



DAVID COULTER
OAKLAND COUNTY EXECUTIVE

**CATEGORICAL ANALYSIS AND BUDGET HIGHLIGHTS
FOR THE COUNTY EXECUTIVE RECOMMENDED
BUDGET FISCAL YEAR 2024 - FISCAL YEAR 2026**

July 1, 2023

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Introduction

This Categorical Analysis and Budget Highlights document is a supplement to the more detailed FY 2024-2026 County Executive Recommended Budget that was delivered to the Board of Commissioners at the end of June.

The document describes major year-over-year funding changes contained in the Recommended Budget for each General Fund departmental budget and each Proprietary Fund budget. Appropriation amounts are grouped by major categories for revenues (Intergovernmental Revenues, Charges for Services, etc.) and expenditures (including Salaries, Fringe Benefits, Contractual Services, Commodities, etc.)

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

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

Department:	Circuit Court	OAKLAND COUNTY, MICHIGAN									
Fund:	Budget - General Fund General Purpose	FY2024 AND FY2025 AND FY2026 County Executive Budget Recommendation - Categorical Variance									
Account Number/Description	FY 2023		FY2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Amended to FY 2024 Co. Exec.Rec.		FY2025 County Exec. Recommended	Inc./ (Dec.) FY 2024 Rec. to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./ (Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Intergovernmental Program Reimbursement	4,500	4,500	4,500	-	0.00%	4,500	-	0.00%	4,500	-	0.00%
Charges for Services	2,555,500	1,585,500	854,200	(731,300)	-46.12%	854,200	-	0.00%	854,200	-	0.00%
Grand Total Revenues	2,560,000	1,590,000	858,700	(731,300)	-45.99%	858,700	-	0.00%	858,700	-	0.00%
Expenditures											
Salaries	18,600,900	18,666,286	19,335,002	668,716	3.58%	19,918,282	583,279	3.02%	20,445,686	527,405	2.65%
Fringe Benefits	9,463,268	9,486,158	10,127,119	640,961	6.76%	10,789,063	661,944	6.54%	11,501,199	712,137	6.60%
Contractual Services	11,081,843	11,341,096	11,194,879	(146,217)	-1.29%	11,194,879	-	0.00%	11,194,879	-	0.00%
Commodities	297,058	810,055	300,808	(509,247)	-62.87%	300,808	-	0.00%	300,808	-	0.00%
Internal Services	5,227,181	5,864,542	5,548,033	(316,509)	-5.40%	5,831,303	283,269	5.11%	5,904,442	73,139	1.25%
Transfers Out	6,805,982	6,805,982	6,805,982	-	0.00%	6,805,982	-	0.00%	6,805,982	-	0.00%
Grand Total Expenditures	51,476,232	52,974,119	53,311,824	337,705	0.64%	54,840,316	1,528,492	2.87%	56,152,997	1,312,681	2.39%

CIRCUIT COURT (Page 211)
BUDGET HIGHLIGHTS
FY 2024/2025/2026 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2024 REVENUES

- Revenues reflect an anticipated decrease of (\$731,300) in the net collection of various fees and costs under Charges for Services; primarily for Costs (\$370,000) due to criminal justice reform initiatives, Civil Mediation Payments (\$200,000) due to State policy changes, and Court Service Fees Probation (\$100,000) due to County Executive Administration policy changes.

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 net decrease of (\$146,217) is primarily a result of a reduction in Attorney Fees Mediators (\$175,000) due to changes in the mediation process. Additionally, there is a decrease in Professional Services (\$113,522) due to FY 2022 encumbrances. Furthermore, there is a decrease in Special Projects (\$78,295) due to one-time carry forward of funds in the amended FY 2022 budget (M.R. #22397 FY 2022 Year End Report). The overall decrease is partially offset by an increase in Expert Witness Fee and Mileage \$192,860 due to a mandatory cost increase for expert witnesses in parental termination and criminal sexual conduct cases within Juvenile. Additionally, there is an increase in Library Continuations \$30,092 due to higher costs for hardcover periodicals.
- The decrease in Commodities (\$509,247) is primarily due to Expendable Equipment for a one-time carry forward of (\$508,892) in order to purchase furniture for judicial chambers, various courtrooms and staff areas (M.R. #22397 FY 2022 Year End Report).
- Internal Services reflect a net decrease of (\$316,509) due to Info Tech Development (\$584,091) and Maintenance Department Charges (\$53,270) as the appropriations are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. The overall decrease is partially offset by an increase in Building Space Cost Allocation \$187,308. Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2024 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Additionally, there is an increase in Insurance Fund \$103,713 which reflects an adjustment in the amount allocated for the self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves. Furthermore, there is an increase in Info Tech Operations \$154,684 as well as Telephone Communications \$8,631 due to allocation and usage adjustments.

FY 2025 REVENUES

- No changes.

FY 2025 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Internal Services increased \$283,270 due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

FY 2026 REVENUES

- No changes.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Internal Services increased \$73,139 due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

Department:	District Court		OAKLAND COUNTY, MICHIGAN								
Fund:	Budget - General Fund General Purpose		FY2024 AND FY2025 AND FY2026 County Executive Budget Recommendation - Categorical Variance								
Account Number/Description	FY 2023		FY2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Amended to FY 2024 Co. Exec.Rec.		FY2025 County Exec. Recommended	Inc./ (Dec.) FY 2024 Rec. to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./ (Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.	
	Adopted Budget	Amended Budget									
				\$	%			\$		%	
Revenues											
Intergovernmental Program Reimbursement	1,800	1,800	1,800	-	0.00%	1,800	-	0.00%	1,800	-	0.00%
Charges for Services	11,669,021	11,669,021	9,746,112	(1,922,909)	-16.48%	9,746,112	-	0.00%	9,746,112	-	0.00%
Investment Income	2,200	2,200	2,200	-	0.00%	2,200	-	0.00%	2,200	-	0.00%
Grand Total Revenues	11,673,021	11,673,021	9,750,112	(1,922,909)	-16.47%	9,750,112	-	0.00%	9,750,112	-	0.00%
Expenditures											
Salaries	9,890,192	9,959,369	10,563,347	603,978	6.06%	10,989,212	425,865	4.03%	11,391,159	401,947	3.66%
Fringe Benefits	4,812,077	4,836,289	5,159,824	323,535	6.69%	5,529,561	369,737	7.17%	5,924,893	395,332	7.15%
Contractual Services	1,937,798	1,945,227	1,956,198	10,971	0.56%	1,975,068	18,870	0.96%	1,994,421	19,353	0.98%
Commodities	258,218	258,218	258,218	-	0.00%	258,218	-	0.00%	258,218	-	0.00%
Internal Services	1,912,955	1,970,232	2,018,265	48,033	2.44%	2,067,336	49,072	2.43%	2,080,007	12,670	0.61%
Grand Total Expenditures	18,811,240	18,969,335	19,955,852	986,517	5.20%	20,819,396	863,544	4.33%	21,648,698	829,302	3.98%

52nd District Court (Page 225)
BUDGET HIGHLIGHTS
FY 2024/2025/2026 COUNTY EXECUTIVE RECOMMENDED BUDGET

- For Explanations, see Division reports

Department:	District Court Administration	OAKLAND COUNTY, MICHIGAN											
Fund:	Budget - General Fund General Purpose	FY2024 AND FY2025 AND FY2026 County Executive Budget Recommendation - Categorical Variance											
Account Number/Description		FY 2023		FY2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Amended to FY 2024 Co. Exec.Rec.		FY2025 County Exec. Recommended	Inc./ (Dec.) FY 2024 Rec. to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./ (Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		
		Adopted Budget	Amended Budget										
							\$	%		\$	%		\$
Expenditures													
Salaries		177,942	198,000	226,740	28,740	14.52%	235,270	8,530	3.76%	243,979	8,710	3.70%	
Fringe Benefits		42,524	43,409	38,791	(4,618)	-10.64%	41,420	2,630	6.78%	44,519	3,099	7.48%	
Contractual Services		10,300	10,300	10,300	-	0.00%	10,300	-	0.00%	10,300	-	0.00%	
Internal Services		2,809	2,809	2,759	(50)	-1.78%	2,759	-	0.00%	2,759	-	0.00%	
Grand Total Expenditures		233,575	254,518	278,590	24,072	9.46%	289,749	11,160	4.01%	301,558	11,808	4.08%	

52nd DISTRICT COURT'S ADMINISTRATION BUDGET (Page 228)
BUDGET HIGHLIGHTS
FY 2024/2025/2026 COUNTY EXECUTIVE RECOMMENDED 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.
- Internal Services – No material changes.

FY 2025 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.

Department:	District Court I Div (Novi)		OAKLAND COUNTY, MICHIGAN										
Fund:	Budget - General Fund General Purpose		FY2024 AND FY2025 AND FY2026 County Executive Budget Recommendation - Categorical Variance										
			FY 2023		FY2024	Inc./((Dec.) FY 2023 Amended to		FY2025	Inc./((Dec.) FY 2024 Rec. to		FY2026	Inc./((Dec.) FY 2025 Rec. to	
			Adopted	Amended	County Exec.	FY 2024 Co. Exec.Rec.		County Exec.	FY 2025 Co. Exec.Rec.		County Exec.	FY 2026 Co. Exec.Rec.	
Account Number/Description			Budget	Budget	Recommended	\$	%	Recommended	\$	%	Recommended	\$	%
Revenues													
Intergovernmental Program Reimbursement			500	500	500	-	0.00%	500	-	0.00%	500	-	0.00%
Charges for Services			3,839,753	3,839,753	3,039,753	(800,000)	-20.83%	3,039,753	-	0.00%	3,039,753	-	0.00%
Investment Income			500	500	500	-	0.00%	500	-	0.00%	500	-	0.00%
Grand Total Revenues			3,840,753	3,840,753	3,040,753	(800,000)	-20.83%	3,040,753	-	0.00%	3,040,753	-	0.00%
Expenditures													
Salaries			3,315,752	3,318,770	3,578,452	259,682	7.82%	3,699,106	120,654	3.37%	3,812,081	112,974	3.05%
Fringe Benefits			1,619,938	1,627,129	1,763,205	136,076	8.36%	1,880,470	117,265	6.65%	2,007,054	126,584	6.73%
Contractual Services			829,136	830,634	837,270	6,636	0.80%	845,567	8,297	0.99%	854,029	8,462	1.00%
Commodities			62,556	62,556	62,556	-	0.00%	62,556	-	0.00%	62,556	-	0.00%
Internal Services			421,170	429,767	438,757	8,990	2.09%	438,757	-	0.00%	438,757	-	0.00%
Grand Total Expenditures			6,248,552	6,268,856	6,680,240	411,384	6.56%	6,926,457	246,216	3.69%	7,174,477	248,020	3.58%

52-1 DISTRICT COURT OF NOVI (Page 230)
BUDGET HIGHLIGHTS
FY 2024/2025/2026 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2024 REVENUES

- Revenues reflect an anticipated decrease of (\$800,000) in the net collection of various fees and costs under Charges for Services; Ordinance Fines and Costs (\$500,000), Probation Fees (\$200,000), as well as State Law Costs (\$100,000) due to legislative changes and recent criminal justice reform for non-jail and probation cases.

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 net increase of \$6,636 is primarily due to an increase in Rent \$8,134, effective 04/01/2024. Additionally, there is an increase for Computer Research Service of \$1,002 due to FY 2022 encumbrance \$1,498 as well as reallocation of funding from a different account \$2,500. The overall increase is partially offset by a decrease in Software Support Maintenance (\$2,500) in order to reallocate funding to a different account.
- Internal Services net increase of \$8,990 is primarily due to Insurance Fund \$15,341 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. The overall increase is partially offset by a decrease in Info Tech Development (\$5,816) and Maintenance Department Charges (\$2,781) as appropriations for the two-line items are budgeted in Non-Departmental and transferred as needed, per the General Appropriations Act.

FY 2025 REVENUES

- No changes.

FY 2025 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Contractual Services increase of \$8,297 is due to an increase in Rent, effective 04/01/2025.

FY 2026 REVENUES

- No changes.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Contractual Services increase of \$8,462 is due to an increase in Rent, effective 04/01/2026.

Department:	District Court II Div (Clarkston)		OAKLAND COUNTY, MICHIGAN										
Fund:	Budget - General Fund General Purpose		FY2024 AND FY2025 AND FY2026 County Executive Budget Recommendation - Categorical Variance										
			FY 2023		FY2024	Inc./ (Dec.) FY 2023 Amended to		FY2025	Inc./ (Dec.) FY 2024 Rec. to		FY2026	Inc./ (Dec.) FY 2025 Rec. to	
			Adopted	Amended	County Exec.	FY 2024 Co. Exec.Rec.		County Exec.	FY 2025 Co. Exec.Rec.		County Exec.	FY 2026 Co. Exec.Rec.	
Account Number/Description			Budget	Budget	Recommended	\$	%	Recommended	\$	%	Recommended	\$	%
Revenues													
Intergovernmental Program Reimbursement			300	300	300	-	0.00%	300	-	0.00%	300	-	0.00%
Charges for Services			1,822,663	1,822,663	1,616,941	(205,722)	-11.29%	1,616,941	-	0.00%	1,616,941	-	0.00%
Investment Income			300	300	300	-	0.00%	300	-	0.00%	300	-	0.00%
Grand Total Revenues			1,823,263	1,823,263	1,617,541	(205,722)	-11.28%	1,617,541	-	0.00%	1,617,541	-	0.00%
Expenditures													
Salaries			1,731,943	1,745,063	1,809,570	64,507	3.70%	1,876,132	66,561	3.68%	1,941,780	65,648	3.50%
Fringe Benefits			872,404	876,996	912,151	35,155	4.01%	977,548	65,396	7.17%	1,047,813	70,265	7.19%
Contractual Services			517,087	517,087	527,353	10,266	1.99%	537,926	10,573	2.00%	548,817	10,891	2.02%
Commodities			50,938	50,938	50,938	-	0.00%	50,938	-	0.00%	50,938	-	0.00%
Internal Services			249,268	271,935	258,746	(13,189)	-4.85%	258,746	-	0.00%	258,746	-	0.00%
Grand Total Expenditures			3,421,640	3,462,019	3,558,759	96,740	2.79%	3,701,290	142,531	4.01%	3,848,093	146,804	3.97%

52-2 DISTRICT COURT OF CLARKSTON (Page 233)
BUDGET HIGHLIGHTS
FY 2024/2025/2026 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2024 REVENUES

- Revenues reflect an anticipated decrease of (\$205,722) in the net collection of various fees and costs under Charges for Services; Ordinance Fines and Costs (\$103,722), Probation Fees (\$85,000), as well as License Reinstatement Fees (\$17,000) due to legislative changes and recent criminal justice reform for non-jail and probation cases.

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 increase of \$10,266 is due to an increase in Rent, effective 06/01/2023.
- Internal Services reflect a net decrease of (\$13,189) primarily due to Maintenance Department Charges (\$16,851) and Info Tech Development (\$5,816) as appropriations for the two-line items are budgeted in Non-Departmental and transferred as needed, per the General Appropriations Act. The overall decrease is partially offset by an increase in Insurance Fund \$8,089 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. Additionally, there is an increase in Telephone Communications \$1,389 due to allocation and usage adjustments.

FY 2025 REVENUES

- No changes.

FY 2025 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Contractual Services increase of \$10,573 is due to an increase in Rent, effective 06/01/2024.

FY 2026 REVENUES

- No changes.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Contractual Services increase of \$10,891 is due to an increase in Rent, effective 06/01/2025.

Department:	District Court III Div (Rochester Hills)		OAKLAND COUNTY, MICHIGAN										
Fund:	Budget - General Fund General Purpose		FY2024 AND FY2025 AND FY2026 County Executive Budget Recommendation - Categorical Variance										
			FY 2023		FY2024	Inc./ (Dec.) FY 2023 Amended to		FY2025	Inc./ (Dec.) FY 2024 Rec. to		FY2026	Inc./ (Dec.) FY 2025 Rec. to	
			Adopted	Amended	County Exec.	FY 2024 Co. Exec.Rec.		County Exec.	FY 2025 Co. Exec.Rec.		County Exec.	FY 2026 Co. Exec.Rec.	
Account Number/Description			Budget	Budget	Recommended	\$	%	Recommended	\$	%	Recommended	\$	%
Revenues													
Intergovernmental Program Reimbursement			700	700	700	-	0.00%	700	-	0.00%	700	-	0.00%
Charges for Services			3,886,015	3,886,015	3,500,015	(386,000)	-9.93%	3,500,015	-	0.00%	3,500,015	-	0.00%
Investment Income			400	400	400	-	0.00%	400	-	0.00%	400	-	0.00%
Grand Total Revenues			3,887,115	3,887,115	3,501,115	(386,000)	-9.93%	3,501,115	-	0.00%	3,501,115	-	0.00%
Expenditures													
Salaries			2,808,633	2,831,583	2,963,601	132,018	4.66%	3,108,908	145,308	4.90%	3,247,206	138,298	4.45%
Fringe Benefits			1,278,195	1,286,228	1,367,945	81,717	6.35%	1,468,544	100,599	7.35%	1,577,023	108,479	7.39%
Contractual Services			179,235	182,565	179,235	(3,330)	-1.82%	179,235	-	0.00%	179,235	-	0.00%
Commodities			99,492	99,492	99,492	-	0.00%	99,492	-	0.00%	99,492	-	0.00%
Internal Services			943,391	958,244	1,010,840	52,596	5.49%	1,059,911	49,072	4.85%	1,072,582	12,670	1.20%
Grand Total Expenditures			5,308,946	5,358,112	5,621,112	263,000	4.91%	5,916,090	294,978	5.25%	6,175,538	259,447	4.39%

52-3 DISTRICT COURT OF ROCHESTER HILLS (Page 236)
BUDGET HIGHLIGHTS
FY 2024/2025/2026 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2024 REVENUES

- Revenues reflect an anticipated decrease of (\$386,000) in the net collection of various fees and costs under Charges for Services; Probation Fees (\$200,000), Ordinance Fines and Costs (\$100,000), License Reinstatement Fees (\$35,000), No Insurance Proof Fee (\$21,000), Assessments and PSI (\$20,000), as well as Drunk Driving Caseflow DDCAF (\$10,000) due to legislative changes and recent criminal justice reform for non-jail and probation cases.

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 (\$3,330) for Computer Research Service due to FY 2022 encumbrance.
- Internal Services reflect an overall increase of \$52,596 primarily due to Building Space Cost Allocation \$49,737. Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2024 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Additionally, Insurance Fund increased \$14,289 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. Partially offset by a decrease in Maintenance Department Charges (\$9,037) and Info Tech Development (\$5,816) as appropriations for the two-line items are budgeted in Non-Departmental and transferred as needed, per the General Appropriations Act.

FY 2025 REVENUES

- No changes.

FY 2025 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Internal Services reflect an increase of \$49,072 due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

FY 2026 REVENUES

- No changes.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Internal Services reflect an increase of \$12,670 due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

Department:	District Court IV Div (Troy)		OAKLAND COUNTY, MICHIGAN										
Fund:	Budget - General Fund General Purpose		FY2024 AND FY2025 AND FY2026 County Executive Budget Recommendation - Categorical Variance										
Account Number/Description			FY 2023		FY2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Amended to FY 2024 Co. Exec.Rec.		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Rec. to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.	
			Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues													
Intergovernmental Program Reimbursement			300	300	300	-	0.00%	300	-	0.00%	300	-	0.00%
Charges for Services			2,120,590	2,120,590	1,589,403	(531,187)	-25.05%	1,589,403	-	0.00%	1,589,403	-	0.00%
Investment Income			1,000	1,000	1,000	-	0.00%	1,000	-	0.00%	1,000	-	0.00%
Grand Total Revenues			2,121,890	2,121,890	1,590,703	(531,187)	-25.03%	1,590,703	-	0.00%	1,590,703	-	0.00%
Expenditures													
Salaries			1,855,922	1,865,953	1,984,984	119,031	6.38%	2,069,796	84,812	4.27%	2,146,114	76,318	3.69%
Fringe Benefits			999,016	1,002,527	1,077,732	75,205	7.50%	1,161,579	83,847	7.78%	1,248,484	86,905	7.48%
Contractual Services			402,040	404,640	402,040	(2,600)	-0.64%	402,040	-	0.00%	402,040	-	0.00%
Commodities			45,232	45,232	45,232	-	0.00%	45,232	-	0.00%	45,232	-	0.00%
Internal Services			296,317	307,477	307,163	(314)	-0.10%	307,163	-	0.00%	307,163	-	0.00%
Grand Total Expenditures			3,598,527	3,625,829	3,817,152	191,323	5.28%	3,985,810	168,659	4.42%	4,149,032	163,222	4.10%

52-4 DISTRICT COURT OF TROY (Page 239)
BUDGET HIGHLIGHTS
FY 2024/2025/2026 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2024 REVENUES

- Revenues reflect an anticipated decrease of (\$531,187) in the net collection of various fees and costs under Charges for Services; Ordinance Fines and Costs (\$244,607), Probation Fees (\$210,000), State Law Costs (\$41,580), as well as Assessments and PSI (\$35,000) due to legislative changes and recent criminal justice reform for non-jail and probation cases.

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 (\$2,600) for Computer Research Service due to a FY 2022 encumbrance.
- Internal Services net decrease of (\$314) due to Info Tech Development (\$5,815) and Maintenance Department Charges (\$5,345) as appropriations for the two-line items are budgeted in Non-Departmental and transferred as needed, per the General Appropriations Act. The overall decrease is partially offset by an increase in Insurance Fund \$9,214 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. Additionally, there is an increase in Telephone Communications \$1,632 due to allocation and usage adjustments.

FY 2025 REVENUES

- No changes.

FY 2025 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.

FY 2026 REVENUES

- No changes.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.

Department:	Probate Court		OAKLAND COUNTY, MICHIGAN										
Fund:	Budget - General Fund General Purpose		FY2024 AND FY2025 AND FY2026 County Executive Budget Recommendation - Categorical Variance										
			FY 2023		FY2024	Inc./ (Dec.) FY 2023 Amended to		FY2025	Inc./ (Dec.) FY 2024 Rec. to		FY2026	Inc./ (Dec.) FY 2025 Rec. to	
			Adopted	Amended	County Exec.	FY 2024 Co. Exec.Rec.		County Exec.	FY 2025 Co. Exec.Rec.		County Exec.	FY 2026 Co. Exec.Rec.	
Account Number/Description			Budget	Budget	Recommended	\$	%	Recommended	\$	%	Recommended	\$	%
Revenues													
Charges for Services			518,600	518,600	532,650	14,050	2.71%	532,650	-	0.00%	532,650	-	0.00%
Grand Total Revenues			518,600	518,600	532,650	14,050	2.71%	532,650	-	0.00%	532,650	-	0.00%
Expenditures													
Salaries			3,704,744	3,717,061	3,903,752	186,691	5.02%	4,018,188	114,436	2.93%	4,117,007	98,819	2.46%
Fringe Benefits			1,838,505	1,842,817	2,005,611	162,794	8.83%	2,131,996	126,385	6.30%	2,264,174	132,178	6.20%
Contractual Services			1,037,315	1,064,270	1,115,135	50,865	4.78%	1,115,135	-	0.00%	1,115,135	-	0.00%
Commodities			76,109	95,035	90,000	(5,035)	-5.30%	90,000	-	0.00%	83,889	(6,111)	-6.79%
Internal Services			1,103,734	1,184,233	1,160,972	(23,261)	-1.96%	1,213,139	52,167	4.49%	1,226,608	13,469	1.11%
Grand Total Expenditures			7,760,407	7,903,416	8,275,470	372,054	4.71%	8,568,458	292,987	3.54%	8,806,813	238,355	2.78%

PROBATE COURT (Page 242)
BUDGET HIGHLIGHTS
FY 2024/2025/2026 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2024 REVENUES

- Revenues reflect an anticipated increase of \$14,050 in the net collection of various fees and costs under Charges for Services; Gross Estate Fees \$8,000 due to rising home values and Certified Copies \$5,000 due to increased caseload and aging population.

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 increased \$50,865 primarily for Medical Services Probate Exam \$50,000 due to an increase in caseloads and inflationary increases in the cost of goods and services.
- The decrease in Commodities (\$5,035) is primarily for Expendable Equipment (\$18,926) due to a FY 2022 encumbrance. Partially offset by an increase in Metered Postage \$7,780 due to growing amounts of communication and postage required for the Probate Court. Additionally, there is an increase in Office Supplies \$6,111 due to inflationary increases in costs for items used and caseload increases.
- Internal Services decreased overall (\$23,261). Info Tech Development decreased (\$78,503) and Maintenance Department Charges (\$1,996) as appropriations for the line item is budgeted in Non-Departmental and transferred as needed, per the General Appropriations Act. Partially offset by an increase in Building Space Cost Allocation \$33,563; Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building; the FY 2024 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Additionally, there is an increase in Insurance Fund \$21,578 which reflects an adjustment in the amount allocated for the self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves. Furthermore, there is an increase in Telephone Communications \$2,097 due to allocation and usage adjustments.

FY 2025 REVENUES

- No changes.

FY 2025 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Internal Services increased \$52,167 due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

FY 2026 REVENUES

- No changes.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Commodities decreased (\$6,111) for Office Supplies as the line item was inadvertently not adjusted during the budget process. A correction will be made within the Finance Committee Amendments to the County Executive's Recommendation.
- Internal Services increased \$13,469 due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

Department:	Prosecuting Attorney		OAKLAND COUNTY, MICHIGAN										
Fund:	Budget - General Fund General Purpose		FY2024 AND FY2025 AND FY2026 County Executive Budget Recommendation - Categorical Variance										
			FY 2023		FY2024 County Exec. Recommended	Inc./.(Dec.) FY 2023 Amended to FY 2024 Co. Exec.Rec.		FY2025 County Exec. Recommended	Inc./.(Dec.) FY 2024 Rec. to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./.(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.	
Account Number/Description			Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues													
Federal Grants			205,000	467,500	205,000	(262,500)	-56.15%	205,000	-	0.00%	205,000	-	0.00%
Charges for Services			820,349	853,621	833,621	(20,000)	-2.34%	833,621	-	0.00%	833,621	-	0.00%
Transfers In			-	100,000	-	(100,000)	-100.00%	-	-	0.00%	-	-	0.00%
Grand Total Revenues			1,025,349	1,421,121	1,038,621	(382,500)	-26.92%	1,038,621	-	0.00%	1,038,621	-	0.00%
Expenditures													
Salaries			14,886,911	15,067,739	15,634,850	567,111	3.76%	16,292,960	658,110	4.21%	16,911,718	618,758	3.80%
Fringe Benefits			7,084,854	7,192,326	7,473,575	281,249	3.91%	7,962,758	489,184	6.55%	8,498,695	535,937	6.73%
Contractual Services			562,136	1,111,613	563,904	(547,709)	-49.27%	563,904	-	0.00%	563,904	-	0.00%
Commodities			94,900	250,251	97,904	(152,347)	-60.88%	97,904	-	0.00%	97,904	-	0.00%
Capital Outlay			4,800	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Internal Services			2,351,664	2,475,721	2,664,041	188,320	7.61%	2,760,583	96,541	3.62%	2,785,509	24,927	0.90%
Transfers Out			1,220,257	1,220,257	1,297,794	77,537	6.35%	1,297,794	-	0.00%	1,297,794	-	0.00%
Grand Total Expenditures			26,205,522	27,317,907	27,732,068	414,161	1.52%	28,975,903	1,243,835	4.49%	30,155,525	1,179,622	4.07%

PROSECUTING ATTORNEY (Page 250)
BUDGET HIGHLIGHTS
FY 2024/2025/2026 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2024 REVENUES

- Federal Operating Grants decreased (\$262,500) due to Antiterrorism Emergency Assistance Program (AEAP) grant (MR #22372) which is a one-year award.
- Charges for Services decreased overall (\$20,000). Reimbursement General decreased (\$14,000) due to the move from paper to electronic documents for items such as transcripts and Extradition Recovery Fee decreased (\$6,000) due to less usage.
- Transfers In decreased (\$100,000) due to a one-time Forfeiture Fund transfer (offset in Operating Expenditures) (Report #2023-2969) for training and equipment needs.

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 (\$547,709). FY 2022 carry forwards were re-appropriated in FY 2023 totaling (\$459,474) and includes Contracted Services (\$449,474) due to the Oxford High School Shooting Incident (MR #21507) and Professional Services (\$10,000) due to FY 2022 Forfeiture Funds (MR #22072). Also, a decrease for a FY 2023 Forfeiture fund transfer of (\$70,000) (offset in Revenue) for Travel and Conference (\$60,000) and Professional Services (\$10,000) (Report #2023-2696). Further reductions include FY 2022 encumbrances totaling (\$18,235) as detailed in MR #22397 Management and Budget – Fiscal Year 2022 Year-End Report.
- Commodities decreased overall (\$152,347). Other Expendable Equipment decreased (\$122,347) due to a one-time appropriation for furniture purchase and replacement and a FY 2023 Forfeiture fund transfer of (\$30,000) (offset in Revenue) for Expendable Equipment (Report #2023-2696).
- Internal Services increased overall \$188,320. Insurance Fund increased \$201,890 which reflects an adjustment in the amount allocated for self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves. Also, Building Space Cost Allocation increased \$63,085 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2024 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Telephone Communications increased \$38,126 based on allocations and usage adjustments. These increases are partially offset by Info Tech Development (\$101,425) and Maintenance Department Charges (\$13,948) as appropriations for these line items are budgeted in Non-Departmental and transferred as needed, per the General Appropriations Act.
- Transfers Out increased \$77,537 for Cooperative Reimbursement Program Title IV-D grant match.

FY 2025 REVENUES

- No changes.

FY 2025 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Internal Services reflect an overall increase of \$96,541 due to Building Space Cost Allocation as rates are based on full cost recovery for the building maintenance and operations.

FY 2026 REVENUES

- No changes.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Internal Services reflect an overall increase of \$24,927 due to Building Space Cost Allocation as rates are based on full cost recovery for the building maintenance and operations.

Department:	Sheriff	OAKLAND COUNTY, MICHIGAN										
Fund:	Budget - General Fund General Purpose	FY2024 AND FY2025 AND FY2026 County Executive Budget Recommendation - Categorical Variance										
Account Number/Description	FY 2023		FY2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Amended to FY 2024 Co. Exec.Rec.		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Rec. to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%	
Revenues												
Federal Grants	-	128,843	-	(128,843)	-100.00%	-	-	0.00%	-	-	0.00%	
State Grants	-	26,150	-	(26,150)	-100.00%	-	-	0.00%	-	-	0.00%	
Intergovernmental Program Reimbursement	255,050	255,050	255,050	-	0.00%	255,050	-	0.00%	255,050	-	0.00%	
Charges for Services	69,113,953	70,568,404	71,934,930	1,366,526	1.94%	71,773,595	(161,335)	-0.22%	71,773,595	-	0.00%	
External Internal Service Fund Charges for Services	15,000	15,000	15,000	-	0.00%	15,000	-	0.00%	15,000	-	0.00%	
Other Revenues	15,000	15,000	15,000	-	0.00%	15,000	-	0.00%	15,000	-	0.00%	
Transfers In	-	25,794	-	(25,794)	-100.00%	-	-	0.00%	-	-	0.00%	
Grand Total Revenues	69,399,003	71,034,241	72,219,980	1,185,739	1.67%	72,058,645	(161,335)	-0.22%	72,058,645	-	0.00%	
Expenditures												
Salaries	97,117,863	97,853,708	99,695,385	1,841,677	1.88%	102,379,886	2,684,501	2.69%	105,013,595	2,633,709	2.57%	
Fringe Benefits	48,594,848	48,940,230	53,355,725	4,415,495	9.02%	56,332,206	2,976,481	5.58%	59,589,845	3,257,639	5.78%	
Contractual Services	10,594,275	12,445,651	11,475,519	(970,132)	-7.79%	11,579,262	103,743	0.90%	11,579,262	-	0.00%	
Commodities	2,841,036	3,735,404	2,851,680	(883,724)	-23.66%	2,847,256	(4,424)	-0.16%	2,847,256	-	0.00%	
Capital Outlay	58,887	2,354,802	58,887	(2,295,915)	-97.50%	58,887	-	0.00%	58,887	-	0.00%	
Internal Services	23,358,310	23,926,657	26,603,659	2,677,002	11.19%	27,304,543	700,884	2.63%	27,500,158	195,615	0.72%	
Transfers Out	715,303	2,328,934	987,528	(1,341,406)	-57.60%	987,528	-	0.00%	987,528	-	0.00%	
Grand Total Expenditures	183,280,522	191,585,386	195,028,383	3,442,997	1.80%	201,489,568	6,461,186	3.31%	207,576,531	6,086,963	3.02%	

SHERIFF'S OFFICE (Page 260)
BUDGET HIGHLIGHTS
FY 2024/2025/2026 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2024 REVENUES

- Federal Operating Grants decreased (\$128,843) due to timing of one-year grant awards: Traffic Safety Enforcement grant (\$47,169) (M.R. #22404), Bulletproof Vest Program grant (\$22,620) (M.R. #22376), Federal Bureau of Investigations Gang, Violent Crime Safe Streets Task Force (\$19,841) (M.R. #22353), Joint Terrorism Task Force (\$19,841) (M.R. #22354) and Bureau of Alcohol, Tobacco, Firearms & Explosives (ATF) Overtime Reimbursement grant (\$19,372) (M.R. #22306).
- State Operating Grants decreased (\$26,150) due to the Public Safety Academy Assistance grant one-year award (Report #2023-2661).
- Charges for Services increased overall by \$1,366,526. Sheriff Special Deputies increased \$2,037,086 due to annual contract adjustments for existing contracts to provide law enforcement services as well as contract amendments for additional position requests by various Cities, Villages and Townships (CVTs). The increase is partially offset by Reimbursement Contracts that decreased (\$303,335) due to a one-year agreement with Oakland Community Health Network (OCHN) to provide inmate counseling services (M.R. #22329), Drug Testing Revenue (\$200,000) and Fingerprints (\$100,000) due to a reduction in requests and Board and Care (\$45,000) due to reduced jail population.
- Transfers In decreased (\$25,794) due to one-time transfers in FY 2023 which include (\$11,759) transferred from the Sheriff Training Fund (#21396) for eligible dispatcher training and dispatch costs, (\$7,214) transferred from the Sheriff Booking Fee Training Fund (#21397) for corrections deputy training and (\$6,821) transferred from the Law Enforcement Enhancement Fund (#21341) in support of drug law enforcement efforts.

FY 2024 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 two (2) Full-Time Eligible (FTE) positions and six (6) Part-Time Non-Eligible (PTNE) positions which allowed for the creation of six (6) FTE positions: one (1) Office Support Clerk, one (1) Office Support Clerk Senior, one (1) Sergeant, two (2) Sheriff Administrative Specialists and one (1) User Support Specialist II. Other changes include the reclassification of four (4) positions; two (2) Full-Time Eligible (FTE) positions: One (1) Sheriff Administrative Specialist to Sheriff Rate & Grant Coordinator, one (1) Deputy I to Deputy II and two (2) PTNE Forensic Laboratory Technician positions adding 500 hours to each.
- Contractual Services decreased overall by (\$970,132) due to FY 2022 encumbrances totaling (\$782,207) as detailed in MR #22397 Management and Budget - Fiscal Year 2022 Year-End Report. Further reductions include FY 2022 carry forwards re-appropriated in FY 2023 totaling (\$679,900) which is comprised of Software Support Maintenance (\$582,140) for a new jail classification system, small-

unmanned aircraft system and BWC project, Equipment Maintenance (\$73,030) for various pieces of lab equipment and Support Services (\$24,730) for Crime Victim Rights. These decreases were offset by an increase in Contracted Services due to the jail healthcare clinic \$201,995 (M.R. #22051) and food services \$272,100 (M.R. #23033) for annual contract adjustments.

- Commodities decreased overall (\$883,724) due to FY 2022 carry forwards re-appropriated in FY 2023 totaling (\$436,150): Deputy Supplies (\$197,350), Uniforms (\$134,000) and Other Expendable Equipment (\$104,800) for furniture replacement. Further reductions include FY 2022 encumbrances totaling (\$418,251) as detailed in MR #22397 Management and Budget - Fiscal Year 2022 Year-End Report: An additional decrease in Deputy Supplies (offset in Revenue) also occurred due to the timing of a one-year grant award for the Bulletproof Vest Program grant (\$22,620) (M.R. #22376).
- Capital Outlay decreased overall (\$2,295,915) due to FY 2022 carry forwards re-appropriated in FY 2023 and includes Equipment (\$1,030,529) for Body-Worn Cameras (BWC) (M.R. #21529) and a Helicopter mapping system (M.R. #19279) and Miscellaneous Capital Outlay (\$1,030,529) for Airborne Video Observation systems (M.R. #22075) and Rapid DNA machine purchase.
- Internal Services increased overall \$2,677,002. Insurance Fund increased \$2,322,513 and reflects an adjustment in the amount allocated for self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves. Also, Building Space Cost Allocation increased \$502,782 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2024 building rates have been adjusted in order to bring equity in line with the Federal OMB Uniform Guidance requirements. Increases also occurred in Telephone Communications \$178,304 and Motor Pool Fuel Charges \$157,239 based on allocations and usage adjustments. These increases are partially offset by decreases in Info Tech Development (\$139,627) and Maintenance Department Charges (\$43,102) as appropriations for these line items are budgeted in Non-Departmental and transferred as needed, per the General Appropriations Act. A decrease also occurred in Motor Pool (\$323,137) based on allocations and usage adjustments.
- Transfers Out decreased (\$1,341,406) as the FY 2023 budget included grant match funding for Automobile Theft Prevention Authority (ATPA) grant (\$643,148). Also, Motor Pool, Info Tech Operations and Radio Funds decreased (\$698,382) due to patrol contract amendments for one-time costs.

FY 2025 REVENUES

- Charges for Services decreased (\$161,335) primarily due to Sheriff Special Deputies revenue reflecting the end of current contracts in December 2024 and will be updated when new contracts are developed as requested by various Cities, Villages and Townships (CVTs).

FY 2025 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Contractual Services increased \$103,743 primarily due to a new jail healthcare clinic contract.
- Commodities decreased (\$4,424) Deputy Supplies and Uniforms due to law enforcement contract amendments for additional position requests by various Cities, Villages and Townships (CVTs) in FY 2023 and not fully carried into FY 2025 as the current contracts end in December 2024.

- Internal Services reflect an increase of \$700,884 due to Building Space Cost Allocation \$716,523 as rates are based on full cost recovery for building maintenance and operations; partially offset by Motor Pool (\$12,203) based on allocations and usage adjustments.

FY 2026 REVENUES

- No changes.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Internal Services reflect an increase of \$195,615 primarily due to Building Space Cost Allocation as rates are based on full cost recovery for building maintenance and operations.

Department:	County Clerk / Register of Deeds		OAKLAND COUNTY, MICHIGAN										
Fund:	Budget - General Fund General Purpose		FY2024 AND FY2025 AND FY2026 County Executive Budget Recommendation - Categorical Variance										
			FY 2023		FY2024	Inc./ (Dec.) FY 2023 Amended to		FY2025	Inc./ (Dec.) FY 2024 Rec. to		FY2026	Inc./ (Dec.) FY 2025 Rec. to	
			Adopted	Amended	County Exec.	FY 2024 Co. Exec.Rec.		County Exec.	FY 2025 Co. Exec.Rec.		County Exec.	FY 2026 Co. Exec.Rec.	
Account Number/Description			Budget	Budget	Recommended	\$	%	Recommended	\$	%	Recommended	\$	%
Revenues													
State Grants			-	40,000	-	(40,000)	-100.00%	-	-	0.00%	-	-	0.00%
Charges for Services			18,043,500	18,043,500	15,928,500	(2,115,000)	-11.72%	15,928,500	-	0.00%	15,928,500	-	0.00%
Investment Income			2,500	2,500	2,500	-	0.00%	2,500	-	0.00%	2,500	-	0.00%
Grand Total Revenues			18,046,000	18,086,000	15,931,000	(2,155,000)	-11.92%	15,931,000	-	0.00%	15,931,000	-	0.00%
Expenditures													
Salaries			5,278,314	5,278,314	5,432,018	153,704	2.91%	5,642,751	210,733	3.88%	5,841,471	198,720	3.52%
Fringe Benefits			2,819,688	2,819,688	3,155,357	335,669	11.90%	3,384,195	228,838	7.25%	3,625,802	241,607	7.14%
Contractual Services			431,550	471,725	431,550	(40,175)	-8.52%	431,550	-	0.00%	431,550	-	0.00%
Commodities			900,862	931,999	1,125,862	193,863	20.80%	900,862	(225,000)	-19.98%	1,125,862	225,000	24.98%
Internal Services			1,336,589	1,533,210	1,417,035	(116,175)	-7.58%	1,494,337	77,302	5.46%	1,514,296	19,959	1.34%
Grand Total Expenditures			10,767,003	11,034,936	11,561,822	526,886	4.77%	11,853,695	291,873	2.52%	12,538,981	685,286	5.78%

COUNTY CLERK (Page 288)
BUDGET HIGHLIGHTS
FY 2024/2025/2026 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2024 REVENUES

- State Grants decrease of (\$40,000) due to one-time FY 2023 SCAO Legal Self Help Grant.
- Charges for Services overall net decrease (\$2,115,000) is primarily attributed to Recording Fee decrease of (\$1,300,000) and Mortgages (\$500,000) to reflect actual activity and due to higher interest rates less mortgages are being filed.

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 overall (\$40,175) due to FY 2022 carry-forward within Admin and Clerk Division.
- Commodities overall net increase of \$193,863 is primarily due to Election Supplies as the expenditure fluctuates every other year due to elections.
- Internal Services net decrease of (\$116,175) is mainly attributable to Info Tech Development (\$185,803) and Maintenance Department Charges (\$10,818); appropriation for the two-line items are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. Info Tech Operations increase \$165 due to allocation and usage level adjustments. Insurance Fund increase \$20,719 reflects a 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, a decrease in Building Space Cost Allocation increased \$55,498 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 \$835 due to adjustments in the lease and maintenance of vehicles.

FY 2025 REVENUES

- No changes

FY 2025 EXPENDITURES

- FY 2025 Reflects a general overall compensation increase of 2% and included projected salary step increases.
- 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 \$77,302 is primarily due to Building Space Allocation; rates are based on full cost recovery for building maintenance and operations.

FY 2026 REVENUES

- No changes.

FY 2026 EXPENDITURES

- FY 2026 Reflects a general overall compensation increase of 2% and included projected salary step increases.
- Commodities overall net increase is primarily due to Election Supplies \$225,000 due to it being an election year.
- Internal Services net increase of \$19,959 is primarily due to Building Space Allocation; rates are based on full cost recovery for building maintenance and operations.

Department:	Treasurer	OAKLAND COUNTY, MICHIGAN										
Fund:	Budget - General Fund General Purpose	FY2024 AND FY2025 AND FY2026 County Executive Budget Recommendation - Categorical Variance										
		FY 2023		FY2024	Inc./ (Dec.) FY 2023 Amended to		FY2025	Inc./ (Dec.) FY 2024 Rec. to		FY2026	Inc./ (Dec.) FY 2025 Rec. to	
		Adopted	Amended	County Exec.	FY 2024 Co. Exec.Rec.		County Exec.	FY 2025 Co. Exec.Rec.		County Exec.	FY 2026 Co. Exec.Rec.	
Account Number/Description		Budget	Budget	Recommended	\$	%	Recommended	\$	%	Recommended	\$	%
Revenues												
Property Taxes		1,563,500	1,563,500	1,700,000	136,500	8.73%	1,700,000	-	0.00%	1,700,000	-	0.00%
Charges for Services		3,345,100	3,345,100	3,461,100	116,000	3.47%	3,461,100	-	0.00%	3,461,100	-	0.00%
External Internal Service Fund Charges for Services		2,000	2,000	5,000	3,000	150.00%	5,000	-	0.00%	5,000	-	0.00%
Investment Income		300,000	300,000	300,000	-	0.00%	300,000	-	0.00%	300,000	-	0.00%
Transfers In		2,300,000	2,300,000	2,700,000	400,000	17.39%	2,700,000	-	0.00%	2,700,000	-	0.00%
Grand Total Revenues		7,510,600	7,510,600	8,166,100	655,500	8.73%	8,166,100	-	0.00%	8,166,100	-	0.00%
Expenditures												
Salaries		2,490,755	2,490,755	2,610,217	119,462	4.80%	2,697,362	87,145	3.34%	2,777,659	80,297	2.98%
Fringe Benefits		1,281,129	1,281,129	1,336,974	55,845	4.36%	1,426,773	89,798	6.72%	1,523,163	96,391	6.76%
Contractual Services		3,321,870	42,598,424	3,172,370	(39,426,054)	-92.55%	3,197,870	25,500	0.80%	3,223,370	25,500	0.80%
Commodities		86,900	86,900	86,900	-	0.00%	86,900	-	0.00%	86,900	-	0.00%
Capital Outlay		-	17,920	-	(17,920)	-100.00%	-	-	0.00%	-	-	0.00%
Internal Services		1,288,312	1,459,620	1,683,579	223,959	15.34%	1,713,132	29,553	1.76%	1,721,403	8,271	0.48%
Transfers Out		120,000	120,000	120,000	-	0.00%	120,000	-	0.00%	120,000	-	0.00%
Grand Total Expenditures		8,588,966	48,054,748	9,010,041	(39,044,707)	-81.25%	9,242,037	231,996	2.57%	9,452,495	210,458	2.28%

TREASURER'S OFFICE (Page 304)
BUDGET HIGHLIGHTS
FY 2024/2025/2026 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2024 REVENUES

- Property Taxes net increase of \$136,500 is due to property value increase.
- Charges for Services net increase of \$116,000 is primarily attributed to an increase to Title Search Fees \$100,000 and Administration Fees \$50,000 to match actual activity. Partially offset by a decrease in Foreclosure Notification Fee (\$30,000) and Services Fees (\$4,000) to match actual activity.
- ISF External Revenue \$3,000 increase due to Freedom of Information Act (FOIA) Fees.
- Transfers In increased \$400,000 due to transfers from Delinquent Tax Revolving Fund (DTRF) due to annual General Fund subsidy.

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 (\$39,426,054) primarily due to Claims (\$39,275,554) due to the land sale liability from FY 2022 as it related to the Rafaeli case (Case No. 15-147429-CA; M.R. #21507).
- Commodities – No Change
- Capital Outlay decrease of (\$17,920) due to one-time office renovation project.
- Internal Services net increase of \$223,959 is primarily due to increase Insurance Fund increase of \$395,757 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 increased \$17,253 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. Partially offset by decrease to Info Tech Development (\$170,363) and Maintenance Department Charges (\$945) as appropriation for the two-line items are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act.

FY 2025 REVENUES

- No Changes.

FY 2025 EXPENDITURES

- FY 2025 Reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Contracted Services increased \$25,500 primarily due to Foreclosure Notification \$25,000 for anticipated increased use.
- Internal Services increased by \$29,553 primarily due to Building Space Allocation \$24,279, rates are based on full cost recovery for building maintenance and operations. Also, Insurance Fund increased \$5,274 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

FY 2026 REVENUES

- No Changes.

FY 2026 EXPENDITURES

- FY 2026 Reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Contracted Services increased \$25,500 primarily due to Foreclosure Notification \$25,000 for anticipated increased use.
- Internal Services increased by \$8,271 primarily due to Building Space Allocation \$6,269; rates are based on full cost recovery for building maintenance and operations. Also, Insurance Fund increased \$2,002 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:	Board of Commissioners		OAKLAND COUNTY, MICHIGAN								
Fund:	Budget - General Fund General Purpose		FY2024 AND FY2025 AND FY2026 County Executive Budget Recommendation - Categorical Variance								
Account Number/Description	FY 2023		FY2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Amended to FY 2024 Co. Exec.Rec.		FY2025 County Exec. Recommended	Inc./ (Dec.) FY 2024 Rec. to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./ (Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Charges for Services	3,700	3,700	3,700	-	0.00%	3,700	-	0.00%	3,700	-	0.00%
Transfers In	-	100,000	100,000	-	0.00%	100,000	-	0.00%	100,000	-	0.00%
Grand Total Revenues	3,700	103,700	103,700	-	0.00%	103,700	-	0.00%	103,700	-	0.00%
Expenditures											
Salaries	2,215,749	2,215,749	2,414,794	199,045	8.98%	2,487,876	73,082	3.03%	2,550,876	63,000	2.53%
Fringe Benefits	1,227,679	1,227,679	1,316,947	89,268	7.27%	1,402,075	85,128	6.46%	1,492,359	90,283	6.44%
Contractual Services	1,154,757	2,383,854	1,254,757	(1,129,097)	-47.36%	1,254,757	-	0.00%	1,254,757	-	0.00%
Commodities	29,291	29,291	29,291	-	0.00%	29,291	-	0.00%	29,291	-	0.00%
Internal Services	695,942	721,283	702,658	(18,625)	-2.58%	729,187	26,529	3.78%	735,853	6,666	0.91%
Grand Total Expenditures	5,323,418	6,577,856	5,718,447	(859,409)	-13.07%	5,903,186	184,739	3.23%	6,063,135	159,949	2.71%

BOARD OF COMMISSIONERS (Page 307)
BUDGET HIGHLIGHTS
FY 2024/2025/2026 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2024 REVENUES

- No Changes.

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 overall decrease of (\$1,129,097) primarily is due to the following: Special Projects (\$407,905), Professional Services (\$208,919), Library Continuations (\$119,392) and Computer Research Service (\$113,312) for Carryforwards re-appropriated in FY 2023 from the FY 2022 Year End Report (M.R. #22397).
- Internal Services overall decrease of (\$18,625) is attributable to a decrease in Building Space Operations (\$20,845). 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 (\$24,067) and Maintenance Department Charges (\$1,274) as appropriations for the two-line items are budgeted in Non-Department and transferred as needed per the General Appropriations Act. Insurance Fund increased \$25,006 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 2025 REVENUES

- No changes.

FY 2025 EXPENDITURES

- FY 2025 Reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Internal Services increased overall \$26,529 primarily due to Building Space Allocation \$25,816; rates are based on full cost recovery for building maintenance and operations. In addition, Insurance Fund reflects an increase \$713 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

FY 2026 REVENUES

- No changes.

FY 2026 EXPENDITURES

- FY 2026 Reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Internal Services increased overall \$6,666 primarily due to Building Space Allocation; rates are based on full cost recovery for building maintenance and operations.

Department:	Water Resources Commissioner		OAKLAND COUNTY, MICHIGAN								
Fund:	Budget - General Fund General Purpose		FY2024 AND FY2025 AND FY2026 County Executive Budget Recommendation - Categorical Variance								
Account Number/Description	FY 2023		FY2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Amended to FY 2024 Co. Exec.Rec.		FY2025 County Exec. Recommended	Inc./ (Dec.) FY 2024 Rec. to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./ (Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Charges for Services	3,858,755	3,858,755	3,854,519	(4,236)	-0.11%	3,857,103	2,584	0.07%	3,857,103	-	0.00%
Grand Total Revenues	3,858,755	3,858,755	3,854,519	(4,236)	-0.11%	3,857,103	2,584	0.07%	3,857,103	-	0.00%
Expenditures											
Salaries	165,933	165,933	170,893	4,960	2.99%	174,200	3,307	1.93%	177,507	3,307	1.90%
Fringe Benefits	68,691	68,691	69,374	683	0.99%	72,610	3,236	4.66%	76,564	3,954	5.45%
Contractual Services	189,557	189,563	189,557	(6)	0.00%	189,557	-	0.00%	189,557	-	0.00%
Commodities	98,418	98,531	98,418	(113)	-0.11%	98,418	-	0.00%	98,418	-	0.00%
Internal Services	7,695,689	7,803,098	7,895,184	92,086	1.18%	8,141,338	246,154	3.12%	8,342,736	201,397	2.47%
Transfers Out	56,165	56,165	56,165	-	0.00%	56,165	-	0.00%	56,165	-	0.00%
Grand Total Expenditures	8,274,453	8,381,981	8,479,591	97,610	1.16%	8,732,288	252,697	2.98%	8,940,946	208,658	2.39%

WATER RESOURCES COMMISSIONER – GENERAL FUND/GENERAL PURPOSE FUNDS (Page 310)
BUDGET HIGHLIGHTS

FY 2024/2025/2026 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2024 REVENUES

- Charges for Services reflect a decrease of (\$4,236) primarily for Reimbursement General (\$8,000) based on anticipated allocation to special revenue and proprietary funds and Reimbursement of Salaries for Construction Administration \$3,764 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

- Salaries and Fringes Benefits \$5,643 increase reflects the FY 2024 salary forecast for the Water Resources Commissioner position and includes a 3% salary increase and associated fringe benefits.
- Internal Services overall increased \$92,086 due to Drain Equipment Labor increased \$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). Building Space Cost Allocation increased \$86,489 as Facilities Maintenance and Operations determines the rates for each building based on estimated costs to operate and maintain the building; the FY 2024 building rates have been adjusted 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 Telephone Communications \$2,078 and Drain Equipment (\$42,300). Also, Info Tech Development (\$83,539) and Maintenance Department Charges (\$23,870) as appropriations for the two-line items are budgeted in Non-Departmental and transferred as needed, per the General Appropriations Act.

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

- Salaries and Fringes Benefits \$6,543 increase reflects the FY 2025 salary forecast for the Water Resources Commissioner position and includes a 2% salary increase and associated fringe benefits.
- Internal Services increased overall \$246,154 due to Drain Equipment Labor increase of \$178,598 which is based on the historical spending in the fund from the previous year for salary and associated fringe benefits related to the charges from the Drain Equipment Fund (#63900). Also, Building Space Cost Allocation increased \$67,556; rates are based on full cost recovery for building maintenance and operations.

FY 2026 REVENUES

- No changes.

FY 2026 EXPENDITURES

- Salaries and Fringes Benefits \$7,261 increase reflects the FY 2026 salary forecast for the Water Resources Commissioner position and includes a 2% salary increase and associated fringe benefits.
- Internal Services increased overall \$201,397 primarily due to Drain Equipment Labor increase of \$183,955 which is based on the historical spending in the fund from the previous year for salary and associated fringe benefits related to the charges from the Drain Equipment Fund (#63900). Also, Building Space Cost Allocation increased \$17,442; 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:	County Executive Administration		OAKLAND COUNTY, MICHIGAN								
Fund:	Budget - General Fund General Purpose		FY2024 AND FY2025 AND FY2026 County Executive Budget Recommendation - Categorical Variance								
Account Number/Description	FY 2023		FY2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Amended to FY 2024 Co. Exec.Rec.		FY2025 County Exec. Recommended	Inc./ (Dec.) FY 2024 Rec. to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./ (Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Expenditures											
Salaries	4,318,665	4,326,491	4,732,709	406,218	9.39%	4,908,940	176,231	3.72%	5,071,705	162,766	3.32%
Fringe Benefits	1,870,475	1,873,215	2,085,668	212,453	11.34%	2,208,649	122,981	5.90%	2,344,343	135,694	6.14%
Contractual Services	903,685	2,025,485	987,284	(1,038,201)	-51.26%	987,284	-	0.00%	992,534	5,250	0.53%
Commodities	87,150	90,231	83,421	(6,810)	-7.55%	83,421	-	0.00%	83,421	-	0.00%
Capital Outlay	-	10,352	-	(10,352)	-100.00%	-	-	0.00%	-	-	0.00%
Internal Services	922,740	1,019,842	976,174	(43,668)	-4.28%	1,009,209	33,034	3.38%	1,019,798	10,589	1.05%
Transfers Out	1,883,621	1,911,821	1,911,821	-	0.00%	1,911,821	-	0.00%	1,911,821	-	0.00%
Grand Total Expenditures	9,986,336	11,257,437	10,777,077	(480,360)	-4.27%	11,109,323	332,246	3.08%	11,423,622	314,299	2.83%

COUNTY EXECUTIVE (Page 313)
BUDGET HIGHLIGHTS
FY 2024/2025/2026 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2024 REVENUES

- No changes.

FY 2024 EXPENDITURES.

- Controllable Personnel – FY 2024 Reflects a general overall compensation increase of 3% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
 - Other Salaries and Fringe Benefit changes include the creation of one (1) Chief Financial Officer, one (1) PTNE Executive Secretary and one Paralegal; partially offset by the deletion of one (1) PTNE Assistant Corporation Counsel Senior (P00011233), one (1) PTNE Law Clerk Intern (P00011408) and a reduction of (\$50,000) in professional services in the Compliance Office. Additional reductions are made in the Management and Budget budget to fully offset the costs of creating the Chief Financial Officer position.
- Contractual Services decreased by (\$1,038,201) primarily due to the Professional Services decrease of (\$895,250). This decrease is the result of a reallocation of funds from County Executive Administration to Corporation Counsel in the amount of (\$900,000) for the Bowles v. Oakland County Settlement Agreement (MR# 22398). Regranting Program decreased by (\$150,000) for the first-year of the Acorn2Oak Youth Mini Grant Program (MR# 23084).
- Commodities decreased by (\$6,810) due to reallocation of budgets to reflect actual activity.
- Capital Outlay decreased by (\$10,352) due to a one-time purchase of replacement furniture within Corporation Counsel.
- Internal Services decreased (\$43,668). The decrease is primarily due to Info Tech Development (\$64,214) and Maintenance Department charges (\$4,688) which are budgeted in a Non-Departmental and transferred to departments as needed per the General Appropriation Act. Also, a decrease in Insurance Fund of (\$10,577) reflects an adjustment in the amount allocated for self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves. Partially offset by an increase of \$23,187 in Info Tech Operations due to rate and usage adjustments, and an increase of \$9,612 in Building Space Cost. Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2024 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements.

FY 2025 REVENUES

- No changes.

FY 2025 EXPENDITURES

- Controllable Personnel - FY 2025 Reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Internal Services increased \$33,034 primarily due to Building Space Cost Allocation \$29,884; rates are based on full cost recovery for building maintenance and operations.

FY 2026 REVENUES

- No changes.

FY 2026 EXPENDITURES

- Controllable Personnel - FY 2026 Reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Operating Expenses are increasing by \$5,250 due to the Diversity, Equity, and Inclusion division requiring a budget correction for their net neutral change in professional services.
- Internal Services increased \$10,589 primarily due to Building Space Cost Allocation \$7,716; rates are based on full cost recovery for building maintenance and operations.

Department:	Management and Budget	OAKLAND COUNTY, MICHIGAN											
Fund:	Budget - General Fund General Purpose	FY2024 AND FY2025 AND FY2026 County Executive Budget Recommendation - Categorical Variance											
Account Number/Description		FY 2023		FY2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Amended to FY 2024 Co. Exec.Rec.		FY2025 County Exec. Recommended	Inc./ (Dec.) FY 2024 Rec. to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./ (Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.		
		Adopted Budget	Amended Budget		\$	%		\$	%		\$	%	
Revenues													
Charges for Services		4,585,765	4,395,265	4,505,404	110,139	2.51%	4,651,606	146,202	3.25%	4,803,656	152,050	3.27%	
Grand Total Revenues		4,585,765	4,395,265	4,505,404	110,139	2.51%	4,651,606	146,202	3.25%	4,803,656	152,050	3.27%	
Expenditures													
Salaries		13,501,257	13,269,997	13,219,075	(50,922)	-0.38%	13,686,520	467,445	3.54%	14,108,129	421,609	3.08%	
Fringe Benefits		6,977,786	6,853,098	7,064,628	211,530	3.09%	7,554,700	490,072	6.94%	8,078,673	523,973	6.94%	
Contractual Services		797,670	971,550	787,581	(183,969)	-18.94%	801,416	13,835	1.76%	816,053	14,637	1.83%	
Commodities		322,660	302,964	302,128	(836)	-0.28%	309,980	7,852	2.60%	318,186	8,206	2.65%	
Internal Services		3,545,319	3,860,236	3,880,768	20,532	0.53%	4,022,641	141,872	3.66%	4,116,870	94,229	2.34%	
Grand Total Expenditures		25,144,692	25,257,845	25,254,180	(3,665)	-0.01%	26,375,256	1,121,075	4.44%	27,437,910	1,062,654	4.03%	

MANAGEMENT AND BUDGET (Page 324)
BUDGET HIGHLIGHTS
FY 2024/2025/2026 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2024 REVENUES

- Charges for Services net increase of \$110,139 is primarily due to Refunds Miscellaneous \$150,000 reflecting Purchasing Division's additional enhanced cooperative purchasing agreement. Also reflects an increase of \$65,579 which reflects Reimbursement Equalization Services planned 4% rate increase for the new contracts with localities utilizing county assessing services. Partially offset by reduction in Court-related collections fees within Fiscal Services - Late Penalties (\$48,000), Tax Intercept Fee (\$36,000), Court Ordered Board and Care (\$20,000), and Reimbursement Filing Fees (\$1,440) due to changes within Family Court and Circuit Court case loads.

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. Also, changes include the following, to offset the cost of creating the Chief Financial Officer position in the County Executive Administration budget:
 - Equalization Division reflects the deletion of one (1) Full Time Eligible Equalization Clerk Senior (1020501-03204).
 - Fiscal Services Administration Division reflects the deletion of one (1) Full Time Eligible Chief Fiscal Services (1020601-03557) and one (1) Part Time Non-Eligible Accountant III (1020601-12294).
 - Administration reflects a reclassification of one (1) Director of Management & Budget (1020101-02300) to Deputy Chief Financial Officer (new class).
- Contractual Services decreased by (\$183,969) primarily due to FY 2022 carryforward funding re-appropriated to FY 2023 for Professional Services (\$217,385) for development of the 8th Equity Goal, Turn the Curve training, and support for end of year review with Oakstat. Partially offset by Training \$19,688, Printing \$6,889, Membership Dues \$4,303, and Personal Mileage \$2,347 to realign the budget to anticipated needs and historical trends.
- Commodities decreased (\$836) due to Expendable Equipment (\$8,304) for Office Furniture replacement within Fiscal Services. Partially offset by increases in the Equalization Division for Metered Postage \$4,399, and Office Supplies \$1,814 to reflect a 4% year over year increase in expenditures based on peer community reviews.
- Internal Services increased \$20,532. This increase is primarily due to Info Tech Operations \$117,410 and Telephone Communications \$3,293 due to allocation and usage adjustments. Also, Insurance Fund increased \$79,740 as it reflects an adjustment in the amount allocated for self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves. Additional increase in Building Space Cost Allocation \$24,767; Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2024 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. This was partially offset by a decrease in Info Tech

Development (\$202,588) and Maintenance Department Charges (\$1,540) as appropriation for the two-line items are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act.

FY 2025 REVENUES

- Charges for Services net increase of \$146,202 reflects the increase for Reimbursement Equalization Services for the planned rate increase for the new contracts with localities utilizing county assessing services.

FY 2025 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Contractual Services net increase of \$13,835 represents an annual 4% increase over FY 2024 budget in Equalization for Printing \$4,061, Professional Services \$3,900, Personal Mileage \$2,418, Training \$1,756, and Membership Dues \$1,607.
- Commodities increased \$7,852 for Metered Postage \$4,575, and Office Supplies \$1,887 which represents an annual 4% increase over the FY 2024 budget in Equalization for these expenditures.
- Internal Services increased \$141,872 primarily due to Info Tech Operations \$71,612 due to rate and usage adjustments and Building Space Cost Allocation \$70,260; rates are based on full cost recovery for the building maintenance and operations.

FY 2026 REVENUES

- Charges for Services net increase of \$152,050 reflects the increase for Reimbursement Equalization Services for the planned rate increase for the new contracts with localities utilizing county assessing services.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Contractual Services net increase of \$14,637 represents an annual 4% increase over FY 2025 budget in Equalization for Professional Services \$4,290, Printing \$4,264, Personal Mileage \$2,491, Training \$1,825, and Membership Dues \$1,670.
- Commodities increased \$8,206 for Metered Postage \$4,758, and Office Supplies \$1,962 which represents an annual 4% increase over the FY 2025 budget in Equalization for these expenditures.
- Internal Services increased \$94,229 primarily due to Info Tech Operations \$76,088 due to rate and usage adjustments and Building Space Cost Allocation \$18,141; rates are based on full cost recovery for the building maintenance and operations.

Department:	Facilities Management		OAKLAND COUNTY, MICHIGAN										
Fund:	Budget - General Fund General Purpose		FY2024 AND FY2025 AND FY2026 County Executive Budget Recommendation - Categorical Variance										
			FY 2023		FY2024 County Exec. Recommended	Inc./.(Dec.) FY 2023 Amended to FY 2024 Co. Exec.Rec.		FY2025 County Exec. Recommended	Inc./.(Dec.) FY 2024 Rec. to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./.(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.	
Account Number/Description			Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues													
State Grants			-	15,000	-	(15,000)	-100.00%	-	-	0.00%	-	-	0.00%
Charges for Services			326,000	326,000	396,000	70,000	21.47%	416,000	20,000	5.05%	416,000	-	0.00%
Other Revenues			1,500	1,500	1,500	-	0.00%	1,500	-	0.00%	1,500	-	0.00%
Grand Total Revenues			327,500	342,500	397,500	55,000	16.06%	417,500	20,000	5.03%	417,500	-	0.00%
Expenditures													
Salaries			1,915,810	1,915,810	2,085,737	169,927	8.87%	2,167,541	81,804	3.92%	2,234,919	67,378	3.11%
Fringe Benefits			966,750	966,750	1,114,889	148,139	15.32%	1,191,016	76,127	6.83%	1,269,551	78,535	6.59%
Contractual Services			623,042	812,592	702,557	(110,035)	-13.54%	702,557	-	0.00%	702,557	-	0.00%
Commodities			144,187	181,206	155,587	(25,619)	-14.14%	155,587	-	0.00%	155,587	-	0.00%
Capital Outlay			-	21,373	65,000	43,627	204.13%	-	(65,000)	-100.00%	-	-	0.00%
Internal Services			1,073,865	1,098,249	1,175,864	77,615	7.07%	1,229,217	53,353	4.54%	1,247,063	17,846	1.45%
Transfers Out			-	15,000	-	(15,000)	-100.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures			4,723,654	5,010,980	5,299,634	288,654	5.76%	5,445,919	146,285	2.76%	5,609,678	163,759	3.01%

FACILITIES MANAGEMENT (Page 334)
BUDGET HIGHLIGHTS
FY 2024/2025/2026 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2024 REVENUES

- State Grants overall decrease of (\$15,000) within the Facilities Administration division is due to the FY 2023 Community Forestry Grant Program (M.R. #23037).
- Charges for Services overall increase of \$70,000 within the Support Services division is due to a rate increase for postage and increased specialized mailings for internal County departments.

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.
 - Overall position changes for Facilities Management reflect the creation of one (1) Full Time Eligible Sustainability Specialist position within Environmental Sustainability; offset by the deletion of two (2) Part-Time Non-Eligible Sustainability Specialist positions (1040101-15744 & 15745) and reduction in operating expenditure costs.
- Contractual Services overall decrease of (\$110,035) is primarily within the Facilities Administration division for Professional Services (\$100,000) based on a one-time carryforward for the Oakland University (OU) Strategic Partnership for County sustainability.
- Commodities overall decrease of (\$25,619) is primarily within the Facilities Engineering division for Expendable Equipment (\$37,019) due to the purchase Mobile Workstations (\$27,794) for temporary use by Departments until new/permanent furniture is installed along with a one-time purchase of replacement furniture in FY 2023 (\$9,225) for Facilities Engineering. The overall decrease is partially offset by an increase within the Support Services division for Metered Postage of \$9,000 due to a rate increase. Additionally, there is an increase within the Support Services division for Uniforms of \$2,400 due to the deletion of an amended budget in FY 2023.
- Capital Outlay overall increase of \$43,627 within the Support Services division is due to the one-time purchase of a S.M.A.R.T. (Shipping, Mailing, Accounting, Reporting, and Tracking) parcel machine \$65,000.
- Internal Services overall increase is \$77,615.
 - Building Space Cost Allocation overall increased \$42,316 primarily within the Support Services division \$38,599. Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building; the FY 2024 building rates have been adjusted to bring the equity in line with Federal OMB Uniform Guidance requirements.
 - Insurance Fund overall increased \$32,040 primarily within the Facilities Administration division \$27,919 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.

- Info Tech Operations overall increased \$25,333 primarily within the Support Services division \$24,000 due to rate and usage adjustments.
- Info Tech Development overall decreased (\$22,897) primarily within the Support Services division (\$19,519) as appropriations for the line item is budgeted in Non-Departmental and transferred as needed, per the General Appropriations Act.
- Transfers Out overall decrease of (\$15,000) within the Facilities Administration division is due to the FY 2023 Community Forestry Grant Program (M.R. #23037).

FY 2025 REVENUES

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

FY 2025 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Capital Outlay overall decrease of (\$65,000) within the Support Services division is due to the one-time purchase of the S.M.A.R.T. parcel machine in FY 2024.
- Internal Services increased \$53,353 primarily due to Building Space Cost Allocation \$72,484; rates are based on full cost recovery for building maintenance and operations. The overall increase is partially offset by a decrease in Info Tech Operations (\$19,063) due to rate and usage adjustments.

FY 2026 REVENUES

- No changes.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Internal Services increased \$17,846 primarily due to Building Space Cost Allocation \$17,838; rates are based on full cost recovery for building maintenance and operations.

See also Facilities Maintenance and Operations Fund highlights.

Department:	Human Resources		OAKLAND COUNTY, MICHIGAN										
Fund:	Budget - General Fund General Purpose		FY2024 AND FY2025 AND FY2026 County Executive Budget Recommendation - Categorical Variance										
			FY 2023		FY2024	Inc./ (Dec.) FY 2023 Amended to		FY2025	Inc./ (Dec.) FY 2024 Rec. to		FY2026	Inc./ (Dec.) FY 2025 Rec. to	
			Adopted	Amended	County Exec.	FY 2024 Co. Exec.Rec.		County Exec.	FY 2025 Co. Exec.Rec.		County Exec.	FY 2026 Co. Exec.Rec.	
			Budget	Budget	Recommended	\$ %		Recommended	\$ %		Recommended	\$ %	
Account Number/Description													
Expenditures													
Salaries			2,554,773	2,554,773	2,693,997	139,224	5.45%	2,806,430	112,432	4.17%	2,914,710	108,280	3.86%
Fringe Benefits			1,052,962	1,052,962	1,188,844	135,882	12.90%	1,271,030	82,186	6.91%	1,360,223	89,193	7.02%
Contractual Services			539,547	856,415	904,791	48,376	5.65%	829,791	(75,000)	-8.29%	829,791	-	0.00%
Commodities			26,054	26,054	31,054	5,000	19.19%	31,054	-	0.00%	31,054	-	0.00%
Internal Services			1,283,146	1,370,649	1,457,681	87,032	6.35%	1,621,933	164,252	11.27%	1,668,646	46,713	2.88%
Grand Total Expenditures			5,456,482	5,860,853	6,276,367	415,515	7.09%	6,560,238	283,871	4.52%	6,804,424	244,187	3.72%

HUMAN RESOURCES (Page 343)
BUDGET HIGHLIGHTS
FY 2024/2025/2026 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2024 REVENUE

- Not applicable.

FY 2024 EXPENDITURES

- Controllable Personnel – FY 2024 reflects a general overall compensation increase of 3% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
 - Other Salaries and Fringe Benefits include following position changes:
 - Creation of one (1) Full-Time Eligible (FTE) HR Business Partner \$139,435 within Administration.
 - Creation of one (1) Full-Time Eligible (FTE) Office Supervisor \$93,240 within Labor Relations.
 - Deletion of one (1) PTNE 1,000-hour Office Support Clerk – Senior (\$22,127) within Workforce Management.
 - Deletion of four (4) PTNE Laborer 1,000-hour positions (\$54,035) within Internships & Apprenticeship.
 - Deletion of one (1) PTNE Employee Records Specialist 1,000-hour (\$23,444) within Records & HRIS.
 - Deletion of one (1) PTNE Student 1,000-hour (\$17,966) within Benefits Administration.
 - Net increase in personnel costs if offset by net reductions in positions funded from Fringe Benefit Fund.
- Contractual Services overall increase of \$48,376 is primarily due to an increase in Software Rental Lease Purchase of \$317,974, for one time purchase of software to perform job description studies and on-going maintenance. Partially offset by Professional Services (\$156,259) and Legal Services (\$134,170) which are the result of one-time carry forward appropriations FY 2022 (M.R. #22397). Professional Services budget was increased \$100,000 during FY 2024 budget process for Coaching, Team Building, Restorative Services, outside investigations and department assessments.
- Commodities overall increase \$5,000 due to Office Supplies increase to the FY 2024-2026 budgets.
- Internal Services increased \$87,032 primarily due to Info Tech Operations increase of \$156,743 based on analysis of Internal Service Fund due to allocation adjustments. Partially offset by decrease in Info Tech Development of (\$80,435) and Maintenance Department Charges of (\$7,068) as appropriations for these two-line items are budgeted in Non-Departmental and transferred to departments as needed per the General Appropriation Act. Insurance Fund increased \$8,678; 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 increased \$8,188, as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2024 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements.

FY 2025 REVENUE

- Not applicable.

FY 2025 EXPENDITURES

- Controllable Personnel - FY 2025 Reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Contractual Services overall decrease of (\$75,000) is primarily due to the one-time purchase of software in FY 2024.
- Internal Services increased \$164,252 primarily due to Info Tech Operations \$156,743 based on analysis of Internal Service Fund due to allocation adjustments. Also, Building Space Cost Allocation increased \$15,182; rates are based on full cost recovery for building maintenance and operations.

FY 2026 REVENUE

- Not applicable.

FY 2026 EXPENDITURES

- Controllable Personnel - FY 2026 Reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Internal Services increased \$46,713 primarily due to Info Tech Operations \$42,793 based on analysis of Internal Service Fund due to allocation adjustments. Also, Building Space Cost Allocation \$3,920; rates are based on full cost recovery for building maintenance and operations.

Department:	Health and Human Services		OAKLAND COUNTY, MICHIGAN										
Fund:	Budget - General Fund General Purpose		FY2024 AND FY2025 AND FY2026 County Executive Budget Recommendation - Categorical Variance										
			FY 2023		FY2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Amended to FY 2024 Co. Exec.Rec.		FY2025 County Exec. Recommended	Inc./ (Dec.) FY 2024 Rec. to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./ (Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.	
			Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Account Number/Description													
Revenues													
Federal Grants			648,790	631,490	647,307	15,817	2.50%	647,307	-	0.00%	647,307	-	0.00%
State Grants			5,541,240	6,076,821	6,554,723	477,902	7.86%	6,554,723	-	0.00%	6,554,723	-	0.00%
Charges for Services			4,678,847	4,678,847	4,177,916	(500,931)	-10.71%	4,177,916	-	0.00%	4,177,916	-	0.00%
Grand Total Revenues			10,868,877	11,387,158	11,379,946	(7,212)	-0.06%	11,379,946	-	0.00%	11,379,946	-	0.00%
Expenditures													
Salaries			21,198,336	21,198,336	21,976,009	777,673	3.67%	22,740,110	764,101	3.48%	23,437,009	696,899	3.06%
Fringe Benefits			10,740,608	10,740,608	11,590,882	850,274	7.92%	12,353,529	762,647	6.58%	13,170,093	816,564	6.61%
Contractual Services			3,076,622	5,743,465	3,087,322	(2,656,143)	-46.25%	3,087,322	-	0.00%	3,087,322	-	0.00%
Non Departmental Expense			283,027	283,027	283,027	-	0.00%	283,027	-	0.00%	283,027	-	0.00%
Commodities			2,056,110	2,097,185	2,055,410	(41,775)	-1.99%	2,055,410	-	0.00%	2,055,410	-	0.00%
Capital Outlay			-	23,044	-	(23,044)	-100.00%	-	-	0.00%	-	-	0.00%
Internal Services			3,858,143	4,056,877	4,050,574	(6,303)	-0.16%	4,561,558	510,985	12.62%	4,624,880	63,321	1.39%
Transfers Out			609,538	1,228,935	619,397	(609,538)	-49.60%	619,397	-	0.00%	619,397	-	0.00%
Grand Total Expenditures			41,822,384	45,371,477	43,662,621	(1,708,857)	-3.77%	45,700,353	2,037,732	4.67%	47,277,137	1,576,784	3.45%

HEALTH AND HUMAN SERVICES (Page 349)
BUDGET HIGHLIGHTS
FY 2024/2025/2026 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2024 REVENUES

- Federal Operating Grants increased \$15,817 due to funding from Michigan Environment, Great Lakes, and Energy (EGLE) grant for services related to water monitoring.
- State Operating Grants increased \$477,902 due to the FY 2022 Local Community Stabilization Authority (LCSA) funding \$1,045,070. Partially offset by reductions in Local Health Department funding (\$567,168).
- Charges for Services decreased (\$500,931) primarily due to Immunizations (\$250,000), Clinic Charges (\$85,000), Administration Fees (\$70,000), Permits (\$44,603), TB Tests (\$30,000), Bac-T Test (\$12,000), Tdap Vaccine Fees (\$5,000), Reimbursement Contracts (\$2,328), and Dental Service Fees (\$2,000) due to anticipated demand and historical trends.

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 within the Department of Health and Human Services include the reclassification of one (1) Full Time Eligible Health Program Coordinator (1060240-00006) to Administrator Public Health.
- Contractual Services decreased (\$2,656,143) of which (\$2,666,828) was FY 2022 carryforward funding that was re-appropriated in FY 2023 for the following:
 - Professional Services decreased (\$2,018,585) for Local Community Stabilization Authority funds from the Michigan Department of Health and Human Services to supplement and maintain levels of service in the face of increasing demands on local health services.
 - Supportive Services decreased (\$543,513) for funding remaining from the mental health support related to the Oxford Incident.
 - Contracted Services decreased (\$60,000) for contract with Jewish Senior Life to support and protect the vulnerable older adult residents of Oakland County from being victims of elder abuse (MR# 151190); (\$33,730) for Oakland County Health Division to contract with a vendor to assist with the development of a Cost Allocation Plan (CAP) which is a requirement of Local Health Department grants; and (\$11,000) to contract with Michigan Public Health Institute (MPHI) to assist Oakland County Health Division with the strategic planning process.
 - Additionally, Personal Mileage (\$37,750), Software Support Maintenance (\$5,000), Printing (\$3,750), and Membership Dues (\$1,960). Partially offset by Travel and Conference \$46,189, Employee License-Certification \$11,150, Professional Services \$11,044, Sponsorship \$5,000, Periodical Books Publ Sub \$3,000, Travel Employee Taxable Meals \$2,700, Equipment Maintenance \$1,250 due to realignment of the budget to anticipated needs and historical trends.

- Commodities decreased (\$41,774) primarily due to Uniforms (\$37,023), Expendable Equipment (\$3,233), and Incentives (\$1,000) due to realignment of the budget to anticipated needs and historical trends.
- Capital Outlay decreased (\$23,044) for Furniture and Fixtures due to the FY 2022 carryforward funding for Health Department North Oakland Health Center (NOHC) first-floor renovation project to relocate six (6) workstations in the registration area.
- Overall decrease in Internal Services (\$6,303) is primarily due to Info Tech Development (\$182,704) and Maintenance Department Charges (\$16,030) as appropriations for the two-line items are budgeted in Non-Departmental and transferred as needed, per the General Appropriations Act. Also, Motor Pool decreased (\$2,033) due to adjustments in the lease and maintenance of vehicles. Partially offset by Building Space Allocation increase of \$132,448; Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2024 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Insurance Fund \$37,620 that reflects an adjustment in the amount allocated for self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves. Also, Info Tech Operations and Telephone Communications increased due to rate and usage adjustments.
- Transfers Out decreased (\$609,538) for Home Investment Partnership Grant match that was not allocated out in FY 2022 and corrected in FY 2023.

FY 2025 REVENUES

- No changes.

FY 2025 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Internal Services increased \$510,985 primarily due to Info Tech Operations \$355,810 due to rate and usage adjustments and Building Space Cost Allocation \$155,175; rates are based on full cost recovery for the building maintenance and operations.

FY 2026 REVENUES

- No changes.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Internal Services increased \$63,321 primarily due to Building Space Cost Allocation \$39,949; rates are based on full cost recovery for the building maintenance and operations. Additionally, Info Tech Operations increased \$23,372 due to rate and usage adjustments.

Department:	Public Services	OAKLAND COUNTY, MICHIGAN										
Fund:	Budget - General Fund General Purpose	FY2024 AND FY2025 AND FY2026 County Executive Budget Recommendation - Categorical Variance										
		FY 2023		FY2024	Inc./ (Dec.) FY 2023 Amended to		FY2025	Inc./ (Dec.) FY 2024 Rec. to		FY2026	Inc./ (Dec.) FY 2025 Rec. to	
		Adopted	Amended	County Exec.	FY 2024 Co. Exec.Rec.		County Exec.	FY 2024 Co. Exec.Rec.		County Exec.	FY 2026 Co. Exec.Rec.	
Account Number/Description		Budget	Budget	Recommended	\$	%	Recommended	\$	%	Recommended	\$	%
Revenues												
Federal Grants		300,000	300,000	300,000	-	0.00%	300,000	-	0.00%	300,000	-	0.00%
Charges for Services		6,811,001	7,369,623	6,689,501	(680,122)	-9.23%	6,664,751	(24,750)	-0.37%	6,664,751	-	0.00%
External Internal Service Fund Charges for Services		100	100	100	-	0.00%	100	-	0.00%	100	-	0.00%
Grand Total Revenues		7,111,101	7,669,723	6,989,601	(680,122)	-8.87%	6,964,851	(24,750)	-0.35%	6,964,851	-	0.00%
Expenditures												
Salaries		20,770,298	21,138,050	21,517,234	379,184	1.79%	22,258,481	741,246	3.44%	22,967,428	708,948	3.19%
Fringe Benefits		10,533,213	10,518,684	10,931,480	412,796	3.92%	11,661,788	730,308	6.68%	12,454,675	792,888	6.80%
Contractual Services		3,992,473	4,399,199	4,061,223	(337,976)	-7.68%	4,060,473	(750)	-0.02%	4,060,473	-	0.00%
Commodities		1,509,798	1,585,443	1,536,448	(48,995)	-3.09%	1,536,448	-	0.00%	1,536,448	-	0.00%
Capital Outlay		-	31,335	179,600	148,265	473.15%	-	(179,600)	-100.00%	-	-	0.00%
Internal Services		6,593,985	6,734,282	7,061,405	327,123	4.86%	7,528,788	467,383	6.62%	7,650,166	121,378	1.61%
Grand Total Expenditures		43,399,767	44,406,993	45,287,391	880,398	1.98%	47,045,977	1,758,586	3.88%	48,669,191	1,623,214	3.45%

PUBLIC SERVICES (Page 362)
BUDGET HIGHLIGHTS
FY 2024/2025/2026 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2024 REVENUES

- Charges for Services overall decrease of (\$680,122) is primarily due to Children's Village Reimburse Salaries (\$479,332) as one-time state reimbursement for direct care workers was provided. Also, decrease within Community Corrections Division (\$146,250) to Fee Income as Weekend and Weekday Alternative for Misdemeanants (WWAM) program has been dissolved.

FY 2024 EXPENDITURES

- Controllable Personnel – FY 2024 reflects a general overall compensation increase of 3% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
- Contractual Services net decrease of (\$337,976) is primarily within Medical Examiners Professional Services (\$163,788) due no longer transferring Salary and Fringe favorability for contract Pathologist costs. Also, decrease of (\$158,120) within Community Corrections Contracted Services due to FY 2022 carry-forward request to fund Criminal Justice Mapping project (M.R. #22397).
- Commodities net decrease of (\$48,995) is primarily due International Brotherhood of Electrical Workers (IBEW) Union agreement within Animal Control Division one-time appropriation for new uniforms to all union members (M.R. #232609).
- Capital Outlay net increase of \$148,265 within Medical Examiners Division primarily due to \$179,600 one-time appropriation in the FY 2024 budget for replacement of aging equipment including a new centrifuge, homogenizer, microscope and four autopsy saws.
- Internal Services increased overall \$327,123 due to increases to Building Space Cost Allocation \$363,953; as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building; the FY 2024 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Partially offset by a decrease to Info Tech Development (\$96,622) and Maintenance Department Charges (\$43,675) 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 increased \$1,981 due to adjustments in the lease and maintenance of vehicles. Insurance Fund increased \$80,999 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers. Additional increases include Info Tech Operations \$2,515 and Telephone Communications \$8,512 due to allocation and usage adjustments. Motor Pool Fuel Charge increased \$9,460 due to projected fuel rates.

FY 2025 REVENUES

- Charges for Services overall decrease of (\$24,750) due to Medical Examiner's Division interlocal agreement with Lapeer County (M.R. #22416) will be ending in FY 2025.

FY 2025 EXPENDITURES

- Controllable Personnel - FY 2025 Reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Capital Outlay decrease of (\$179,600) within Medical Examiners Division primarily due to one-time appropriation in the FY 2024 budget for replacement of aging equipment including a new centrifuge, homogenizer, microscope and four autopsy saws.
- Internal Services overall increase of \$467,382 is primarily due to Building Space Cost Allocation \$468,032; rates are based on full cost recovery for building maintenance and operations. Insurance Fund decreased (\$1,158) due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

FY 2026 REVENUES

- No changes.

FY 2026 EXPENDITURES

- Controllable Personnel - FY 2026 Reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Internal Services overall increase of \$121,378 primarily due to Building Space Cost Allocation \$121,248; rates are based on full cost recovery for building maintenance and operations.

Department:	Economic Development	OAKLAND COUNTY, MICHIGAN										
Fund:	Budget - General Fund General Purpose	FY2024 AND FY2025 AND FY2026 County Executive Budget Recommendation - Categorical Variance										
Account Number/Description		FY 2023		FY2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Amended to FY 2024 Co. Exec.Rec.		FY2025 County Exec. Recommended	Inc./ (Dec.) FY 2024 Rec. to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./ (Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.	
		Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues												
Charges for Services		416,708	421,490	316,708	(104,782)	-24.86%	316,708	-	0.00%	316,708	-	0.00%
Grand Total Revenues		416,708	421,490	316,708	(104,782)	-24.86%	316,708	-	0.00%	316,708	-	0.00%
Expenditures												
Salaries		5,216,593	5,216,593	5,117,055	(99,538)	-1.91%	5,292,170	175,114	3.42%	5,452,268	160,098	3.03%
Fringe Benefits		2,627,901	2,627,901	2,533,013	(94,888)	-3.61%	2,695,442	162,430	6.41%	2,874,361	178,918	6.64%
Contractual Services		1,947,496	5,229,822	2,167,496	(3,062,326)	-58.56%	2,167,496	-	0.00%	2,167,496	-	0.00%
Commodities		87,379	170,129	67,379	(102,750)	-60.40%	67,379	-	0.00%	67,379	-	0.00%
Internal Services		1,349,620	1,463,136	1,351,838	(111,298)	-7.61%	1,398,638	46,800	3.46%	1,408,687	10,049	0.72%
Transfers Out		-	1,300,000	-	(1,300,000)	-100.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures		11,228,989	16,007,581	11,236,781	(4,770,800)	-29.80%	11,621,125	384,344	3.42%	11,970,190	349,065	3.00%

ECONOMIC DEVELOPMENT & COMMUNITY AFFAIRS (Page 379)
BUDGET HIGHLIGHTS
FY 2024/2025/2026 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2024 REVENUES

- Charges for Services overall decreased (\$104,782) due to Vehicle and Transportation Meeting (TM) event being a one-time event budgeted in FY 2023 (\$60,000), the Economic Outlook Luncheon being delegated to Oakland Thrive organization to run moving forward (\$40,000), and a reduction in funding for the County Veterans Reimbursement (\$4,782).

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 deletion of one (1) Full Time Eligible Administrator External Affairs & Business Information position (1090109-14831). Also, the funding for one (1) Full Time Eligible Economic Development Analyst (1090109-09774) was moved from General Fund to the Proprietary Fund.
- Contractual Services decreased (\$3,062,326). This is primarily due to Professional Services (\$3,300,000) for a one-time FY 2023 appropriation for the U.S. Center for Advanced Manufacturing Hub Designation to Automation Alley (\$3,000,000) and Dustin Frigy aerospace and defense consulting (\$300,000); Special Projects decreased (\$50,000) for Arts, Beats, and Eats; and Tree Planting decreased (\$10,159) for the Oakland County Street Tree Enhancement Match Grant Program which were FY 2022 carryforwards re-appropriated in FY 2023 (MR# 22-398). Additional reductions include Advertising (\$105,000), Software Support Maintenance (\$50,000), Membership Dues (\$20,000), Periodical Books Publ Sub (\$5,000), Freight and Express (\$5,000), Legal Services (\$3,000), and Car Allowance (\$1,500) due to realignment of the budget to anticipated needs and historical trends. Partially offset by Professional Services \$200,000, Transportation Services \$80,000, Travel and Conference \$70,218, Business Recruitment \$50,000, Special Event Program \$49,000, Personal Mileage \$25,000, Software Rental Lease Purchase \$10,000, and Workshops and Meeting \$2,750 due to realignment of the budget to anticipated needs and historical trends.
- Commodities decreased (\$102,750) due to Incentives (\$82,750), Drafting Supplies and Maps (\$10,000), Metered Postage Expense (\$8,000), and Computer Supplies (\$2,000) due to realignment of the budget to anticipated needs and historical trends.
- Internal Services net decrease of (\$111,298) is due to Info Tech Development (\$111,336) and Maintenance Department Charges (2,180) 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 (\$49,383) 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. Partially offset by Insurance Fund \$30,101 which reflects an adjustment in the amount allocated for self-insurance charge in order to maintain the operations of the Building and Liability Fund and

start to rebuild adequate claim reserves; Info Tech Operations \$19,384 and Telephone Communications \$2,535 due to allocation and usage adjustments.

- Transfers Out decreased (\$1,300,000) due to one-time funding for the Economic Development Administration CARES Act Revolving Loan Fund (MR#20577) that was initially a FY 2021 carryforward from the FY 2021 Year End Report and re-appropriated in FY 2022 (M.R.# 21507) and again in FY 2023 (MR# 22398).

FY 2025 REVENUES

- No changes.

FY 2025 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Internal Services increased \$46,800 due to Building Space Cost Allocation \$38,920 as rates are based on full cost recovery for building maintenance and operations. Additional increase includes Info Tech Operations \$7,880 due to rate and usage adjustments.

FY 2026 REVENUES

- No changes.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Internal Services increased \$10,049 due to Building Space Cost Allocation as rates are based on full cost recovery for the building maintenance and operations.

Department:	Emergency Management and Homeland Security Department	OAKLAND COUNTY, MICHIGAN									
Fund:	Budget - General Fund General Purpose	FY2024 AND FY2025 AND FY2026 County Executive Budget Recommendation - Categorical Variance									
Account Number/Description	FY 2023		FY2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Amended to FY 2024 Co. Exec.Rec.		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Rec. to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.	
	Adopted Budget	Amended Budget									
				\$	%		\$	%		\$	%
Revenues											
Federal Grants	55,000	659,821	990,000	330,179	50.04%	490,000	(500,000)	-50.51%	55,000	(435,000)	-88.78%
Intergovernmental Program Reimbursement	9,000	9,000	9,000	-	0.00%	9,000	-	0.00%	9,000	-	0.00%
Grand Total Revenues	64,000	668,821	999,000	330,179	49.37%	499,000	(500,000)	-50.05%	64,000	(435,000)	-87.17%
Expenditures											
Salaries	750,384	755,468	827,904	72,436	9.59%	943,090	115,186	13.91%	999,061	55,971	5.93%
Fringe Benefits	331,136	333,873	384,104	50,231	15.05%	409,917	25,813	6.72%	436,468	26,551	6.48%
Contractual Services	274,297	1,453,852	1,211,297	(242,555)	-16.68%	711,297	(500,000)	-41.28%	276,297	(435,000)	-61.16%
Commodities	23,040	133,040	21,040	(112,000)	-84.19%	21,040	-	0.00%	21,040	-	0.00%
Capital Outlay	172,000	180,035	172,000	(8,035)	-4.46%	172,000	-	0.00%	172,000	-	0.00%
Internal Services	599,413	631,044	633,547	2,503	0.40%	645,471	11,924	1.88%	648,360	2,889	0.45%
Grand Total Expenditures	2,150,270	3,487,312	3,249,892	(237,420)	-6.81%	2,902,815	(347,077)	-10.68%	2,553,227	(349,589)	-12.04%

EMERGENCY MANAGEMENT AND HOMELAND SECURITY (Page 393)
BUDGET HIGHLIGHTS
FY 2024/2025/2026 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2024 REVENUES

- Federal Grants increased overall by \$330,179 due to an increase in Disaster Control Federal Subsidy \$500,000 for COVID-related funding. Partially offset by Federal Operating Grants (\$169,821) related to Hazardous Materials funding.

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 net decrease of (\$242,555) due to FY 2022 carryforward funding re-appropriated to FY 2023 for Contracted Services (\$500,000) for the continuation of COVID-19 testing and health vaccination administration, Maintenance Contracts (\$58,779) for replacement and exchange out of 275 steel cabinets with aluminum cabinets to protect the electrical and communications hardware for outdoor warning system sirens from rust and deterioration; Equipment Maintenance (\$21,781) for the maintenance cost of hazardous materials response vehicles that are utilized during emergency situations within the County. Additionally, Communications decreased (\$1,995) for subscription invoices. Partially offset by Contracted Services \$338,000 for reimbursable FEMA expenditures and Travel and Conference \$2,000 due to anticipated increase in travel.
- Commodities net decrease of (\$112,000) due to FY 2022 carryforward funding re-appropriated to FY 2023 for Medical Supplies funding (\$110,000) for COVID operations and providing continued use of personal protective equipment (PPE) to County departments and warehouse operations.
- Capital Outlay net decrease of (\$8,035) primarily due to a FY 2022 carryforward re-appropriated to FY 2023 for Tornado Sirens (\$6,893) to replace a damaged siren in Commerce Township.
- Internal Services increased \$2,503 primarily due to Building Space Cost Allocation \$11,402; Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2024 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Info Tech Operations increased \$10,141 due to allocation and usage adjustments. Motor Pool \$5,749 due to adjustments in the lease and maintenance of vehicles; Insurance Fund increased \$5,326 as it reflects an adjustment in the amount allocated for self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves. Partially offset by Info Tech Development (\$25,302) and Maintenance Department Charges (\$6,329) as appropriations for these two-line items are budgeted in a Non-Departmental and transferred to departments as needed per the General Appropriation Act.

FY 2025 REVENUES

- Federal Grants decreased (\$500,000) for Disaster Control Federal Subsidy due to funding for COVID-19 related activities.

FY 2025 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Contractual Services decreased (\$500,000) primarily due to Professional Services related to COVID-19 testing and health vaccination administration.
- Internal Services increased \$11,924 primarily due to Building Space Cost Allocation \$11,189; rates are based on full cost recovery for the building maintenance and operations.

FY 2026 REVENUES

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

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Contractual Services decreased (\$435,000) due to the Building Resilient Infrastructure Grant (M.R.# 22-382) as the funding period ends September 9, 2025.
- Internal Services increased \$2,889 primarily due to Building Space Cost Allocation; rates are based on full cost recovery for the building maintenance and operations.

Department:	Department of Public Communication		OAKLAND COUNTY, MICHIGAN										
Fund:	Budget - General Fund General Purpose		FY2024 AND FY2025 AND FY2026 County Executive Budget Recommendation - Categorical Variance										
			FY 2023		FY2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Amended to FY 2024 Co. Exec.Rec.		FY2025 County Exec. Recommended	Inc./ (Dec.) FY 2024 Rec. to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./ (Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.	
			Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Account Number/Description													
Expenditures													
Salaries			1,490,298	1,609,664	1,781,367	171,703	10.67%	2,072,265	290,898	16.33%	2,222,914	150,649	7.27%
Fringe Benefits			687,964	752,614	892,532	139,918	18.59%	1,074,529	181,996	20.39%	1,183,224	108,696	10.12%
Contractual Services			1,421,000	1,898,511	1,046,527	(851,984)	-44.88%	1,046,527	-	0.00%	1,046,527	-	0.00%
Commodities			73,000	136,473	73,000	(63,473)	-46.51%	73,000	-	0.00%	73,000	-	0.00%
Internal Services			40,837	312,541	157,539	(155,002)	-49.59%	166,581	9,042	5.74%	170,919	4,337	2.60%
Grand Total Expenditures			3,713,099	4,709,803	3,950,965	(758,838)	-16.11%	4,432,902	481,936	12.20%	4,696,584	263,682	5.95%

PUBLIC COMMUNICATIONS (Page 396)
BUDGET HIGHLIGHTS
FY 2024/2025/2026 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2024 REVENUES

- No changes.

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 creation of one (1) Full-Time Eligible (FTE) Communications and Marketing Assistant position for the Community Engagement Division.
- Contractual Services decreased (\$851,984) for Special Projects (\$293,469) due to a one-time carry forward [\$180,310] to support Transit Millage Education as well as to offset costs [\$88,159] for creating the Communications and Marketing Assistant position. Additionally, there is a decrease in Contracted Services (\$242,298) primarily for a one-time carry forward [\$140,000] to support Transit Millage Education. Furthermore, there are decreases in Advertising (\$88,903), Professional Services (\$80,000), as well as Software Rental Lease Purchase (\$47,600) for one-time carry forwards to support Transit Millage Education.
- The decrease in Commodities (\$63,473) is primarily for Material and Supplies (\$26,650), Expendable Equipment (\$20,000), as well as Metered Postage Expense (\$10,000) due to one-time carry forwards to support Transit Millage Education.
- Overall decrease in Internal Services (\$155,002) is due to Info Tech Development charges (\$271,704) as the appropriation for this line item is budgeted in Non-Department and transferred as needed, per the General Appropriations Act. This is partially offset by an increase primarily in Building Space Cost Allocation \$69,886. Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2024 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Additionally, there is an increase in Info Tech Operations \$45,006 due to allocation and usage adjustments.

FY 2025 REVENUES

- No changes.

FY 2025 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Internal Services increased \$9,042 due to Building Space Cost Allocation \$6,574; rates are based on full cost recovery for building maintenance and operations. Additionally, there is an increase in Info Tech Operations \$2,468 due to allocation and usage adjustments.

FY 2026 REVENUES

- No changes.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Internal Services increased \$4,337 for Info Tech Operations \$2,640 due to allocation and usage adjustments. Additionally, there is an increase in Building Space Cost Allocation \$1,697; rates are based on full cost recovery for building maintenance and operations.

Department:	Non Departmental Department	OAKLAND COUNTY, MICHIGAN									
Fund:	Budget - General Fund General Purpose	FY2024 AND FY2025 AND FY2026 County Executive Budget Recommendation - Categorical Variance									
Account Number/Description	FY 2023		FY2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Amended to FY 2024 Co. Exec.Rec.		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Rec. to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Property Taxes	284,171,204	289,356,500	305,945,907	16,589,407	5.73%	317,693,422	11,747,515	3.84%	328,535,353	10,841,931	3.41%
State Grants	14,350,688	14,807,484	15,772,168	964,684	6.51%	16,374,814	602,646	3.82%	16,898,330	523,516	3.20%
Intergovernmental General Reimbursement	47,584,129	47,834,129	52,750,000	4,915,871	10.28%	52,750,000	-	0.00%	52,750,000	-	0.00%
Intergovernmental Program Reimbursement	1,994,184	1,994,184	1,994,184	-	0.00%	1,994,184	-	0.00%	1,994,184	-	0.00%
Charges for Services	918,565	918,565	918,000	(565)	-0.06%	4,518,000	3,600,000	392.16%	6,918,000	2,400,000	53.12%
Indirect Cost Recovery	9,150,000	9,150,000	9,150,000	-	0.00%	9,150,000	-	0.00%	9,150,000	-	0.00%
Investment Income	1,500,000	1,500,000	3,000,000	1,500,000	100.00%	3,000,000	-	0.00%	3,000,000	-	0.00%
Planned Use of Fund Balance	8,273,876	65,861,452	2,586,602	(63,274,850)	-96.07%	-	(2,586,602)	-100.00%	-	-	0.00%
Other Revenues	417,500	417,500	-	(417,500)	-100.00%	-	-	0.00%	-	-	0.00%
Transfers In	5,000,000	5,000,000	5,000,000	-	0.00%	5,000,000	-	0.00%	5,000,000	-	0.00%
Grand Total Revenues	373,360,146	436,839,814	397,116,861	(39,722,953)	-9.09%	410,480,420	13,363,559	3.37%	424,245,867	13,765,447	3.35%
Expenditures											
Salaries	1,041,385	1,041,385	-	(1,041,385)	-100.00%	-	-	0.00%	-	-	0.00%
Contractual Services	353,305	353,305	22,500	(330,805)	-93.63%	22,500	-	0.00%	22,500	-	0.00%
Non Departmental Expense	17,265,854	20,722,090	17,597,716	(3,124,374)	-15.08%	16,747,716	(850,000)	-4.83%	16,747,716	-	0.00%
Internal Services	2,767,524	2,501,254	2,858,215	356,961	14.27%	2,944,239	86,024	3.01%	2,977,931	33,691	1.14%
Transfers Out	37,931,475	39,076,267	37,305,673	(1,770,594)	-4.53%	37,995,939	690,266	1.85%	38,611,446	615,507	1.62%
Budgeted Equity Adjustments	-	-	-	-	0.00%	837,067	837,067	0.00%	376,375	(460,692)	-55.04%
Grand Total Expenditures	59,359,543	63,694,301	57,784,104	(5,910,197)	-9.28%	58,547,461	763,357	1.32%	58,735,968	188,506	0.32%

NON-DEPARTMENTAL OPERATIONS (Page 398)
BUDGET HIGHLIGHTS
FY 2024/2025/2026 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2024 REVENUES

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

- Property Tax revenue had a net increase of \$16,589,407 when comparing the FY 2023 amended budget to the FY 2024 recommended budget. The overall increase reflects 6.57% taxable value increase for property, and a millage rate of 3.9388 mills in FY 2024.
- State Grants Child Care Subsidy increased \$964,684 due to the Child Care Subsidy based on qualified costs.
- Other Intergovernmental Revenues increased \$4,915,871 primarily due to Convention Facility Liquor Tax increase of \$4,113,725 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; 40 percent of these funds must be used for substance abuse treatment.
- Charges for Services – no material changes.
- Investment Income increased \$1,500,000 to update the budget based on increase in interest rates.
- Planned Use of Fund Balance decreased (\$63,274,850). The FY 2023 Amended Budget of \$39.8 million, as of May 31, 2023, was the appropriation from the General Fund Property Tax Forfeiture Assigned Fund Balance (G/L Account 383470) for the settlement of the Bowles Class Action lawsuit (M.R. #22398) and amendment of \$19.9 million, for the appropriation of Encumbrances, Carry Forwards, and one-time Special Projects approved by miscellaneous resolutions. The FY 2024 budget of \$2,586,602 is used to fund one-time expenditures.
- Other Revenues decreased (\$417,500) as it is not necessary to budget a non-recurring amount.

FY 2024 EXPENDITURES

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

- Controllable Personnel decreased (\$1,041,385) due to expiration of the Voluntary Employee Separation Incentive Program (VESIP) and VESIP Schedule C Incentive Pay.
- Contractual Services decreased (\$330,805) primarily due to the reduction of the expenditure line item Miscellaneous as the budget was consolidated to Contingency.
- Non-Departmental had a decrease of (\$3,124,374) primarily due to the Local Road Funding Program (\$2,100,500) and Road Commission Tri-Party (\$1,605,686) as funding for new projects are transferred from Non-Departmental Transfers. Partially offset by an increase Substance Abuse Coordinating Agency increased \$656,862 to reflect the adjustment to the Convention Facility Liquor Tax revenue.

- Internal Services had a net increase of \$356,961: An increase in Maintenance Department Charges of \$266,270 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. Building Space Cost Allocation increased by \$46,322 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. Also, Insurance Fund line item increased \$44,369 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).
- Transfers Out had a net decrease of (\$1,770,594). The changes primarily include: a decrease of (\$2,208,125) for the Building Authority Debt for Facility Infrastructure – IT Projects (#31423) due to the payoff of the bond issue; final payment was made in November 2022. Also includes a decrease in transfers to the Project Work Order Fund (\$1,200,000), other decreases to remove funding for one-time projects totaling (\$930,914) [\$430,914 Mission Critical Partners LLC for Consulting Services, M.R. 2022-2306; \$250,000 Courts Case Management System Project Request for Proposal, M.R. 2022-2305, and \$250,000 for grant match for the Northwest Oakland Sanitary Sewer Project (M.R. 23092). Partially offset by an increase of \$2,000,000 for the transfer out to the Building Improvement Fund for the capital improvement program and an increase of \$767,645 to the Child Care Fund based on operational needs.

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 \$11,747,515 and includes a projected 4.63% taxable value increase in property over FY 2024. This also reflects an assumed millage rate of 3.9092 mills.
- State Grants' Child Care Subsidy increased \$602,646 and reflects 50% reimbursement of updated qualified costs.
- Miscellaneous Revenue increased \$3,600,000 due to an assumption of 6% increase in law enforcement contract rates which will account for salary and fringe benefit increases, union agreements and indirect costs.
- Planned Use of Fund Balance decreased (\$2,586,602). The FY 2025 budget assumes no use of Planned Use of Fund Balance.

FY 2025 EXPENDITURES

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

- Non-Departmental net decrease of (\$850,000) as half of the costs of drain assessments of county roads will shift to the Road Commission of Oakland County, consistent with State law.
- Internal Services increased \$86,024 primarily due to Building Space Cost Allocation as building rates are based on full cost recovery for building maintenance and operations.

- Transfers Out increased \$690,266 due to the Child Care Fund which is based on operational needs.
- Budgeted Equity Adjustment increased \$837,067 to balance the General Fund/General Purpose budget.

FY 2026 REVENUES

Same as the FY 2025 Recommended Revenue Budget except for these specific line-item adjustments:

- Property Tax revenue had a net increase of \$10,841,931 and includes a projected 4.20% taxable value increase in property over FY 2025. This also reflects an assumed millage rate of 3.8798 mills.
- State Grants Child Care Subsidy increased \$523,516 and reflects 50% reimbursement of updated qualified costs.
- Miscellaneous Revenue increased \$2,400,000 due to an assumption of 4% increase in law enforcement rates which will account for salary and fringe benefit increases, union agreements and indirect costs.

FY 2026 EXPENDITURES

Same as the FY 2025 Recommended Expense Budget except for these specific line-item adjustments:

- Internal Services increased \$33,691 primarily due to Building Space Cost Allocation as building rates are based on full cost recovery for building maintenance and operations.
- Transfers Out increased \$615,507: primarily due to the Child Care Fund as it is based on operational needs.
- Budgeted Equity Adjustment decreased (\$460,692) to balance the General Fund/General Purpose budget.

Department:	Non Departmental Transfers		OAKLAND COUNTY, MICHIGAN										
Fund:	Budget - General Fund General Purpose		FY2024 AND FY2025 AND FY2026 County Executive Budget Recommendation - Categorical Variance										
			FY 2023		FY2024	Inc./ (Dec.) FY 2023 Amended to		FY2025	Inc./ (Dec.) FY 2024 Rec. to		FY2026	Inc./ (Dec.) FY 2025 Rec. to	
			Adopted	Amended	County Exec.	FY 2024 Co. Exec.Rec.		County Exec.	FY 2025 Co. Exec.Rec.		County Exec.	FY 2026 Co. Exec.Rec.	
Account Number/Description			Budget	Budget	Recommended	\$	%	Recommended	\$	%	Recommended	\$	%
Revenues													
Transfers In			18,753,877	18,825,292	19,520,522	695,230	3.69%	20,210,788	690,266	3.54%	20,826,295	615,507	3.05%
Grand Total Revenues			18,753,877	18,825,292	19,520,522	695,230	3.69%	20,210,788	690,266	3.54%	20,826,295	615,507	3.05%
Expenditures													
Salaries			(10,272,145)	(10,272,145)	(10,000,000)	272,145	-2.65%	(10,000,000)	-	0.00%	(10,000,000)	-	0.00%
Contractual Services			1,815,541	2,161,427	1,350,000	(811,427)	-37.54%	3,650,000	2,300,000	170.37%	4,150,000	500,000	13.70%
Non Departmental Expense			(3,433,875)	(4,959,515)	(4,550,000)	409,515	-8.26%	(9,100,000)	(4,550,000)	100.00%	(11,850,000)	(2,750,000)	30.22%
Depreciation			2,300,000	1,934,949	2,800,000	865,051	44.71%	300,000	(2,500,000)	-89.29%	300,000	-	0.00%
Internal Services			9,212,320	6,620,633	9,212,320	2,591,687	39.15%	9,212,320	-	0.00%	9,212,320	-	0.00%
Transfers Out			-	8,306	-	(8,306)	-100.00%	-	-	0.00%	-	-	0.00%
Budgeted Equity Adjustments			-	-	-	-	0.00%	(25,682)	(25,682)	0.00%	(25,682)	-	0.00%
Grand Total Expenditures			(378,159)	(4,506,345)	(1,187,680)	3,318,665	-73.64%	(5,963,362)	(4,775,682)	402.10%	(8,213,362)	(2,250,000)	37.73%

NON-DEPARTMENTAL TRANSFERS (Page 402)
BUDGET HIGHLIGHTS
FY 2024/2025/2026 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2024 REVENUES

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

- Transfers In appropriations are for transfers into the Child Care fund from the General Fund. They are offset by Transfers Out budgeted in the Non-Departmental Operations section of the General Fund. The Transfers In increase of \$695,230 represents the change for the Child Care fund from \$18,825,292 in FY 2023 to \$19,520,522 in FY 2024 due to net operations increase.

FY 2024 EXPENDITURES*

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

- Salaries - this reflects a (\$10,000,000) general turnover factor budgeted in the Salary Turnover Factor line item for anticipated year-end General Fund/General Purpose personnel favorability across all departments based on historical experience.
- Contractual Services net decrease of (\$811,427) is primarily due to a decrease for the Contingency line item of (\$426,354) which is a placeholder for unanticipated mid-year needs, in addition to a reduction for Special Projects (\$385,000) as it was a one-time placeholder in the Non-Departmental Transfers General Fund budget for Board of Commissioners initiatives that require a separate resolution to reallocate the funding to the appropriate departments.
- Non-Departmental Expenses has a net increase of \$409,515. It reflects a change of \$2,000,000, from \$8,000,000 to 6,000,000, for General Fund Contingency which is used to account for anticipated year-end General Fund/General Purpose operating favorability across all departments. Salary Adjustment Reserve increased \$1,200,000 to reflect the change in anticipated employee compensation increases for collective bargaining agreements, partially offset by a decrease to true up the of cost-of-living adjustment across all department budgets. Classification and Rate Change increased \$250,000 to account for anticipated costs associated with job reclassifications. Overtime reserve and emergency salaries will be offset by favorability in department budgets.
- Capital Outlay net increase of \$865,051 is primarily due to increasing the one-time appropriation for technology projects. FY 2024 included carry forward funding from FY 2023 for various capital outlay needs.
- Internal Services increase of \$2,591,687 is due to Information Technology Development for development costs associated with planned maintenance and upgrades for existing systems.

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 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 \$690,266 represents the change for the Child Care fund from \$19,520,522 in FY 2024 to \$20,210,788 in FY 2025 due to net operations increase.

FY 2025 EXPENDITURES*

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

- 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 trends.
- Contractual Services increase of \$2,300,000 is due to an increase for the Contingency line item which is a placeholder for unanticipated mid-year needs.
- Non-Departmental Expense decreased overall by (\$4,550,000). Salary Adjustment Reserve decreased (\$4,800,000) which reflects the overall net impact of trueing up the cost of living increase across all departments in addition to employee compensation increases for collective bargaining agreements. Classification and Rate Change increased \$250,000 to account for anticipated costs associated with job reclassifications.
- Capital Outlay decreased (\$2,500,000) due to the removal of one-time technology projects anticipated in FY 2024.

FY 2026 REVENUES

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

- Transfers In appropriations are for transfers into the Child Care fund from the General Fund. They are offset by Transfers Out budgeted in the Non-Departmental Operations section of the General Fund. The Transfers In increase of \$615,507 represents the change for the Child Care fund from \$20,210,788 in FY 2025 to \$20,826,295 in FY 2026 due to net operations increase.

FY 2026 EXPENDITURES*

Same as FY 2025 Recommended Expense Budget except for these specific line-item adjustments:

- 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 trends.
- Contractual Services increase of \$500,000 is for the Contingency line item which is a placeholder for unanticipated needs.
- Non-Departmental Expense decreased \$2,750,000. Salary Adjustment Reserve decreased (\$3,000,000) which reflects the overall net impact of trueing up the cost of living increase across all departments in addition to employee compensation increases for collective bargaining agreements. Classification and Rate Study increased \$250,000 to account for anticipated costs associated with job reclassifications.

***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:	FND51600 Delinquent Tax Revolving		OAKLAND COUNTY, MICHIGAN								
FY2024 AND FY2025 AND FY2026 County Executive Budget Recommendation - Categorical Variance											
Account Number/Description	FY 2023		FY2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Amended to FY 2024 Co. Exec.Rec.		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Rec. to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Charges for Services	10,500,000	10,500,000	10,500,000	-	0.00%	10,500,000	-	0.00%	10,500,000	-	0.00%
Investment Income	2,000,000	2,000,000	1,000,000	(1,000,000)	-50.00%	1,000,000	-	0.00%	1,000,000	-	0.00%
Planned Use of Fund Balance	1,147,627	1,147,627	1,566,649	419,022	36.51%	1,077,538	(489,111)	-31.22%	1,344,469	266,931	24.77%
Grand Total Revenues	13,647,627	13,647,627	13,066,649	(580,978)	-4.26%	12,577,538	(489,111)	-3.74%	12,844,469	266,931	2.12%
Expenditures											
Salaries	170,647	170,647	167,689	(2,958)	-1.73%	171,660	3,972	2.37%	174,930	3,270	1.90%
Fringe Benefits	96,965	96,965	80,449	(16,516)	-17.03%	84,678	4,229	5.26%	89,400	4,722	5.58%
Contractual Services	276,626	276,626	222,834	(53,792)	-19.45%	226,928	4,094	1.84%	231,431	4,503	1.98%
Interest on Debt	1,000,000	1,000,000	1,000,000	-	0.00%	1,000,000	-	0.00%	1,000,000	-	0.00%
Internal Services	143,039	143,039	119,552	(23,487)	-16.42%	119,552	-	0.00%	119,552	-	0.00%
Transfers Out	11,960,350	11,960,350	11,476,125	(484,225)	-4.05%	10,974,720	(501,405)	-4.37%	11,229,156	254,436	2.32%
Grand Total Expenditures	13,647,627	13,647,627	13,066,649	(580,978)	-4.26%	12,577,538	(489,110)	-3.74%	12,844,469	266,931	2.12%

TREASURER – DELINQUENT TAX REVOLVING FUND (DTRF) (Page 454)
BUDGET HIGHLIGHTS
FY 2024/2025/2026 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2024 REVENUES

- Investment Income decrease (\$1,000,000) due to investment value and market fluctuations.
- Planned use of Fund Balance increase \$419,022 due to anticipated expenses in FY 2024.

FY 2024 EXPENDITURES

- Controllable Personnel – FY 2024 reflects a decrease to overall salaries and fringes due to turnover and vacancies.
- Contractual Services decrease (\$53,792) due to Indirect Costs in order to match actual activity.
- Internal Services overall decrease of (\$23,487) is primarily due to Insurance Fund. 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 decrease of (\$484,225) due to transfers to other funds.
 - Included in the \$11.47 million transfer out is an annual subsidy transfer made up of \$5.0 million to the General Fund Non-Departmental, \$2.7 million for Collection Fees, \$2.5 million for Office Buildings Renovations Debt Service and \$1.27 million for Renovation of Executive Bldg. Debt Service.

FY 2025 REVENUES

- Planned use of Fund Balance decrease (\$489,111) due to anticipated expenses in FY 2025.

FY 2025 EXPENDITURES

- FY 2025 Reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Contractual Services increase \$4,094 due to Indirect Costs to match actual activity.
- Internal Services no changes.
- Transfers Out overall decrease of (\$501,405) due to transfers to other funds.
 - Included in the \$10.97 million transfer out is an annual subsidy transfer made up of \$5.0 million to the General Fund Non-Departmental, \$2.7 million for Collection Fees, \$2.5 million for Office Buildings Renovations Debt Service and \$774,720 Animal Control Pet Adoption Bldg. Debt Service.
- Budget Equity Adjustments decreased \$184 to balance the FY 2024 budget.

FY 2026 REVENUES

- Planned use of Fund Balance increase \$266,931 due to anticipated expenses in FY 2026.

FY 2026 EXPENDITURES

- FY 2026 Reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Contractual Services increase \$4,503 due to Indirect Costs to match actual activity.
- Internal Services no changes.
- Transfers Out overall increase of \$254,436 due to transfers to other funds.
- Included in the \$11.22 million transfer out is an annual subsidy transfer made up of \$5.0 million to the General Fund Non-Departmental, \$2.7 million for Collection Fees, \$2.5 million for Office Buildings Renovations Debt Service and \$1.02 million Animal Control Pet Adoption Bldg. Debt Service.

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:	FND51800 Delinqt Personal Prop Tax Adm		OAKLAND COUNTY, MICHIGAN										
			FY2024 AND FY2025 AND FY2026 County Executive Budget Recommendation - Categorical Variance										
			FY 2023		FY2024 County Exec. Recommended	Inc./ (Dec.) FY 2023 Amended to FY 2024 Co. Exec.Rec.		FY2025 County Exec. Recommended	Inc./ (Dec.) FY 2024 Rec. to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./ (Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.	
Account Number/Description			Adopted Budget	Amended Budget		\$ %			\$ %			\$ %	
Revenues													
Charges for Services			506,136	506,136	506,136	-	0.00%	506,136	-	0.00%	506,136	-	0.00%
Investment Income			5,000	5,000	5,000	-	0.00%	5,000	-	0.00%	5,000	-	0.00%
Planned Use of Fund Balance			25,152	25,152	43,181	18,029	71.68%	59,171	15,990	37.03%	76,124	16,953	28.65%
Grand Total Revenues			536,288	536,288	554,317	18,029	3.36%	570,307	15,990	2.88%	587,260	16,953	2.97%
Expenditures													
Salaries			250,856	250,856	258,382	7,526	3.00%	263,550	5,167	2.00%	268,820	5,270	2.00%
Fringe Benefits			136,715	136,715	147,081	10,366	7.58%	157,231	10,151	6.90%	168,741	11,509	7.32%
Contractual Services			121,139	121,139	121,139	-	0.00%	121,139	-	0.00%	121,139	-	0.00%
Commodities			7,000	7,000	7,000	-	0.00%	7,000	-	0.00%	7,000	-	0.00%
Internal Services			20,578	20,578	20,715	137	0.67%	21,387	672	3.24%	21,560	173	0.81%
Grand Total Expenditures			536,288	536,288	554,317	18,029	3.36%	570,307	15,990	2.88%	587,260	16,953	2.97%

TREASURER – DELINQUENT PERSONAL PROPERTY TAX ADMIN (Page 456)
BUDGET HIGHLIGHTS
FY 2024/2025/2026 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2024 REVENUES

- Planned Use of Fund Balance increased \$18,029 to balance the FY 2024 budget.

FY 2024 EXPENDITURES

- Controllable Personnel – FY 2024 reflects a general overall compensation increase of 3% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
- Internal Services increase of \$137 is primarily due to Building Space Allocation increase \$428; as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2024 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Partially offset by increased Motor Pool \$567 and Motor Pool Fuel Charges \$274 as a result of allocation and usage adjustments. Partially offset due to Insurance Fund decrease (\$1,261); 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 2025 REVENUES

- Planned Use of Fund Balance increase \$15,990 to balance the FY 2025 budget.

FY 2025 EXPENDITURES

- FY 2025 Reflects a general overall compensation increase of 2% and included projected salary step increases.
- Internal Services net increase of \$672 is due to Building Space Allocation; rates are based on full cost recovery for building maintenance and operations.

FY 2026 REVENUES

- Planned Use of Fund Balance increase \$16,953 to balance the FY 2026 budget.

FY 2026 EXPENDITURES

- FY 2026 Reflects a general overall compensation increase of 2% and included projected salary step increases.
- Internal Services net increase of \$173 is due to Building Space Allocation; rates are based on full cost recovery for building maintenance and operations.

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

Fund:	FND50800 Parks and Recreation		OAKLAND COUNTY, MICHIGAN										
			FY2024 AND FY2025 AND FY2026 County Executive Budget Recommendation - Categorical Variance										
			FY 2023		FY2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Amended to FY 2024 Co. Exec.Rec.		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Rec. to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.	
Account Number/Description			Adopted Budget	Amended Budget		\$ %			\$ %			\$ %	
Revenues													
Property Taxes			23,920,300	23,920,300	25,514,468	1,594,168	6.66%	26,768,285	1,253,817	4.91%	27,710,341	942,056	3.52%
Intergovernmental General Reimbursement			300,000	300,000	300,000	-	0.00%	300,000	-	0.00%	300,000	-	0.00%
Charges for Services			11,953,357	11,953,357	12,160,164	206,807	1.73%	12,160,164	-	0.00%	12,160,164	-	0.00%
Contributions			320,914	465,414	97,300	(368,114)	-79.09%	97,300	-	0.00%	97,300	-	0.00%
Investment Income			190,000	190,000	190,000	-	0.00%	190,000	-	0.00%	190,000	-	0.00%
Capital Contributions			197,363	197,363	-	(197,363)	-100.00%	-	-	0.00%	-	-	0.00%
Grand Total Revenues			36,881,934	37,026,434	38,261,932	1,235,498	3.34%	39,515,749	1,253,817	3.28%	40,457,805	942,056	2.38%
Expenditures													
Salaries			13,435,875	13,435,050	13,950,195	515,145	3.83%	14,281,959	331,764	2.38%	14,579,286	297,327	2.08%
Fringe Benefits			4,858,821	4,850,323	4,654,523	(195,800)	-4.04%	4,777,009	122,486	2.63%	4,922,479	145,471	3.05%
Contractual Services			9,075,581	9,075,581	10,563,966	1,488,385	16.40%	10,563,966	-	0.00%	10,563,966	-	0.00%
Commodities			1,681,170	1,681,170	2,018,356	337,186	20.06%	2,018,356	-	0.00%	2,018,356	-	0.00%
Depreciation			3,258,100	3,298,100	2,805,677	(492,423)	-14.93%	2,700,274	(105,403)	-3.76%	2,586,027	(114,246)	-4.23%
Intergovernmental Expense			250,000	250,000	250,000	-	0.00%	250,000	-	0.00%	250,000	-	0.00%
Internal Services			1,733,752	1,733,752	1,843,752	110,000	6.34%	1,843,752	-	0.00%	1,843,752	-	0.00%
Transfers Out			75,000	75,000	250,000	175,000	233.33%	-	(250,000)	-100.00%	-	-	0.00%
Budgeted Equity Adjustments			2,513,635	2,627,458	1,925,464	(701,994)	-26.72%	3,080,434	1,154,970	59.98%	3,693,938	613,504	19.92%
Grand Total Expenditures			36,881,934	37,026,434	38,261,932	1,235,498	3.34%	39,515,749	1,253,817	3.28%	40,457,805	942,056	2.38%

PARKS AND RECREATION COMMISSION (Page 460)
BUDGET HIGHLIGHTS
FY 2024/2025/2026 RECOMMENDED BUDGET

FY 2024 REVENUES

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

- Property tax revenue increased \$1,594,168 based on estimated increase in taxable value.
- Overall Charges for Services increased by \$206,807 due to bringing the budget in-line with current actuals including: Greens Fees \$154,400 due to revised rates, Commission Food Services \$84,600, Reimb Contracts \$63,095, Rental Golf Carts \$63,000, and Special Contracts \$58,500. Rental Facilities \$55,290, based on anticipated post-COVID increase in activities. Partially offset by decreases in Sales Retail (\$179,285) and Entrance Fees Gen Admissions (\$104,400) based on estimated activity, based on historical trend.
- Contributions from State Capital Grants, Capital Asset Contributions and Capital Contributions totaling (\$565,477) decreased as the Federal Grants are reduced to zero reflecting one-time grants and contributions in FY2023.

FY 2024 EXPENDITURES

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

- Controllable Personnel increased the result of a 3% general salary increase and related fringe benefit adjustments, the net effect of eight (8) requested new positions, five (5) position deletions and one (5) position reclassifications. Controllable personnel are also adjusted based on anticipated post-COVID parkwide activity increase.
- Contractual Services increased \$1,488,385, which includes an increase of which is mostly to be accounted for under Grounds Maintenance, which is increased \$453,050, Design Fees \$400,000, General Program Administration \$299,748 and Contracted Services \$135,150 overall based on anticipated levels of activity.
- Commodities overall increased \$337,186 primarily due to a increase in Expendable Equipment of \$123,050. Also, increases in Uniforms \$67,351, Recreation Supplies \$39,000, Special Event Supplies \$34,650, Merchandise \$30,800 and Small Tools \$26,010 based on anticipated increased post-COVID activity levels.
- Depreciation expense decreased (\$492,423) based on the current level of depreciable assets (Refer to FY 2024 – FY 2026 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Internal Services increased \$110,000 due to increased Info Tech Operations \$110,000 based on upcoming IT needs.
- Transfers Out overall increased \$175,000 due to anticipated vehicle purchases from the Motor Pool Fund.

- Budgeted Equity Adjustment overall decreased (\$701,994) to a total of \$1,925,464 relative to Property Tax revenue and other revenue adjustments and offset by the operating expense variances explained above. Funds will be reserved in the event of community grants, capital acquisitions, and property acquisitions.

FY 2025 REVENUES

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

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

- Property Tax Levy is increased \$1,253,817 based on taxable value and revised millage rate.

FY 2025 EXPENDITURES

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

- FY 2025 Reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Depreciation expense decreased (\$105,403) based on the current level of depreciable assets (Refer to FY 2024 – FY 2026 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Transfers Out is reduced (\$250,000) reflecting no vehicle requests at this time.
- Budgeted Equity Adjustment is increased \$1,154,970 to a total of \$3,080,434 relative to Property Tax revenue and other revenue adjustments and offset by the operating expense variances explained above. Funds will be reserved in the event of community grants, capital acquisitions, and property acquisitions.

FY 2026 REVENUES

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

- Property Tax Levy is increased \$942,056 based on taxable value and revised millage rate.

FY 2026 DEPARTMENT EXPENDITURES

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

- FY 2026 Reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Depreciation expense decreased (\$114,246) based on the current level of depreciable assets (Refer to FY 2024 – FY 2026 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Budgeted Equity Adjustment is increased \$613,504 to a total of \$3,693,938 relative to Property Tax revenue and other revenue adjustments and offset by the operating expense variances explained above. Funds will be reserved in the event of community grants, capital acquisitions, and property acquisitions.

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

Department:	Water Resources Commissioner		OAKLAND COUNTY, MICHIGAN										
Fund:	Water and Sewer Trust		FY2024 AND FY2025 AND FY2026 County Executive Budget Recommendation - Categorical Variance										
			FY 2023		FY2024	Inc./(Dec.) FY 2023 Amended to		FY2025	Inc./(Dec.) FY 2024 Rec. to		FY2026	Inc./(Dec.) FY 2025 Rec. to	
Account Number/Description			Adopted	Amended	County Exec.	FY 2024 Co. Exec.Rec.		County Exec.	FY 2025 Co. Exec.Rec.		County Exec.	FY 2026 Co. Exec.Rec.	
			Budget	Budget	Recommended	\$	%	Recommended	\$	%	Recommended	\$	%
Revenues													
Special Assessments Revenue			800,000	800,000	800,000	-	0.00%	800,000	-	0.00%	800,000	-	0.00%
Charges for Services			109,277,022	109,277,022	111,528,345	2,251,323	2.06%	112,812,374	1,284,029	1.15%	114,203,428	1,391,054	1.23%
Investment Income			900,000	900,000	800,000	(100,000)	-11.11%	800,000	-	0.00%	800,000	-	0.00%
Planned Use of Fund Balance			-	215,000	-	(215,000)	-100.00%	-	-	0.00%	-	-	0.00%
Other Revenues			26,350	66,350	24,350	(42,000)	-63.30%	24,350	-	0.00%	24,350	-	0.00%
Grand Total Revenues			111,003,372	111,258,372	113,152,695	1,894,323	1.70%	114,436,724	1,284,029	1.13%	115,827,778	1,391,054	1.22%
Expenditures													
Salaries			130,885	130,885	137,951	7,066	5.40%	143,840	5,890	4.27%	149,854	6,013	4.18%
Fringe Benefits			68,336	68,336	74,345	6,009	8.79%	79,406	5,061	6.81%	85,043	5,637	7.10%
Contractual Services			55,806,259	55,806,259	56,221,627	415,368	0.74%	56,209,605	(12,022)	-0.02%	56,197,954	(11,651)	-0.02%
Commodities			2,519,500	2,519,500	2,354,500	(165,000)	-6.55%	2,454,500	100,000	4.25%	2,454,500	-	0.00%
Depreciation			2,800,587	2,800,587	2,741,195	(59,392)	-2.12%	2,765,449	24,254	0.88%	2,814,216	48,768	1.76%
Intergovernmental Expense			14,900,000	14,900,000	15,000,000	100,000	0.67%	15,000,000	-	0.00%	15,000,000	-	0.00%
Interest on Debt			335,719	335,719	306,009	(29,710)	-8.85%	275,539	(30,470)	-9.96%	244,433	(31,106)	-11.29%
Internal Services			34,442,086	34,442,086	36,317,069	1,874,983	5.44%	37,508,385	1,191,316	3.28%	38,881,778	1,373,393	3.66%
Transfers Out			-	215,000	-	(215,000)	-100.00%	-	-	0.00%	-	-	0.00%
Budgeted Equity Adjustments			-	40,000	-	(40,000)	-100.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures			111,003,372	111,258,372	113,152,695	1,894,323	1.70%	114,436,724	1,284,029	1.13%	115,827,778	1,391,054	1.22%

WATER RESOURCES COMMISSIONER – WATER AND SEWER TRUST FUND (Page 471)
BUDGET HIGHLIGHTS

FY 2024/2025/2026 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2024 REVENUES

- Charges for Services overall increased \$2,251,323 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 (\$100,000) is anticipated due to cash available for investments.
- Planned Use of Fund Balance decreased (\$215,000) due to M.R. #22397 FY 2022 County Executive Approved Budget provided Pontiac System funds to purchase a front-end loader that changed to be acquired in FY 2023.
- Other Revenues decreased (\$42,000) the result of M.R. #23038 Oakland County Parks and Recreation purchased a Front-End loader from the Water Resources Commission.

FY 2024 EXPENDITURES

- Salary and Fringes increased \$13,075 to reflect a compensation increase of 3% for two Fiscal Services positions assigned to perform the water and sewer system accounting.
- Contractual Services increased \$415,368 to reflect more accurate spending trend on Sewage Disposal Services \$472,512, Insurance \$350,000, Contracted Services \$250,000, and Charge Card Fee \$150,000; partially offset by Professional Accounting Service (\$250,000), Administration (\$200,000), Administrative Overhead (\$103,074), Transfer to Reserve (\$100,000), Security Expense (\$65,000), State of Michigan Fees (\$35,000) and Professional Services (\$30,000).
- Commodities decreased (\$165,000) for Material and Supplies (\$150,000) and Postage-Standard Mailing (\$10,000).
- Depreciation reflects a (\$59,392) decrease per updated depreciation schedule.
- Intergovernmental increased \$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 (\$29,710) for City of Pontiac debt service payment of interest on State Revolving Fund loans.
- Internal Services overall increase of \$1,874,983 is due to Drain Equipment Labor \$1,432,780 to reflect the FY 2024 salary forecast charged from the Drain Equipment Fund (#63900) based on the historical spending in the fund from the previous year; includes fourteen (14) new positions, nineteen (19) 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 Operations \$274,546, Drain Equipment \$90,141, Insurance Fund \$72,246, Info Tech Development \$23,500 and a decrease in Motor Pool (\$23,657).

- Transfer Out decreased (\$215,000) due to M.R. #22397 FY 2022 County Executive Approved Budget provided Pontiac System funds to purchase a front-end loader that changed to be acquired in FY 2023.
- Budgeted Equity Adjustments decreased (\$40,000) the result of M.R. #23038 Oakland County Parks and Recreation purchased a Front-End loader from the Water Resources Commission.

FY 2025 REVENUES

- Charges for Services increased \$1,284,029 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

- Salary and Fringes increased \$10,951 to reflect a compensation increase of 2% for two Fiscal Services positions assigned to perform the water and sewer system accounting.
- Contractual Services decreased (\$12,022) to reflect more accurate spending trend on Administrative Overhead (\$10,951).
- Commodities increased \$100,000 to reflect more accurate spending trend on Material and Supplies.
- Depreciation reflects a \$24,254 increase per updated depreciation schedule.
- Interest on Debt decreased (\$30,470) for the City of Pontiac debt service payment of interest on State Revolving Fund loans.
- Internal Services increased overall \$1,191,316 primarily due to Drain Equipment Labor increase of \$1,296,392 to reflect 2% compensation increase placeholder and associated fringe benefit charges from the Drain Equipment Fund (#63900). Also, due to rate and usage adjustments Drain Equipment increased \$50,700, Info Tech Operations \$13,575, Insurance Fund \$10,649; while Info Tech Development decreased (\$180,000).

FY 2026 REVENUES

- Charges for Services increased \$1,391,054 mainly attributed to the Great Lakes Water Authority and Water Resources Commissioner's annual rate adjustments, which are passed along to the customers of the Water and Sewage Systems.

FY 2026 EXPENDITURES

- Salary and Fringes increased \$11,650 to reflect a compensation increase of 2% for two Fiscal Services positions assigned to perform the water and sewer system accounting.
- Contractual Services decreased (\$11,651) to reflect more accurate spending trend on Administrative Overhead.
- Depreciation reflects a \$48,768 increase per updated depreciation schedule.
- Interest on Debt decreased (\$31,106) for the City of Pontiac debt service payment of interest on State Revolving Fund loans.

- Internal Services increased overall \$1,373,393 primarily due to Drain Equipment Labor increase of \$1,343,681 to reflect 2% compensation increase placeholder and associated fringe benefit charges from the Drain Equipment Fund (#63900). Also, due to rate and usage adjustments Info Tech Operations increased \$14,249 and Insurance Fund \$15,463.

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		FY2024 AND FY2025 AND FY2026 County Executive Budget Recommendation - Categorical Variance										
Account Number/Description			FY 2023		FY2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Amended to FY 2024 Co. Exec.Rec.		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Rec. to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.	
			Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues													
Special Assessments Revenue			73,621	73,621	68,183	(5,438)	-7.39%	62,584	(5,599)	-8.21%	56,825	(5,759)	-9.20%
Charges for Services			151,632,215	151,632,215	153,880,169	2,247,954	1.48%	154,115,462	235,293	0.15%	154,139,543	24,081	0.02%
Investment Income			1,040,000	1,040,000	650,000	(390,000)	-37.50%	650,000	-	0.00%	650,000	-	0.00%
Other Revenues			1,500	1,500	1,500	-	0.00%	1,500	-	0.00%	1,500	-	0.00%
Grand Total Revenues			152,747,336	152,747,336	154,599,852	1,852,516	1.21%	154,829,546	229,694	0.15%	154,847,868	18,322	0.01%
Expenditures													
Contractual Services			135,615,739	135,615,739	136,345,639	729,900	0.54%	136,345,639	-	0.00%	136,345,639	-	0.00%
Commodities			343,600	343,600	345,600	2,000	0.58%	345,600	-	0.00%	345,600	-	0.00%
Depreciation			3,331,404	3,331,404	4,080,393	748,989	22.48%	4,118,582	38,189	0.94%	3,946,919	(171,664)	-4.17%
Intergovernmental Expense			6,800,000	6,800,000	6,800,000	-	0.00%	6,800,000	-	0.00%	6,800,000	-	0.00%
Interest on Debt			316,804	316,804	288,099	(28,705)	-9.06%	258,668	(29,431)	-10.22%	228,487	(30,181)	-11.67%
Internal Services			6,339,789	6,339,789	6,740,121	400,332	6.31%	6,961,057	220,936	3.28%	7,181,223	220,166	3.16%
Grand Total Expenditures			152,747,336	152,747,336	154,599,852	1,852,516	1.21%	154,829,546	229,694	0.15%	154,847,868	18,321	0.01%

WATER RESOURCES COMMISSIONER – SEWAGE DISPOSAL SYSTEMS (Page 468)
BUDGET HIGHLIGHTS
FY 2024/2025/2026 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2024 REVENUES

- Special Assessments Revenue decreased (\$5,438) 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 \$2,247,954 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 (\$390,000) is anticipated due to cash available for investments.

FY 2024 EXPENDITURES

- Contractual Services increased \$729,900 primarily due to the following adjustments to reflect more accurate spending trends: \$500,000 Contracted Services for contractors that provide specialized repair services, \$400,000 for Insurance, \$50,000 Electrical Services and \$25,000 for Water Purchases used at the George Kuhn Facility; partially, offset by (\$113,000) Indirect Cost, (\$100,000) in Legal Services and (\$30,000) for Water and Sewage Charges used at the different pump stations.
- Commodities increased \$2,000 to reflect spending trends on material and supplies, maintenance supplies and laboratory supplies used to operate the sewage disposal systems.
- Depreciation increased \$748,989 per updated depreciation schedule.
- Interest on Debt decreased (\$28,705) due to the financing of loan projects for the Evergreen Farmington Sewage Disposal System.
- Internal Services increased \$400,332 due to Drain Equipment Labor \$407,538 to reflect the FY 2024 salary forecast charged from the Drain Equipment Fund (#63900) based on the historical spending from the previous year. Also, includes the creation of fourteen (14) new positions, nineteen (19) 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 Equipment (\$11,668).

FY 2025 REVENUES

- Special Assessments Revenue decreased (\$5,599) 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 \$235,293 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 an increase of \$38,189 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 \$220,936 primarily related to Drain Equipment Labor \$221,738 to reflect 2% compensation increase placeholder and associated fringe benefit charges from the Drain Equipment Fund (#63900).

FY 2026 REVENUES

- Special Assessments Revenue decreased (\$5,759) 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 \$24,081 due to the Great Lakes Water Authority and the Water Resources Commissioner's annual rate adjustments, which are passed along to the customers of the Sewage Disposal Systems.

FY 2026 EXPENDITURES

- Depreciation reflects a decrease of (\$171,664) per the updated depreciation schedule.
- Interest on Debt decreased (\$30,181) due to financing of loan projects for the Evergreen Farmington Sewage Disposal System.
- Internal Services increased \$220,166 primarily related to Drain Equipment Labor \$220,075 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:	Drain Equipment	FY2024 AND FY2025 AND FY2026 County Executive Budget Recommendation - Categorical Variance										
		FY 2023		FY2024	Inc./(Dec.) FY 2023 Amended to		FY2025	Inc./(Dec.) FY 2024 Rec. to		FY2026	Inc./(Dec.) FY 2025 Rec. to	
		Adopted	Amended	County Exec.	FY 2024 Co. Exec.Rec.		County Exec.	FY 2025 Co. Exec.Rec.		County Exec.	FY 2026 Co. Exec.Rec.	
Account Number/Description		Budget	Budget	Recommended	\$	%	Recommended	\$	%	Recommended	\$	%
Revenues												
Charges for Services		53,380,714	53,163,934	58,305,486	5,141,552	9.67%	61,246,742	2,941,256	5.04%	63,678,333	2,431,591	3.97%
External Internal Service Fund Charges for Services		310,100	310,100	240,100	(70,000)	-22.57%	240,100	-	0.00%	240,100	-	0.00%
Investment Income		200,000	200,000	200,000	-	0.00%	200,000	-	0.00%	200,000	-	0.00%
Planned Use of Fund Balance		2,825,650	2,783,793	29,360	(2,754,433)	-98.95%	-	(29,360)	-100.00%	-	-	0.00%
Other Revenues		4,600	4,600	4,600	-	0.00%	4,600	-	0.00%	4,600	-	0.00%
Gain or Loss on Exchange of Assets		8,000	8,000	12,000	4,000	50.00%	12,000	-	0.00%	12,000	-	0.00%
Transfers In		-	215,000	-	(215,000)	-100.00%	-	-	0.00%	-	-	0.00%
Grand Total Revenues		56,729,064	56,685,427	58,791,546	2,106,119	3.72%	61,703,442	2,911,896	4.95%	64,135,033	2,431,591	3.94%
Expenditures												
Salaries		30,163,987	30,007,148	31,819,490	1,812,342	6.04%	32,912,930	1,093,440	3.44%	33,904,813	991,883	3.01%
Fringe Benefits		15,771,004	15,705,013	16,530,356	825,343	5.26%	17,643,914	1,113,557	6.74%	18,853,286	1,209,372	6.85%
Contractual Services		1,227,000	1,227,000	1,317,450	90,450	7.37%	1,321,250	3,800	0.29%	1,321,250	-	0.00%
Commodities		1,661,700	1,667,750	1,749,250	81,500	4.89%	1,749,250	-	0.00%	1,749,250	-	0.00%
Depreciation		1,231,639	1,231,639	1,116,684	(114,955)	-9.33%	1,741,525	624,841	55.96%	1,889,643	148,118	8.51%
Internal Services		6,395,315	6,395,315	6,258,315	(137,000)	-2.14%	6,334,573	76,258	1.22%	6,416,791	82,218	1.30%
Transfers Out		278,419	451,562	-	(451,562)	-100.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures		56,729,064	56,685,427	58,791,546	2,106,119	3.72%	61,703,442	2,911,896	4.95%	64,135,033	2,431,592	3.94%

WATER RESOURCES COMMISSIONER – DRAIN EQUIPMENT FUND (Page 479)
BUDGET HIGHLIGHTS
FY 2024/2025/2026 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2024 REVENUES

- Charges for Services net increase of \$5,141,552 is primarily for Reimbursement Salaries \$4,020,710 due to a three percent salary increase, fourteen (14) new positions and nineteen (19) position reclassifications due to workloads and salary grade position adjustments. Additional increases include Equipment Rental Revenue \$574,608 to be more in line with the use of equipment, Reimbursement Salaries Construction Administration \$251,830, Vehicle Rental \$336,629 to be more in line with the use of vehicles by staff, Rebill Charges \$100,000 and Reimbursement General (\$142,225) to reflect the reimbursement amounts more accurately for Insurance Fund, Information Technology Operations and Drain Equipment Labor.
- External Internal Service Fund Charges for Services decreased (\$70,000) the result of anticipated decline in rebillable repair jobs.
- Planned Use of Fund Balance decreased of (\$2,754,433) based on the following:
 - The FY 2024 County Executive Recommended Budget provides Drain Equipment funds of \$29,360 to purchase one (1) tablet, three (3) laptops, eleven (11) computers and fourteen (14) monitors for new employee positions.
 - A decrease of (\$2,825,650) due to M.R. #19379 Oakland County Employees Union agreement for a two percent salary increase and M.R. #19334 Oakland County Employees Union fifteen-dollar minimum wage enhancement.
 - An increase of \$215,000 due to M.R. #22397 FY 2022 Adopted Budget provided Pontiac System funds to purchase a front-end loader that changed to be acquired in FY 2023.
 - A decrease of (\$173,143) due to RPT #2023-2846 Renovations to WRC Conference Room (PRJ-17294).
- Gain or Loss on Exchange of Asset \$4,000 the result of selling vehicles at the Oakland County auction.
- Transfer In decreased (\$215,000) due to M.R. #22397 FY 2022 Adopted Budget provided Pontiac System funds to purchase a front-end loader that changed to be acquired in FY 2023.

FY 2024 EXPENDITURES

- Salary and Fringes increased \$2,637,685 reflects a general overall compensation increase of 3% and includes a fringe benefit rate increase within the Fringe Benefit Fund; includes the creation of fourteen (14) new positions, nineteen (19) position reclassifications due to workload and salary grade position adjustments.
- Contractual Services increased \$90,450 due to the following adjustments to reflect more accurate spending trends: \$75,000 for Contracted Services, \$14,000 for Equipment Repair, \$5,000 for Protective Clothing and Equipment, \$2,500 for Charge Card Fees and Rent (\$6,050).

- Commodities increased \$81,500 due to the following adjustments to reflect more accurate spending trends: \$100,000 on Material and Supplies, (\$12,500) on Expendable Equipment and (\$6,000) for Computer Supplies.
- Depreciation reflects a (\$114,955) decrease per updated depreciation schedule. (Refer to FY 2024 - FY 2026 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Internal Services decreased (\$137,000) which includes projected activity due to changes in services provided by Insurance Fund (\$294,938) reflects an adjustment in the amount allocated for self-insurance charge in order to maintain the operations of the building and liability fund and start to rebuild adequate claims reserves, Info Tech Operations (\$91,917), Motor Pool Fuel Charges \$59,713, Motor Pool \$50,495 and Telephone Communication \$21,256. Drain Equipment Labor increased \$118,391 to reflect FY 2024 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 decreased (\$451,562) due to FY 2023 County Executive Approved Budget provided (\$278,419) of Drain Equipment funds to purchase 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. Also, a decrease of (\$173,143) due to RPT 2023-2846 Renovations to WRC Conference Room (PRJ-17294).

FY 2025 REVENUES

- Charges for Services increased \$2,941,256 due to Reimbursement Salaries \$1,905,491 which reflect the 2% salary increase and associated fringe benefits related to labor reimbursement charges; also, includes changes in the reimbursement amounts for Vehicle Rental \$632,826, Equipment Rental Revenue \$508,576 and Reimbursement General (\$105,637).
- Planned Use of Fund Balance decrease of (\$29,360) based on the FY 2024 County Executive Adopted Budget provided Drain Equipment funds for the purchase of one (1) tablet, three (3) laptops, eleven (11) computers and fourteen (14) monitors.

FY 2025 EXPENDITURES

- Salary and Fringes increased \$2,206,997 reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Contractual Services increased \$3,800 for Maintenance Equipment for upkeep on aging equipment.
- Depreciation (\$624,841) decreased per updated depreciation schedule. (Refer to FY 2024 - FY 2026 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Internal Services increased \$76,258 due to Drain Equipment Labor increased \$79,662 due to 2% compensation placeholder and associated fringe benefits. Also, services provided by Info Tech Operations decreased (\$3,019) based on allocations and usage adjustments.

FY 2026 REVENUES

- Charges for Services increased \$2,431,591 primarily for Reimbursement Salaries \$2,256,885 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 Revenue \$100,000, Vehicle Rental \$81,388 and Reimbursement General (\$6,682).

FY 2026 EXPENDITURES

- Salary and Fringes increased \$2,201,255 reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Depreciation \$148,118 increased per updated depreciation schedule. (Refer to FY 2024 - FY 2026 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Internal Services increased \$82,218 due to Drain Equipment Labor increased \$79,064 due to 2% compensation placeholder and associated fringe benefits. Also, services provided by Info Tech Operations increased \$3,154 based on allocations and usage adjustments.

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

Fund:	FND67700 BUILDING LIABILITY INSURANCE		OAKLAND COUNTY, MICHIGAN										
			FY2024 AND FY2025 AND FY2026 County Executive Budget Recommendation - Categorical Variance										
			FY 2023		FY2024	Inc./ (Dec.) FY 2023 Amended to		FY2025	Inc./ (Dec.) FY 2024 Rec. to		FY2026	Inc./ (Dec.) FY 2025 Rec. to	
			Adopted	Amended	County Exec.	FY 2024 Co. Exec.Rec.		County Exec.	FY 2025 Co. Exec.Rec.		County Exec.	FY 2026 Co. Exec.Rec.	
Account Number/Description			Budget	Budget	Recommended	\$	%	Recommended	\$	%	Recommended	\$	%
Revenues													
Charges for Services			9,214,000	9,214,000	12,825,090	3,611,090	39.19%	12,857,250	32,160	0.25%	12,925,800	68,550	0.53%
External Internal Service Fund Charges for Services			14,333	14,333	14,766	433	3.02%	13,937	(829)	-5.61%	14,030	93	0.67%
Investment Income			150,000	150,000	100,000	(50,000)	-33.33%	100,000	-	0.00%	100,000	-	0.00%
Planned Use of Fund Balance			-	-	2,282,733	2,282,733	0.00%	2,316,082	33,349	1.46%	2,386,071	69,989	3.02%
Grand Total Revenues			9,378,333	9,378,333	15,222,589	5,844,256	62.32%	15,287,269	64,680	0.42%	15,425,901	138,632	0.91%
Expenditures													
Salaries			832,599	875,545	1,079,617	204,072	23.31%	1,119,055	39,437	3.65%	1,156,113	37,059	3.31%
Fringe Benefits			374,335	391,971	541,968	149,997	38.27%	572,343	30,376	5.60%	604,668	32,325	5.65%
Contractual Services			7,828,180	7,828,180	13,292,021	5,463,841	69.80%	13,324,181	32,160	0.24%	13,392,731	68,550	0.51%
Commodities			178,056	178,056	178,056	-	0.00%	178,056	-	0.00%	178,056	-	0.00%
Internal Services			94,891	94,891	130,927	36,036	37.98%	93,634	(37,293)	-28.48%	94,333	699	0.75%
Budgeted Equity Adjustments			70,272	9,690	-	(9,690)	-100.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures			9,378,333	9,378,333	15,222,589	5,844,256	62.32%	15,287,269	64,680	0.42%	15,425,901	138,632	0.91%

BUILDING LIABILITY INSURANCE FUND (Page 476)
BUDGET HIGHLIGHTS
FY 2024/2025/2026 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2024 REVENUES

- Charges for Services reflects an overall increase of \$3,611,090 primarily due to an increase of \$3,005,000 for Liability Insurance premiums and \$601,590 for Property Insurance premiums rebilled to departments.
- Decrease in Investment Income (\$50,000) based on available cash balance history.
- Increase in Planned Use of Fund Balance \$2,282,733 due to anticipated expenses for FY 2024.

FY 2024 EXPENDITURES

- Controllable Personnel – FY 2024 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 addition of three (3) Full-Time Eligible (FTE) positions, Policy & Compliance Specialist, Driver Training & Safety Specialist, and a Paralegal Senior, as well as a reclassification of a Technical Office Specialist to a Claims Specialist.
- Contractual Services reflects a net increase of \$5,463,841 due to anticipated Claims and Legal Service of \$4,701,000, Insurance increase of \$601,590 due to anticipated market conditions, Professional Services of \$100,000 for additional CPR and AED (Automated External Defibrillator) training as well as BTA (Behavioral Threat Assessment) training and Indirect Costs increased \$33,201 due to anticipated expenses for FY 2024.
- Internal Services net increase of \$36,036 is primarily due to Maintenance Department Charges increase of \$40,000 associated with bringing AED (Automated External Defibrillator) cabinets into ADA (Americans with Disabilities Act) compliance, offset by a decrease in Motor Pool (\$5,774) due to a fully depreciated vehicle.

FY 2025 REVENUES

- Charges for Services reflect an increase of \$32,160 in Property Insurance premiums rebilled to departments.
- Increase in Planned Use of Fund Balance \$33,349, due to anticipated expenses for FY 2025.

FY 2025 EXPENDITURES

- Controllable Personnel - FY 2025 Reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Contractual Services increased \$32,160 for Insurance Fund due to anticipated market conditions.

- Internal Services net decrease of (\$37,293) is primarily due to anticipated completion of bringing AED (Automated External Defibrillator) cabinets into ADA (Americans with Disabilities Act) compliance.

FY 2026 REVENUES

- Charges for Services reflect an increase of \$68,550 in Property Insurance premiums rebilled to departments.
- Planned Use of Fund Balance reflects an increase of \$69,989 due to anticipated expenses for FY 2026.

FY 2026 EXPENDITURES

- Controllable Personnel - FY 2026 Reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Contractual Services reflects an increase of \$68,550 for Insurance Fund due to anticipated market conditions.

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:	FND67800 Fringe Benefits		OAKLAND COUNTY, MICHIGAN										
			FY2024 AND FY2025 AND FY2026 County Executive Budget Recommendation - Categorical Variance										
			FY 2023		FY2024 County Exec. Recommended	Inc./.(Dec.) FY 2023 Amended to FY 2024 Co. Exec.Rec.		FY2025 County Exec. Recommended	Inc./.(Dec.) FY 2024 Rec. to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./.(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.	
Account Number/Description			Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues													
Charges for Services			161,945,282	161,899,223	171,148,127	9,248,904	5.71%	182,659,586	11,511,459	6.73%	189,568,264	6,908,678	3.78%
External Internal Service Fund Charges for Services			8,399,500	8,399,500	9,926,500	1,527,000	18.18%	8,465,000	(1,461,500)	-14.72%	8,965,500	500,500	5.91%
Investment Income			1,500,000	1,500,000	3,090,000	1,590,000	106.00%	3,090,000	-	0.00%	3,090,000	-	0.00%
Grand Total Revenues			171,844,782	171,798,723	184,164,627	12,365,904	7.20%	194,214,586	10,049,959	5.46%	201,623,764	7,409,178	3.81%
Expenditures													
Salaries			1,922,884	1,892,579	2,113,997	221,418	11.70%	2,235,423	121,426	5.74%	2,317,429	82,006	3.67%
Fringe Benefits			967,804	952,050	1,045,314	93,264	9.80%	1,125,619	80,305	7.68%	1,200,050	74,431	6.61%
Contractual Services			138,986,400	139,624,750	148,619,912	8,995,162	6.44%	156,939,391	8,319,479	5.60%	165,951,425	9,012,034	5.74%
Commodities			77,700	77,700	74,750	(2,950)	-3.80%	76,750	2,000	2.68%	76,750	-	0.00%
Interest on Debt			5,395,630	5,395,630	4,341,033	(1,054,597)	-19.55%	3,247,612	(1,093,421)	-25.19%	2,113,919	(1,133,693)	-34.91%
Internal Services			561,046	561,046	592,377	31,331	5.58%	629,704	37,327	6.30%	639,342	9,638	1.53%
Budgeted Equity Adjustments			23,933,318	23,294,968	27,377,243	4,082,275	17.52%	29,960,087	2,582,844	9.43%	29,324,849	(635,238)	-2.12%
Grand Total Expenditures			171,844,782	171,798,723	184,164,627	12,365,904	7.20%	194,214,586	10,049,959	5.46%	201,623,764	7,409,178	3.81%

FRINGE BENEFITS FUND (Page 487)
BUDGET HIGHLIGHTS
FY 2024/2025/2026 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2024 REVENUE

- The average variable fringe benefit rate charged to departments is 34.6% in FY 2024. 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. that are selected by employees.
- Charges for Services net increase of \$9.2 million is based on budgeted charges to departments in FY 2024. 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.
- ISF External Revenue net increase of \$1.5 million due to an increase in External Flexible Benefit Hospitalization Deductions of \$417,000 due to an increase in employee contributions and an increase in External Retiree Prescription Drug Rebates of \$1,050,000 that is expected to be received in FY 2024.
- Investment Income net increase of \$1.6 million based on available cash balance.

FY 2024 EXPENDITURES

- Controllable Personnel – FY 2024 reflects a general overall compensation increase of 3% and includes a fringe benefit rate increase within the Fringe Benefit Fund.
- Net Contractual Services increase of approximately \$9 million reflected in detail below:
 - Increase in Hospitalization Costs \$3.4 million due to forecasted increase in medical costs.
 - Increase in Social Security Expense \$2.6 million due to number of positions filled and compensation increase.
 - Increase in Pension Contribution Expense \$1.2 million due to lower investment returns and a decision by the Retirement Board to lower the long-term assumed rate of return from 7.25% to 7.0%.
 - Increase in Retirement Health Savings \$1 million due to projected number of eligible employees and collective bargaining agreements.
 - Increase in Disability Insurance \$750,000 due to number of positions filled and compensation increase.
 - Increase in Professional Services \$665,500 due to support for Little Oaks after childcare grant ended, a feasibility study for on-site clinic implementation and planning, a review of the pension system funding policy to reflect newly adopted actuarial assumptions, along with a review and update of the amortization policy, and an increase in CPR training funds available to departments.
 - Increase in Employee In-Service DEI \$300,000 due to the implementation of diversity, equity, and inclusion training offered to employees.
 - Decrease in Claims (\$400,000) to bring the budget into alignment with actual claims paid.
 - Decrease in Deferred Compensation County Payments (\$828,000) due to anticipated employee participation and UAW match.

- Interest on Debt reflects a decrease of (\$1) million due to expected interest payments on the Retirees Healthcare Refunding Bonds Series A and B debt schedules.
- Budgeted Equity Adjustment reflects an increase of \$4 million due to anticipated revenues in FY 2024.

FY 2025 REVENUE

- Charges for Services net increase of \$11.5 million is based on budgeted charges to departments in FY 2025. 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.
- ISF External Revenue reflects a decrease of approximately (\$1.46) million due to a decrease in External Flexible Benefit Hospitalization Deductions of (\$417,000) due to expected contributions and a decrease in External Retiree Prescription Drug Rebates of (\$1,050,000) due to expected rebates in FY 2025.

FY 2025 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2%.
- Net Contractual Services increase of approximately \$8.3 million reflected in detail below:
 - Increase in Hospitalization Costs \$3.8 million due to forecasted increase in medical costs.
 - Increase in Pension Contribution Expense \$1.2 million due to lower investment returns and a decision by the Retirement Board to lower the long-term assumed rate of return from 7.25% to 7.0%.
 - Increase in Hospitalization Prescription Coverage \$980,000 due to forecasted prescription costs in FY 2025.
 - Increase in Social Security \$852,000 due to number of positions filled and compensation increase.
 - Increase in Defined Contribution County Retirement \$842,000 due to projected employee contributions.
- Interest on Debt reflects a decrease of (\$1.1) million due to expected interest payments on the Retirees Healthcare Refunding Bonds Series A and B debt schedules.
- Budgeted Equity Adjustment reflects an increase of \$2.6 million due to anticipated revenues in FY 2025.

FY 2026 REVENUE

- Charges for Services net increase of \$6.9 million is based on budgeted charges to departments in FY 2025. 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.
- ISF External Revenue reflects an increase of \$500,500 due to an increase in External Flexible Benefit Hospitalization Deductions.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2%.
- Net Contractual Services increase of approximately \$9 million reflected in detail below:
 - Increase in Hospitalization Costs \$4 million due to forecasted increase in medical costs.
 - Increase in Hospitalization Prescription Coverage \$1.6 million due to forecasted prescription costs in FY 2026.
 - Increase in Pension Contribution Expense \$1.2 million due to lower investment returns and a decision by the Retirement Board to lower the long-term assumed rate of return from 7.25% to 7.0%.
 - Increase in Social Security \$818,000 due to number of positions filled and compensation increase.
 - Increase in Defined Contribution County Retirement \$741,000 due to projected employee contributions.
- Interest on Debt reflects a decrease (\$1.1) million due to expected interest payments on the Retirees Healthcare Refunding Bonds Series A and B debt schedules.
- Budgeted Equity Adjustment reflects a decrease of (\$635,000) due to anticipated revenues in FY 2026.

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:	FND56500 County Airports		OAKLAND COUNTY, MICHIGAN										
			FY2024 AND FY2025 AND FY2026 County Executive Budget Recommendation - Categorical Variance										
			FY 2023		FY2024 County Exec. Recommended	Inc./.(Dec.) FY 2023 Amended to FY 2024 Co. Exec.Rec.		FY2025 County Exec. Recommended	Inc./.(Dec.) FY 2024 Rec. to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./.(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.	
Account Number/Description		Adopted Budget	Amended Budget	\$		%	\$		%	\$		%	
Revenues													
Charges for Services			5,652,375	5,802,375	6,040,000	237,625	4.10%	6,040,000	-	0.00%	6,040,000	-	0.00%
Investment Income			150,000	150,000	150,000	-	0.00%	150,000	-	0.00%	150,000	-	0.00%
Planned Use of Fund Balance			1,270,934	1,300,934	1,980,146	679,212	52.21%	2,534,233	554,087	27.98%	4,352,045	1,817,812	71.73%
Grand Total Revenues			7,073,309	7,253,309	8,170,146	916,837	12.64%	8,724,233	554,087	6.78%	10,542,045	1,817,812	20.84%
Expenditures													
Salaries			1,551,718	1,551,718	1,892,812	341,094	21.98%	1,953,753	60,941	3.22%	2,009,604	55,850	2.86%
Fringe Benefits			728,035	728,035	896,829	168,794	23.18%	952,683	55,854	6.23%	1,012,823	60,140	6.31%
Contractual Services			1,642,900	1,822,900	2,072,400	249,500	13.69%	2,072,400	-	0.00%	2,072,400	-	0.00%
Commodities			182,500	182,500	179,500	(3,000)	-1.64%	197,500	18,000	10.03%	197,500	-	0.00%
Depreciation			2,478,452	2,478,452	2,457,452	(21,000)	-0.85%	2,924,075	466,623	18.99%	4,622,121	1,698,046	58.07%
Interest on Debt			135,000	135,000	114,000	(21,000)	-15.56%	91,125	(22,875)	-20.07%	91,125	-	0.00%
Internal Services			354,704	354,704	532,153	177,449	50.03%	532,697	544	0.10%	536,472	3,775	0.71%
Transfers Out			-	-	25,000	25,000	0.00%	-	(25,000)	-100.00%	-	-	0.00%
Grand Total Expenditures			7,073,309	7,253,309	8,170,146	916,837	12.64%	8,724,233	554,087	6.78%	10,542,045	1,817,812	20.84%

AVIATION AND TRANSPORTATION FUND (Page 450)
BUDGET HIGHLIGHTS
FY 2024/2025/2026 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2024 REVENUES

- Charges for Services reflect an overall increase of \$237,625 which is attributable to increased domestic and international travel as well as increased T-Hangar Rentals.
- Planned Use of Fund Balance reflects an increase of \$679,212 to offset operating expenses 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.
 - Other Salaries and Fringe Benefit changes include the addition of 3 PTNE Airport Maintenance & Rescue Specialist II positions.
- Contractual Services reflects an overall increase of \$249,500 which includes US Customs \$100,000, Grounds Maintenance \$95,000, Security Expense \$30,000, and Charge Card Fee \$10,000, Training \$5,000, and Water and Sewer Charges \$4,000 due to rising use and costs of services.
- Commodities reflect an overall decrease of (\$3,000) Metered Postage due to a change in the method of invoicing tenants.
- Depreciation reflects an overall decrease of (\$21,000) for Depreciation Building Improvements (\$789,715) and Depreciation Infrastructure (\$218,126) due to depreciation calculations for new assets and fully depreciated assets. Partially offset by increases to Depreciation Building Acquisitions \$786,801, Depreciation Equipment \$130,320, Depreciation Land Improvements \$55,006, and Depreciation Vehicles \$14,714 due to proposed new asset purchases (Refer to FY 2024 – FY 2026 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Interest on Debt reflects a decrease of (\$21,000) primarily for the refunding of the Airport Building Authority Bond.
- Internal Services reflects an overall increase is \$177,449.
 - Insurance Fund overall increased \$166,578 which reflects an adjustment in the amount allocated for self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves.
 - Info Tech Operations overall increase of \$9,800 due to rate and usage adjustments.
- Transfers Out increased \$25,000 due to anticipated vehicle purchase purchase from Motor Pool.

FY 2025 REVENUES

- Planned Use of Fund Balance reflects an increase of \$554,087 to offset operating expenses for FY 2025.

FY 2025 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Commodities reflect an increase of \$18,000 Firefighting Supplies due to fire gear reaching its maximum useful life.
- Depreciation reflects an overall increase of \$466,623 Depreciation Land Improvements \$431,829, Depreciation Equipment \$23,071, and Depreciation Vehicles \$11,986 for proposed new asset purchases (Refer to FY 2024 – FY 2025 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Interest on Debt reflects a decrease of (\$22,875) primarily due to the refunding of the Airport Building Authority Bond.
- Internal Services reflects an overall increase of \$544 Insurance Fund due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.
- Transfer Out decreased (\$25,000) due to the expense in FY 2024 for the purchase of a new vehicle.

FY 2026 REVENUES

- Planned Use of Fund Balance reflects an increase of \$1,817,812 to offset operating expenses for FY 2026.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Depreciation reflects an overall increase of \$1,698,046 for Depreciation Land Improvements \$1,633,676, Depreciation Equipment \$64,173 for proposed new asset purchases (Refer to FY 2024 – FY 2026 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Internal Services reflects an overall increase of \$3,775 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 account is used: Planned Use of Fund Balance.

Fund:	FND66100 Motor Pool	OAKLAND COUNTY, MICHIGAN									
FY2024 AND FY2025 AND FY2026 County Executive Budget Recommendation - Categorical Variance											
Account Number/Description	FY 2023		FY2024	Inc./ (Dec.) FY 2023 Amended to		FY2025	Inc./ (Dec.) FY 2024 Rec. to		FY2026	Inc./ (Dec.) FY 2025 Rec. to	
	Adopted	Amended	County Exec.	FY 2024 Co.	Exec.Rec.	County Exec.	FY 2025 Co.	Exec.Rec.	County Exec.	FY 2026 Co.	Exec.Rec.
	Budget	Budget	Recommended	\$	%	Recommended	\$	%	Recommended	\$	%
Revenues											
Charges for Services	8,993,108	9,384,834	9,673,954	289,120	3.08%	9,665,482	(8,472)	-0.09%	9,665,482	-	0.00%
External Internal Service Fund Charges for Services	130,000	130,000	128,000	(2,000)	-1.54%	128,000	-	0.00%	128,000	-	0.00%
Investment Income	40,000	40,000	40,000	-	0.00%	40,000	-	0.00%	40,000	-	0.00%
Planned Use of Fund Balance	-	-	395,118	395,118	0.00%	1,026,906	631,788	159.90%	474,686	(552,220)	-53.78%
Other Revenues	2,700	2,700	2,700	-	0.00%	2,700	-	0.00%	2,700	-	0.00%
Gain or Loss on Exchange of Assets	500,000	500,000	600,000	100,000	20.00%	600,000	-	0.00%	600,000	-	0.00%
Transfers In	421,151	785,407	317,000	(468,407)	-59.64%	-	(317,000)	-100.00%	-	-	0.00%
Grand Total Revenues	10,086,959	10,842,941	11,156,772	313,831	2.89%	11,463,088	306,316	2.75%	10,910,868	(552,220)	-4.82%
Expenditures											
Salaries	1,107,345	1,155,401	1,305,566	150,165	13.00%	1,342,232	36,666	2.81%	1,368,543	26,311	1.96%
Fringe Benefits	551,709	582,334	678,974	96,640	16.60%	712,243	33,269	4.90%	746,392	34,148	4.79%
Contractual Services	1,969,133	1,971,383	1,843,549	(127,834)	-6.48%	1,732,549	(111,000)	-6.02%	1,732,549	-	0.00%
Commodities	3,438,892	3,600,030	3,839,231	239,201	6.64%	3,824,125	(15,106)	-0.39%	3,824,125	-	0.00%
Depreciation	2,703,569	2,778,295	3,242,673	464,378	16.71%	3,590,945	348,272	10.74%	2,974,880	(616,065)	-17.16%
Internal Services	240,121	240,121	246,779	6,658	2.77%	260,993	14,214	5.76%	264,379	3,386	1.30%
Budgeted Equity Adjustments	76,190	515,377	-	(515,377)	-100.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	10,086,959	10,842,941	11,156,772	313,831	2.89%	11,463,088	306,316	2.75%	10,910,868	(552,219)	-4.82%

MOTOR POOL FUND (Page 495)
BUDGET HIGHLIGHTS
FY 2024/2025/2026 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2024 REVENUES

- Charges for Services increase of \$289,120 reflects an increase in Gasoline Oil Grease Charges \$303,725 based on anticipated fuel rates being billed to departments and Leased Equipment \$151,879 based on historical trends. Partially offset by decreased Parts and Accessories (\$146,000) based on historical trends.
- Planned Use of Fund Balance reflects an increase of \$395,118 due to anticipated expenses in FY 2024.
- Gain or Loss on Exchange of Asset reflects an increase in Gain on Sale of Vehicles \$100,000 due to expected sales in FY 2024.
- Decrease in Transfers In (\$468,407) as there are fewer anticipated fleet expansion transfers for purchase of vehicles in FY 2024.

FY 2024 EXPENDITURES

- Controllable Personnel – FY 2024 reflects a general overall compensation increase of 3% and includes a fringe benefit rate increase within the Fringe Benefit Fund. Also, 2 Automobile I Mechanic and 1 Communication Installer I positions were added for an increase of \$246,963 in Personnel FY 2024 (MR#23068).
- Contractual Services decrease of (\$127,834) reflects a decrease in Software Rental Lease Purchase (\$114,000) due to anticipated software purchases in FY 2024 and Indirect Costs (\$90,929) based on a three-year average of actual indirect costs. Partially offset by an increase in Insurance \$37,095 due to higher premium costs.
- Commodities increase of \$239,201 reflects an increase in Gasoline Charges \$343,725 due to the increase in fuel costs. Partially offset by a decrease in Parts and Accessories (\$106,000) due to anticipation of fewer parts for new vehicle builds for FY 2024.
- Depreciation increase of \$464,378 includes increase in Depreciation Vehicles \$458,242 due to depreciation calculations for new vehicles and fully depreciated vehicles. (Refer to FY 2024 – FY 2026 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Budgeted Equity Adjustment reflects a decrease of (\$515,377) due to anticipated revenues in FY 2024.

FY 2025 REVENUES

- Planned Use of Fund Balance reflects an increase of \$631,788 due to anticipated expenses in FY 2025.
- Decrease in Transfers In (\$317,000) as there are no anticipated fleet expansion transfers for purchase of vehicles in FY 2025.

FY 2025 EXPENDITURES

- Controllable Personnel – FY 2025 reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Contractual Services decrease of (\$111,000) reflects a decrease in Software Rental Lease Purchase of (\$86,000) due to no anticipated software purchases in FY 2025.
- Depreciation increased \$348,272 reflects increase in Depreciation Vehicles \$349,472 due to depreciation calculations for new vehicles and fully depreciated vehicles. (Refer to FY 2024 – FY 2026 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).

FY 2026 REVENUES

- Planned Use of Fund Balance reflects a decrease of (\$552,220) due to anticipated expenses in FY 2026.

FY 2026 EXPENDITURES

- Controllable Personnel – FY 2026 reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Depreciation decreased (\$616,065) reflects decrease in Depreciation Vehicles (\$615,695) due to depreciation calculations for new vehicles and fully depreciated vehicles. (Refer to FY 2024 – FY 2026 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).

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

Fund:	FND63100 Facilities Maint and Operation		OAKLAND COUNTY, MICHIGAN								
FY2024 AND FY2025 AND FY2026 County Executive Budget Recommendation - Categorical Variance											
Account Number/Description	FY 2023		FY2024	Inc./(Dec.) FY 2023 Amended to		FY2025	Inc./(Dec.) FY 2024 Rec. to		FY2026	Inc./(Dec.) FY 2025 Rec. to	
	Adopted Budget	Amended Budget	County Exec. Recommended	FY 2024 Co. Exec.Rec.		County Exec. Recommended	FY 2025 Co. Exec.Rec.		County Exec. Recommended	FY 2026 Co. Exec.Rec.	
				\$	%		\$	%		\$	%
Revenues											
Charges for Services	27,515,728	27,515,728	29,670,675	2,154,947	7.83%	32,276,730	2,606,055	8.78%	32,949,601	672,871	2.08%
External Internal Service Fund Charges for Services	538,363	538,363	549,611	11,248	2.09%	558,683	9,072	1.65%	561,174	2,491	0.45%
Investment Income	100,000	100,000	100,000	-	0.00%	100,000	-	0.00%	100,000	-	0.00%
Planned Use of Fund Balance	2,730,507	2,586,252	3,251,801	665,549	25.73%	482,155	(2,769,646)	-85.17%	604,361	122,206	25.35%
Other Revenues	40,000	40,000	16,000	(24,000)	-60.00%	-	(16,000)	-100.00%	-	-	0.00%
Transfers In	-	8,306	-	(8,306)	-100.00%	-	-	0.00%	-	-	0.00%
Grand Total Revenues	30,924,598	30,788,649	33,588,087	2,799,438	9.09%	33,417,568	(170,519)	-0.51%	34,215,136	797,568	2.39%
Expenditures											
Salaries	11,500,583	11,395,772	11,760,856	365,084	3.20%	12,147,853	386,997	3.29%	12,498,563	350,710	2.89%
Fringe Benefits	6,425,356	6,363,962	6,769,989	406,027	6.38%	7,220,969	450,980	6.66%	7,698,606	477,636	6.61%
Contractual Services	9,539,543	9,553,543	9,619,061	65,518	0.69%	9,618,677	(384)	0.00%	9,618,677	-	0.00%
Commodities	1,762,791	1,770,741	1,766,741	(4,000)	-0.23%	1,766,741	-	0.00%	1,766,741	-	0.00%
Capital Outlay	337,664	337,664	-	(337,664)	-100.00%	-	-	0.00%	-	-	0.00%
Depreciation	-	-	295,870	295,870	0.00%	282,094	(13,776)	-4.66%	246,907	(35,187)	-12.47%
Internal Services	1,358,661	1,358,661	1,378,752	20,091	1.48%	1,381,234	2,482	0.18%	1,385,642	4,408	0.32%
Transfers Out	-	-	2,000,000	2,000,000	0.00%	1,000,000	(1,000,000)	-50.00%	1,000,000	-	0.00%
Budgeted Equity Adjustments	-	8,306	-	(8,306)	-100.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	30,924,598	30,788,649	33,591,269	2,802,620	9.10%	33,417,568	(173,701)	-0.52%	34,215,136	797,568	2.39%

FACILITIES MAINTENANCE & OPERATIONS FUND (Page 483)
BUDGET HIGHLIGHTS
FY 2024/2025/2026 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2024 REVENUES

- Increase in Charges for Services \$2,154,947 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 \$11,248 based on expected maintenance charge revenue received from external other revenue.
- Increase in Planned Use of Fund Balance \$665,549 is the overall net impact of Building Space rate reductions to reduce funding to be more in line with Federal OMB Uniform Guidance Requirements.
- Decrease in Other Revenues (\$24,000) due to a one-time sale of equipment at auction.
- Decrease in Transfers Out (\$8,306) due to a one-time purchase of replacement furniture within the Facilities Maintenance and Operations Division.

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 increased by \$65,518 primarily for Indirect Costs \$40,054 based on estimated average of actuals as well as Software Rental Lease Purchase \$22,000 in order to acquire equipment for operational needs.
- Commodities decreased by (\$4,000) for Dry Goods and Clothing in order to reallocate funding to a different account (Travel and Conference).
- Depreciation decreased (\$44,977) due to anticipated equipment purchases in FY 2024. Refer to FY 2024 – FY 2026 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans
- Internal Services increased \$20,091 primarily for Info Tech Operations \$10,555 as well as Telephone Communications \$6,675 due to allocation and usage adjustments.
- Transfers Out increased \$2,000,000 due to the inclusion of funding for Maintenance Projects in the Facilities Maint and Operation Fund transfer to the Project Work Order Fund.
- Budgeted Equity Adjustments decreased (\$8,306) due to a one-time purchase of replacement furniture within the Facilities Maintenance and Operations Division.

FY 2025 REVENUES

- Increase in Charges for Services \$2,606,055 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 \$9,072 based on expected maintenance charge revenue received from external other revenue.
- Decreased Planned Use of Fund Balance (\$2,769,646) is caused by adjustments in the FY 2025 building space rates based on full cost recovery.
- Decrease in Other Revenues (\$16,000) due to a one-time sale of equipment at auction.

FY 2025 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.
- 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 (\$13,776) to reflect the projected depreciation schedule for FY 2025. Refer to FY 2024 – FY 2026 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans
- Internal Services increased \$2,482 primarily for Info Tech Operations \$3,997 due to allocation and usage adjustments. The overall increase is partially offset by a decrease in Insurance Fund (\$1,515) due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.
- Transfers Out decreased (\$1,000,000) due to a reduced transfer to the Project Work Order Fund (#40400) for Maintenance Projects.

FY 2026 REVENUES

- Increase in Charges for Services \$672,871 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 \$2,491 based on expected maintenance charge revenue received from external other revenue.
- Increased Planned Use of Fund Balance \$122,206 is caused by adjustments in the FY 2026 building space rates based on full cost recovery.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Depreciation decreased (\$35,187) to reflect the projected depreciation schedule for FY 2026. Refer to FY 2024 – FY 2026 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans
- Internal Services increased \$4,408 primarily for Info Tech Operations \$4,237 due to allocation and usage adjustments.

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

Fund:	FND53500 CLEMIS		OAKLAND COUNTY, MICHIGAN										
			FY2024 AND FY2025 AND FY2026 County Executive Budget Recommendation - Categorical Variance										
			FY 2023		FY2024	Inc./(Dec.) FY 2023 Amended to		FY2025	Inc./(Dec.) FY 2024 Rec. to		FY2026	Inc./(Dec.) FY 2025 Rec. to	
			Adopted	Amended	County Exec.	FY 2024 Co. Exec.Rec.		County Exec.	FY 2025 Co. Exec.Rec.		County Exec.	FY 2026 Co. Exec.Rec.	
Account Number/Description			Budget	Budget	Recommended	\$	%	Recommended	\$	%	Recommended	\$	%
Revenues													
Charges for Services			7,026,867	7,033,066	7,291,361	258,295	3.67%	7,711,002	419,641	5.76%	8,317,318	606,316	7.86%
Investment Income			35,000	35,000	35,000	-	0.00%	35,000	-	0.00%	35,000	-	0.00%
Planned Use of Fund Balance			3,832,910	3,826,711	4,541,383	714,672	18.68%	4,597,085	55,702	1.23%	3,890,355	(706,730)	-15.37%
Transfers In			1,644,186	1,644,186	1,644,186	-	0.00%	1,644,186	-	0.00%	1,644,186	-	0.00%
Grand Total Revenues			12,538,963	12,538,963	13,511,930	972,967	7.76%	13,987,273	475,343	3.52%	13,886,859	(100,414)	-0.72%
Expenditures													
Salaries			3,103,086	3,059,985	3,138,373	78,388	2.56%	3,254,391	116,019	3.70%	3,351,996	97,605	3.00%
Fringe Benefits			1,461,707	1,428,798	1,490,326	61,528	4.31%	1,584,752	94,426	6.34%	1,685,657	100,905	6.37%
Contractual Services			5,422,873	5,422,873	5,692,873	270,000	4.98%	5,956,873	264,000	4.64%	5,956,873	-	0.00%
Commodities			178,887	178,887	178,887	-	0.00%	178,887	-	0.00%	178,887	-	0.00%
Depreciation			1,493,564	1,493,564	1,676,713	183,149	12.26%	1,667,579	(9,134)	-0.54%	1,366,373	(301,206)	-18.06%
Internal Services			878,846	878,846	1,257,584	378,738	43.09%	1,266,429	8,845	0.70%	1,268,713	2,284	0.18%
Transfers Out			-	76,010	77,174	1,164	1.53%	78,360	1,186	1.54%	78,360	-	0.00%
Grand Total Expenditures			12,538,963	12,538,963	13,511,930	972,967	7.76%	13,987,273	475,343	3.52%	13,886,859	(100,413)	-0.72%

INFORMATION TECHNOLOGY – CLEMIS FUND (Page 447)
BUDGET HIGHLIGHTS
FY2024/2025/2026 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2024 REVENUES

- Charges for Services increased \$258,295 for In Car Terminals External \$55,999 and In Car Terminals Internal \$12,072 due to increase in mobile data computer (MDC) devices for external agencies. Also, increases in Access Fees Non-Oakland \$30,449 and Access Fees Oakland \$10,756 due to updated law enforcement Full Time Equivalent count used for billing. Further increases include CLEMIS Crash \$141,538 and CLEMIS Citation \$6,893 due to usage by Oakland and non-Oakland Agencies.
- Planned Use of Fund Balance increased \$714,672 due to anticipated expenses in 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 deletion of one (1) Propriety Fund (PR) Full-Time Eligible (FTE) Administrator CLEMIS (1080310-08134). Creation of new position 9-1-1 County Coordinator. Reclassification of Office Support Clerk Senior (1080310-10483) to Project Support Specialist.
- Contractual Services increased \$270,000 due to Software Rental \$300,000 due to historical trends. Partially offset by a decrease in Software Maintenance (\$30,000) based on historical data.
- Depreciation increased \$183,149 to reflect the projected depreciation schedule for FY 2024. (Refer to FY 2024 – FY 2026 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Internal Services increased overall by \$378,738 due to Building Space Cost Allocation \$ 9,818 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2024 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Insurance Fund increased \$10,858 as it reflects an adjustment in the amount allocated for self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves. Other increases include: Info Tech Operations \$351,000 for data center charges, server storage, backup, network costs and Motor Pool \$6,185 all are based on usage.
- Transfers Out increased \$1,164 for equipment.

FY 2025 REVENUES

- Charges for Services increased \$419,641 for In Car Terminals External \$193,068 and In Car Terminals Internal \$32,682 due to increase in mobile data computer (MDC) devices for external agencies. Also, increases in Access Fees Non-Oakland \$105,800 and Access Fees Oakland \$36,928 due to updated law enforcement Full Time Equivalent count used for billing. Further increases include CLEMIS Crash \$25,477 and CLEMIS Citation \$23,665 due to usage by Oakland and non-Oakland Agencies.

- Planned Use of Fund Balance increased by \$55,702 due to anticipated expenses in FY 2025 budget.

FY 2025 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Contractual Services increased \$264,000 due to Software Rental based on historical trends.
- Depreciation decreased (\$9,134) to reflect the projected depreciation schedule for FY 2025. (Refer to FY 2024 – FY 2026 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Internal Services increased \$8,845 primarily due to Building Space Allocation as rates are based on full cost recovery for the building maintenance and operations.
- Transfers Out increased \$1,186 for equipment.

FY 2026 REVENUES

- Charges for Services increased \$606,316 due to usage by Oakland and non-Oakland Agencies. For In Car Terminals External \$318,264 and In Car Terminals Internal \$53,926 due to increase in mobile data computer (MDC) devices for external agencies. Also, increases in Access Fees Non-Oakland \$174,570 and Access Fees Oakland \$60,931 due to updated law enforcement Full Time Equivalent count used for billing. Further increases include CLEMIS Crash \$26,242 and Crime Mapping \$3,164 due to usage by Oakland and non-Oakland Agencies. CLEMIS Citation decreased (\$30,951) based on usage.
- Planned Use of Fund Balance decreased by (\$706,730) due to anticipated expenses in FY 2026 budget.

FY2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Depreciation decreased (\$301,206) to reflect the projected depreciation schedule for FY 2026. (Refer to FY 2024 – FY 2026 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Internal Services increased \$2,284 primarily due to Building Space Allocation as rates are based on full cost recovery for the building maintenance and operations.

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

Fund:	FND53100 Fire Records Management		OAKLAND COUNTY, MICHIGAN										
FY2024 AND FY2025 AND FY2026 County Executive Budget Recommendation - Categorical Variance													
			FY 2023		FY2024 County Exec. Recommended	Inc./.(Dec.) FY 2023 Amended to FY 2024 Co. Exec.Rec.		FY2025 County Exec. Recommended	Inc./.(Dec.) FY 2024 Rec. to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./.(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.	
Account Number/Description			Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues													
Charges for Services			346,295	346,295	356,684	10,389	3.00%	392,352	35,668	10.00%	451,205	58,853	15.00%
Investment Income			3,000	3,000	3,000	-	0.00%	3,000	-	0.00%	3,000	-	0.00%
Planned Use of Fund Balance			253,691	253,691	221,896	(31,795)	-12.53%	13,834	(208,062)	-93.77%	(85,744)	(99,578)	-719.81%
Transfers In			504,611	504,611	515,880	11,269	2.23%	515,880	-	0.00%	515,880	-	0.00%
Grand Total Revenues			1,107,597	1,107,597	1,097,460	(10,137)	-0.92%	925,066	(172,394)	-15.71%	884,341	(40,725)	-4.40%
Expenditures													
Salaries			315,235	315,235	314,188	(1,047)	-0.33%	328,973	14,785	4.71%	342,726	13,752	4.18%
Fringe Benefits			149,594	149,594	150,143	549	0.37%	160,703	10,560	7.03%	172,138	11,435	7.12%
Contractual Services			261,464	261,464	261,464	-	0.00%	261,464	-	0.00%	261,464	-	0.00%
Commodities			7,000	7,000	7,000	-	0.00%	7,000	-	0.00%	7,000	-	0.00%
Depreciation			263,651	263,651	263,651	(0)	0.00%	65,913	(197,738)	-75.00%	-	(65,913)	-100.00%
Internal Services			110,653	110,653	101,013	(9,640)	-8.71%	101,013	-	0.00%	101,013	-	0.00%
Grand Total Expenditures			1,107,597	1,107,597	1,097,460	(10,137)	-0.92%	925,066	(172,393)	-15.71%	884,341	(40,726)	-4.40%

INFORMATION TECHNOLOGY – FIRE RECORDS MANAGEMENT FUND (Page 458)
BUDGET HIGHLIGHTS
FY2024/2025/2026 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2024 REVENUES

- Charges for Services increased \$10,389 due to Participation Fees \$5,343 to reflect historical data and Outside Agencies \$5,046 due to increase of out of county agencies.
- Planned Use of Fund Balance decreased (\$31,795) 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 decreased (\$9,640) due to Insurance Fund as it reflects an adjustment in the amount allocated for self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves.

FY 2025 REVENUES

- Charges for Services increased \$35,668 due to Outside Agencies \$17,325 for out of county agencies and Participation Fees \$18,343 to reflect historical data.
- Planned Use of Fund Balance decreased (\$208,062) to balance FY 2025 budget.

FY 2025 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Depreciation decreased (197,738) to reflect the projected depreciation schedule for FY 2025. (Refer to FY 2024 – FY 2026 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).

FY 2026 REVENUES

- Charges for Services increased \$58,853 due to Outside Agencies \$28,586 for out of county agencies and Participation Fees \$30,267 to reflect historical data.
- Planned Use of Fund Balance decreased (\$99,578) to balance FY 2026 budget.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Depreciation decreased (65,913) to reflect the projected depreciation schedule for FY 2026. (Refer to FY 2024 – FY 2026 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).

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

Fund:	FND53600 Radio Communications	OAKLAND COUNTY, MICHIGAN										
		FY2024 AND FY2025 AND FY2026 County Executive Budget Recommendation - Categorical Variance										
		FY 2023		FY2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Amended to FY 2024 Co. Exec.Rec.		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Rec. to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.	
		Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Account Number/Description												
Revenues												
Charges for Services		9,757,429	9,757,766	9,758,185	419	0.00%	9,757,428	(757)	-0.01%	9,757,428	-	0.00%
Investment Income		100,000	100,000	100,000	-	0.00%	100,000	-	0.00%	100,000	-	0.00%
Planned Use of Fund Balance		1,315,814	1,315,477	1,273,934	(41,543)	-3.16%	1,324,049	50,115	3.93%	1,376,296	52,247	3.95%
Transfers In		24,000	610,924	85,174	(525,750)	-86.06%	86,360	1,186	1.39%	86,360	-	0.00%
Grand Total Revenues		11,197,243	11,784,167	11,217,293	(566,874)	-4.81%	11,267,837	50,544	0.45%	11,320,084	52,247	0.46%
Expenditures												
Salaries		892,214	935,315	990,716	55,401	5.92%	1,020,697	29,981	3.03%	1,049,178	28,481	2.79%
Fringe Benefits		429,920	462,829	471,119	8,290	1.79%	498,637	27,518	5.84%	528,781	30,145	6.05%
Contractual Services		2,633,711	3,064,625	2,633,711	(430,914)	-14.06%	2,633,711	-	0.00%	2,633,711	-	0.00%
Commodities		375,314	375,314	375,314	-	0.00%	375,314	-	0.00%	375,314	-	0.00%
Depreciation		5,026,733	5,026,733	4,974,318	(52,415)	-1.04%	4,964,117	(10,201)	-0.21%	4,956,901	(7,217)	-0.15%
Interest on Debt		378,217	378,217	378,217	-	0.00%	378,217	-	0.00%	378,217	-	0.00%
Internal Services		1,167,134	1,167,134	1,107,898	(59,236)	-5.08%	1,111,143	3,246	0.29%	1,111,981	838	0.08%
Transfers Out		286,000	286,000	286,000	-	0.00%	286,000	-	0.00%	286,000	-	0.00%
Budgeted Equity Adjustments		8,000	88,000	-	(88,000)	-100.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures		11,197,243	11,784,167	11,217,293	(566,874)	-4.81%	11,267,837	50,544	0.45%	11,320,084	52,247	0.46%

INFORMATION TECHNOLOGY – RADIO COMMUNICATION FUND (Page 465)
BUDGET HIGHLIGHTS
FY2024/2025/2026 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2024 REVENUES

- Charges for Services increased \$419 due to the Sale of Phone Service Internal for equipment.
- Planned Use of Fund Balance decreased (\$41,543) to balance FY 2024 budget.
- Transfers in decreased (525,750) due to the one-time purchase of equipment for the Sheriff's Office.

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 by (\$430,914) primarily due to Professional Services based on historical trends.
- Depreciation decreased (\$52,415) to reflect the projected depreciation schedule for FY 2024 for 9-1-1 Emergency Services IP Network (ESINet) and new radio equipment. (Refer to FY 2024 – FY 2026 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Internal Services decreased (\$59,236) due to Insurance Fund (\$61,781) reflects an adjustment in the amount allocated for self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves. Building Space (\$378) – Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2024 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Partially offset by increased Telephone Communications \$1,199 due to rate and usage adjustments.
- Budget Equity decreased (\$88,000) for reduction of planned surplus in the FY 2024 budget.

FY 2025 REVENUES

- Charges for Services decreased (\$757) due to the Sale of Phone Service Internal for equipment.
- Planned Use of Fund Balance increased \$50,115 to balance FY 2025 budget.
- Transfers in increased \$1,186 due to equipment for the Sheriff's Office.

FY 2025 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.

- Depreciation decreased (\$10,201) to reflect the projected depreciation schedule for FY 2025 for 9-1-1 Emergency Services IP Network (ESINet) and new radio equipment. (Refer to FY 2024 – FY 2026 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Internal Services increased \$3,246 due to Building Space as rates are based on full cost recovery for the building maintenance and operations.

FY 2026 REVENUES

- Planned Use of Fund Balance increased \$52,247 to balance the FY 2026 budget.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Depreciation decreased (\$7,217) to reflect the projected depreciation schedule for FY 2026. (Refer to FY 2024 – FY 2026 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Internal Services increased \$838 due to Building Space Allocation as rates are based on full cost recovery for the building maintenance and operations.

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

Fund:	FND63600 Information Technology		OAKLAND COUNTY, MICHIGAN										
			FY2024 AND FY2025 AND FY2026 County Executive Budget Recommendation - Categorical Variance										
			FY 2023		FY2024	Inc./(Dec.) FY 2023 Amended to		FY2025	Inc./(Dec.) FY 2024 Rec. to		FY2026	Inc./(Dec.) FY 2025 Rec. to	
			Adopted	Amended	County Exec.	FY 2024 Co. Exec.Rec.		County Exec.	FY 2025 Co. Exec.Rec.		County Exec.	FY 2026 Co. Exec.Rec.	
Account Number/Description			Budget	Budget	Recommended	\$	%	Recommended	\$	%	Recommended	\$	%
Revenues													
Charges for Services			35,311,125	35,331,619	36,283,705	952,086	2.69%	36,826,908	543,203	1.50%	36,991,802	164,894	0.45%
External Internal Service Fund Charges for Services			1,815,225	1,815,225	1,314,753	(500,472)	-27.57%	1,314,753	-	0.00%	677,022	(637,731)	-48.51%
Investment Income			65,000	65,000	65,000	-	0.00%	65,000	-	0.00%	65,000	-	0.00%
Planned Use of Fund Balance			9,470,705	9,333,210	12,390,203	3,056,993	32.75%	14,222,536	1,832,333	14.79%	15,304,028	1,081,492	7.60%
Other Revenues			20,000	20,000	20,000	-	0.00%	20,000	-	0.00%	20,000	-	0.00%
Gain or Loss on Exchange of Assets			5,500	5,500	5,500	-	0.00%	5,500	-	0.00%	5,500	-	0.00%
Transfers In			7,921,944	8,468,169	7,934,876	(533,293)	-6.30%	7,934,876	-	0.00%	7,934,876	-	0.00%
Grand Total Revenues			54,609,499	55,038,723	58,014,037	2,975,314	5.41%	60,389,573	2,375,536	4.09%	60,998,228	608,655	1.01%
Expenditures													
Salaries			13,668,731	13,668,731	14,276,301	607,570	4.44%	14,721,988	445,686	3.12%	15,151,200	429,212	2.92%
Fringe Benefits			6,404,729	6,404,729	6,700,737	296,008	4.62%	7,094,188	393,451	5.87%	7,541,652	447,464	6.31%
Contractual Services			21,855,997	22,264,727	22,821,238	556,511	2.50%	24,209,190	1,387,952	6.08%	23,919,993	(289,197)	-1.19%
Commodities			2,455,944	2,455,944	2,460,208	4,264	0.17%	2,426,233	(33,975)	-1.38%	2,426,233	-	0.00%
Depreciation			8,494,720	8,515,214	9,799,971	1,284,757	15.09%	9,871,337	71,366	0.73%	9,843,079	(28,258)	-0.29%
Internal Services			1,729,378	1,729,378	1,979,967	250,589	14.49%	2,091,024	111,057	5.61%	2,140,457	49,433	2.36%
Grand Total Expenditures			54,609,499	55,038,723	58,038,423	2,999,700	5.45%	60,413,959	2,375,537	4.09%	61,022,614	608,655	1.01%

INFORMATION TECHNOLOGY FUND (Page 491)
BUDGET HIGHLIGHTS
FY2024/2025/2026 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2024 REVENUES

- Charges for Services increased \$952,086 due to Oakland County Department Operations \$674,533 and Non-Governmental Operations \$273,287 for services provided to General Fund/General Purpose departments. Additional adjustments include an increase in Equipment Rental \$4,266 to reflect historical trends.
- Ext. ISF Charges for Services decreased (\$500,472) due to Ext-Enhanced Access Fees Revenue decreased for customer usage.
- Planned Use of Fund Balance increased \$3,056,993 to balance FY 2024 budget.
- Transfers In decreased by (\$533,293) due to one-time appropriation in FY 2023 for purchase of 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. Other Salary and Fringe Benefit changes include transfer of Economic Development Analyst (1090109-09774) from Economic Development to IT Administration division (1080101).
- Contractual Services increased \$556,511 for Contracted Services \$1,003,165 due to the increase of software licenses. Partially offset by decreases in Charge Card Fee (\$278,680) and Bank Charges (\$8,620) based on usage. Additional decreases include: Software Maintenance (\$61,484) and Professional Services (\$97,870) to reflect anticipated expenses and historical trends.
- Commodities increased \$ 4,264 due to Expendable Equipment based on historical spend.
- Depreciation increased \$1,284,757 due to projected capital assets in progress of becoming operational in FY 2024. (Refer to FY 2024 – FY 2026 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Internal Services overall increased \$250,589 due to Insurance Fund \$130,144 as it reflects an adjustment in the amount allocated for self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves. Also, Building Space Allocation increased \$106,091 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2024 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements. Additional increases include Motor Fuel \$5,406, Motor Fuel Charges \$ 1,019, and Telephone Communications \$7,929 due to rate and usage adjustments.

FY 2025 REVENUES

- Charges for Services net increase of \$543,203 is primarily due to Oakland County Department Operations \$562,421; partially offset by Non-Governmental Operations decrease (\$14,422) for services provided to General Fund/General Purpose departments.
- Planned Use of Fund Balance increased \$1,832,333 to balance FY 2025 budget.

FY 2025 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Contractual Services overall increased \$1,387,952 due to Contracted Services \$430,185 for the increase in software licenses. Additional increases include: Software Maintenance \$584,702, Equipment Maintenance \$300,000 and Professional Services \$73,065 to reflect anticipated expenses.
- Commodities decreased (\$33,975) due to Expendable Equipment based on historical spending activity.
- Depreciation increased \$71,366 due to projected capital assets in progress becoming operational in FY 2025. (Refer to FY 2024 – FY 2026 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Internal Services net increase of \$111,057 is primarily due to Building Space Allocation \$92,024; rates are based on full cost recovery for the building maintenance and operations. Insurance Fund \$19,032 due to fluctuations associated with the allocation methodology used for purposes of assigning risk to the County's various cost centers.

FY 2026 REVENUES

- Charges for Services increased \$164,894 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 \$1,081,492 to balance FY 2026 budget.

FY2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Contractual Services decreased (\$289,197) for Charge Card Fee (\$450,000) and Bank Charges (\$14,010) based on usage. Professional Services (\$242,550) to reflect anticipated expenses. Partially offset by increases in Contracted Services \$407,299 due to the increase of software licenses and Software Maintenance \$10,064 to reflect actual costs.
- Depreciation decreased (\$28,258) due to projected capital assets in progress becoming operational in FY 2026. (Refer to FY 2024 – FY 2026 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Internal Services net increase of \$49,433 is primarily due to Building Space Allocation \$23,761 as rates are based on full cost recovery for the building maintenance and operations. Insurance Fund increased \$25,672 due to 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:	FND67500 Telephone Communications		OAKLAND COUNTY, MICHIGAN										
FY2024 AND FY2025 AND FY2026 County Executive Budget Recommendation - Categorical Variance													
			FY 2023		FY2024 County Exec. Recommended	Inc./(Dec.) FY 2023 Amended to FY 2024 Co. Exec.Rec.		FY2025 County Exec. Recommended	Inc./(Dec.) FY 2024 Rec. to FY 2025 Co. Exec.Rec.		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Rec. to FY 2026 Co. Exec.Rec.	
Account Number/Description			Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues													
Charges for Services			3,595,361	3,595,361	3,662,340	66,979	1.86%	3,661,955	(385)	-0.01%	3,661,955	-	0.00%
External Internal Service Fund Charges for Services			12,000	12,000	12,000	-	0.00%	12,000	-	0.00%	12,000	-	0.00%
Investment Income			30,000	30,000	30,000	-	0.00%	30,000	-	0.00%	30,000	-	0.00%
Planned Use of Fund Balance			-	-	310,783	310,783	0.00%	-	(310,783)	-100.00%	-	-	0.00%
Grand Total Revenues			3,637,361	3,637,361	4,015,123	377,762	10.39%	3,703,955	(311,168)	-7.75%	3,703,955	-	0.00%
Expenditures													
Salaries			100,479	100,479	107,316	6,837	6.80%	109,380	2,064	1.92%	111,445	2,064	1.89%
Fringe Benefits			51,013	51,013	54,113	3,100	6.08%	57,271	3,157	5.83%	60,822	3,552	6.20%
Contractual Services			2,590,671	2,590,671	2,992,795	402,124	15.52%	2,598,266	(394,529)	-13.18%	2,598,266	-	0.00%
Commodities			149,731	149,731	149,731	-	0.00%	149,731	-	0.00%	149,731	-	0.00%
Depreciation			200,000	200,000	200,000	-	0.00%	200,000	-	0.00%	200,000	-	0.00%
Internal Services			509,329	509,329	511,168	1,839	0.36%	512,494	1,325	0.26%	512,836	342	0.07%
Budgeted Equity Adjustments			36,138	36,138	-	(36,138)	-100.00%	76,814	76,814	0.00%	70,855	(5,959)	-7.76%
Grand Total Expenditures			3,637,361	3,637,361	4,015,123	377,762	10.39%	3,703,955	(311,168)	-7.75%	3,703,955	(0)	0.00%

INFORMATION TECHNOLOGY – TELEPHONE COMMUNICATIONS FUND (Page 499)
BUDGET HIGHLIGHTS
FY2024/2025/2026 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2024 REVENUES

- Charges for Services increased \$66,979 due to Sale of Phone Service Internal for equipment.
- Planned Use of Fund Balance increased \$310,783 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.
- Contractual Services increased \$402,124 due to Maintenance Equipment \$394,144 and Communications \$7,980.00 for telephone equipment.
- Internal Services increased \$1,839 primarily due to Building Space Allocation – Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the building. The FY 2024 building rates have been adjusted in order to bring equity in line with Federal OMB Uniform Guidance requirements.
- Budgeted Equity Adjustment decreased (36,138) to balance FY 2024 budget.

FY 2025 REVENUES

- Charges for Services decreased (\$385) due to Sale of Phone Service Internal for equipment.
- Planned Use of Fund Balance decreased (\$310,783) to balance FY 2025 budget.

FY 2025 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Contractual Services decreased (\$394,529) primarily due to Maintenance Equipment for telephone equipment.
- Internal Services increased \$1,325 due to Building Space Allocation as rates are based on full cost recovery for the building maintenance and operations.
- Budgeted Equity Adjustment increased \$76,814 to balance FY 2025 budget.

FY 2026 REVENUES

- No changes.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2% and includes projected salary step increases.
- Internal Services increased \$342 due to Building Space Allocation as rates are based on full cost recovery for the building maintenance and operations.
- Budgeted Equity Adjustment decreased (\$5,959) to balance FY 2026 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).