outlay decreased (\$2,000,000) due to one-time technology projects anticipated in FY 2023.

#### **FY 2025 REVENUES**

Same as FY 2024 Recommended Revenue Budget except for these specific line-item adjustments:

- Transfers In appropriations are for transfers into the Child Care fund and the Social Welfare Foster Care fund from the General Fund. They are offset by Transfers Out budgeted in the Non-Departmental Operations section of the General Fund. The Transfers In increase of \$13,204 represents the change for the Child Care fund from \$18,891,953 in FY 2024 to \$18,905,157 in FY 2025; and no change to the Social Welfare Foster Care fund transfer of \$1,000 in FY 2024 and FY 2025. The Child Care fund increase is because of a net operations increase.

#### **FY 2025 EXPENDITURES\***

Same as FY 2024 Recommended Expense Budget except for these specific line-item adjustments:

- Salaries - this reflects a (\$7,000,000) general turnover factor budgeted in the Salary Turnover Factor line item for the anticipated General Fund/General Purpose personnel favorability based on historical trends.
- Non-Departmental increased \$9,423,000. Salary Adjustment Reserve increased \$4,401,000 to reflect a preliminary 2% compensation increase placeholder for General Fund/General Purpose departments. Fringe Benefit Reserve increased \$3,772,000 to reflect fringe benefits associated with the anticipated salary increase and a 7% increase of medical costs not included in departmental budgets; Additional changes include General Fund Contingency line item \$1,000,000 to account for the anticipated general operating favorability factor.

\* **Expenditure Note:** Costs are appropriated in the General Fund's Non-Departmental Transfers budget and then re-appropriated to departmental funds on an as needed basis in each fiscal year by various miscellaneous resolutions based on actual usage, per the General Appropriations Act.

Fund:	51600 - Delinquent Tax Revolving	OAKLAND COUNTY, MICHIGAN									
		FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance									

Account Number/Description	FY 2022		FY 2023 County Exec. Recommended	Inc./((Dec.) FY 2022 Amended to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./((Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.		FY 2025 County Exec. Recommended	Inc./((Dec.) FY 2024 Rec. to FY 2025 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Charges for Services	10,500,000	10,500,000	12,800,000	2,300,000	21.90%	12,800,000	0	0.00%	12,800,000	0	0.00%
Investment Income	2,000,000	2,000,000	2,000,000	0	0.00%	2,000,000	0	0.00%	2,000,000	0	0.00%
Grand Total Revenues	12,500,000	12,500,000	14,800,000	2,300,000	18.40%	14,800,000	0	0.00%	14,800,000	0	0.00%

Expenditures

Salaries	157,403	157,403	170,647	13,244	8.41%	170,647	0	0.00%	170,647	0	0.00%
Fringe Benefits	87,657	87,657	96,965	9,308	10.62%	96,965	0	0.00%	96,965	0	0.00%
Contractual Services	276,626	276,626	276,626	0	0.00%	276,626	0	0.00%	276,626	0	0.00%
Interest on Debt	1,000,000	1,000,000	1,000,000	0	0.00%	1,000,000	0	0.00%	1,000,000	0	0.00%
Internal Services	141,763	141,763	143,039	1,276	0.90%	143,223	184	0.13%	143,408	185	0.13%
Transfers Out	9,960,350	9,960,350	11,960,350	2,000,000	20.08%	11,960,350	0	0.00%	11,960,350	0	0.00%
Budgeted Equity Adjustment	876,201	876,201	1,152,373	276,172	31.52%	1,152,189	(184)	-0.02%	1,152,004	(185)	-0.02%
Grand Total Expenditures	12,500,000	12,500,000	14,800,000	2,300,000	18.40%	14,800,000	0	0.00%	14,800,000	0	0.00%



**TREASURER – DELINQUENT TAX REVOLVING FUND (DTRF) (Page 565)**  
**BUDGET HIGHLIGHTS**  
**FY 2023/2024/2025 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2023 REVENUES**

- Charges for Services increase of \$2,300,000 is due to Interest and Penalty due entered in error. Correction has been made in the Finance Committee Amendment Book.

**FY 2023 EXPENDITURES**

- Controllable Personnel – FY 2023 reflects a general overall compensation increase of 5% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
- Internal Services overall increase of \$1,276 is primarily due to Insurance Fund \$1,756. It 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 that have depleted over the last several years.
- Transfers Out overall increase of \$2,000,000 due to transfer the Housing Trust Fund.
- Included in the \$11.96 million transfer out is an annual subsidy transfer made up of \$5.0 million to the General Fund Non-Departmental, \$2.3 million for Collection Fees, \$1.51 million for Work Release Facility Refunding Debt Service, \$1.29 million for Rochester District Court Refunding Debt, \$0.5 million for Purchase of Executive Bldg. Refunding Debt Service, and \$1.36 million for Renovation of Executive Bldg. Debt Service.
- Budget Equity Adjustments decreased \$276,172 to balance the FY 2023 budget.

**FY 2024 REVENUES**

- No changes.

**FY 2024 EXPENDITURES**

- Internal Services overall increase is primarily due to Insurance Fund \$184. It is due to fluctuations associated with the allocation methodology used for the purposes of assigning risk to the County's various cost centers.
- Included in the \$11.96 million transfer out is an annual subsidy transfer made up of \$5.0 million to the General Fund Non-Departmental, \$2.3 million for Collection Fees, \$1.51 million for Work Release Facility Refunding Debt Service, \$1.29 million for Rochester District Court Refunding Debt, \$0.5 million for Purchase of Executive Bldg. Refunding Debt Service, and \$1.36 million for Renovation of Executive Bldg. Debt Service.
- Budget Equity Adjustments decreased \$184 to balance the FY 2024 budget.

### **FY 2025 REVENUES**

- No changes.

### **FY 2025 EXPENDITURES**

- Internal Services increase primarily due to Insurance Fund \$185 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.
- Included in the \$11.96 million transfer out is an annual subsidy transfer made up of \$5.0 million to the General Fund Non-Departmental, \$2.3 million for Collection Fees, \$1.51 million for Work Release Facility Refunding Debt Service, \$1.29 million for Rochester District Court Refunding Debt, \$0.5 million for Purchase of Executive Bldg. Refunding Debt Service, and \$1.36 million for Renovation of Executive Bldg. Debt Service.
- Budget Equity Adjustments increased \$185 to balance the FY 2024 budget.

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

Fund:	51800 - Delinqt Personal Prop Tax Adm	OAKLAND COUNTY, MICHIGAN
		FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2022		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Amended to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.		FY 2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Rec. to FY 2025 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Charges for Services	506,136	506,136	506,136	0	0.00%	506,136	0	0.00%	506,136	0	0.00%
Investment Income	5,000	5,000	5,000	0	0.00%	5,000	0	0.00%	5,000	0	0.00%
Planned Use of Fund Balance	42,063	42,063	25,152	(16,911)	-40.20%	25,978	826	3.28%	26,061	83	0.32%
Grand Total Revenues	553,199	553,199	536,288	(16,911)	-3.06%	537,114	826	0.15%	537,197	83	0.02%

Expenditures

Salaries	251,386	251,386	250,856	(530)	-0.21%	250,856	0	0.00%	250,856	0	0.00%
Fringe Benefits	126,100	126,100	136,715	10,615	8.42%	136,715	0	0.00%	136,715	0	0.00%
Contractual Services	120,854	120,854	121,139	285	0.24%	121,139	0	0.00%	121,139	0	0.00%
Commodities	7,000	7,000	7,000	0	0.00%	7,000	0	0.00%	7,000	0	0.00%
Internal Services	47,859	47,859	20,578	(27,281)	-57.00%	21,404	826	4.01%	21,487	83	0.39%
Grand Total Expenditures	553,199	553,199	536,288	(16,911)	-3.06%	537,114	826	0.15%	537,197	83	0.02%

**TREASURER – DELINQUENT PERSONAL PROPERTY TAX ADMIN (Page 567)**  
**BUDGET HIGHLIGHTS**  
**FY 2023/2024/2025 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2023 REVENUES**

- Planned Use of Fund Balance decreased (\$16,911) to balance the FY 2023 budget.

**FY 2023 EXPENDITURES**

- Controllable Personnel – FY 2023 reflects a general overall compensation increase of 5% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
- Contractual Services decreased (\$285) is due to Professional Services to align with actual activity.
- Internal Services decrease of (\$27,281) is primarily due to Insurance Fund (\$30,839); it 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 that have depleted over the last several years. Also, Building Space Allocation decreased (\$165); as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2023 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Partially offset by increase Motor Pool \$3,157 and Motor Pool Fuel Charges \$586 as a result of allocation and usage adjustments.

**FY 2024 REVENUES**

- Planned Use of Fund Balance increase \$826 to balance the FY 2024 budget.

**FY 2024 EXPENDITURES**

- Internal Services net increase of \$826 is due to Building Space Allocation \$816; rates are based on full cost recovery for building maintenance and operations. Also, Insurance Fund increased \$10 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

**FY 2025 REVENUES**

- Planned Use of Fund Balance increase \$83 to balance the FY 2024 budget.

### **FY 2025 EXPENDITURES**

- Internal Services net increase of \$83 is due to Insurance Fund \$73 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers. Partially offset by an increase to Building Space Allocation \$10; rates are based on full cost recovery for building maintenance and operations.

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

Fund:	50800 - Parks and Recreation	OAKLAND COUNTY, MICHIGAN
FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance		

Account Number/Description	FY 2022		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Amended to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.		FY 2025 County Exec. Recommended	Inc./ (Dec.) FY 2024 Rec. to FY 2025 Co. Exec. Rec.	
	Adopted Budget	Amended Budget									
				\$	%		\$	%		\$	%

Revenues

Property taxes	22,225,000	22,225,000	23,920,300	1,695,300	7.63%	25,257,700	1,337,400	5.59%	26,294,400	1,036,700	4.10%
State Grants	0	199,000	0	(199,000)	-100.00%	0	0	0.00%	0	0	0.00%
Other Intergovern. Revenues	300,000	300,000	300,000	0	0.00%	300,000	0	0.00%	300,000	0	0.00%
Charges for Services	11,087,375	11,087,375	11,953,357	865,982	7.81%	11,953,357	0	0.00%	11,953,357	0	0.00%
Contributions	205,300	220,300	102,600	(117,700)	-53.43%	102,600	0	0.00%	102,600	0	0.00%
Investment Income	380,000	380,000	190,000	(190,000)	-50.00%	190,000	0	0.00%	190,000	0	0.00%
Planned Use of Fund Balance	0	0	0	0	0.00%	0	0	0.00%	0	0	0.00%
Other Revenues	0	3,631	0	(3,631)	-100.00%	0	0	0.00%	0	0	0.00%
Gain or Loss on Exchg of Asset	0	4,950	0	(4,950)	-100.00%	0	0	0.00%	0	0	0.00%
Capital Contributions	0	427,363	0	(427,363)	-100.00%	0	0	0.00%	0	0	0.00%
Grand Total Revenues	34,197,675	34,847,619	36,466,257	1,618,638	4.64%	37,803,657	1,337,400	3.67%	38,840,357	1,036,700	2.74%

Expenditures

Salaries	11,478,652	11,553,297	13,095,525	1,542,228	13.35%	13,486,217	390,692	2.98%	13,752,267	266,050	1.97%
Fringe Benefits	4,134,175	4,157,212	4,711,811	554,599	13.34%	4,851,441	139,630	2.96%	4,947,341	95,900	1.98%
Contractual Services	8,673,526	8,932,035	8,712,424	(219,611)	-2.46%	8,703,890	(8,534)	-0.10%	8,703,890	0	0.00%
Commodities	1,660,765	1,798,724	1,681,170	(117,554)	-6.54%	1,681,170	0	0.00%	1,681,170	0	0.00%
Depreciation	3,219,547	3,219,547	3,258,100	38,553	1.20%	3,258,100	0	0.00%	3,258,100	0	0.00%
Intergovernmental	1,413,080	1,200,000	250,000	(950,000)	-79.17%	250,000	0	0.00%	250,000	0	0.00%
Internal Services	1,739,770	1,733,453	1,733,752	299	0.02%	1,733,752	0	0.00%	1,733,752	0	0.00%
Transfers Out	35,000	35,000	75,000	40,000	114.29%	0	(75,000)	-100.00%	0	0	0.00%
Budgeted Equity Adjustment	1,843,160	2,218,351	2,948,475	730,124	32.91%	3,839,087	890,612	30.21%	4,513,837	674,750	17.58%
Grand Total Expenditures	34,197,675	34,847,619	36,466,257	1,618,638	4.64%	37,803,657	1,337,400	3.67%	38,840,357	1,036,700	2.74%

**PARKS AND RECREATION COMMISSION (Page 571)**  
**BUDGET HIGHLIGHTS**  
**FY 2023/2024/2025 RECOMMENDED BUDGET**

**FY 2023 REVENUES**

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

- Property tax revenue increased \$1,695,300 based on estimated increase in taxable value.
- Overall Charges for Services increased by \$865,982 due to bringing the budget in-line with current actuals including: Greens Fees \$619,800 due to revised rates, Fees Camping \$307,000, Entrance Fees Gen Admissions \$294,000, Rental Golf Carts \$220,000 and Sales Retail \$68,985 based on anticipated post-COVID increase in activities. Partially offset by decreases in Fees Day Use (\$453,500) at the off-road vehicle park based on estimated activity, Rental Facilities (\$65,500), Special Contracts (\$63,500), Reimb Contracts (\$62,690), Commission Food Services (\$44,695) based on historical trend.
- State Capital Grants, Capital Asset Contributions and Capital Contributions totaling (\$435,944) decreased as the Federal Grants are reduced to zero reflecting one-time grants and contributions in FY2022.
- Contributions decreased by (\$117,500) based on anticipated activity.
- Investment Income s is decreased (\$190,000). A revised estimate will be made later in the budget process to consider interest rate increases.

**FY 2023 EXPENDITURES**

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

- Controllable Personnel increased \$2,096,827 the result of a 5% general salary increase and related fringe benefit adjustments, the net effect of twelve (12) requested new positions, fifteen (15) position deletions and one (1) position reclassification. Controllable personnel are also adjusted based on anticipated post-COVID parkwide activity increase.
- Contractual Services increased \$510,513, which includes an increase of \$730,124 in Budgeted Equity Adjustments (see additional explanation below). Additional changes reflect a reduction in General Program Administration (\$704,375) which is mostly to be accounted for under Grounds Maintenance, which is increased \$804,419 overall. Decrease in Security Expense (\$572,083) reflects revised contract with the County Sheriff. In addition, Building Maintenance Charges (\$163,490), Indirect Costs (\$100,000), Rent (\$54,415), Electrical Service (\$39,700), Natural Gas (\$12,000) and Equipment Rental (\$8,940) are reduced bringing accounts in line with historical trends. Offset by increases in Special Projects \$250,000, Contracted Services \$169,500, Design Fees \$100,000, Charge Card Fee \$48,650, Equipment Maintenance \$39,850, Custodial Services \$14,500, Water and Sewer Charges \$8,250, Travel and Conference \$7,250, and Training \$6,370 based on anticipated levels of activity.

- Overall Commodities decreased (\$117,554) primarily due to a reduction in Expendable Equipment of (\$293,359). Offset by increases in Recreation Supplies \$79,300, Special Event Supplies \$48,050, Merchandise \$33,100, Small Tools \$14,300, and Uniforms \$10,730 based on anticipated increased post-COVID activity levels.
- Depreciation expense increased \$38,553 based on the current level of depreciable assets.
- Intergovernmental is reduced (\$950,000) as funds will not be budgeted until needed.
- Internal Services increased \$299. Increased Info Tech Development \$10,000 is offset by decreases in Drain Equipment (\$21,000), Maintenance Department Charges (\$17,840) and Info Tech Managed Print Svcs (\$5,150) based on current trends. In addition, an increase in Insurance Fund \$36,050 is due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.
- Overall Transfers Out are increased \$40,000 due to anticipated vehicle purchases from the Motor Pool Fund.
- Budgeted Equity Adjustment is increased \$730,124 to a total of \$2,948,475 relative to the increase in 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 2024 REVENUES**

Increase or (Decrease) compared to the FY 2023 Recommended Budget:

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

- Property Tax Levy is increased \$1,337,400 based on taxable value and revised millage rate.

#### **FY 2024 EXPENDITURES**

Increase or (Decrease) compared to the FY 2023 Recommended Budget:

- Salaries and Fringe Benefits are increased \$530,322 based 2% general salary increase.
- Contractual Services decreased due to Security Expense (\$8,534) reflecting the revised contract with the Sheriff Department.
- Transfers Out is reduced (\$75,000) reflecting no vehicle requests at this time.
- Budgeted Equity Adjustment is increased \$890,162.

#### **FY 2025 REVENUES**

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

- Property Tax Levy is increased \$1,036,700 based on taxable value and revised millage rate.



## **FY 2025 EXPENDITURES**

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

- Salaries and Fringe Benefits are increased \$361,950 based 2% general salary increase.
- Budgeted Equity Adjustment is increased \$674,750.

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

Department:	Water Resources Commissioner	OAKLAND COUNTY, MICHIGAN
Fund:	Water and Sewer Trust	FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2022		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Amended to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.		FY 2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Rec. to FY 2025 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Special Assessments	850,000	850,000	800,000	(50,000)	-5.88%	800,000	0	0.00%	800,000	0	0.00%
Charges for Services	103,156,006	103,145,826	109,277,022	6,131,196	5.94%	109,735,787	458,765	0.42%	110,082,855	347,068	0.32%
Investment Income	1,600,000	1,600,000	900,000	(700,000)	-43.75%	900,000	0	0.00%	900,000	0	0.00%
Planned Use of Fund Balance	275,000	675,048	0	(675,048)	-100.00%	0	0	0.00%	0	0	0.00%
Other Revenues	26,350	26,350	26,350	0	0.00%	26,350	0	0.00%	26,350	0	0.00%
Grand Total Revenues	105,907,356	106,297,224	111,003,372	4,706,148	4.43%	111,462,137	458,765	0.41%	111,809,205	347,068	0.31%

Expenditures

Salaries	121,794	121,794	130,885	9,091	7.46%	130,885	0	0.00%	130,885	0	0.00%
Fringe Benefits	62,504	62,504	68,336	5,832	9.33%	68,336	0	0.00%	68,336	0	0.00%
Contractual Services	49,849,441	49,849,441	55,806,259	5,956,818	11.95%	55,805,189	(1,070)	0.00%	55,804,118	(1,071)	0.00%
Commodities	2,501,376	2,501,376	2,519,500	18,124	0.72%	2,519,500	0	0.00%	2,519,500	0	0.00%
Depreciation	2,776,306	2,776,306	2,800,587	24,281	0.87%	2,703,452	(97,135)	-3.47%	2,602,922	(100,530)	-3.72%
Intergovernmental	18,000,000	18,000,000	14,900,000	(3,100,000)	-17.22%	14,900,000	0	0.00%	14,900,000	0	0.00%
Interest on Debt	360,280	360,280	335,719	(24,561)	-6.82%	306,009	(29,710)	-8.85%	275,539	(30,470)	-9.96%
Internal Services	31,960,655	31,950,475	34,442,086	2,491,611	7.80%	35,028,766	586,680	1.70%	35,507,905	479,139	1.37%
Transfers Out	275,000	675,048	0	(675,048)	-100.00%	0	0	0.00%	0	0	0.00%
Grand Total Expenditures	105,907,356	106,297,224	111,003,372	4,706,148	4.43%	111,462,137	458,765	0.41%	111,809,205	347,068	0.31%

**WATER RESOURCES COMMISSIONER – WATER AND SEWER TRUST FUND (Page 584)**  
**BUDGET HIGHLIGHTS**  
**FY 2023/2024/2025 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2023 REVENUES**

- Special Assessments decreased (\$50,000) for Payment in Lieu of Assessments due to Oakland Township water recovery cost for improvement to storage/water treatment facility and Franklin Sewer recovery charge for alarm project.
- Charges for Services overall increased \$6,131,196 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.
- Investment Income decrease of (\$700,000) is anticipated due to cash available for investments.
- Planned Use of Fund Balance decreased (\$675,048) primarily due to M.R. #22040 which transferred (\$400,048) of funds from the City of Pontiac Sewage Disposal System as its fair and equitable payment to connect to the Clinton-Oakland Sewage Disposal System force main. Also, the FY 2022 adopted budget provided funds of (\$275,000) for the purchase of a mini excavator and front-end loader.

**FY 2023 EXPENDITURES**

- Salary and Fringes increased \$14,923 to reflect the salary forecast for two Fiscal Services positions assigned to perform the water and sewer system accounting.
- Contractual Services increased \$5,956,818 to reflect more accurate spending trend on Contracted Services \$4,485,042, Administration \$1,100,000, Sewage Disposal Services \$1,000,000, and Professional Accounting Service \$365,000; partially offset by Administrative Overhead (\$799,516) and Transfer to Reserve (\$300,000).
- Commodities increased \$18,124 for Postage Mailing \$16,000, Employee Footwear \$13,500 and Treatment Chemicals (\$10,000) used in the operation of the systems.
- Depreciation reflects a \$24,281 increase per updated depreciation schedule.
- Intergovernmental decreased (\$3,100,000) for money collected on the sewage disposal service bills to be returned to the municipalities so they can perform necessary infrastructure maintenance on the system. Also, includes the Chapter 20 maintenance fund assessment included in the system rates for the Clinton River Resources Recovery Facility.
- Interest on Debt decreased (\$24,561) for City of Pontiac debt service payment of interest on State Revolving Fund loans.
- Internal Services overall increase of \$2,491,611 is due to Drain Equipment Labor \$2,469,472 to reflect the FY 2023 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, three (3) position reclassifications due to workload and salary grade position changes in salaries and

associated fringe benefits that are included in the Drain Equipment labor rate. Also, includes actual activity due to changes in services provided by Info Tech Development \$567,090, Maintenance Department Charges \$30,000, Telephone Communications \$15,000, Drain Equipment (\$519,335) and Insurance Fund decreased (\$66,663) due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

- Transfer Out overall decreased (\$675,048) primarily due to M.R. #22040 that transferred (\$400,048) of funds from the City of Pontiac Sewage Disposal System as its fair and equitable payment to connect to the Clinton-Oakland Sewage Disposal System force main. Also, the FY 2022 adopted budget provided funds of (\$275,000) for the purchase of a mini excavator and front-end loader.

#### **FY 2024 REVENUES**

- Charges for Services increased \$458,785 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 2024 EXPENDITURES**

- Contractual Services – No material changes.
- Depreciation reflects a (\$97,135) decrease per updated depreciation schedule.
- Interest on Debt decreased (\$29,710) for the City of Pontiac debt service payment of interest on State Revolving Fund loans.
- Internal Services increased overall \$586,680 primarily due to Drain Equipment Labor increase of \$696,441 to reflect 3% compensation increase placeholder and associated fringe benefit charges from the Drain Equipment Fund (#63900). Also, Info Tech Development reflects a (\$110,000) decrease due to rate and usage adjustments.

#### **FY 2025 REVENUES**

- Charges for Services increased \$347,068 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 2025 EXPENDITURES**

- Contractual Services – No material changes.
- Depreciation reflects a (\$100,530) decrease 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 overall \$479,139 primarily due to Drain Equipment Labor increase of \$478,257 to reflect 2% compensation increase placeholder 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:	Sewage Disposal Systems	FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance

	FY 2022		FY 2023	Inc./(Dec.) FY 2022 Amended to		FY 2024	Inc./(Dec.) FY 2023 Rec. to		FY 2025	Inc./(Dec.) FY 2024 Rec. to	
	Adopted	Amended	County Exec.	FY 2023 Co. Exec. Rec.		County Exec.	FY 2024 Co. Exec. Rec.		County Exec.	FY 2025 Co. Exec. Rec.	
Account Number/Description	Budget	Budget	Recommended	\$	%	Recommended	\$	%	Recommended	\$	%

Revenues

Special Assessments	78,898	78,898	73,621	(5,277)	-6.69%	68,405	(5,216)	-7.08%	62,788	(5,617)	-8.21%
Federal Grants Non-Operating	0	0	0	0	0.00%	0	0	0.00%	0	0	0.00%
Charges for Services	148,580,788	148,588,295	151,632,215	3,043,920	2.05%	151,721,175	88,960	0.06%	151,774,155	52,980	0.03%
Investment Income	1,490,000	1,490,000	1,040,000	(450,000)	-30.20%	1,040,000	0	0.00%	1,040,000	0	0.00%
Planned Use of Fund Balance	0	(400,048)	0	400,048	-100.00%	0	0	0.00%	0	0	0.00%
Other Revenues	1,500	1,500	1,500	0	0.00%	1,500	0	0.00%	1,500	0	0.00%
Transfers In	0	400,048	0	(400,048)	-100.00%	0	0	0.00%	0	0	0.00%
Grand Total Revenues	150,151,186	150,158,693	152,747,336	2,588,643	1.72%	152,831,080	83,744	0.05%	152,878,443	47,363	0.03%

Expenditures

Contractual Services	133,511,800	133,511,800	135,615,739	2,103,939	1.58%	135,615,739	0	0.00%	135,615,739	0	0.00%
Commodities	265,253	265,253	343,600	78,347	29.54%	343,600	0	0.00%	343,600	0	0.00%
Depreciation	2,926,997	2,926,997	3,331,404	404,407	13.82%	3,331,087	(317)	-0.01%	3,330,413	(674)	-0.02%
Intergovernmental	7,200,000	7,200,000	6,800,000	(400,000)	-5.56%	6,800,000	0	0.00%	6,800,000	0	0.00%
Interest on Debt	344,308	344,308	316,804	(27,504)	-7.99%	288,099	(28,705)	-9.06%	258,668	(29,431)	-10.22%
Internal Services	5,902,828	5,910,335	6,339,789	429,454	7.27%	6,452,555	112,766	1.78%	6,530,023	77,468	1.20%
Grand Total Expenditures	150,151,186	150,158,693	152,747,336	2,588,643	1.72%	152,831,080	83,744	0.05%	152,878,443	47,363	0.03%

**WATER RESOURCES COMMISSIONER – SEWAGE DISPOSAL SYSTEMS (Page 580)**  
**BUDGET HIGHLIGHTS**  
**FY 2023/2024/2025 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2023 REVENUES**

- Special Assessments decreased (\$5,277) due to interest from municipality for Evergreen Farmington Sewage Disposal System improvement bond for the portion of the project associated with the City of Southfield debt interest payment.
- Charges for Services increased \$3,043,920 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 decrease of (\$450,000) is anticipated due to cash available for investments.
- Planned Use of Fund Balance increased \$400,048 due to M.R. #22040 which transferred funds from the City of Pontiac Sewage Disposal System as its fair and equitable payment to connect to the Clinton-Oakland Sewage Disposal System force main.
- Transfer In decreased (\$400,048) due to M.R. #22040 that provided funds from the City of Pontiac Sewage Disposal System as its fair and equitable payment to connect to the Clinton-Oakland Sewage Disposal System force main.

**FY 2023 EXPENDITURES**

- Contractual Services increased \$2,103,939 primarily due to the following adjustments to reflect more accurate spending trends: \$1,284,090 for Sewage Disposal Service costs from the Great Lakes Water Authority, \$771,329 Contracted Services for contractors that provide specialized repair services, \$326,300 for Insurance, \$100,000 Administration and \$37,000 for Water and Sewage Charges used at the pump stations; partially, offset by (\$450,000) in Legal Services.
- Commodities increased \$78,347 to reflect spending trends on material and supplies, chlorination supplies and small tools used to operate the sewage disposal systems.
- Depreciation increased \$404,407 per updated depreciation schedule.
- Intergovernmental decrease of (\$400,000) due to the Clinton River Water Resources Recovery Facility assessments on debt service and operations and maintenance costs.
- Interest on Debt decreased (\$27,504) due to the financing of loan projects for the Evergreen Farmington Sewage Disposal System.
- Internal Services increased \$429,454 due to Drain Equipment Labor \$401,878 to reflect the FY 2023 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 position, three (3) position reclassifications due to workloads and salary grade adjustments for salaries and associated fringe benefits that are included in the Drain Equipment labor rate. Furthermore, includes actual activity due to changes in services provided by Drain Equip Materials \$22,500 and Drain Equipment \$6,641.

### **FY 2024 REVENUES**

- Special Assessments decreased (\$5,216) due to interest from municipality for Evergreen Farmington Sewage Disposal System improvement bond for the portion of the project associated with the City of Southfield debt interest payment.
- Charges for Services increased \$88,960 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 2024 EXPENDITURES**

- Depreciation reflects a decrease of (\$317) per the updated depreciation schedule.
- Interest on Debt decreased (\$28,705) due to financing of loan projects for the Evergreen Farmington Sewage Disposal System.
- Internal Services increased \$112,766 primarily related to Drain Equipment Labor \$112,568 to reflect 3% compensation increase placeholder and associated fringe benefit charges from the Drain Equipment Fund (#63900).

### **FY 2025 REVENUES**

- Special Assessments decreased (\$5,617) due to interest from municipality for Evergreen Farmington Sewage Disposal System improvement bond for the portion of the project associated with the City of Southfield debt interest payment.
- Charges for Services increased \$52,980 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 2025 EXPENDITURES**

- Depreciation reflects a decrease of (\$674) per the updated depreciation schedule.
- Interest on Debt decreased (\$29,431) due to financing of loan projects for the Evergreen Farmington Sewage Disposal System.
- Internal Services increased \$77,468 primarily related to Drain Equipment Labor \$77,306 to reflect 2% compensation increase placeholder 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).**

Fund:	63900 - Drain Equipment	OAKLAND COUNTY, MICHIGAN
		FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2022		FY 2023	Inc./ (Dec.) FY 2022 Amended to		FY 2024	Inc./ (Dec.) FY 2023 Rec. to		FY 2025	Inc./ (Dec.) FY 2024 Rec. to	
	Adopted	Amended	County Exec.	FY 2023 Co. Exec. Rec.		County Exec.	FY 2024 Co. Exec. Rec.		County Exec.	FY 2025 Co. Exec. Rec.	
	Budget	Budget	Recommended	\$	%	Recommended	\$	%	Recommended	\$	%

Revenues

Charges for Services	49,522,721	49,520,048	53,380,714	3,860,666	7.80%	56,842,577	3,461,863	6.49%	57,833,357	990,780	1.74%
Ext ISF Charges for Services	310,100	310,100	310,100	0	0.00%	310,100	0	0.00%	310,100	0	0.00%
Investment Income	300,000	300,000	200,000	(100,000)	-33.33%	200,000	0	0.00%	200,000	0	0.00%
Planned Use of Fund Balance	2,236,050	2,326,801	2,825,650	498,849	21.44%	606,765	(2,218,885)	-78.53%	606,765	0	0.00%
Other Revenues	4,600	4,600	4,600	0	0.00%	4,600	0	0.00%	4,600	0	0.00%
Gain or Loss on Exchg of Asset	8,000	8,000	8,000	0	0.00%	8,000	0	0.00%	8,000	0	0.00%
Transfers In	275,000	275,000	0	(275,000)	-100.00%	0	0	0.00%	0	0	0.00%
Grand Total Revenues	52,656,471	52,744,549	56,729,064	3,984,515	7.55%	57,972,042	1,242,978	2.19%	58,962,822	990,780	1.71%

Expenditures

Salaries	27,931,442	27,948,444	30,163,987	2,215,543	7.93%	31,068,961	904,974	3.00%	31,690,371	621,410	2.00%
Fringe Benefits	14,207,569	14,213,526	15,771,004	1,557,478	10.96%	16,086,268	315,264	2.00%	16,302,816	216,548	1.35%
Contractual Services	1,243,750	1,243,750	1,227,000	(16,750)	-1.35%	1,227,000	0	0.00%	1,227,000	0	0.00%
Commodities	1,653,200	1,653,200	1,661,700	8,500	0.51%	1,649,200	(12,500)	-0.75%	1,649,200	0	0.00%
Depreciation	1,379,608	1,379,608	1,231,639	(147,969)	-10.73%	1,516,819	285,180	23.15%	1,633,968	117,149	7.72%
Internal Services	6,240,902	6,230,722	6,395,315	164,593	2.64%	6,423,794	28,479	0.45%	6,459,467	35,673	0.56%
Transfers Out	0	75,299	278,419	203,120	269.75%	0	(278,419)	-100.00%	0	0	0.00%
Grand Total Expenditures	52,656,471	52,744,549	56,729,064	3,984,515	7.55%	57,972,042	1,242,978	2.19%	58,962,822	990,780	1.71%



**WATER RESOURCES COMMISSIONER – DRAIN EQUIPMENT FUND (Page 592)**  
**BUDGET HIGHLIGHTS**  
**FY 2023/2024/2025 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2023 REVENUES**

- Charges for Services net increase of \$3,860,666 is primarily for Reimbursement Salaries \$3,841,427 due to a five percent salary increase, thirteen (13) new positions and three (3) position reclassifications due to workloads and salary grade position adjustments. Additional increases include Building Space Cost \$40,000 for the new Water Maintenance South Building and Equipment Rental \$28,096 to be more in line with actual activity. Partially offset by decreased Reimbursement General (\$48,804) to reflect the reimbursement amounts more accurately for Information Technology Operations and Drain Equipment Labor.
- Investment Income decrease of (\$100,000) is anticipated due to cash available for investments.
- Planned Use of Fund Balance increased \$498,849 due to the FY 2023 County Executive Recommended Budget provides Drain Equipment funds of \$278,419 for the purchase of two (2) new vehicles, one (1) department owned to leased vehicle, one (1) vehicle upgrade, two (2) snow plows and \$32,596 for the purchase of equipment for new employee positions.
- Transfer In decreased overall (\$275,000) due to the FY 2022 Adopted Budget provided Pontiac System funds to purchase a mini excavator and front-end loader as leased equipment.

**FY 2023 EXPENDITURES**

- Salary and Fringes increased \$3,773,021 reflects a general overall compensation increase of 5% and includes a fringe benefit rate increase within the Fringe Benefit Fund; includes the creation of thirteen (13) new positions, three (3) position reclassifications due to workload and salary grade position adjustments.
- Contractual Services decreased (\$16,750) due to the following adjustments to reflect more accurate spending trends: (\$31,000) for Indirect Cost, (\$4,250) for Maintenance Equipment, \$6,000 for spending on Contracted Services, \$6,000 for Travel and Conference and \$2,000 Charge Card Fee.
- Commodities increased \$8,500 due to the following adjustments to reflect more accurate spending trends: \$7,000 on Small Tools and \$2,500 for Expendable Equipment.
- Depreciation reflects a (\$147,969) decrease per updated depreciation schedule.
- Internal Services increased \$164,593 which includes projected activity due to changes in services provided by Info Tech Operations \$74,256, Motor Pool Fuel Charges \$63,368, Motor Pool \$17,014, Telephone Communication \$6,205 and Info Tech Development (\$68,000). Insurance Fund decreased (\$40,648) due to 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 that have depleted over the

last several years. Drain Equipment Labor increased \$112,398 to reflect FY 2023 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.

- Transfer Out increased \$203,120 due to FY 2023 County Executive Recommended Budget provides Drain Equipment funds of \$278,419 for the purchase of two (2) new vehicles, one (1) department owned to leased vehicle, one (1) vehicle upgrade and two (2) snow plows in the Drain Equipment Fund. Partially offset by (\$75,299) due to two (2) new vehicles which were previously scheduled to be purchased in FY 2021 were acquired in FY 2022 (M.R. #21507).

### **FY 2024 REVENUES**

- Charges for Services increased \$3,461,863 due to Reimbursement Salaries \$3,162,849 which reflect the 3% salary increase and associated fringe benefits related to labor reimbursement charges; also, includes changes in the reimbursement amounts for Reimbursement General \$150,814, Equipment Rental \$112,594 and Vehicle Rental \$35,606.
- Planned Use of Fund Balance decrease of (\$2,218,885) based on the following:
  - FY 2023 County Executive Adopted Budget provided Drain Equipment funds of (\$278,419) for the purchase of two (2) new vehicles, one (1) department owned to leased vehicle, one (1) vehicle upgrade, two (2) snow plows and (\$32,596) for the purchase of equipment for new employee positions.
  - M.R. #19379 for (\$1,304,030) Oakland County Employees Union agreement for two percent salary increase.
  - Finance Committee Amendment (\$358,944) for two percent salary increase.
  - M.R. #19334 for (\$217,064) Oakland County Employees Union fifteen-dollar minimum wage enhancement.
  - M.R. #19307 for (\$27,832) due to fifteen-dollar minimum wage for all non-represented classifications.

These Miscellaneous Resolutions were factored into the various rates and allocations under the Charges for Services.

### **FY 2024 EXPENDITURES**

- Salary and Fringes increased \$1,220,238 to reflect a 3% compensation placeholder and associated fringe benefits.
- Commodities decreased (\$12,500) to reflect the spending trend on Expendable Equipment.
- Depreciation \$285,180 increase per updated depreciation schedule.
- Internal Services increased \$28,479 due to Drain Equipment Labor increased \$41,186 due to 3% compensation placeholder and associated fringe benefits. Insurance Fund increased \$7,389 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers. Also, services provided by Info Tech Operations decreased (\$19,711).
- Transfer Out decreased (\$278,419) due to the expense in FY 2023 for the purchase of two (2) new vehicles, one (1) department owned to leased vehicle, one (1) vehicle upgrade and two (2) snow plows in the Drain Equipment Fund.

**FY 2025 REVENUES**

- Charges for Services increased \$990,780 primarily for Reimbursement Salaries \$866,242 which reflect the 2% compensation placeholder and associated fringe benefits related to labor reimbursement charges; also, includes a change in the reimbursement amounts for Equipment Rental \$107,176, Vehicle Rental \$9,973 and Reimbursement General \$7,389.

**FY 2025 EXPENDITURES**

- Salary and Fringes increased \$837,958 to reflect a 2% compensation placeholder and associated fringe benefits.
- Depreciation \$117,149 increase per updated depreciation schedule.
- Internal Services increased \$35,673 for changes in services provided by Drain Equipment Labor \$28,284 due to 2% compensation placeholder and associated fringe benefits and Insurance Fund increased \$7,389 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

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

Fund:	67700 - Building Liability Insurance	OAKLAND COUNTY, MICHIGAN
		FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2022		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Amended to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.		FY 2025 County Exec. Recommended	Inc./ (Dec.) FY 2024 Rec. to FY 2025 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Charges for Services	8,656,856	8,656,856	9,214,000	557,144	6.44%	9,325,900	111,900	1.21%	9,406,400	80,500	0.86%
Ext ISF Charges for Services	13,030	13,030	14,333	1,303	10.00%	14,333	0	0.00%	14,333	0	0.00%
Investment Income	150,000	150,000	150,000	0	0.00%	150,000	0	0.00%	150,000	0	0.00%
Planned Use of Fund Balance	0	0	0	0	0.00%	0	0	0.00%	44,419	44,419	0.00%
Grand Total Revenues	8,819,886	8,819,886	9,378,333	558,447	6.33%	9,490,233	111,900	1.19%	9,615,152	124,919	1.32%

Expenditures

Salaries	599,709	599,709	832,599	232,890	38.83%	871,433	38,834	4.66%	914,448	43,015	4.94%
Fringe Benefits	237,803	237,803	374,335	136,532	57.41%	388,127	13,792	3.68%	403,402	15,275	3.94%
Contractual Services	7,629,450	7,629,450	7,828,180	198,730	2.60%	7,940,080	111,900	1.43%	8,020,580	80,500	1.01%
Commodities	178,056	178,056	178,056	0	0.00%	178,056	0	0.00%	178,056	0	0.00%
Internal Services	98,644	98,644	94,891	(3,753)	-3.80%	98,341	3,450	3.64%	98,666	325	0.33%
Budgeted Equity Adjustment	76,224	76,224	70,272	(5,952)	-7.81%	14,196	(56,076)	-79.80%	0	(14,196)	-100.00%
Grand Total Expenditures	8,819,886	8,819,886	9,378,333	558,447	6.33%	9,490,233	111,900	1.19%	9,615,152	124,919	1.32%

**BUILDING LIABILITY INSURANCE FUND (Page 589)**  
**BUDGET HIGHLIGHTS**  
**FY 2023/2024/2025 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2023 REVENUES**

- Charges for Services reflects an overall increase of \$558,447 primarily due to an increase of \$557,144 for Property Insurance premiums rebilled to departments.
- Ext ISF Charges for Services increased \$1,303 due to an increase in property insurance.

**FY 2023 EXPENDITURES**

- Controllable Personnel – FY 2023 reflects a general overall compensation increase of 5% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
  - Other Salary and Fringe Benefit changes include the addition of 2 Full-Time Eligible (FTE) Assistant Corporation Counsel - Senior positions for the purpose of reviewing claims litigation in-house.
- Contractual Services reflects a net increase of \$198,730 due to Insurance increase of \$557,144 due to anticipated market conditions. Legal Services decreased (\$293,200) due to the creation of 2 FTE Assistant Corporation Counsel – Senior positions to review claims litigation in-house. Indirect Costs decreased (\$64,978) due to anticipated expenses for FY 2023. Claims decreased (\$236) based on the most recent actuary report.
- Internal Services net decrease of (\$3,753) is primarily due to rate and usage adjustments for the following: Info Tech Operations decrease of (\$6,484), Info Tech Managed Print Services decrease of (\$2,091), Motor Pool increase of \$5,393, and Motor Pool Fuel Charges increase of \$723. In addition, Building Space Cost Allocation decreased (\$2,238) due to Facilities Maintenance and Operations determining the rates for each building which is based on estimated costs to operate and maintain the building. The FY 2023 building rates have been adjusted to bring equity in line with Federal OMB Uniform Guidance requirements. Also, Insurance Fund reflects an increase in the amount of \$944 for the self-insurance charge to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves that have depleted over the last several years.
- Budgeted Equity Adjustment reflects a net decrease of (5,952) due to updated allocation methodology for purposes of assigning risk and to balance the fund.

**FY 2024 REVENUES**

- Charges for Services reflect an increase of \$111,900 in Property Insurance premiums rebilled to departments and other applicable outside agencies.

#### **FY 2024 EXPENDITURES**

- Controllable Personnel includes a 3% salary increase and associated fringe benefits.
- Contractual Services increased \$111,900 for Insurance Fund due to anticipated market conditions.
- Internal Services increased \$3,450 primarily due to Building Space Cost Allocation \$3,430; rates are based on full cost recovery for building maintenance and operations. Insurance Fund increased \$20 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.
- Budgeted Equity Adjustment decreased (\$56,076) due to anticipated expenses for FY 2024.

#### **FY 2025 REVENUES**

- Charges for Services reflect an increase of \$80,500 in Property Insurance premiums rebilled to departments and other applicable outside agencies.
- Planned Use of Fund Balance reflects an increase of \$44,419 due to anticipated expenses for FY 2025 and to balance the fund.

#### **FY 2025 EXPENDITURES**

- Controllable Personnel includes a 2% salary increase and associated fringe benefits.
- Contractual Services reflects an increase of \$80,500 for Insurance Fund due to anticipated market conditions.
- Internal Services reflect a net increase of \$325 due to Building Space Cost Allocation increase of \$306; rates are based on full cost recovery for building maintenance and operations. Insurance Fund increased \$19 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.
- Budgeted Equity Adjustment decreased (\$14,196) due to anticipated expenses for FY 2025 and to balance the fund.

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

Fund:	67800 - Fringe Benefits	OAKLAND COUNTY, MICHIGAN
		FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2022		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Amended to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.		FY 2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Rec. to FY 2025 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Charges for Services	151,150,016	151,150,016	161,945,282	10,795,266	7.14%	166,520,269	4,574,987	2.83%	173,194,753	6,674,484	4.01%
Ext ISF Charges for Services	8,399,500	8,399,500	8,399,500	0	0.00%	8,399,500	0	0.00%	8,399,500	0	0.00%
Investment Income	1,500,000	1,500,000	1,500,000	0	0.00%	1,500,000	0	0.00%	1,500,000	0	0.00%
Grand Total Revenues	161,049,516	161,049,516	171,844,782	10,795,266	6.70%	176,419,769	4,574,987	2.66%	183,094,253	6,674,484	3.78%

Expenditures

Salaries	1,621,951	1,631,778	1,922,884	291,106	17.84%	1,988,321	65,437	3.40%	2,044,383	56,062	2.82%
Fringe Benefits	770,882	774,321	967,804	193,483	24.99%	994,885	27,081	2.80%	1,013,877	18,992	1.91%
Contractual Services	130,593,370	131,449,345	138,961,200	7,511,855	5.71%	142,036,200	3,075,000	2.21%	144,413,700	2,377,500	1.67%
Commodities	55,200	55,200	77,700	22,500	40.76%	77,700	0	0.00%	77,700	0	0.00%
Interest on Debt	6,412,669	6,412,669	5,395,630	(1,017,039)	-15.86%	4,341,033	(1,054,597)	-19.55%	3,247,612	(1,093,421)	-25.19%
Internal Services	552,450	552,450	561,046	8,596	1.56%	605,724	44,678	7.96%	609,747	4,023	0.66%
Budgeted Equity Adjustment	21,042,994	20,173,753	23,958,518	3,784,765	18.76%	26,375,906	2,417,388	10.09%	31,687,234	5,311,328	20.14%
Grand Total Expenditures	161,049,516	161,049,516	171,844,782	10,795,266	6.70%	176,419,769	4,574,987	2.66%	183,094,253	6,674,484	3.78%

**FRINGE BENEFITS FUND (Page 600)**  
**BUDGET HIGHLIGHTS**  
**FY 2023/2024/2025 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2023 REVENUE**

- The average variable fringe benefit rate charged to departments is 35.48% in FY 2023. The average direct contract charge component for the medical charge has been reduced to utilize equity in the Fringe Benefit Fund. Actual charges vary depending on the plan type, number of dependents, etc.
- Charges for Services net increase of \$10,795,266 is based on budgeted charges to departments in FY 2023. It is important to note that while there is an increase in the overall revenue, the charges for services revenue does reflect an overall reduction charged to departments based on the utilization of the Fringe Benefit Fund equity previously noted.

**FY 2023 EXPENDITURES**

- Controllable Personnel – FY 2023 reflects a general overall compensation increase of 5% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
- Net Contractual Services increase of approximately \$7.5 million reflected in detail below:
  - Increase in Hospitalization Costs \$3.5 million due to earlier benefit eligibility and forecasted increase in costs.
  - Increase in Deferred Compensation County Payments \$697,500 due to expected employee participation and UAW match.
  - Increase in Defined Contribution County Retirement \$1,000,000 due to projected employee contributions.
  - Increase in Hospitalization Prescription Coverage \$1,000,000 due to increase in new hires and employee claims.
  - Increase in Sick and Annual Leave Cash-Out \$660,000 due to expected additional sell-back.
  - Increase in Dental Insurance \$300,000 due to more than expected claim expenses.
  - Increase in Employee In-Service Training \$246,580 for increase in anticipated training.
  - Increase in Disability Insurance \$250,000 due to increased payroll.
  - Increase in Group Life Insurance \$100,000 due to increased payroll.
  - Increase in Special Event Program \$60,000 due to increased anticipated use.
  - Increase in Tuition Reimbursement \$50,000 due to increased anticipated use.
  - Increase in Wellness Screenings \$26,575 due to increased negotiated wellness incentive.
  - Increase in Employee In-Svc Training IT \$25,000 for increase in security training.
  - Increase in State of Michigan Fees \$20,000 due to Workers Compensation increase due to claims related to COVID-19.
  - Increase in Michigan IPAA Tax \$6,000 due to historical trends.
  - Increase in Travel and Conference \$5,000 due to increased anticipated travel.
  - Increase in Patient Centered Outcome Research \$2,000 due to historical data.
  - Increase Membership Dues \$1,000 due to increase in anticipated dues.



- Increase in Professional Services \$1,300 due to increase in anticipated usage.
- Decrease in Child Care Services (\$138,000) due to reduction in budget associated with the American Rescue Plan (ARP).
- Decrease in Legal Services (\$125,000) due to lower than anticipated usage.
- Decrease in Insurance (\$50,000) due to lower than anticipated insurance premium.
- Decrease in Health Insurance Premium Tax (\$25,000) due to expiration of tax.
- Decrease in Indirect Costs (\$13,800) based on historical data.
- Decrease in Printing (\$7,200) due to Workday cloud based storage and lower than anticipated printing costs.
- Decrease in Flex Benefit Plan Payments (\$4,000) due to historical data.
- Decrease in Personal Mileage (\$1,200) due to lower than anticipated use.
- Decrease in Periodicals Books Publ Sub (\$100) due to historical data.
- Commodities reflects a net increase of \$22,500 reflected below:
  - Increase in Office Supplies \$2,500 to reflect actual activity.
  - Increase in Training-Educational Supplies \$20,000 for increase in employee training.
- Interest on Debt reflects a decrease of (\$1,017,039) due to expected interest payments on the Retirees Healthcare Refunding Bonds Series A and B debt schedules.
- Internal Services reflects a net increase of \$8,596 reflected below:
  - Increase in Building Space Cost Allocation \$12,180 as Facilities Maintenance and Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2023 building rates have been adjusted in order to bring the equity in line with Federal OMB Uniform Guidance requirements.
  - Increase in Information Technology Operations \$6,484 due to allocation and usage adjustments.
  - Insurance Fund reflects an increase in the amount of \$2,007 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 that have depleted over the last several years.
  - Decrease in Info Tech Managed Print Services (\$12,075) due to allocation and usage adjustment.
- Budgeted Equity Adjustment reflects an increase of \$3,784,765 due to anticipated revenues in FY 2023.

#### **FY 2024 REVENUE**

- Net increase of \$4.5 million is offset by Fringe Benefit expenses explained below.

#### **FY 2024 EXPENDITURES**

- Controllable Personnel includes a 3% compensation increase placeholder and associated fringe benefits.
- Net Contractual Services increase of approximately \$3 million reflected in detail below:
  - Increase in Hospitalization Costs \$2.5 million due to earlier benefit eligibility and forecasted increase in costs.
  - Increase in Defined Contribution County Retirement \$500,000 due to projected employee contributions.
  - Increase in Special Event Program \$25,000 due to higher than anticipated usage.

- Interest on Debt reflects a decrease of (\$1,054,597) due to expected interest payments on the Retirees Healthcare Refunding Bonds Series A and B debt schedules.
- Internal Services increase of \$44,678 reflected below:
  - Increase in Building Space Allocation \$44,624 as building rates are based on full cost recovery for building maintenance and operations.
  - Insurance Fund \$54 reflects an increase due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.
- Budgeted Equity Adjustment reflects an increase of \$2,417,388 due to anticipated revenues in FY 2024.

#### **FY 2025 REVENUE**

- Net increase \$6.6 million is offset by Fringe Benefit expenses explained below.

#### **FY 2025 EXPENDITURES**

- Controllable Personnel includes a 2% compensation increase placeholder and associated fringe benefits.
- Net Contractual Services increase of approximately \$3 million reflected in detail below:
  - Increase in Hospitalization Costs \$2.5 million due to earlier benefit eligibility and forecasted increase in costs.
  - Increase in Defined Contribution County Retirement \$500,000 due to projected employee contributions.
  - Decrease in Retiree Health Saving (\$800,000)
- Interest on Debt reflects a decrease (\$1,093,421) due to expected interest payments on the Retirees Healthcare Refunding Bonds Series A and B debt schedules.
- Internal Services increase of \$4,023 reflected below:
  - Increase in Building Space Allocation \$3,969 as building rates are based on full cost recovery for building maintenance and operations.
  - Insurance Fund \$54 reflects an increase due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.
- Budgeted Equity Adjustment reflects an increase of \$5,311,328 due to anticipated revenues in FY 2025.

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

Fund:	56500 - County Airports	OAKLAND COUNTY, MICHIGAN
		FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2022		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Amended to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.		FY 2025 County Exec. Recommended	Inc./ (Dec.) FY 2024 Rec. to FY 2025 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Federal Grants Non-Operating	71,300	71,300	0	(71,300)	-100.00%	0	0	0.00%	0	0	0.00%
Charges for Services	5,036,900	5,036,900	5,640,000	603,100	11.97%	5,640,000	0	0.00%	5,640,000	0	0.00%
Contributions	0	93,000	0	(93,000)	-100.00%	0	0	0.00%	0	0	0.00%
Investment Income	225,000	225,000	150,000	(75,000)	-33.33%	150,000	0	0.00%	150,000	0	0.00%
Planned Use of Fund Balance	2,138,488	1,954,488	1,283,309	(671,179)	-34.34%	1,276,610	(6,699)	-0.52%	1,162,542	(114,068)	-8.94%
Grand Total Revenues	7,471,688	7,380,688	7,073,309	(307,379)	-4.16%	7,066,610	(6,699)	-0.09%	6,952,542	(114,068)	-1.61%

Expenditures

Salaries	1,691,254	1,691,254	1,551,718	(139,536)	-8.25%	1,605,213	53,495	3.45%	1,641,684	36,471	2.27%
Fringe Benefits	739,704	739,704	728,035	(11,669)	-1.58%	745,969	17,934	2.46%	758,190	12,221	1.64%
Contractual Services	1,619,200	1,615,848	1,642,900	27,052	1.67%	1,642,900	0	0.00%	1,642,900	0	0.00%
Commodities	168,700	171,670	182,500	10,830	6.31%	182,500	0	0.00%	182,500	0	0.00%
Depreciation	2,675,487	2,675,487	2,478,452	(197,035)	-7.36%	2,418,109	(60,343)	-2.43%	2,275,213	(142,896)	-5.91%
Interest on Debt	250,000	155,000	135,000	(20,000)	-12.90%	114,000	(21,000)	-15.56%	91,125	(22,875)	-20.07%
Internal Services	327,343	331,725	354,704	22,979	6.93%	357,919	3,215	0.91%	360,930	3,011	0.84%
Grand Total Expenditures	7,471,688	7,380,688	7,073,309	(307,379)	-4.16%	7,066,610	(6,699)	-0.09%	6,952,542	(114,068)	-1.61%

**AVIATION AND TRANSPORTATION FUND (Page 561)**  
**BUDGET HIGHLIGHTS**  
**FY 2023/2024/2025 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2023 REVENUES**

- Federal Grant Non-Operating reflects decrease of (\$71,300) based on the interest recovery schedule for the Airport Building Authority Bond.
- Charges for Services increased by \$603,100 as COVID-19 restrictions are lifted which includes an increase in T-Hangar Rentals \$200,000, Aviation Gas \$150,000, Reimbursable US Customs Service \$100,000, Car Rental Concessions \$75,000, Landing Fees \$30,000, Landing Fee Concessions \$30,000, and an increase in Land Lease \$25,000. Partially offset by a decrease in Late Penalties (3,500) not being assessed, Parking Fees (\$1,500), and Tie Downs (\$1,500) due to less rentals.
- Contributions decreased (\$93,000). It is used for asset contributions when grant projects are completed.
- Investment Income decrease (\$75,000) based on historical trends.
- Planned Use of Fund Balance decrease (\$671,179) to offset operating expenses FY 2023.

**FY 2023 EXPENDITURES**

- Controllable Personnel reflects a general overall compensation increase of 5% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
- Contractual Services reflects an increase of \$27,052 which includes Charge Card Fees \$10,000 due to usage for rental fees. Also, other increase include Security Expense \$10,000, Professional Fees \$3,352, Custodial Services \$2,000, Laundry and Cleaning \$900, and Advertising \$800 due to rising use and costs of services.
- Commodities reflects an increase of \$10,830 due to an increase in rates for Gasoline Charges \$15,000, Office Supplies \$3,030, Metered Postage \$2,000, and Employee Footwear \$800. Partially offset by a decrease in Maintenance Supplies (\$10,000).
- Interest Expense decrease (\$20,000) primarily for the refunding of the Airport Building Authority Bond.
- Internal Services increase of \$22,979 is due to the Insurance Fund \$13,732 which reflects an increase 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 that have depleted over the last several years. Along with an increase in Info Tech Operations \$13,170 and decrease in Motor Pool (\$3,923) based on rate and usage adjustments.
- Depreciation decreased (\$197,035) due to Roads and Parking Lots (\$145,815), Land Improvements (\$41,008) both of which may be covered by a grant, Vehicle (\$20,321), and Building (\$7,374). Partially offset by an increase in Equipment \$17,483 for proposed new asset purchases.

#### **FY 2024 REVENUES**

- Decrease in Planned Use of Fund Balance (\$6,699) to offset operating expenses for FY 2024.

#### **FY 2024 EXPENDITURES**

- Controllable Personnel reflects a general overall compensation increase of 3% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
- Interest Expense reflect a decrease of (\$21,000) primarily for the refunding of the Airport Building Authority Bond.
- Internal Services increased \$3,215 due to Insurance Fund because of fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.
- Depreciation decreased (\$60,343) due to Depreciation Roads and Parking Lots (\$69,772), Depreciation Land Improvements (\$55,343), and Vehicles (\$373) due to depreciation calculations for new assets and fully depreciated assets. Partially offset by an increase of Depreciation Equipment \$62,469 and Depreciation Buildings \$2,626 for proposed new asset purchases.

#### **FY 2025 REVENUES**

- Planned Use of Fund Balance decrease (\$114,068) to offset operating expenses for FY 2025.

#### **FY 2025 EXPENDITURES**

- Controllable Personnel reflects a general overall compensation increase of 2% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
- Interest Expense reflect a decrease of (\$22,875) primarily for the refunding of the Airport Building Authority Bond.
- Internal Services increase \$3,011 due to Insurance Fund because of fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers
- Depreciation decreased (\$142,896) due to decreases in Depreciation Land Improvements (\$165,056), Depreciation Roads Parking Lot (\$12,734) due to depreciation calculations for new assets and fully depreciated assets. Partially offset by an increase of Depreciation Equipment \$16,914, Depreciation Vehicles \$14,406, and Depreciation Buildings \$3,571 due to assets being acquired.

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

Fund:	66100 - Motor Pool	OAKLAND COUNTY, MICHIGAN
FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance		

Account Number/Description	FY 2022		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Amended to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.		FY 2025 County Exec. Recommended	Inc./ (Dec.) FY 2024 Rec. to FY 2025 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Charges for Services	8,649,930	8,669,527	8,860,400	190,873	2.20%	8,860,400	0	0.00%	8,860,400	0	0.00%
Ext ISF Charges for Services	130,000	130,000	130,000	0	0.00%	130,000	0	0.00%	130,000	0	0.00%
Investment Income	40,000	40,000	40,000	0	0.00%	40,000	0	0.00%	40,000	0	0.00%
Planned Use of Fund Balance	65,642	0	47,656	47,656	0.00%	547,700	500,044	1049.28%	634,748	87,048	15.89%
Other Revenues	2,700	2,700	2,700	0	0.00%	2,700	0	0.00%	2,700	0	0.00%
Gain or Loss on Exchg of Asset	450,000	450,000	500,000	50,000	11.11%	500,000	0	0.00%	500,000	0	0.00%
Transfers In	80,079	389,445	330,419	(59,026)	-15.16%	0	(330,419)	-100.00%	0	0	0.00%
Grand Total Revenues	9,418,351	9,681,672	9,911,175	229,503	2.37%	10,080,800	169,625	1.71%	10,167,848	87,048	0.86%

Expenditures

Salaries	1,075,977	1,075,977	1,107,345	31,368	2.92%	1,156,893	49,548	4.47%	1,186,042	29,149	2.52%
Fringe Benefits	519,745	519,745	551,709	31,964	6.15%	569,055	17,346	3.14%	579,260	10,205	1.79%
Contractual Services	1,700,997	1,701,897	1,969,133	267,236	15.70%	1,769,133	(200,000)	-10.16%	1,769,133	0	0.00%
Commodities	2,955,881	3,006,262	3,392,600	386,338	12.85%	3,389,600	(3,000)	-0.09%	3,389,600	0	0.00%
Depreciation	2,919,190	2,911,612	2,650,267	(261,345)	-8.98%	2,936,712	286,445	10.81%	2,982,536	45,824	1.56%
Internal Services	246,561	246,561	240,121	(6,440)	-2.61%	259,407	19,286	8.03%	261,277	1,870	0.72%
Budgeted Equity Adjustment	0	219,618	0	(219,618)	-100.00%	0	0	0.00%	0	0	0.00%
Grand Total Expenditures	9,418,351	9,681,672	9,911,175	229,503	2.37%	10,080,800	169,625	1.71%	10,167,848	87,048	0.86%

**MOTOR POOL FUND (Page 606)**  
**BUDGET HIGHLIGHTS**  
**FY 2023/2024/2025 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2023 REVENUES**

- Charges for Services increase of \$190,873 reflects an increase in Gasoline Oil Grease Charges \$430,426 based on anticipated fuel rates being billed to departments. Partially offset by decreased Leased Equipment (\$143,883), Parts and Accessories (\$44,588), Sublet Repairs (\$30,000) and Productive Labor (\$21,082) based on historical trends.
- Planned Use of Fund Balance reflects an increase of \$47,656 due to anticipated expenses in FY 2023.
- Gain or Loss on Exchange of Asset reflects an increase in Gain on Sale of Vehicles \$50,000 due to expected sales in FY 2023.
- Decrease in Transfers In (\$59,026) as there are fewer anticipated fleet expansion transfers for purchase of vehicles in FY 2023.

**FY 2023 EXPENDITURES**

- Controllable Personnel reflects a general overall compensation increase of 5% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
- Contractual Services increase of \$267,236 reflects an increase in Software Rental Lease Purchase \$200,000 due to expected software purchase in FY 2023, Insurance \$41,736 due to higher premium rates, Oil Grease and Solvents \$19,000 based on historical trends that are expected to continue, Training \$10,000 due to expected training in FY 2023 and Indirect Costs \$6,500 based on a three-year average of actual indirect costs. Partially offset by a decrease in Sublet Repairs (\$10,000) due to additional repairs being handled at the Central Garage.
- Commodities increase of \$386,338 reflects an increase in Gasoline Charges \$427,926 due to the increase in fuel costs and Expendable Equipment \$3,000 due to expected purchase in FY 2023. Partially offset by a decrease in Parts and Accessories (\$44,588) due to anticipation of fewer parts for new vehicle builds for FY 2023.
- Depreciation decreased (\$261,345) includes decrease in Depreciation Vehicles (\$255,559) due to depreciation calculations for new vehicles and fully depreciated vehicles and Depreciation Equipment (\$5,786) due to depreciation calculations for new equipment and fully depreciated equipment.
- Internal Services decrease of (\$6,440) reflects Building Space Cost Allocation decrease of (\$6,226) as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building; The FY 2023 building rates have been adjusted to bring equity in line with Federal OMB Uniform Guidance requirements. Also, Insurance Fund (\$214) reflects a decrease in the amount allocated for the self-insurance charge in order too maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves that have depleted over the last several years.
- Budgeted Equity Adjustment reflects a decrease of (\$219,618) due to anticipated revenues in FY 2023.

### **FY 2024 REVENUES**

- Planned Use of Fund Balance reflects an increase of \$500,044 due to anticipated expenses in FY 2024.
- Decrease in Transfers In (\$330,419) as there are no anticipated fleet expansion transfers for purchase of vehicles in FY 2024.

### **FY 2024 EXPENDITURES**

- Controllable Personnel reflects a general overall compensation increase of 3% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
- Contractual Services decrease of (\$200,000) reflects a decrease in Software Rental Lease Purchase of (\$200,000) due to no anticipated software purchases in FY 2024.
- Commodities decrease of (\$3,000) reflects a decrease in Expendable Equipment (\$3,000) due to no anticipated equipment purchase in FY 2024.
- Depreciation increased \$286,445 due to Depreciation Vehicles \$281,776 and Depreciation Equipment \$4,669 as a result of depreciation calculations for new vehicles and fully depreciated vehicles.
- Internal Services increased \$19,286 primarily due to Building Space Cost Allocation \$19,042; rates are based on full cost recovery for building maintenance and operations. Insurance Fund increased \$244 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

### **FY 2025 REVENUES**

- Planned Use of Fund Balance reflects an increase of \$87,048 due to anticipated expenses in FY 2025.

### **FY 2025 EXPENDITURES**

- Controllable Personnel reflects a general overall compensation increase of 2% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
- Depreciation increased \$45,824 due to Depreciation Vehicles \$47,819 as a result of depreciation calculations for new vehicles and fully depreciated vehicles. Partially offset by a decrease in Depreciation Equipment (\$1,995) due to depreciation calculations for new equipment and fully depreciated equipment.
- Internal Services increase of \$1,870 reflects Building Space Cost Allocation \$1,694; rates are based on full cost recovery for building maintenance and operations. Insurance Fund increased \$176 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

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



Fund:	63100 - Facilities Maint and Operation	OAKLAND COUNTY, MICHIGAN
		FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2022		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Amended to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.		FY 2025 County Exec. Recommended	Inc./ (Dec.) FY 2024 Rec. to FY 2025 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Charges for Services	27,332,234	27,332,234	27,515,728	183,494	0.67%	30,664,521	3,148,793	11.44%	30,944,709	280,188	0.91%
Ext ISF Charges for Services	473,298	473,298	538,363	65,065	13.75%	547,534	9,171	1.70%	548,448	914	0.17%
Investment Income	100,000	100,000	100,000	0	0.00%	100,000	0	0.00%	100,000	0	0.00%
Planned Use of Fund Balance	1,485,289	1,693,434	2,730,507	1,037,073	61.24%	0	(2,730,507)	-100.00%	0	0	0.00%
Other Revenues	0	0	40,000	40,000	0.00%	0	(40,000)	-100.00%	0	0	0.00%
Gain or Loss on Exchg of Asset	0	0	0	0	0.00%	0	0	0.00%	0	0	0.00%
Grand Total Revenues	29,390,821	29,598,966	30,924,598	1,325,632	4.48%	31,312,055	387,457	1.25%	31,593,157	281,102	0.90%

Expenditures

Salaries	10,045,081	10,175,475	11,500,583	1,325,108	13.02%	11,835,461	334,878	2.91%	12,065,411	229,950	1.94%
Fringe Benefits	5,443,916	5,518,228	6,425,356	907,128	16.44%	6,544,170	118,814	1.85%	6,625,756	81,586	1.25%
Contractual Services	10,399,523	10,393,176	9,539,543	(853,633)	-8.21%	9,539,007	(536)	-0.01%	9,538,623	(384)	0.00%
Commodities	1,753,005	1,762,791	1,762,791	0	0.00%	1,762,791	0	0.00%	1,762,791	0	0.00%
Depreciation	286,454	286,454	337,664	51,210	17.88%	271,429	(66,235)	-19.62%	240,995	(30,434)	-11.21%
Internal Services	1,417,763	1,417,763	1,358,661	(59,102)	-4.17%	1,359,197	536	0.04%	1,359,581	384	0.03%
Transfers Out	45,079	45,079	0	(45,079)	-100.00%	0	0	0.00%	0	0	0.00%
Grand Total Expenditures	29,390,821	29,598,966	30,924,598	1,325,632	4.48%	31,312,055	387,457	1.25%	31,593,157	281,102	0.90%

**FACILITIES MAINTENANCE & OPERATIONS FUND (Page 596)**  
**BUDGET HIGHLIGHTS**  
**FY 2023/2024/2025 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2023 REVENUES**

- Increase in Charges for Services \$183,494 reflects increased receipt of Building Space Charge revenue from departments based on building space rates calculated by Facilities Maintenance & Operations to recover fund expenditures.
- Increase in Ext ISF Charges for Services \$65,065 based primarily on ongoing revenue from the implementation of paper and cardboard recycling programs.
- Increase in Planned Use of Fund Balance \$1,037,073 is the overall net impact of Building Space rate reductions to reduce funding to be more in line with Federal OMB Uniform Guidance Requirements.
- Increase in Sale of Equipment \$40,000 due to a one-time sale of equipment at auction.

**FY 2023 EXPENDITURES**

- Controllable Personnel reflects a general overall compensation increase of 5% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
  - Overall position changes reflect the creation of one (1) Full Time Eligible Energy Manager position; one (1) Full Time Eligible Office Support Clerk position; one (1) Full Time Eligible GIS CAD Technician - Senior position; one (1) Full Time Eligible Financial Services Technician III position partially funded by FM&O Fund and Emergency Management's General Fund/General Purpose budget; two (2) Full Time Eligible Custodial Worker positions; three (3) Full Time Eligible Groundskeeper Specialist positions; and eight (8) Full Time Eligible Groundskeeper II positions; as well as the reclassification of two (2) Full Time Eligible Grounds Keeper I positions (#12086 and #12089) to Grounds Keeper II positions and the salary upgrade of one (1) Full Time Eligible Chief Building Safety position (#3574) from grade 124 to Chief Building Safety position grade 128. Partially offset by the deletion of three (3) Part Time Non-Eligible General Helper positions (#6352, #10074, and #11808).
- Contractual Services decreased by (\$853,633) primarily for Sublet Repairs in order to offset the addition of new positions.
- Depreciation increased \$51,210 due to anticipated vehicle and equipment purchases in FY 2023.
- Internal Services decreased (\$59,102) primarily for Insurance Fund (\$66,635) 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 that have depleted over the last several years (previous allocations were inadequate to sustain the fund). Partially offset by an increase in Info Tech Operations \$10,500 due to allocation and usage adjustments.
- Transfers Out decreased (\$45,079) due to FY 2022 replacement costs of a van with a truck, along with the purchase of equipment for a separate replacement vehicle.

### **FY 2024 REVENUES**

- Increase in Charges for Services \$3,148,793 reflects the increased receipt of Building Space Charge revenue from departments based on building space rates calculated to recover fund expenditures, which are higher primarily as Federal OMB Uniform Guidance requirements for fund equity are no longer included.
- Increase in Ext ISF Charges for Services \$9,171 based on expected maintenance charge revenue received from external other revenue.
- Decreased Planned Use of Fund Balance (\$2,730,507) is caused by adjustments in the FY 2024 building space rates based on full cost recovery.
- Decrease in Sale of Equipment (\$40,000) due to a one-time sale of equipment at auction in FY 2023.

### **FY 2024 EXPENDITURES**

- Controllable Personnel includes a 3% compensation increase placeholder and associated fringe benefits.
- Contractual Services decreased (\$536) primarily for Natural Gas (\$1,477) based on the need to rebalance the fund during the current year's County Executive Recommended Budget process. Partially offset by an increase in Water & Sewage Charges \$941 which was used as an offset to rebalance the fund in the FY 2022 – FY 2024 County Executive Adopted Budget.
- Depreciation decreased (\$66,235) to reflect the projected depreciation schedule for FY 2024.
- Internal Services increased \$536 for Insurance Fund due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

### **FY 2025 REVENUES**

- Increase in Charges for Services \$280,188 reflects increased 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 \$914 based on expected maintenance charge revenue received from external other revenue.

### **FY 2025 EXPENDITURES**

- Controllable Personnel includes a 2% compensation increase placeholder and associated fringe benefits.
- Contractual Services decreased (\$384) due to Natural Gas based on the need to rebalance the fund subsequent to the increase in Internal Service Fund recommendations.
- Depreciation decreased (\$30,434) to reflect the projected depreciation schedule for FY 2025.
- Internal Services increased \$384 for Insurance Fund due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

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

Fund:	53500 - CLEMIS	OAKLAND COUNTY, MICHIGAN
FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance		

Account Number/Description	FY 2022		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Amended to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.		FY 2025 County Exec. Recommended	Inc./ (Dec.) FY 2024 Rec. to FY 2025 Co. Exec. Rec.	
	Adopted Budget	Amended Budget									
				\$	%		\$	%		\$	%

Revenues

Charges for Services	6,562,443	6,563,158	7,022,996	459,838	7.01%	7,053,951	30,955	0.44%	7,053,951	0	0.00%
Investment Income	35,000	35,000	35,000	0	0.00%	35,000	0	0.00%	35,000	0	0.00%
Planned Use of Fund Balance	4,140,781	4,140,066	3,836,781	(303,285)	-7.33%	4,145,797	309,016	8.05%	4,221,230	75,433	1.82%
Transfers In	1,644,186	1,644,186	1,644,186	0	0.00%	1,644,186	0	0.00%	1,644,186	0	0.00%
Grand Total Revenues	12,382,410	12,382,410	12,538,963	156,553	1.26%	12,878,934	339,971	2.71%	12,954,367	75,433	0.59%

Expenditures

Salaries	3,044,015	3,044,015	3,049,868	5,853	0.19%	3,139,189	89,321	2.93%	3,200,523	61,334	1.95%
Fringe Benefits	1,377,571	1,377,571	1,432,418	54,847	3.98%	1,464,127	31,709	2.21%	1,485,901	21,774	1.49%
Contractual Services	5,280,897	5,280,897	5,505,380	224,483	4.25%	5,505,380	0	0.00%	5,505,380	0	0.00%
Commodities	51,487	51,487	178,887	127,400	247.44%	178,887	0	0.00%	178,887	0	0.00%
Depreciation	1,751,094	1,751,094	1,493,564	(257,530)	-14.71%	1,702,235	208,671	13.97%	1,693,619	(8,616)	-0.51%
Internal Services	877,346	877,346	878,846	1,500	0.17%	889,116	10,270	1.17%	890,057	941	0.11%
Grand Total Expenditures	12,382,410	12,382,410	12,538,963	156,553	1.26%	12,878,934	339,971	2.71%	12,954,367	75,433	0.59%

**INFORMATION TECHNOLOGY – CLEMIS FUND (Page 557)**  
**BUDGET HIGHLIGHTS**  
**FY 2023/2024/2025 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2023 REVENUES**

- Charges for Services increased \$459,838 for In Car Terminals External \$214,388 and In Car Terminals Internal \$49,062 due to increase in mobile data computer (MDC) devices for external agencies. Also, increases in Access Fees Non-Oakland \$30,936 and Access Fees Oakland \$5,124 due to updated law enforcement Full Time Equivalent count used for billing. Further increases include OC Depts. Operations \$70,309 due to rates and associated participation; Reimb General \$121,543 to reflect historical data; CLEMIS Crash \$57,692 and Crime Mapping \$3,664 due to usage. Partially offset by decreases in CLEMIS Citation (90,237) due to usage by Oakland and non-Oakland Agencies and Parts and Accessories (\$2,643) billed to Tier 2.5 and 3.0 agencies for connectivity costs.
- Planned Use of Fund Balance increased by (\$303,285) to balance FY 2023 budget.

**FY 2023 EXPENDITURES**

- Controllable Personnel reflects a general overall compensation increase of 5% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
- Contractual Services increased \$224,483 due to Indirect Costs \$137,831; Rebillable Services \$85,402 based on actual connectivity costs to Tier 2.5 and 3.0 agencies; Logos Trademarks \$1,050, and Periodicals Books \$1,200 due to historical trends. Partially offset by a decrease in Printing (\$1,500) based on historical data.
- Commodities increased \$127,400 for Other Expendable Equipment \$128,000 due to equipment purchases and Dry Goods and Clothing decreased (\$600) to reflect historical data.
- Depreciation decreased (\$257,530) to reflect the projected depreciation schedule for FY 2023.
- Internal Services increased overall by \$1,500 due to Building Space Cost Allocation \$5,748 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building; the FY 2023 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Partially offset by Insurance Fund decrease of (\$3,904) as it reflects an adjustment in the amount allocated due to the self-insurance allocation charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves that have depleted over the last several years.

**FY 2024 REVENUES**

- Charges for Services increased \$30,955 for Access Fees Non-Oakland \$22,948 and Access Fees Oakland \$8,007 due to updated law enforcement Full Time Equivalent count used for billing.
- Planned Use of Fund Balance decreased by \$309,016 to balance FY 2024 budget.

**FY 2024 EXPENDITURES**

- Controllable Personnel reflects a general overall compensation increase of 3% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
- Depreciation increased \$208,671 to reflect the projected depreciation schedule for FY 2024.
- Internal Services increased \$10,270 primarily due to Building Space Allocation \$10,240; building rates are based on full cost recovery for building maintenance and operations.

**FY 2025 REVENUES**

- Planned Use of Fund Balance increased by \$75,433 to balance FY 2025 budget.

**FY2025 EXPENDITURES**

- Controllable Personnel reflects a general overall compensation increase of 2% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
- Depreciation decreased (\$8,616) to reflect the projected depreciation schedule for FY 2025.
- Internal Services increased \$941 primarily due to Building Space Allocation; building rates are based on full cost recovery for building maintenance and operations.

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

Fund:	53100 - Fire Records Management	OAKLAND COUNTY, MICHIGAN
		FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2022		FY 2023 County Exec. Recommended	Inc./(Dec.) FY 2022 Amended to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.		FY 2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Rec. to FY 2025 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Charges for Services	291,730	291,730	346,295	54,565	18.70%	354,028	7,733	2.23%	354,028	0	0.00%
Investment Income	3,000	3,000	3,000	0	0.00%	3,000	0	0.00%	3,000	0	0.00%
Planned Use of Fund Balance	381,477	381,477	293,780	(87,697)	-22.99%	286,588	(7,192)	-2.45%	96,969	(189,619)	-66.16%
Transfers In	522,930	522,930	504,611	(18,319)	-3.50%	515,880	11,269	2.23%	515,880	0	0.00%
Grand Total Revenues	1,199,137	1,199,137	1,147,686	(51,451)	-4.29%	1,159,496	11,810	1.03%	969,877	(189,619)	-16.35%

Expenditures

Salaries	337,495	337,495	315,235	(22,260)	-6.60%	323,882	8,647	2.74%	329,820	5,938	1.83%
Fringe Benefits	159,425	159,425	149,594	(9,831)	-6.17%	152,674	3,080	2.06%	154,772	2,098	1.37%
Contractual Services	290,465	290,465	261,464	(29,001)	-9.98%	261,464	0	0.00%	261,464	0	0.00%
Commodities	7,000	7,000	7,000	0	0.00%	7,000	0	0.00%	7,000	0	0.00%
Depreciation	303,739	303,739	303,740	1	0.00%	303,740	0	0.00%	106,001	(197,739)	-65.10%
Internal Services	101,013	101,013	110,653	9,640	9.54%	110,736	83	0.08%	110,820	84	0.08%
Grand Total Expenditures	1,199,137	1,199,137	1,147,686	(51,451)	-4.29%	1,159,496	11,810	1.03%	969,877	(189,619)	-16.35%

**INFORMATION TECHNOLOGY – FIRE RECORDS MANAGEMENT FUND (Page 569)**  
**BUDGET HIGHLIGHTS**  
**FY2023/2024/2025 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2023 REVENUES**

- Charges for Services increased \$54,565 due to Participation Fees \$60,671 to reflect historical data; partially offset by a decrease in Outside Agencies (\$6,106) due to reduction of out of county agencies.
- Planned Use of Fund Balance decreased (\$87,697) to balance FY 2023 budget.
- Transfers In decreased (\$18,319) based on anticipated General Fund transfer for operations.

**FY 2023 EXPENDITURES**

- Controllable Personnel reflects a general overall compensation increase of 5% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
- Contractual Services decreased (\$29,001) due to Communications to reflect actual expenses.
- Internal Services increased \$9,640 due to Insurance Fund as it 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 that have depleted over the last several years.

**FY 2024 REVENUES**

- Charges for Services increased \$7,733 due to Outside Agencies \$3,756 for out of county agencies and Participation Fees \$3,977 to reflect historical data.
- Planned Use of Fund Balance decreased (\$7,192) to balance FY 2024 budget.
- Transfers In increased \$11,269 based on anticipated General Fund transfer for operations.

**FY 2024 EXPENDITURES**

- Controllable Personnel reflects a general overall compensation increase of 3% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
- Internal Services increased slightly due to Insurance Fund. This is due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

**FY 2025 REVENUES**

- Planned Use of Fund Balance decreased (\$189,619) to balance FY 2025 budget.



**FY 2025 EXPENDITURES**

- Controllable Personnel reflects a general overall compensation increase of 2% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
- Depreciation decreased (197,739) to reflect the projected depreciation schedule for FY 2025.
- Internal Services increased slightly due to Insurance Fund. This is due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

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

Fund:	53600 - Radio Communications	OAKLAND COUNTY, MICHIGAN
		FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2022		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Amended to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.		FY 2025 County Exec. Recommended	Inc./ (Dec.) FY 2024 Rec. to FY 2025 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Charges for Services	9,757,428	9,757,428	9,757,429	1	0.00%	9,757,428	(1)	0.00%	9,757,428	0	0.00%
Investment Income	100,000	100,000	100,000	0	0.00%	100,000	0	0.00%	100,000	0	0.00%
Planned Use of Fund Balance	0	0	1,323,814	1,323,814	0.00%	1,322,649	(1,165)	-0.09%	4,312,617	2,989,968	226.06%
Transfers In	0	8,000	8,000	0	0.00%	8,000	0	0.00%	8,000	0	0.00%
Grand Total Revenues	9,857,428	9,865,428	11,189,243	1,323,815	13.42%	11,188,077	(1,166)	-0.01%	14,178,045	2,989,968	26.72%

Expenditures

Salaries	855,535	855,535	892,214	36,679	4.29%	913,101	20,887	2.34%	927,443	14,342	1.57%
Fringe Benefits	400,997	400,997	429,920	28,923	7.21%	437,334	7,414	1.72%	442,426	5,092	1.16%
Contractual Services	3,692,213	3,692,213	2,633,711	(1,058,502)	-28.67%	2,633,711	0	0.00%	2,633,711	0	0.00%
Commodities	527,814	527,814	375,314	(152,500)	-28.89%	375,314	0	0.00%	375,314	0	0.00%
Depreciation	228,073	228,073	5,026,733	4,798,660	2104.00%	4,992,107	(34,626)	-0.69%	7,961,559	2,969,452	59.48%
Interest on Debt	0	378,217	378,217	0	0.00%	378,217	0	0.00%	378,217	0	0.00%
Internal Services	1,131,300	1,131,300	1,167,134	35,834	3.17%	1,172,293	5,159	0.44%	1,173,375	1,082	0.09%
Transfers Out	286,000	286,000	286,000	0	0.00%	286,000	0	0.00%	286,000	0	0.00%
Budgeted Equity Adjustment	2,735,496	2,365,279	0	(2,365,279)	-100.00%	0	0	0.00%	0	0	0.00%
Grand Total Expenditures	9,857,428	9,865,428	11,189,243	1,323,815	13.42%	11,188,077	(1,166)	-0.01%	14,178,045	2,989,968	26.72%

**INFORMATION TECHNOLOGY – RADIO COMMUNICATION FUND (Page 577)**  
**BUDGET HIGHLIGHTS**  
**FY2023/2024/2025 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2023 REVENUES**

- Planned Use of Fund Balance increased \$1,323,814 to balance FY 2023 budget.

**FY 2023 EXPENDITURES**

- Controllable Personnel reflects a general overall compensation increase of 5% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
- Contractual Services decreased by (\$1,058,502) due to Software Maintenance (\$1,000,000), Equipment Maintenance (\$235,116), Software Rental Lease Purchase (\$30,000), Special Projects (\$40,000), and Freight and Express (\$5,500) to reflect actual expenses. Partially offset by Tower Charges \$170,177 due to increase in rent of towers. Also, Electrical Service \$78,337 and Contracted Services \$3,600 increased due to historical trends.
- Commodities decreased (\$152,500) due to Parts and Accessories (\$150,000) and Office Supplies (\$2,500) due to usage.
- Depreciation increased \$4,798,660 to reflect the projected depreciation schedule for FY 2023 for 9-1-1 Emergency Services IP Network (ESINet) and new radio equipment.
- Internal Services increased \$35,834 due to Insurance Fund \$39,784 which reflects an adjustment in the amount allocated for the self-insurance in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves that have depleted over the last several years (previous allocations were inadequate to sustain the fund). Partially offset by Building Space (\$1,357); Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2023 building rates have been adjusted to bring the equity in line with Federal OMB Uniform Guidance requirements. Additional changes include Motor Pool (\$4,264) and Motor Pool Fuel Charges \$1,672 all due to rate and usage adjustments.
- Budget Equity decreased (\$2,365,279) for reduction of planned surplus in the FY 2023 budget.

**FY 2024 REVENUES**

- Planned Use of Fund Balance decreased (\$1,165) to balance FY 2024 budget.

### **FY 2024 EXPENDITURES**

- Controllable Personnel reflects a general overall compensation increase of 3% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
- Depreciation decreased (\$34,626) to reflect the projected depreciation schedule for FY 2024 for 9-1-1 Emergency Services IP Network (ESINet) and new radio equipment.
- Internal Services increased \$5,159 due to Building Space Allocation \$4,150; building rates are based on full cost recovery for building maintenance and operations. Also, Insurance Fund increased \$1,009 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

### **FY 2025 REVENUES**

- Planned Use of Fund Balance increased \$2,989,968 to balance the FY 2025 budget.

### **FY 2025 EXPENDITURES**

- Controllable Personnel reflects a general overall compensation increase of 2% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
- Depreciation increased \$2,969,452 to reflect the projected depreciation schedule for FY 2025.
- Internal Services increased \$1,082 due to Building Space Allocation \$369; building rates are based on full cost recovery for building maintenance and operations. Also, Insurance Fund increased \$713 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

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

Fund:	63600 - Information Technology	OAKLAND COUNTY, MICHIGAN
FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance		

Account Number/Description	FY 2022		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Amended to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.		FY 2025 County Exec. Recommended	Inc./ (Dec.) FY 2024 Rec. to FY 2025 Co. Exec. Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%

Revenues

Charges for Services	33,521,869	33,523,904	35,300,477	1,776,573	5.30%	35,303,288	2,811	0.01%	35,332,968	29,680	0.08%
Ext ISF Charges for Services	2,672,233	2,672,233	1,815,225	(857,008)	-32.07%	1,314,753	(500,472)	-27.57%	677,022	(637,731)	-48.51%
Investment Income	65,000	65,000	65,000	0	0.00%	65,000	0	0.00%	65,000	0	0.00%
Planned Use of Fund Balance	9,687,530	9,677,711	9,365,973	(311,738)	-3.22%	10,582,631	1,216,658	12.99%	11,111,111	528,480	4.99%
Other Revenues	5,000	5,000	20,000	15,000	300.00%	20,000	0	0.00%	20,000	0	0.00%
Gain or Loss on Exchg of Asset	5,500	5,500	5,500	0	0.00%	5,500	0	0.00%	5,500	0	0.00%
Transfers In	8,091,164	8,624,604	7,906,676	(717,928)	-8.32%	7,906,676	0	0.00%	7,906,676	0	0.00%
Grand Total Revenues	54,048,296	54,573,952	54,478,851	(95,101)	-0.17%	55,197,848	718,997	1.32%	55,118,277	(79,571)	-0.14%

Expenditures

Salaries	12,474,621	12,478,877	13,615,513	1,136,636	9.11%	13,877,278	261,765	1.92%	13,911,508	34,230	0.25%
Fringe Benefits	5,741,472	5,742,962	6,375,440	632,478	11.01%	6,857,978	482,538	7.57%	6,801,165	(56,813)	-0.83%
Contractual Services	22,302,729	22,820,604	21,818,504	(1,002,100)	-4.39%	21,644,610	(173,894)	-0.80%	21,625,297	(19,313)	-0.09%
Commodities	2,445,233	2,445,233	2,455,944	10,711	0.44%	2,431,233	(24,711)	-1.01%	2,426,233	(5,000)	-0.21%
Depreciation	9,758,706	9,760,741	8,484,072	(1,276,669)	-13.08%	8,525,035	40,963	0.48%	8,481,950	(43,085)	-0.51%
Internal Services	1,325,535	1,325,535	1,729,378	403,843	30.47%	1,861,714	132,336	7.65%	1,872,124	10,410	0.56%
Grand Total Expenditures	54,048,296	54,573,952	54,478,851	(95,101)	-0.17%	55,197,848	718,997	1.32%	55,118,277	(79,571)	-0.14%

**INFORMATION TECHNOLOGY FUND (Page 602)**  
**BUDGET HIGHLIGHTS**  
**FY 2023/2024/2025 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2023 REVENUES**

- Charges for Services increased \$1,776,573 due to Oakland County Department Operations \$1,209,043 and Non-Governmental Operations \$600,881 for services provided to General Fund/General Purpose departments. Additional adjustments include an increase in Equipment Rental \$1,019 and decrease in Managed Print Services (\$34,370) to reflect historical trends.
- Ext. ISF Charges for Services decreased (\$857,008). Ext-Enhanced Access Fees Revenue decreased (\$844,299) and Ext-Defer Land File Tax Bills decreased (\$12,709) for customer usage.
- Planned Use of Fund Balance decreased (\$311,738) to balance FY 2023 budget.
- Other Revenues increased \$15,000 for Sale of Equipment.
- Transfers In decreased by (\$717,928) due to one-time appropriation in FY 2022 for purchase of equipment.

**FY 2023 EXPENDITURES**

- Controllable Personnel reflects a general overall compensation increase of 5% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
  - Other Salary and Fringe Benefit changes include: reclassification of Systems Engineer to IT Supervisor I (position (1080101-01596), the creation of an IT Supervisor II position within the Administration division (1080101), deletion of Application Analyst Programmer III position (1080201-08086) and extends the sunset date of an IT Supervisor II to September 30, 2023.
- Contractual Services decreased (\$1,002,100). Charge Card Fee (\$733,638) due to the tracking of Elavon expenses; Contracted Services (\$346,168) and Software Rental Lease (\$86,887) due to decreased use of Cloud Services; Maintenance Contract (\$12,552) and Equipment Maintenance (\$10,000) to reflect actual expenses; Bank Charges (\$5,085) and Printing (\$2,300) based on usage. Offset by increases in Software Maintenance \$115,978 and Professional Services \$66,000 to reflect anticipated expenses.
- Commodities increased \$10,711 due to Expendable Equipment based on historical spend.
- Depreciation decreased (\$1,276,669) due to projected capital assets in progress of becoming operational in FY 2023.
- Internal Services increased \$403,843 due to Insurance Fund which reflects an increase in the amount \$357,829 for the self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves that have depleted over the last several years. Also, Building Space Allocation increased \$51,859 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building; the FY 2023

building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Additional increases include: Motor Fuel \$267, Motor Fuel Charges \$818, and Info Tech Development (\$6,930) due to rate and usage adjustments.

#### **FY 2024 REVENUES**

- Charges for Services net increase of \$2,811 is due to Oakland County Department Operations \$28,122 and Non-Governmental Operations (\$25,311) for services provided to General Fund/General Purpose departments.
- Ext. ISF Charges for Services decreased (\$500,472) due to Ext-Enhanced Access Fees Revenue for customer usage.
- Planned Use of Fund Balance increased \$1,216,658 to balance FY 2024 budget.

#### **FY 2024 EXPENDITURES**

- Controllable Personnel reflects a general overall compensation increase of 3% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
  - Other Salary and Fringe Benefit changes include the sunset of one (1) IT Supervisor II (position 1080101-09738) within the Administration division (1080101).
- Contractual Services decreased (\$173,894). Charge Card Fee decreased (\$278,680) due to the tracking of Elavon expenses. Additional decreases include Professional Service (\$80,000) and Bank Charges (\$8,620) to reflect actual expenses. Partially offset by increases in Software Maintenance \$161,701 and Contracted Services \$31,705 to reflect anticipated expenses.
- Commodities decreased (\$24,711) due to Expendable Equipment based on historical spending activity.
- Depreciation decreased (\$40,963) due to projected capital assets in progress becoming operational in FY 2024.
- Internal Services net increase of \$132,336 is primarily due to Building Space Allocation \$106,054; building rates are based on full cost recovery for building maintenance and operations. Insurance Fund \$26,282 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

#### **FY 2025 REVENUES**

- Charges for Services increased \$29,680 due to Oakland County Department Operations for services provided to General Fund/General Purpose departments.
- Ext. ISF Charges for Services decreased (\$637,731) due to Ext-Enhanced Access Fees Revenue for customer usage.
- Planned Use of Fund Balance increased \$528,480 to balance FY 2025 budget.

#### **FY2025 EXPENDITURES**

- Controllable Personnel reflects a general overall compensation increase of 2% and includes a fringe benefit rate increase within the Fringe Benefit Fund.

- Contractual Services decreased (\$19,313). Charge Card Fee decreased (\$450,000) due to the tracking of Elavon expenses and; Bank Charges decreased (\$14,010) to reflect actual expenses. Partially offset by increases in Equipment Maintenance \$300,000, Contracted Services \$136,197, and Software Maintenance \$8,500 to reflect anticipated expenses.
- Commodities decreased (\$5,000) due to Expendable Equipment based on historical spending activity.
- Depreciation decreased (\$43,085) due to projected capital assets in progress becoming operational in FY 2025.
- Internal Services net increase of \$10,410 is primarily due to Building Space Allocation \$9,437 as building rates are based on full cost recovery for building maintenance and operations. Insurance Fund increased \$973 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers

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



Fund:	67500 - Telephone Communications	OAKLAND COUNTY, MICHIGAN
		FY2023 AND FY2024 AND FY2025 County Executive Budget Recommendation - Categorical Variance

Account Number/Description	FY 2022		FY 2023 County Exec. Recommended	Inc./ (Dec.) FY 2022 Amended to FY 2023 Co. Exec. Rec.		FY 2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Rec. to FY 2024 Co. Exec. Rec.		FY 2025 County Exec. Recommended	Inc./ (Dec.) FY 2024 Rec. to FY 2025 Co. Exec. Rec.	
	Adopted Budget	Amended Budget									
				\$	%		\$	%		\$	%

Revenues

Charges for Services	3,525,876	3,525,876	3,595,361	69,485	1.97%	3,594,975	(386)	-0.01%	3,594,975	0	0.00%
Ext ISF Charges for Services	12,000	12,000	12,000	0	0.00%	12,000	0	0.00%	12,000	0	0.00%
Investment Income	30,000	30,000	30,000	0	0.00%	30,000	0	0.00%	30,000	0	0.00%
Planned Use of Fund Balance	15,974	15,974	0	(15,974)	-100.00%	0	0	0.00%	0	0	0.00%
Grand Total Revenues	3,583,850	3,583,850	3,637,361	53,511	1.49%	3,636,975	(386)	-0.01%	3,636,975	0	0.00%

Expenditures

Salaries	92,630	92,630	100,479	7,849	8.47%	103,463	2,984	2.97%	105,513	2,050	1.98%
Fringe Benefits	46,217	46,217	51,013	4,796	10.38%	52,072	1,059	2.08%	52,800	728	1.40%
Contractual Services	2,580,686	2,580,686	2,590,671	9,985	0.39%	2,590,286	(385)	-0.01%	2,590,286	0	0.00%
Commodities	149,731	149,731	149,731	0	0.00%	149,731	0	0.00%	149,731	0	0.00%
Depreciation	205,268	205,268	200,000	(5,268)	-2.57%	200,000	0	0.00%	200,000	0	0.00%
Internal Services	509,318	509,318	509,329	11	0.00%	510,864	1,535	0.30%	511,000	136	0.03%
Budgeted Equity Adjustment	0	0	36,138	36,138	0.00%	30,559	(5,579)	-15.44%	27,645	(2,914)	-9.54%
Grand Total Expenditures	3,583,850	3,583,850	3,637,361	53,511	1.49%	3,636,975	(386)	-0.01%	3,636,975	0	0.00%

**INFORMATION TECHNOLOGY – TELEPHONE COMMUNICATIONS FUND (Page 610)**  
**BUDGET HIGHLIGHTS**  
**FY2023/2024/2025 COUNTY EXECUTIVE RECOMMENDED BUDGET**

**FY 2023 REVENUES**

- Charges for Services increased \$69,485 due to Sale of Phone Service Internal for equipment.
- Planned Use of Fund Balance decreased (\$15,974) to balance FY 2023 budget.

**FY 2023 EXPENDITURES**

- Controllable Personnel reflects a general overall compensation increase of 5% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
- Contractual Services increased \$9,985 due to Communications for telephone equipment.
- Depreciation decreased (\$5,268) to reflect the projected depreciation schedule for FY 2023.
- Internal Services increased slightly.
- Budgeted Equity Adjustment increased \$36,138 to balance FY 2023 budget.

**FY 2024 REVENUES**

- Charges for Services decreased (\$386) due to Sale of Phone Service Internal for equipment.

**FY 2024 EXPENDITURES**

- Controllable Personnel reflects a general overall compensation increase of 3% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
- Contractual Services decreased (\$385) due to Communications for telephone equipment.
- Internal Services increased \$1,535 due to Building Space Allocation; for rates are based on full cost recovery for building maintenance and operations.
- Budgeted Equity Adjustment decreased (\$5,579) to balance FY 2024 budget.

**FY 2025 REVENUES**

- No changes.

**FY 2025 EXPENDITURES**

- Controllable Personnel reflects a general overall compensation increase of 2% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
- Internal Services increased \$136 due to Building Space Allocation; building rates are based on full cost recovery for building maintenance and operations.
- Budgeted Equity Adjustment decreased (\$2,914) to balance FY 2025 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).**