



DAVID COULTER
OAKLAND COUNTY EXECUTIVE

**CATEGORICAL ANALYSIS AND BUDGET HIGHLIGHTS
FOR THE COUNTY EXECUTIVE RECOMMENDED BUDGET
FISCAL YEAR 2026 - FISCAL YEAR 2028**

July 1, 2025

Prepared by the Chief Financial Officer – Brian J. Lefler

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Introduction

This Categorical Analysis and Budget Highlights document is a supplement to the more detailed FY 2026-2028 County Executive Recommended Budget posted on July 1st, 2025.

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

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

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

Department:	Circuit Court	OAKLAND COUNTY, MICHIGAN										
Fund:	Budget - General Fund General Purpose	FY2026 AND FY2027 AND FY2028 County Executive Budget Recommendation - Categorical Variance										
		FY 2025		FY2026	Inc./.(Dec.) FY 2025 Amended to		FY2027	Inc./.(Dec.) FY 2026 Rec. to		FY2028	Inc./.(Dec.) FY 2027 Rec. to	
		Adopted	Amended	County Exec.	FY 2026 Co. Exec.Rec.		County Exec.	FY 2027 Co. Exec.Rec.		County Exec.	FY 2028 Co. Exec.Rec.	
Account Number/Description		Budget	Budget	Recommended	\$	%	Recommended	\$	%	Recommended	\$	%
Revenues												
Federal Grants		-	352,800	300,000	(52,800)	-14.97%	300,000	-	0.00%	300,000	-	0.00%
Intergovernmental Program Reimbursement		129,500	129,500	200,500	71,000	54.83%	200,500	-	0.00%	200,500	-	0.00%
Charges for Services		804,133	804,133	924,133	120,000	14.92%	924,133	-	0.00%	924,133	-	0.00%
Transfers In		-	32,200	-	(32,200)	-100.00%	-	-	0.00%	-	-	0.00%
Grand Total Revenues		933,633	1,318,633	1,424,633	106,000	8.04%	1,424,633	-	0.00%	1,424,633	-	0.00%
Expenditures												
Salaries		20,395,871	20,368,871	21,588,285	1,219,414	5.99%	22,303,713	715,428	3.31%	22,960,057	656,344	2.94%
Fringe Benefits		10,550,136	10,535,936	11,087,748	551,813	5.24%	11,540,420	452,672	4.08%	12,020,140	479,720	4.16%
Contractual Services		11,404,603	11,835,362	11,863,084	27,722	0.23%	11,863,084	-	0.00%	11,863,084	-	0.00%
Commodities		295,508	478,265	292,100	(186,165)	-38.93%	292,100	-	0.00%	292,100	-	0.00%
Capital Outlay		-	1,741	-	(1,741)	-100.00%	-	-	0.00%	-	-	0.00%
Internal Services		6,611,241	7,074,309	6,602,121	(472,188)	-6.67%	6,414,604	(187,517)	-2.84%	6,489,299	74,695	1.16%
Transfers Out		6,835,620	6,867,820	6,955,865	88,045	1.28%	6,835,865	(120,000)	-1.73%	6,835,865	-	0.00%
Grand Total Expenditures		56,092,979	57,162,303	58,389,203	1,226,900	2.15%	59,249,786	860,583	1.47%	60,460,546	1,210,759	2.04%

CIRCUIT COURT (Page 75)
BUDGET HIGHLIGHTS
FY 2026/2027/2028 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2026 REVENUES

- Reduction of (\$52,800) in Federal Grants and (\$32,200) in Transfers In reflects the removal of GRN-1004555 State Justice Institute Strategic Planning Grant and its associated match component, which is only for FY2025.
- Intergovernmental Program Reimbursement increased \$71,000 reflecting an increase of \$75,000 in Attorney Fee – Appellate in the Civil/Criminal division. This increase reflects the 50% reimbursement of budgeted attorney fees appellate expenses. Partially offset by a reduction of (\$4,000) in Drug Case Management to reflect historical actual activity.
- Charges for Services reflects an anticipated increase of \$120,000 in the net collection of various fees and costs within the Civil/Criminal Division. Civil Mediation Payments increase \$50,000 to reflect the 1:1 reimbursement from mediation expenses. Costs increased \$70,000 to better reflect historical actuals activity.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a 2.4% general salary increase.
- Contractual Services increase of \$27,722 is primarily a result of net-neutral budget reallocations between line items within the Operating controllable category to better reflect actual activity. Visiting judges increased \$106,957 to assist with the ongoing case backlog. Defense Attorney Fees increased \$67,880 and Defense Attorney Fees PPO increased \$35,000 to cover increased case loads and associated costs. Transcript on Appeals increased \$50,270 to accommodate statutory changes. Partially offset by reductions of (\$78,800) in Special Projects, (\$62,986) in Professional Services, (\$50,000) in Attorney Fees Mediators and (\$42,243) in Fees Guardian Ad Litem with funding reallocated to other line items within the Operating controllable category; reductions were made based off of historical actuals activity.
- Commodities decrease of (\$186,165) is primarily due to a reduction of (\$163,609) in Expendable Equipment for a one-time carryforward of \$178,609 to purchase furniture for judicial chambers, various courtrooms and staff areas. Other reductions reflect net-neutral budget reallocations between line-items within the Operating controllable category to reflect actual activity.
- Internal Services reflect a net decrease of (\$472,188). Info Tech Development (\$399,642) and Maintenance Department Charges (\$63,426) decreased as the appropriations are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. IT Operations decrease of (\$30,681) reflects usage and allocation adjustments. Building Space Cost Allocation decreased (\$12,107) as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2026 building rates have been adjusted as the rates are based on full cost recovery for building maintenance and operations. Partially offset by Insurance Fund increase of \$4,913 reflecting

the amount allocated for insurance to maintain the operations of the Building and Liability Fund. Additionally, Telephone increase of \$26,378 reflect usage and allocation adjustments.

- Transfers Out increased by \$88,100 reflecting a one-time transfer of \$120,000 for recommended Security updates for impacted courtrooms. Partially offset by a reduction of (\$6,200) in grant match funds for the one-year State Justice Institute Technical Assistance grant.

FY 2027 REVENUES

- No changes.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Internal Services decreased (\$187,517) due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.
Transfers Out decreased by (\$120,000) reflecting the one-time transfer of funding for courtroom security updates.

FY 2028 REVENUES

- No changes.

FY 2028 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Internal Services increased \$74,695 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	FY2026 AND FY2027 AND FY2028 County Executive Budget Recommendation - Categorical Variance										
Account Number/Description	FY 2025		FY2026 County Exec. Recommended	Inc./ (Dec.) FY 2025 Amended to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./ (Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.		FY2028 County Exec. Recommended	Inc./ (Dec.) FY 2027 Rec. to FY 2028 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	8,561,250	8,561,250	8,330,250	(231,000)	-2.70%	8,330,250	-	0.00%	8,330,250	-	0.00%	
Investment Income	1,300	1,300	1,300	-	0.00%	1,300	-	0.00%	1,300	-	0.00%	
Grand Total Revenues	8,564,350	8,564,350	8,333,350	(231,000)	-2.70%	8,333,350	-	0.00%	8,333,350	-	0.00%	
Expenditures												
Salaries	11,201,730	11,201,730	11,518,585	316,855	2.83%	11,960,009	441,425	3.83%	12,374,684	414,675	3.47%	
Fringe Benefits	5,491,214	5,491,214	5,842,230	351,016	6.39%	6,095,859	253,629	4.34%	6,369,557	273,698	4.49%	
Contractual Services	1,793,630	1,798,169	1,871,353	73,184	4.07%	1,906,171	34,818	1.86%	1,942,270	36,099	1.89%	
Commodities	256,518	247,518	260,518	13,000	5.25%	260,518	-	0.00%	260,518	-	0.00%	
Internal Services	2,543,086	2,686,483	2,478,139	(208,345)	-7.76%	2,438,739	(39,399)	-1.59%	2,454,404	15,665	0.64%	
Grand Total Expenditures	21,286,178	21,425,114	21,970,825	545,711	2.55%	22,661,297	690,472	3.14%	23,401,433	740,136	3.27%	

52nd District Court (Page 91)
BUDGET HIGHLIGHTS
FY 2026/2027/2028 COUNTY EXECUTIVE RECOMMENDED BUDGET

- For explanations, see Division reports.

Department:	District Court Administration	OAKLAND COUNTY, MICHIGAN										
Fund:	Budget - General Fund General Purpose	FY2026 AND FY2027 AND FY2028 County Executive Budget Recommendation - Categorical Variance										
Account Number/Description	FY 2025		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Amended to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.		FY2028 County Exec. Recommended	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.		
	Adopted Budget	Amended Budget										
				\$	%		\$	%		\$	%	
Expenditures												
Salaries	222,179	222,179	226,465	4,286	1.93%	231,128	4,663	2.06%	235,694	4,566	1.98%	
Fringe Benefits	40,463	40,463	55,970	15,507	38.32%	57,233	1,263	2.26%	58,566	1,333	2.33%	
Contractual Services	13,800	13,800	13,800	-	0.00%	13,800	-	0.00%	13,800	-	0.00%	
Internal Services	39,300	39,300	39,963	663	1.69%	39,963	-	0.00%	39,963	-	0.00%	
Grand Total Expenditures	315,742	315,742	336,198	20,456	6.48%	342,123	5,926	1.76%	348,022	5,899	1.72%	

52nd DISTRICT COURT'S ADMINISTRATION BUDGET (Page 95)
BUDGET HIGHLIGHTS
FY 2026/2027/2028 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4%.
 - Other changes include an increase in Overtime \$15,000 to support the Weekend Arraignment Program.
- Contractual Services has a net neutral change that reallocates \$500 from Travel and Conference to Personal Mileage to reflect past expenditures and projected activity.
- Internal Services increased \$663, which is attributed to the increase in Insurance Fund that reflects the amount allocated for insurance to maintain the operations of the Building and Liability Fund.

FY 2027 EXPENDITURES

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

FY 2028 EXPENDITURES

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

Department:	District Court I Div (Novi)		OAKLAND COUNTY, MICHIGAN										
Fund:	Budget - General Fund General Purpose		FY2026 AND FY2027 AND FY2028 County Executive Budget Recommendation - Categorical Variance										
			FY 2025		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Amended to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.		FY2028 County Exec. Recommended	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.	
Account Number/Description			Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues													
Intergovernmental Program Reimbursement			500	500	500	-	0.00%	500	-	0.00%	500	-	0.00%
Charges for Services			2,755,700	2,755,700	2,724,700	(31,000)	-1.12%	2,724,700	-	0.00%	2,724,700	-	0.00%
Investment Income			500	500	500	-	0.00%	500	-	0.00%	500	-	0.00%
Grand Total Revenues			2,756,700	2,756,700	2,725,700	(31,000)	-1.12%	2,725,700	-	0.00%	2,725,700	-	0.00%
Expenditures													
Salaries			3,736,035	3,736,035	3,752,899	16,864	0.45%	3,870,525	117,626	3.13%	3,979,093	108,568	2.80%
Fringe Benefits			1,843,393	1,843,393	1,966,568	123,175	6.68%	2,044,984	78,416	3.99%	2,129,851	84,867	4.15%
Contractual Services			776,838	782,612	797,230	14,618	1.87%	808,479	11,249	1.41%	819,980	11,501	1.42%
Commodities			60,856	60,856	67,856	7,000	11.50%	67,856	-	0.00%	67,856	-	0.00%
Internal Services			465,973	499,691	477,190	(22,501)	-4.50%	477,190	-	0.00%	477,190	-	0.00%
Grand Total Expenditures			6,883,095	6,922,587	7,061,743	139,156	2.01%	7,269,034	207,290	2.94%	7,473,970	204,936	2.82%

52-1 DISTRICT COURT OF NOVI (Page 96)
BUDGET HIGHLIGHTS
FY 2026/2027/2028 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2026 REVENUES

- Charges for Services reflect a net decrease of (\$31,000) primarily attributed to a decrease in Late Penalty (\$20,000) due to increased collection efforts that are reducing late fees penalty revenue, a decrease in License Reinstatement Fees (\$6,000) reflects a reduction in license suspensions due to changes in law, and a decrease in Refund Fees Pd Def Attorney (\$5,000) is primarily due to reduced MIDC chargebacks.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4%.
- Contractual Services net increase of \$14,618 is primarily due to an increase adjustment for Property Taxes \$18,930 to align the budget with actuals activity and account for projected future statements in FY 2026. Also increased is Rent \$8,462, which reflects a 2% annual increase for the court building per the lease agreement. Partially offset by a decrease in Computer Research Service (\$5,774) due to an encumbrance that was added to the FY2025 budget and is referenced in the FY 2024 Year End Report, MR# 2024-4757. Additional decreases include Printing (\$4,000) and Bank Charges (\$3,000) that were both reallocated in the Commodities category; these changes align the budget with usage and activity.
- Commodities increase of \$7,000 is due to the reallocation from the Contractual Services category to Postage-Standard Mailing \$7,000 to support the costs associated with the newly mandated 2nd mailing for landlord tenant cases.
- Internal Services net decrease of (\$22,501) is primarily due to decreases in Info Tech Development (\$16,045) and Maintenance Department Charges (\$17,673) as appropriations for these line items are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. Partially offset by an increase in Equipment Rental \$7,489 due to allocation and usage adjustments, and Insurance Fund \$2,619 which reflects the amount allocated for insurance to maintain the operations of the Building and Liability Fund.

FY 2027 REVENUES

- No changes.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected step increases.
- Contractual Services net increase of \$11,249 is attributed to a 2% annual increase in Rent \$8,632 per the lease agreement for the court building and a projected annual increase in Property Taxes \$2,617.

FY 2028 REVENUES

- No changes.

FY 2028 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected step increases.
- Contractual Services net increase of \$11,501 is attributed to a 2% annual increase in Rent \$8,804 per the lease agreement for the court building and a projected annual increase in Property Taxes \$2,697.

Department:	District Court II Div (Clarkston)		OAKLAND COUNTY, MICHIGAN										
Fund:	Budget - General Fund General Purpose		FY2026 AND FY2027 AND FY2028 County Executive Budget Recommendation - Categorical Variance										
			FY 2025		FY2026	Inc./ (Dec.) FY 2025 Amended to		FY2027	Inc./ (Dec.) FY 2026 Rec. to		FY2028	Inc./ (Dec.) FY 2027 Rec. to	
			Adopted	Amended	County Exec.	FY 2026 Co. Exec.Rec.		County Exec.	FY 2027 Co. Exec.Rec.		County Exec.	FY 2028 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			1,580,800	1,580,800	1,380,800	(200,000)	-12.65%	1,380,800	-	0.00%	1,380,800	-	0.00%
Investment Income			100	100	100	-	0.00%	100	-	0.00%	100	-	0.00%
Grand Total Revenues			1,581,200	1,581,200	1,381,200	(200,000)	-12.65%	1,381,200	-	0.00%	1,381,200	-	0.00%
Expenditures													
Salaries			1,953,247	1,953,247	2,070,087	116,839	5.98%	2,156,368	86,282	4.17%	2,241,474	85,106	3.95%
Fringe Benefits			955,281	955,281	1,002,187	46,906	4.91%	1,046,716	44,529	4.44%	1,096,391	49,675	4.75%
Contractual Services			503,834	503,834	532,687	28,853	5.73%	545,547	12,860	2.41%	558,794	13,247	2.43%
Commodities			50,938	50,938	54,938	4,000	7.85%	54,938	-	0.00%	54,938	-	0.00%
Internal Services			297,903	344,888	304,500	(40,388)	-11.71%	304,500	-	0.00%	304,500	-	0.00%
Grand Total Expenditures			3,761,203	3,808,188	3,964,399	156,211	4.10%	4,108,070	143,671	3.62%	4,256,097	148,028	3.60%

52-2 DISTRICT COURT OF CLARKSTON (Page 99)
BUDGET HIGHLIGHTS
FY 2026/2027/2028 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2026 REVENUES

- Revenues reflect a decrease of (\$200,000) that is attributed to State Law Costs, which will align the budget with actuals activity and account for the downward trend of caseloads.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4%. Other changes include:
 - The creation of (1) PTNE Skilled Maintenance Mechanic II to provide maintenance work for their facility.
- Contractual Services net increase of \$28,853 is primarily due to an increase in Property Taxes \$14,962 to align the budget with actuals activity and account for projected future statements in FY 2026. An increase in Rent of \$10,891 is due to the anticipated 3% increase for their upcoming lease renewal for the court building. Filing Fees increased \$3,000 due to increased activity in covering the cost to pay the State of Michigan to issue garnishment of wages.
- Commodities increase of \$4,000 is attributed to the increase in Postage-Standard Mailing due to newly mandated 2nd mailing on landlord tenant cases.
- Internal Services reflect a net decrease of (\$40,388) primarily due to a decrease in Maintenance Department Charges (\$30,940) and Info Tech Development (\$16,045) as appropriations for these items are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. Partially offset by an increase in Equipment Rental \$4,259 due to allocation and usage adjustments. Also, Insurance Fund increased \$1,357, which reflects the amount allocated for self-insurance to maintain the operations of the Building and Liability Fund.

FY 2027 REVENUES

- No changes.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Contractual Services net increase of \$12,860 is due to a projected 3% annual increase in Rent \$11,218 and a projected annual increase in Property Taxes \$1,642.

FY 2028 REVENUES

- No changes.

FY 2028 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Contractual Services net increase of \$13,247 is due to a projected 3% annual increase in Rent \$11,554 and a projected annual increase in Property Taxes \$1,693.

Department:	District Court III Div (Rochester Hills)		OAKLAND COUNTY, MICHIGAN										
Fund:	Budget - General Fund General Purpose		FY2026 AND FY2027 AND FY2028 County Executive Budget Recommendation - Categorical Variance										
			FY 2025		FY2026	Inc./(Dec.) FY 2025 Amended to		FY2027	Inc./(Dec.) FY 2026 Rec. to		FY2028	Inc./(Dec.) FY 2027 Rec. to	
			Adopted	Amended	County Exec.	FY 2026 Co. Exec.Rec.		County Exec.	FY 2027 Co. Exec.Rec.		County Exec.	FY 2028 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			2,991,500	2,991,500	2,991,500	-	0.00%	2,991,500	-	0.00%	2,991,500	-	0.00%
Investment Income			400	400	400	-	0.00%	400	-	0.00%	400	-	0.00%
Grand Total Revenues			2,992,600	2,992,600	2,992,600	-	0.00%	2,992,600	-	0.00%	2,992,600	-	0.00%
Expenditures													
Salaries			3,102,437	3,102,437	3,206,453	104,017	3.35%	3,358,155	151,702	4.73%	3,498,724	140,568	4.19%
Fringe Benefits			1,464,839	1,464,839	1,553,348	88,509	6.04%	1,628,438	75,090	4.83%	1,706,290	77,852	4.78%
Contractual Services			110,308	106,473	106,195	(278)	-0.26%	106,195	-	0.00%	106,195	-	0.00%
Commodities			99,492	90,492	90,492	-	0.00%	90,492	-	0.00%	90,492	-	0.00%
Internal Services			1,373,485	1,416,481	1,287,314	(129,168)	-9.12%	1,247,914	(39,399)	-3.06%	1,263,579	15,665	1.26%
Grand Total Expenditures			6,150,561	6,180,722	6,243,802	63,080	1.02%	6,431,194	187,393	3.00%	6,665,280	234,085	3.64%

52-3 DISTRICT COURT OF ROCHESTER HILLS (Page 102)
BUDGET HIGHLIGHTS
FY 2026/2027/2028 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2026 REVENUES

- No changes.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4%.
- Internal Services reflect an overall decrease of (\$129,168) primarily due to a decrease in Building Space Cost Allocation (\$106,437) as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2026 building rates have been adjusted as the rates are based on full cost recovery for building maintenance and operations. Additional decreases include Info Tech Development (\$16,045) and Maintenance Department Charges (\$13,838) as appropriations for these items are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. Partially offset by an increase in Equipment Rental \$4,107 and Info Tech CLEMIS \$1,016 due to allocation and usage adjustments. An increase in Insurance Fund of \$2,479 reflects the amount allocated for self-insurance to maintain the operations of the Building and Liability Fund.

FY 2027 REVENUES

- No changes.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Internal Services decreased (\$39,399) due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

FY 2028 REVENUES

- No changes.

FY 2028 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Internal Services increased \$15,665 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		FY2026 AND FY2027 AND FY2028 County Executive Budget Recommendation - Categorical Variance								
	<div>FY 2025</div>		FY2026	Inc./ (Dec.) FY 2025 Amended to		FY2027	Inc./ (Dec.) FY 2026 Rec. to		FY2028	Inc./ (Dec.) FY 2027 Rec. to	
	Adopted	Amended	County Exec.	FY 2026 Co. Exec.Rec.		County Exec.	FY 2027 Co. Exec.Rec.		County Exec.	FY 2028 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	1,233,250	1,233,250	1,233,250	-	0.00%	1,233,250	-	0.00%	1,233,250	-	0.00%
Investment Income	300	300	300	-	0.00%	300	-	0.00%	300	-	0.00%
Grand Total Revenues	1,233,850	1,233,850	1,233,850	-	0.00%	1,233,850	-	0.00%	1,233,850	-	0.00%
Expenditures											
Salaries	2,187,832	2,187,832	2,262,681	74,849	3.42%	2,343,833	81,152	3.59%	2,419,700	75,867	3.24%
Fringe Benefits	1,187,238	1,187,238	1,264,157	76,919	6.48%	1,318,488	54,331	4.30%	1,378,459	59,971	4.55%
Contractual Services	388,850	391,450	421,441	29,991	7.66%	432,150	10,709	2.54%	443,501	11,351	2.63%
Commodities	45,232	45,232	47,232	2,000	4.42%	47,232	-	0.00%	47,232	-	0.00%
Internal Services	366,425	386,123	369,172	(16,951)	-4.39%	369,172	-	0.00%	369,172	-	0.00%
Grand Total Expenditures	4,175,577	4,197,875	4,364,683	166,808	3.97%	4,510,875	146,192	3.35%	4,658,064	147,189	3.26%

52-4 DISTRICT COURT OF TROY (Page 105)
BUDGET HIGHLIGHTS
FY 2026/2027/2028 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2026 REVENUES

- No changes.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4%.
- Contractual Services net increase of \$29,991 is primarily due to the addition of the Water and Sewage Charges budget of \$15,000 that is a required expense per the rental lease for the court building, and an increase in Rent \$12,591 to reflect the anticipated adjustments for the upcoming lease renewal. Filing Fees increased \$5,000 to purchase garnishments that will assist in collecting fines, costs and fees that would otherwise be uncollected. Partially offset by a decrease in Computer Research Service (\$2,600) due to an encumbrance that was added to the FY2025 budget and is referenced in the FY 2024 Year End Report, MR# 2024-4757. Membership Dues increased \$1,000 and Bank Charges decreased (\$1,000) due to a net neutral reallocation that aligned the budget with historical actuals and projected activity.
- Commodities increase of \$2,000 is attributed to the increase in Postage-Standard Mailing to support costs associated with the newly mandated 2nd mailing for landlord tenant cases.
- Internal Services decreased (\$16,951) primarily due to Info Tech Development (\$16,045) and Maintenance Department Charges (\$3,653) as appropriations for these items are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. This is partially offset by an increase in Insurance Fund \$1,549, which reflects the amount allocated for self-insurance to maintain the operations of the Building and Liability Fund.

FY 2027 REVENUES

- No changes.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Contractual Services increase of \$10,709 is attributed to a projected increase in Rent from the upcoming lease renewal.

FY 2028 REVENUES

- No changes.

FY 2028 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Contractual Services increase of \$11,351 is attributed to a projected increase in Rent from the upcoming lease renewal.

Department:	Probate Court	OAKLAND COUNTY, MICHIGAN									
Fund:	Budget - General Fund General Purpose	FY2026 AND FY2027 AND FY2028 County Executive Budget Recommendation - Categorical Variance									
Account Number/Description	FY 2025		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Amended to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.		FY2028 County Exec. Recommended	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Charges for Services	569,775	569,775	687,675	117,900	20.69%	687,675	-	0.00%	687,675	-	0.00%
Grand Total Revenues	569,775	569,775	687,675	117,900	20.69%	687,675	-	0.00%	687,675	-	0.00%
Expenditures											
Salaries	4,045,438	4,045,438	4,259,424	213,986	5.29%	4,411,044	151,619	3.56%	4,553,419	142,375	3.23%
Fringe Benefits	2,102,007	2,102,007	2,195,798	93,791	4.46%	2,281,781	85,983	3.92%	2,378,659	96,877	4.25%
Contractual Services	1,199,561	1,199,561	1,547,052	347,491	28.97%	1,474,252	(72,800)	-4.71%	1,474,252	-	0.00%
Commodities	94,000	120,820	94,000	(26,820)	-22.20%	94,000	-	0.00%	94,000	-	0.00%
Capital Outlay	-	-	60,000	60,000	0.00%	-	(60,000)	-100.00%	-	-	0.00%
Internal Services	1,403,286	1,519,698	1,637,237	117,539	7.73%	1,581,589	(55,648)	-3.40%	1,603,758	22,169	1.40%
Grand Total Expenditures	8,844,292	8,987,524	9,793,512	805,987	8.97%	9,842,665	49,154	0.50%	10,104,087	261,421	2.66%

PROBATE COURT (Page 108)
BUDGET HIGHLIGHTS
FY 2026/2027/2028 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2026 REVENUES

- Revenues reflect an anticipated increase of \$117,900 in the net collection of various fees and costs under Charges for Services; the primary increase is due to Gross Estate Fees \$90,000 and Certified Copies \$16,700 due to increased caseload and aging population.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4%.
- Contractual Services increased overall by \$347,491; primarily for Fees Guardian Ad Litem \$195,300, Guardian Review Adult \$37,380, Medical Services Guardian \$25,000 and Medical Services Probate Exam \$25,000 all due to increased costs associated with representation. Additionally, a one-time increase of \$72,800 for Visiting Judges to accommodate a vacancy and provide docket coverage.
- The decrease in Commodities (\$26,820) is primarily for Expendable Equipment due to a FY 2024 carryforward and encumbrances for furniture and kiosks within Probate's E-Services.
- Capital Outlay increased by \$60,000 to accommodate courtroom updates and the replacement of old, outdated and worn furniture.
- Internal Services increased overall by \$117,539. Building Space Cost Allocation increased \$253,128 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities; the FY 2026 building rates have been adjusted as the rates are based on full cost recovery for building and maintenance operations. Partially offset by a decrease in Info Tech Development (\$96,177) and Maintenance Department Charges (\$20,235) as appropriations for the line items are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. Furthermore, there is a decrease in Info Tech Operations (\$21,388) which is due to allocation and usage adjustments.

FY 2027 REVENUES

- No changes.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and projected salary step increases.
- Contractual Services decreased (\$72,800) due to a removal of a one-time FY 2026 budget allocation for Visiting Judges which was originally included to address a vacancy and provide docket coverage.
- Commodities – No Changes.
- Capital Outlay decreased (\$60,000) due to the one-time budget relating to courtroom updates and furniture replacements in FY 2026.
- Internal Services decreased (\$55,648) due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

FY 2028 REVENUES

- No changes.

FY 2028 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and projected salary step increases.
- Internal Services increased \$22,169 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		FY2026 AND FY2027 AND FY2028 County Executive Budget Recommendation - Categorical Variance										
			FY 2025		FY2026	Inc./ (Dec.) FY 2025 Amended to		FY2027	Inc./ (Dec.) FY 2026 Rec. to		FY2028	Inc./ (Dec.) FY 2027 Rec. to	
			Adopted	Amended	County Exec.	FY 2026 Co. Exec.Rec.		County Exec.	FY 2027 Co. Exec.Rec.		County Exec.	FY 2028 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			911,758	830,137	956,218	126,081	15.19%	985,724	29,506	3.09%	1,016,616	30,892	3.13%
Transfers In			-	132,307	-	(132,307)	-100.00%	-	-	0.00%	-	-	0.00%
Grand Total Revenues			1,211,758	1,262,444	1,256,218	(6,226)	-0.49%	1,285,724	29,506	2.35%	1,316,616	30,892	2.40%
Expenditures													
Salaries			16,101,684	16,099,179	16,781,787	682,608	4.24%	17,531,152	749,365	4.47%	18,237,454	706,301	4.03%
Fringe Benefits			7,506,254	7,461,857	7,995,043	533,186	7.15%	8,370,924	375,881	4.70%	8,762,430	391,506	4.68%
Contractual Services			918,904	1,006,652	966,069	(40,583)	-4.03%	966,069	-	0.00%	966,069	-	0.00%
Commodities			94,900	102,363	99,700	(2,663)	-2.60%	99,700	-	0.00%	99,700	-	0.00%
Internal Services			2,994,863	3,097,740	3,705,273	607,533	19.61%	3,752,316	47,042	1.27%	3,788,414	36,098	0.96%
Transfers Out			1,281,268	1,281,268	1,345,329	64,061	5.00%	1,345,329	-	0.00%	1,345,329	-	0.00%
Grand Total Expenditures			28,897,874	29,049,060	30,893,201	1,844,141	6.35%	32,065,490	1,172,289	3.79%	33,199,395	1,133,906	3.54%

PROSECUTING ATTORNEY (Page 116)
BUDGET HIGHLIGHTS
FY 2026/2027/2028 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2026 REVENUES

- Charges for Services increased overall \$126,081 due to Crime Victim Rights grant adjustment for increased salaries.
- Transfer in decreased overall (\$132,307) is due to one-time transfers (\$52,307) for GRN-1004279 Victim Rights Prosecutor FY2024 grant (M.R. #2024-4757) Fiscal Year 2024 Year End Report – Encumbrances and (80,000) BFA21392 P.A. Seized Funds (M.R. #2024-4556) Prosecuting Attorney's Office - Use of Forfeiture Funds to Support Human Trafficking Training and Prosecutor-Specific Continuing Legal Education.

FY 2026 EXPENDITURES

- Controllable Personnel includes a 2.4% general salary increase.
- Contractual Services net decrease of (\$40,583) is primarily attributed to decrease in Workshops and Meeting (\$20,000) to Support Human Trafficking Training and Prosecutor-Specific Continuing Legal Education (M.R. #2024-4556) Use of Forfeiture Funds. Also, net decreases of (\$13,000) in Travel and Conference due to decrease (\$60,000) to Support Human Trafficking Training and Prosecutor-Specific Continuing Legal Education (M.R. #2024-4556) Use of Forfeiture Funds partially offset by FY26 budget request increase \$47,000 due to training and to reflect actual activity. Direct Client Services decreased (\$13,483) due to FY 2024 Victim Rights Prosecutor (GRN-1004279, M.R. #2024-4444). Partially offset by FY26 budget request increase in Court Transcripts \$12,000 from County Clerk office.
- Commodities net decrease of (\$2,663) is primarily due to decrease in Other Expendable Equipment (M.R. #2024-4757) Fiscal Year 2024 Year End Report – Encumbrances.
- Internal Services increased overall of \$607,533 is due to several factors. Building Space Cost Allocation increased \$738,326 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2026 building rates have been adjusted as the rates are based on full cost recovery for building maintenance and operations. Partially offset by Info Tech Development (\$86,865) and Maintenance Department Charges (\$16,012) decreased as the appropriations are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act.
- Transfers Out increased \$64,061 for Cooperative Reimbursement Program Title IV-D grant match.

FY 2027 REVENUES

- Charges for Services increased overall \$29,506 due to Crime Victim Rights grant adjustment for increased salaries.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Internal Services reflect an overall increase of \$47,042 due to the increase in Info Tech Operations of \$137,656 based on allocations and usage. Partially offset by a decrease of (\$90,614) due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

FY 2028 REVENUES

- Charges for Services increased overall \$30,892 due to Crime Victim Rights grant adjustment for increased salaries.

FY 2028 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Internal Services reflect an overall increase of \$36,098 due to increased Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

Department:	Sheriff	OAKLAND COUNTY, MICHIGAN										
Fund:	Budget - General Fund General Purpose	FY2026 AND FY2027 AND FY2028 County Executive Budget Recommendation - Categorical Variance										
		FY 2025		FY2026	Inc./(Dec.) FY 2025 Amended to		FY2027	Inc./(Dec.) FY 2026 Rec. to		FY2028	Inc./(Dec.) FY 2027 Rec. to	
		Adopted	Amended	County Exec.	FY 2026 Co. Exec.Rec.		County Exec.	FY 2027 Co. Exec.Rec.		County Exec.	FY 2028 Co. Exec.Rec.	
Account Number/Description		Budget	Budget	Recommended	\$	%	Recommended	\$	%	Recommended	\$	%
Revenues												
Federal Grants		140,613	402,740	111,592	(291,148)	-72.29%	111,592	-	0.00%	111,592	-	0.00%
State Grants		-	308,500	308,500	-	0.00%	308,500	-	0.00%	308,500	-	0.00%
Intergovernmental Program Reimbursement		223,600	223,600	50,000	(173,600)	-77.64%	50,000	-	0.00%	50,000	-	0.00%
Charges for Services		79,023,450	79,653,596	89,673,819	10,020,223	12.58%	95,670,979	5,997,160	6.69%	101,670,979	6,000,000	6.27%
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	7,609	(7,391)	-49.27%	8,484	875	11.50%	19,544	11,060	130.36%
Transfers In		-	366,024	-	(366,024)	-100.00%	-	-	0.00%	-	-	0.00%
Grand Total Revenues		79,417,663	80,984,460	90,166,520	9,182,060	11.34%	96,164,555	5,998,035	6.65%	102,175,615	6,011,060	6.25%
Expenditures												
Salaries		108,725,550	109,262,602	111,462,064	2,199,462	2.01%	115,062,134	3,600,070	3.23%	118,366,566	3,304,432	2.87%
Fringe Benefits		52,385,573	52,405,554	57,454,283	5,048,728	9.63%	59,723,598	2,269,316	3.95%	62,068,151	2,344,552	3.93%
Contractual Services		13,741,776	14,214,418	14,081,460	(132,958)	-0.94%	13,982,909	(98,551)	-0.70%	13,983,609	700	0.01%
Commodities		3,855,578	4,421,036	3,128,938	(1,292,098)	-29.23%	3,789,388	660,450	21.11%	3,789,758	370	0.01%
Capital Outlay		58,887	303,387	58,887	(244,500)	-80.59%	58,887	-	0.00%	58,887	-	0.00%
Internal Services		30,646,899	31,009,860	31,971,848	961,988	3.10%	31,472,602	(499,246)	-1.56%	31,672,824	200,222	0.64%
Transfers Out		1,037,778	1,390,885	1,023,874	(367,011)	-26.39%	1,023,874	-	0.00%	1,023,874	-	0.00%
Grand Total Expenditures		210,452,040	213,007,742	219,181,353	6,173,611	2.90%	225,113,391	5,932,038	2.71%	230,963,668	5,850,277	2.60%

SHERIFF'S OFFICE (Page 126)
BUDGET HIGHLIGHTS
FY 2026/2027/2028 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2026 REVENUES

- Federal Operating Grants net decreased (\$291,148) is attributed to the timing of one-year grant awards. This includes a (\$217,405) decrease from the FY2025 ATF Overtime Reimbursement grant (GRN-1004515, M.R. #25-4885), (\$65,430) decrease from the FY2025 Traffic Safety Overtime Enforcement grant (GRN-1004577, MR. #24-4678), and (\$8,313) decrease from the 2023 Bulletproof Vest Partnership (BVP) grant (GRN-1004332, M.R. #19006).
- The Intergovernmental Program Reimbursement decreased (\$173,600) due to the Michigan Department of Natural Resources FY2024 Marine Safety Grant (GRN-1004384, MR. #24-4193).
- Charges for Services increased overall by \$10,020,223. This is largely due to a \$9,697,693 increase in Sheriff Special Deputies charges, resulting from annual contract adjustments and amendments for additional positions requested by various Cities, Villages, and Townships (CVTs). Additionally, Diverted Felon charges increased by \$600,000, and Commission Contracts increased by \$250,000 to accurately reflect activity and expenditures. This increase was partially offset by a (\$733,166) decrease in Reimbursement Salaries reflecting the LES contracts with CVTs.
- Other Revenues overall net decrease (\$7,391) is due to Budget Use Only No Actuals (Grant Revenues) to reflect anticipated funding for new grants.
- Transfer In decreased (\$366,024) is primarily due to one-time transfers in FY 2025. These include (\$286,400) from the LE Enhance DOJ fund (#21342) for equipment and training (M.R. #2025-5178), (\$69,662) from the Sheriff Training Fund (#21396) for dispatcher training and costs (M.R. 2025-5040), and (\$9,962) from the Sheriff Booking Fee Training Fund (#21397) for corrections deputy training.

FY 2026 EXPENDITURES

- Controllable Personnel includes a 2.4 % general salary increase.
- Contractual Services decreased by a net (\$132,958) is primarily due to one-time FY 2025 transfers: (\$69,662) from Sheriff Training Fund (#21396) for eligible dispatcher training and dispatch costs 1st Qtr. forecast Amendment (M.R. #2025-5040) and (\$9,962) from Sheriff Booking Fee Training Fund (#21397) for corrections deputy training purposes (M.R. #2025-5178). Equipment Maintenance decreased (\$109,054) is primarily due to a one-time FY25 budget request for Equipment Maintenance decrease (\$100,000) partially offset by FY26 budget request for Equipment Maintenance increase \$22,400 for upgrades to the gun range in Sheriff Corrective Services Administration. Partially offset by increases in Professional Services \$75,000 and Electrical Service \$28,860 in Sheriff Emergency Response and Preparedness, aligning the budget with actual spending.

- Commodities net decrease of (\$1,292,098) is primarily due to FY 2023 carry forwards re-appropriated in FY 2024 (\$310,000) for Deputy Supplies (TASER replacement) in Sheriff Emergency Response and Preparedness. FY 2023 encumbrances totaling (\$256,467) as detailed in (M.R. #23169). Additional decrease in Deputy Supplies in total of (\$321,547) as detailed in (M.R. #2024-4757). Expendable Equipment decreased (\$96,000) reflecting the one-time allocation in the FY 2025 budget for lab equipment purchase within Investigative/Forensic division. Also, total decrease in Uniform (\$166,860) is due to Fiscal Year 2024 Year End Report - Encumbrances (M.R. #2024-4757) within Sheriff Patrol Services division. Partially offset by a one-time increase of \$150,000 in the FY 2026 budget request for Deputy Supplies to replace vests per policy.
- Capital Outlay decrease of (\$244,500) is mainly attributed to a decrease in Equipment (\$183,500) for a helicopter mapping system in Sheriff Investigative and Forensic Services Administration, and (\$38,000) for lab analysis in Sheriff Patrol Services. These reductions reflect the one-time transfers from the Forfeiture fund, as outlined in M.R. #2025-5178). Also, decrease (\$23,000) in Marine Equipment for Marine Safety (M.R. #2024-4757) from the Fiscal Year 2024 Year End Report Encumbrances.
- Internal Services increased overall \$961,988 due to several factors. Info Tech Operations \$720,343, Motor Pool \$780,525, Info Tech CLEMIS \$31,877 and Telephone Communications \$20,075 due to usage and allocation adjustments. The Insurance Fund increase of \$232,137 reflects the amount allocated for insurance to maintain the operations of the building and liability fund. Partially offset by Building Space Cost Allocation decreased (\$544,474) as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2026 building rates have been adjusted as the rates are based on full cost recovery for building maintenance and operations. Also, Info Tech Development (\$148,207) and Maintenance Department Charges (\$50,600) decreased as the appropriations are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. The decrease in Motor Pool Fuel Charges (\$176,103) due to usage and allocation adjustments.
- Transfers Out decreased (\$367,011) is primarily due to Motor Pool (\$110,000), Information Technology (\$49,545), and Radio Communications (\$46,746) for patrol contract amendments related to one-time costs, as detailed in BA #2025-5270 for a Fleet Expansion request. Additionally, decrease in Motor Pool (\$55,000), Information Technology (\$15,565), and Radio Communications (\$15,100) for the Pontiac School Liaison Project related to one-time costs (M.R.. 2024-4550).

FY 2027 REVENUES

- Charges for Services increased \$5,997,160 primarily due to Sheriff Special Deputies annual contract adjustments for existing contracts to provide law enforcement services to various CVTs and Contracted Rates for Dispatch Services and Court Security Services increased for related services.
- Other Revenues overall net increase \$875 is due to Budget Use Only No Actuals (Grant Revenues) to reflect anticipated funding for new grants.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Contractual Services net decrease of (\$98,551) is primarily due to a two-year budget request for polygraph examiner services.
- Commodities net increase of \$660,450 is primarily due to FY 2023 carry forwards re-appropriated in FY 2024 \$310,000 for Deputy Supplies (TASER replacement) in Sheriff Emergency Response and Preparedness. Additional, increase in Deputy Supplies in total of \$321,547 as detailed in (M.R #2024-4757) Fiscal Year 2024 Year End Report-Encumbrances in Emergency Response and Preparedness and Patrol Services division.
- Internal Services decreased (\$499,246) due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

FY 2028 REVENUES

- Charges for Services overall net increase of \$6,000,000 is primarily due to Sheriff Special Deputies revenue reflecting the current contracts requested by various Cities, Villages and Townships (CVTs).
- Other Revenues overall net increase \$11,060 is due to Budget Use Only No Actuals (Grant Revenues) to reflect anticipated funding for new grants.

FY 2028 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Contractual Service net Increase of \$700 is due to a one-time budget request of \$2,100 for equipment maintenance, in addition to the ongoing request of \$22,400 for FY2027.
- Commodities net Increase of \$370 is due to change in budget.
- Internal Services reflect an increase of \$200,222 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		FY2026 AND FY2027 AND FY2028 County Executive Budget Recommendation - Categorical Variance								
Account Number/Description	FY 2025		FY2026 County Exec. Recommended	Inc./ (Dec.) FY 2025 Amended to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./ (Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.		FY2028 County Exec. Recommended	Inc./ (Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
State Grants	63,000	84,569	23,000	(61,569)	-72.80%	23,000	-	0.00%	23,000	-	0.00%
Charges for Services	15,420,100	15,420,100	15,420,100	-	0.00%	15,420,100	-	0.00%	15,320,100	(100,000)	-0.65%
Investment Income	2,500	2,500	2,500	-	0.00%	2,500	-	0.00%	2,500	-	0.00%
Other Revenues	848	848	-	(848)	-100.00%	-	-	0.00%	-	-	0.00%
Grand Total Revenues	15,486,448	15,508,017	15,445,600	(62,417)	-0.40%	15,445,600	-	0.00%	15,345,600	(100,000)	-0.65%
Expenditures											
Salaries	5,756,605	5,775,489	6,216,622	441,133	7.64%	6,547,432	330,810	5.32%	6,863,489	316,056	4.83%
Fringe Benefits	3,267,319	3,270,399	3,452,889	182,491	5.58%	3,631,513	178,624	5.17%	3,820,332	188,818	5.20%
Contractual Services	453,550	454,170	443,550	(10,620)	-2.34%	443,550	-	0.00%	443,550	-	0.00%
Commodities	874,062	877,922	1,099,062	221,140	25.19%	1,099,062	-	0.00%	1,099,062	-	0.00%
Capital Outlay	-	5,000	-	(5,000)	-100.00%	-	-	0.00%	-	-	0.00%
Internal Services	1,991,207	2,355,577	2,069,924	(285,653)	-12.13%	2,012,845	(57,079)	-2.76%	2,035,588	22,743	1.13%
Grand Total Expenditures	12,342,743	12,738,557	13,282,047	543,490	4.27%	13,734,402	452,355	3.41%	14,262,020	527,617	3.84%

COUNTY CLERK (Page 156)
BUDGET HIGHLIGHTS
FY 2026/2027/2028 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2026 REVENUES

- Revenue decreases for Grant Fees and Collections (\$61,569) due to funding decrease in the Michigan State Court Administration Office Legal Staff Help Center Grant (GRN-1004391).

FY 2026 EXPENDITURES

- Controllable Personnel includes a 2.4% salary increase.
- Contracted Services decreases (\$10,620) primarily due to the reduction of Court Transcripts (\$12,000) that were transferred over to Prosecuting Attorney and Printing (\$620) due to less usage. Partially offset by Travel and Conference \$2,000 due to increased travel.
- Commodities increased \$221,140 primarily due to an increase in Election Supplies \$225,000. Partially offset by Office Supplies (\$3,860) due to decrease in usage.
- Capital Outlay decreased (\$5,000) for Office Equipment due to a one-time allocation in FY 2025.
- Internal Services decrease overall by (\$285,653) primarily due to Info Tech Development (\$328,710) which is partially offset by Maintenance Department Charges (\$35,660) as the appropriations are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. Building Space Cost Allocation of (\$105,486) as Facilities Maintenance and Operations determines rates for each building based on estimate costs to operate and maintain facilities. The FY 2026 building rates have been adjusted as the rates are based on full cost recovery for building maintenance operations. Motor Pool decreased (\$1,368) due to usage and allocation adjustments. Partially offset by Info Tech Operations \$182,408 and Telephone Communications \$1,707 due to usage and allocation adjustments. Also, Insurance Fund \$1,456 which reflects the amount allocated for insurance to maintain the operations of the Building and Liability Fund.

FY 2027 REVENUES

- No Changes.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Internal Services net decrease of (\$57,079) is due to Building Space Allocation; rates are based on full cost recovery for building maintenance and operations.

FY 2028 REVENUES

- Revenues decrease for Trax Index (\$100,000) due to new contract with new vendor.

FY 2028 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Internal Services increase overall \$22,743 is 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	FY2026 AND FY2027 AND FY2028 County Executive Budget Recommendation - Categorical Variance											
Account Number/Description		FY 2025		FY2026 County Exec. Recommended	Inc./ (Dec.) FY 2025 Amended to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./ (Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.		FY2028 County Exec. Recommended	Inc./ (Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.		
		Adopted Budget	Amended Budget		\$	%		\$	%		\$	%	
Revenues													
Property Taxes		1,700,000	1,700,000	1,700,000	-	0.00%	1,700,000	-	0.00%	1,700,000	-	0.00%	
Charges for Services		3,396,100	3,396,100	3,396,100	-	0.00%	3,396,100	-	0.00%	3,396,100	-	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%	
Investment Income		300,000	300,000	600,000	300,000	100.00%	600,000	-	0.00%	600,000	-	0.00%	
Transfers In		2,700,000	2,700,000	2,700,000	-	0.00%	2,700,000	-	0.00%	2,700,000	-	0.00%	
Grand Total Revenues		8,111,100	8,111,100	8,411,100	300,000	3.70%	8,411,100	-	0.00%	8,411,100	-	0.00%	
Expenditures													
Salaries		2,686,245	2,693,623	2,813,711	120,088	4.46%	2,916,097	102,386	3.64%	3,001,746	85,648	2.94%	
Fringe Benefits		1,422,218	1,424,715	1,501,138	76,423	5.36%	1,563,291	62,154	4.14%	1,627,803	64,511	4.13%	
Contractual Services		3,197,870	3,197,870	3,223,370	25,500	0.80%	3,223,370	-	0.00%	3,223,370	-	0.00%	
Commodities		86,900	87,972	86,900	(1,072)	-1.22%	86,900	-	0.00%	86,900	-	0.00%	
Internal Services		1,974,819	2,356,101	1,991,440	(364,661)	-15.48%	1,974,706	(16,734)	-0.84%	1,982,194	7,488	0.38%	
Transfers Out		120,000	120,000	120,000	-	0.00%	120,000	-	0.00%	120,000	-	0.00%	
Grand Total Expenditures		9,488,052	9,880,281	9,736,559	(143,722)	-1.45%	9,884,365	147,806	1.52%	10,042,012	157,647	1.59%	

TREASURER'S OFFICE (Page 171)
BUDGET HIGHLIGHTS
FY 2026/2027/2028 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2026 REVENUES

- Income from Investments increased \$300,000 due to market rates.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Contractual Services increase of \$25,500 is due to Foreclosure Notification \$25,000 due to a new vendor.
- Internal Services net decrease of (\$364,661) is due to Info Tech Development (\$380,000) decreased as appropriations are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. Insurance fund of (\$32,000) which reflects the amount allocated for insurance to maintain the operations of the Building and Liability Fund. Building Space Cost allocation decreased (\$14,000) as Facilities Maintenance and Operations determines the rates for each building based on estimated costs to operate and maintain facilities. The FY 2026 building rates have been adjusted as the rates are based on full cost recovery for building maintenance and operations.

FY 2027 REVENUES

- No Changes.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Internal Services decreased (\$16,732) primarily due to Building Space Cost Allocation (\$18,796) as Facilities Maintenance and Operations determines the rates for each building based on estimated costs to operate and maintain facilities. Partially offset by Info Tech Operations \$2,062 due to usage and allocation adjustments.

FY 2028 REVENUES

- No Changes.

FY 2028 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Internal Services increased \$7,488 due to Building Space Cost Allocation as Facilities Maintenance and Operations determines the rates for each building based on estimated costs to operate and maintain facilities.

Department:	Board of Commissioners		OAKLAND COUNTY, MICHIGAN										
Fund:	Budget - General Fund General Purpose		FY2026 AND FY2027 AND FY2028 County Executive Budget Recommendation - Categorical Variance										
			FY 2025		FY2026	Inc./.(Dec.) FY 2025 Amended to		FY2027	Inc./.(Dec.) FY 2026 Rec. to		FY2028	Inc./.(Dec.) FY 2027 Rec. to	
			Adopted	Amended	County Exec.	FY 2026 Co. Exec.Rec.		County Exec.	FY 2027 Co. Exec.Rec.		County Exec.	FY 2028 Co. Exec.Rec.	
Account Number/Description			Budget	Budget	Recommended	\$	%	Recommended	\$	%	Recommended	\$	%
Revenues													
Charges for Services			3,700	3,700	3,700	-	0.00%	3,700	-	0.00%	3,700	-	0.00%
Transfers In			100,000	100,000	100,000	-	0.00%	100,000	-	0.00%	100,000	-	0.00%
Grand Total Revenues			103,700	103,700	103,700	-	0.00%	103,700	-	0.00%	103,700	-	0.00%
Expenditures													
Salaries			2,398,497	2,539,053	2,765,597	226,543	8.92%	2,895,110	129,513	4.68%	3,011,645	116,535	4.03%
Fringe Benefits			1,295,680	1,343,273	1,490,796	147,523	10.98%	1,564,761	73,965	4.96%	1,639,513	74,752	4.78%
Contractual Services			1,271,357	1,271,357	1,545,357	274,000	21.55%	1,295,457	(249,900)	-16.17%	1,304,557	9,100	0.70%
Commodities			29,291	29,291	29,291	-	0.00%	29,291	-	0.00%	29,291	-	0.00%
Capital Outlay			30,000	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Internal Services			715,694	756,398	517,354	(239,044)	-31.60%	509,915	(7,439)	-1.44%	512,878	2,964	0.58%
Grand Total Expenditures			5,740,519	5,939,372	6,348,394	409,022	6.89%	6,294,533	(53,861)	-0.85%	6,497,884	203,351	3.23%

BOARD OF COMMISSIONERS (Page 175)
BUDGET HIGHLIGHTS
FY 2026/2027/2028 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2026 REVENUES

- No Changes.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4%.
- Contractual Services overall increase of \$274,000 is primarily due to Professional Services-Annual Audit \$274,000, which has an additional adjustment of \$265,000 over the original contract to account for an anticipated contract amendment. Additional increases include Contracted Services \$35,593 mainly due to a 3% increase in the LVPI contract and the net neutral reallocation that added the Literacy Project program of \$10,000 to this line item from the Literacy Project line item (\$10,000). The following budgetary adjustments are also part of net neutral reallocations that include an increase in Travel and Conference \$30,500 to cover Commissioner travel costs for Association Conferences; partially offset by decreases in Workshops and Meeting (\$27,842), Public Information (\$12,589), Periodicals Books Publ Sub (\$6,903), Personal Mileage (\$4,759) and Printing (\$4,000), which will align the budget with projected future activity.
- Commodities had no changes.
- Internal Services overall decrease of (\$239,044) is mainly attributed to a decrease in Building Space Cost Allocation (\$248,624), as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2026 building rates have been adjusted as the rates are based on full cost recovery for building maintenance and operations. Telephone Communications (\$18,350) decreased due to the budget amendment that reallocated an additional \$30,000 to this line item for FY 2025 for the purchase of Commissioner iPads. Info Tech Development (\$6,937) and Maintenance Department Charges (\$3,767) decreased as the appropriations are budgeted in Non-Departmental and transferred as needed as per the General Appropriations Act. Partially offset by an increase in Info Tech Operations \$33,985 due to usage and allocation adjustments. The Insurance Fund increase of \$4,081 reflects the amount allocated for insurance to maintain the operations of the Building and Liability Fund.

FY 2027 REVENUES

- No changes.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Contractual Services overall decrease of (\$249,900) is primarily attributed to a decrease in Professional Services-Annual Audit (\$254,000) due to the FY 2026 additional increase of \$265,000 for an anticipated contract amendment. FY 2027 and FY 2028 will be adjusted once the final contract amendment is finalized. Partially offset by an increase in Contract Services \$5,000 due to the 3% increase in the LVPI contract.
- Internal Services decrease of (\$7,439) is due to Building Space Allocation; rates are based on full cost recovery for building maintenance and operations.

FY 2028 REVENUES

- No changes.

FY 2028 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Contractual Services overall increase of \$9,100 is due to an increase in Professional Services-Annual Audit \$9,000 to align the budget with their current contract schedule for FY 2028. It is anticipated that there will be an amendment to this contract, which will increase this budget once it is finalized.
- Internal Services increase of \$2,964 is 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	FY2026 AND FY2027 AND FY2028 County Executive Budget Recommendation - Categorical Variance									
Account Number/Description	FY 2025		FY2026 County Exec. Recommended	Inc./.(Dec.) FY 2025 Amended to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./.(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.		FY2028 County Exec. Recommended	Inc./.(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.	
	Adopted Budget	Amended Budget									
				\$	%			\$		%	
Revenues											
Charges for Services	4,067,600	4,070,070	4,109,094	39,024	0.96%	4,114,243	5,149	0.13%	4,114,243	-	0.00%
External Internal Service Fund Charges for Services	300	300	300	-	0.00%	300	-	0.00%	300	-	0.00%
Grand Total Revenues	4,067,900	4,070,370	4,109,394	39,024	0.96%	4,114,543	5,149	0.13%	4,114,543	-	0.00%
Expenditures											
Salaries	174,504	181,882	188,500	6,618	3.64%	192,904	4,404	2.34%	197,307	4,404	2.28%
Fringe Benefits	70,582	73,083	77,540	4,457	6.10%	78,673	1,133	1.46%	81,384	2,711	3.45%
Contractual Services	360,557	360,557	520,557	160,000	44.38%	360,557	(160,000)	-30.74%	360,557	-	0.00%
Commodities	98,418	98,993	64,100	(34,893)	-35.25%	64,100	-	0.00%	64,100	-	0.00%
Internal Services	8,504,785	8,618,534	8,100,834	(517,700)	-6.01%	8,271,346	170,511	2.10%	8,282,661	11,315	0.14%
Transfers Out	56,165	56,165	56,165	-	0.00%	56,165	-	0.00%	56,165	-	0.00%
Grand Total Expenditures	9,265,011	9,389,214	9,007,696	(381,517)	-4.06%	9,023,744	16,048	0.18%	9,042,174	18,430	0.20%

WATER RESOURCES COMMISSIONER – GENERAL FUND/GENERAL PURPOSE FUNDS (Page 178)
BUDGET HIGHLIGHTS

FY 2026/2027/2028 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2026 REVENUES

- Charges for Services reflect an increase of \$39,024 primarily for Reimbursement General \$100,000 based on anticipated allocation to special revenue and proprietary funds and Reimbursement of Salaries for Construction Administration \$5,024 due to allocation of labor costs related to the reimbursement of positions for the Water Resources Commissioner and Chief Deputy Water Resources Commissioner and Soil Erosions Fees (\$66,000) decrease related to soil erosion sediment control program.

FY 2026 EXPENDITURES

- Salaries and Fringes Benefits \$11,075 increase reflects the FY 2026 salary forecast for the Water Resources Commissioner position and includes a 2.4% salary increase and associated fringe benefits.
- Contracted Services increased \$160,000 for the new professional services contract to inspect Oakland County's Private Dams.
- Commodities decreased (\$34,893) due to Metered Postage Expense (\$12,500) and Office Supplies (\$21,818) adjustment to reflect more accurate spending trends.
- Internal Services overall decreased (\$517,700) due to Building Space Cost Allocation decreased (\$599,111) as Facilities Maintenance and Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2026 building rates have been adjusted as the rates are based on full cost recovery for building maintenance and operations. Drain Equipment Labor increased \$183,955 which is based on the historical spending in the fund from the previous three-year average for salary and associated fringe benefits related to the charges from the Drain Equipment Fund (#63900). An adjustment was made for actual changes in the activity of services provided by Info Tech Operations \$9,705 and Insurance Fund \$1,500. Also, Info Tech Development (\$103,039) and Maintenance Department Charges (\$10,710) decreased as the appropriations are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act.

FY 2027 REVENUES

- Charges for Services reflect an increase of \$5,149 for Reimbursement of Salaries for Construction Administration due to allocation of labor costs related to the reimbursement of positions for the Water Resources Commissioner and Chief Deputy Water Resources Commissioner.

FY 2027 EXPENDITURES

- Salaries and Fringes Benefits \$5,537 increase reflects the FY 2027 salary forecast for the Water Resources Commissioner position and includes a 2.4% salary increase and associated fringe benefits.
- Contracted Services decreased (\$160,000) for the expiration of the contract to inspect Oakland County's Private Dams.
- Internal Services increased overall \$170,511 due to Drain Equipment Labor increase of \$189,472 which is based on the historical spending in the fund from the previous three-year average for salary and associated fringe benefits related to the charges from the Drain Equipment Fund (#63900). Also, an adjustment was made for actual changes in the activity of services provided by Info Tech Operations \$9,695 and Building Space Cost Allocation decreased (\$28,656); rates are based on full cost recovery for building maintenance and operations.

FY 2028 REVENUES

- No Changes.

FY 2028 EXPENDITURES

- Salaries and Fringes Benefits \$7,115 increase reflects the FY 2028 salary forecast for the Water Resources Commissioner position and includes a 2.4% salary increase and associated fringe benefits.
- Internal Services increased \$11,315 due to Building Space Cost Allocation; 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	FY2026 AND FY2027 AND FY2028 County Executive Budget Recommendation - Categorical Variance									
Account Number/Description	FY 2025		FY2026 County Exec. Recommended	Inc./ (Dec.) FY 2025 Amended to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./ (Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.		FY2028 County Exec. Recommended	Inc./ (Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Expenditures											
Salaries	5,458,898	5,497,267	6,062,751	565,485	10.29%	6,308,590	245,839	4.05%	6,524,635	216,045	3.42%
Fringe Benefits	2,472,936	2,478,387	2,736,529	258,142	10.42%	2,821,017	84,487	3.09%	2,935,471	114,455	4.06%
Contractual Services	1,222,274	1,028,014	1,222,359	194,345	18.90%	1,222,965	606	0.05%	1,216,755	(6,210)	-0.51%
Commodities	91,046	91,046	95,046	4,000	4.39%	95,046	-	0.00%	95,046	-	0.00%
Internal Services	1,209,206	1,382,002	1,696,189	314,188	22.73%	1,674,014	(22,175)	-1.31%	1,684,268	10,254	0.61%
Transfers Out	1,883,621	2,043,621	1,883,621	(160,000)	-7.83%	1,883,621	-	0.00%	1,883,621	-	0.00%
Grand Total Expenditures	12,337,981	12,520,337	13,696,496	1,176,159	9.39%	14,005,253	308,757	2.25%	14,339,796	334,543	2.39%

COUNTY EXECUTIVE (Page 181)
BUDGET HIGHLIGHTS
FY 2026/2027/2028 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2026 REVENUES

- No changes.

FY 2026 EXPENDITURES

- Controllable Personnel – FY 2026 reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
 - Other Salaries and Fringe Benefit changes include the creation of a FTE Executive Financial Coordinator for the Administration Division as well as a FTE Sustainability Specialist for the Office of Sustainability.
- Contractual Services increased by \$194,345 primarily due to timing of carryforward dollars totaling \$160,000 for the Office of Sustainability. Other changes include:
 - Computer Research Services increased \$12,120 based on new contract for Corporation Counsel's legal research.
 - Training increased \$6,000 to establish budgets for the Performance Management and Strategic Planning & Initiative divisions.
 - Travel and Conference increased \$6,000 to establish budgets for the Performance Management, Strategic Planning & Initiatives, and Office of Sustainability divisions.
 - Workshops and Meeting increased \$4,000 to establish budgets for the Performance Management and Strategic Planning & Initiative divisions.
 - Membership Dues increased \$2,225 for the Office of Sustainability accommodate increased membership costs.
 - Special Event Program decreased (\$10,000) as part of a net-neutral adjustment within the Operating Controllable expense category for the Diversity, Equity and Inclusion division.
- Commodities increased by \$4,000 primarily due to a reallocation of \$10,000 in the Diversity, Equity and Inclusion division from Special Event Program to Special Event Supplies. Partially offset by a reduction of (\$6,000) in Office Supplies for the Administration division.
- Internal Services increased \$314,188. Info Tech Operations increased by \$459,598 based on activity. Additionally, building Space Cost Allocation increased \$25,299 as Facilities Maintenance and Operations determines the rates for each building based on estimated costs and operate and maintain the facilities. The FY2025 building rates increased as the rates are based on full cost recovery for building maintenance and operations. These increases are partially offset by Info Tech Development (\$103,913) and Maintenance Department charges (\$62,980) which are budgeted in a Non-Departmental and transferred to

departments as needed per the General Appropriation Act. Additionally, decrease of (\$3,349) in Insurance Fund reflects the amount allocated for insurance to maintain the operations of the Building and Liability Fund.

- Transfers Out decreased by (\$160,000) due to one-time transfers for Executive Office Building moves as detailed in M.R. 2024-3918.

FY 2027 REVENUES

- No changes.

FY 2027 EXPENDITURES

- Controllable Personnel - FY 2027 Reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Internal Services decreased (\$22,175) primarily due to Building Space Cost Allocation (\$25,584); rates are based on full cost recovery for building maintenance and operations. Partially offset by an increase of \$3,409 in Info Tech Operations due to usage and allocation.

FY 2028 REVENUES

- No changes.

FY 2028 EXPENDITURES

- Controllable Personnel - FY 2028 Reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Contractual Services decrease by (\$6,210) to reflect new contract for legal services in the Corporation Counsel division.
- Internal Services increased \$10,254 due to Building Space Cost Allocation; 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		FY2026 AND FY2027 AND FY2028 County Executive Budget Recommendation - Categorical Variance										
			FY 2025		FY2026 County Exec. Recommended	Inc./ (Dec.) FY 2025 Amended to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./ (Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.		FY2028 County Exec. Recommended	Inc./ (Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.	
Account Number/Description			Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues													
Charges for Services			4,391,768	4,391,768	4,615,494	223,726	5.09%	4,787,713	172,219	3.73%	4,787,713	-	0.00%
Grand Total Revenues			4,391,768	4,391,768	4,615,494	223,726	5.09%	4,787,713	172,219	3.73%	4,787,713	-	0.00%
Expenditures													
Salaries			13,449,222	13,435,921	15,283,380	1,847,459	13.75%	16,035,975	752,595	4.92%	16,745,067	709,092	4.42%
Fringe Benefits			7,245,793	7,276,782	8,115,499	838,717	11.53%	8,517,876	402,377	4.96%	8,933,391	415,515	4.88%
Contractual Services			527,391	527,391	762,503	235,112	44.58%	762,403	(100)	-0.01%	762,403	-	0.00%
Commodities			309,480	311,720	318,706	6,986	2.24%	318,806	100	0.03%	318,806	-	0.00%
Capital Outlay			-	12,578	-	(12,578)	-100.00%	-	-	0.00%	-	-	0.00%
Internal Services			4,627,890	5,258,014	4,500,504	(757,509)	-14.41%	4,530,075	29,571	0.66%	4,550,346	20,271	0.45%
Grand Total Expenditures			26,159,775	26,822,406	28,980,592	2,158,186	8.05%	30,165,135	1,184,543	4.09%	31,310,013	1,144,877	3.80%

MANAGEMENT AND BUDGET (Page 199)
BUDGET HIGHLIGHTS
FY 2026/2027/2028 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2026 REVENUES

- Charges for Services net increase of \$223,726 reflects an increase of \$152,050 for Equalization contracts and an anticipated increase in Late Penalty Fees of \$58,000.

FY 2026 EXPENDITURES

- Controllable Personnel includes a 2.4% general salary increase. Other charges include the creation of one (1) PTNE Financial Tech II, two (2) FTE Financial Tech II, one (1) FTE Accountant III, and two (2) FTE Financial Analysts. This is partially offset by the deletion of one (1) PTNE Financial Tech II in Fiscal Services. Also, the addition of one (1) FTE Buyer position in the Purchasing Division.
- Contractual Services increased \$235,112 for Software Rental Lease Purchase \$70,875 and Professional Services of \$150,000 for Adaptive and Workday support.
- Commodities increased \$6,966 primarily for Metered Postage \$4,758, and Office Supplies \$682 due to anticipated increase in demand.
- Capital Outlay decreased by (\$12,578) due to the prior year purchase of Non-Depreciable assets.
- Internal Services decreased (\$757,509) due to Info Tech Development of (\$614,000) as the appropriations are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. Also, a decrease in Building Space Cost Allocation of (\$152,000) as Facilities Maintenance and Operations determines the rates for each building based on estimated costs to operate and maintain facilities. The FY 2026 building rates have been adjusted as the rates are based on full cost recovery for building maintenance and operations.

FY 2027 REVENUES

- Charges for Services net increase of \$172,219 which reflects an increase of \$158,133 for Equalization contracts and an anticipated increase in Refunds Miscellaneous of \$14,086.

FY 2027 EXPENDITURES

- Controllable Personnel includes a 2.4% general salary increase.
- Internal Services increased \$29,571 primarily due to Info Tech Operations of \$80,192 partially offset by Building Space Cost Allocation of (\$50,621) as rates are based on full cost recovery for building maintenance and operations.

FY 2028 REVENUES

- No changes.

FY 2028 EXPENDITURES

- Controllable Personnel includes a 2.4% general salary increase.
- Internal Services increased \$20,271 due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

Department:	Facilities Management		OAKLAND COUNTY, MICHIGAN										
Fund:	Budget - General Fund General Purpose		FY2026 AND FY2027 AND FY2028 County Executive Budget Recommendation - Categorical Variance										
			FY 2025		FY2026	Inc./(Dec.) FY 2025 Amended to		FY2027	Inc./(Dec.) FY 2026 Rec. to		FY2028	Inc./(Dec.) FY 2027 Rec. to	
			Adopted	Amended	County Exec.	FY 2026 Co. Exec.Rec.		County Exec.	FY 2027 Co. Exec.Rec.		County Exec.	FY 2028 Co. Exec.Rec.	
Account Number/Description			Budget	Budget	Recommended	\$	%	Recommended	\$	%	Recommended	\$	%
Revenues													
Charges for Services			416,000	416,000	386,000	(30,000)	-7.21%	386,000	-	0.00%	386,000	-	0.00%
Other Revenues			1,500	1,500	1,500	-	0.00%	1,500	-	0.00%	1,500	-	0.00%
Grand Total Revenues			417,500	417,500	387,500	(30,000)	-7.19%	387,500	-	0.00%	387,500	-	0.00%
Expenditures													
Salaries			2,295,109	2,295,109	2,659,416	364,308	15.87%	2,781,904	122,488	4.61%	2,899,766	117,862	4.24%
Fringe Benefits			1,233,502	1,233,502	1,396,346	162,844	13.20%	1,461,357	65,011	4.66%	1,531,490	70,133	4.80%
Contractual Services			670,282	670,282	1,959,492	1,289,210	192.34%	1,959,492	-	0.00%	1,959,492	-	0.00%
Commodities			150,912	156,407	114,782	(41,625)	-26.61%	114,782	-	0.00%	114,782	-	0.00%
Capital Outlay			65,000	65,000	-	(65,000)	-100.00%	-	-	0.00%	-	-	0.00%
Internal Services			1,459,846	1,469,615	1,442,657	(26,958)	-1.83%	1,385,212	(57,445)	-3.98%	1,408,047	22,835	1.65%
Grand Total Expenditures			5,874,651	5,889,915	7,572,694	1,682,779	28.57%	7,702,747	130,054	1.72%	7,913,577	210,830	2.74%

FACILITIES MANAGEMENT (Page 210)
BUDGET HIGHLIGHTS
FY 2026/2027/2028 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2026 REVENUES

- Charges for Services overall decrease of (\$30,000) within the Support Services division is due to the removal of the budget for Commission Vending Machines (\$30,000), as the new contract does not include a commission payout to Oakland County.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4%.
- Contractual Services increased \$1,289,210, which is mainly attributed to the establishment of an Operating budget for the Capital Planning and Design division, which will support the activities for upcoming capital improvement projects. The budgetary changes for the department include increases in Professional Services \$1,222,525, Travel and Conference \$39,920, Software Rental Lease \$16,749, Membership Dues \$4,516, Training \$2,500, and Personal Mileage \$2,200. These increases also reflect net neutral budget reallocations within the Facilities Management Administration division and within the Facilities Planning and Engineering division to align their budgets with anticipated activity.
- Commodities decreased (\$41,625) primarily due to net neutral reallocations within the Facilities Management Administration division that decreased Office Supplies (\$47,428) and increased line items in the Contractual Services category. Partially offset by increases in the Capital Planning and Design division that was granted a budget for several new items to support their newer division's needs as they manage increasing CIP projects. The additional budgetary changes for the department include a decrease in Expendable Equipment (\$2,500); partially offset by Dry Goods and Clothing \$3,825, Computer Supplies \$1,300, Employee Footwear \$1,175, Special Event Supplies \$1,000, and Maintenance Supplies \$900. These changes also reflect net neutral reallocations within the Facilities Planning and Engineering division to align their budget with anticipated activity.
- Capital Outlay decrease of (\$65,000) is attributed to the reduction in Equipment (\$65,000), which was for the FY 2025 purchase of a new letter folder.
- Internal Services decreased (\$26,958) primarily due to Building Space Cost Allocation (\$17,415) as Facilities Maintenance and Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2026 building rates have been adjusted as the rates are based on full cost recovery for building maintenance and operations. Additional decreases include Motor Pool (\$5,817) due to allocation and usage. Also decreased are Info Tech Development (\$5,365) and Maintenance Department Charges (\$4,404) as the appropriations are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. Partially offset by increases in Info Tech

Managed Print Svcs \$3,930 and Telephone Communications \$2,003 due to allocation and usage. Insurance Fund increased \$550, reflecting the amount allocated for insurance to maintain the operations of the Building and Liability Fund.

FY 2027 REVENUES

- No changes.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Internal Services decreased (\$57,445) due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

FY 2028 REVENUES

- No changes.

FY 2028 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Internal Services increased \$22,835 due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

See also Facilities Maintenance and Operations Fund highlights.

Department:	Human Resources	OAKLAND COUNTY, MICHIGAN										
Fund:	Budget - General Fund General Purpose	FY2026 AND FY2027 AND FY2028 County Executive Budget Recommendation - Categorical Variance										
		FY 2025		FY2026	Inc./(Dec.) FY 2025 Amended to		FY2027	Inc./(Dec.) FY 2026 Rec. to		FY2028	Inc./(Dec.) FY 2027 Rec. to	
		Adopted	Amended	County Exec.	FY 2026 Co. Exec.Rec.		County Exec.	FY 2027 Co. Exec.Rec.		County Exec.	FY 2028 Co. Exec.Rec.	
Account Number/Description		Budget	Budget	Recommended	\$	%	Recommended	\$	%	Recommended	\$	%
Expenditures												
Salaries		2,820,818	2,832,167	2,994,952	162,785	5.75%	3,151,163	156,212	5.22%	3,300,187	149,024	4.73%
Fringe Benefits		1,267,399	1,271,242	1,258,093	(13,150)	-1.03%	1,320,422	62,330	4.95%	1,386,809	66,387	5.03%
Contractual Services		837,291	839,343	832,291	(7,052)	-0.84%	832,291	-	0.00%	832,291	-	0.00%
Commodities		23,554	23,554	28,554	5,000	21.23%	28,554	-	0.00%	28,554	-	0.00%
Capital Outlay		12,718	12,718	-	(12,718)	-100.00%	-	-	0.00%	-	-	0.00%
Internal Services		1,664,539	1,788,084	1,689,085	(98,999)	-5.54%	1,714,153	25,068	1.48%	1,719,512	5,359	0.31%
Grand Total Expenditures		6,626,319	6,767,109	6,802,974	35,866	0.53%	7,046,584	243,609	3.58%	7,267,353	220,769	3.13%

HUMAN RESOURCES (Page 222)
BUDGET HIGHLIGHTS
FY 2026/2027/2028 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2026 REVENUES

- Not applicable.

FY 2026 EXPENDITURES

- Controllable Personnel includes a 2.4% salary increase. Other changes include:
 - The HR Workforce Management Division has a transfer of (1) HR Analyst position P00003445 from the General Fund General Purpose (FND10100) to the Fringe Benefit Fund (FND67800).
 - The Human Resources Administration Division has a transfer of (1) HR Coordinator position P00001689 from the General Fund General Purpose (FND10100) to the Workforce Management Division and Fringe Benefits Fund (FND67800).
 - There is a cost center change within the General Fund General Purpose (FND10100) for (1) HR Coordinator position P00017019 that is moving from the Employee Engagement cost center (CCN1050510) to the HR Administration cost center (CCN1050101).
- Contractual Services overall decrease of (\$7,052) is attributed to changes within the Workforce Management Division that include a decrease in Software Rental Lease Purchase (\$30,000) that is partially offset by an increase in Professional Services \$22,948 to align the budget with actuals activity and anticipated usage. Workforce Management Division also had net neutral budget reallocations from the Contractual Services category to the Commodities category that include a decrease in Examination Material (\$2,000), Equipment Maintenance (\$1,100), and Periodicals Books Publ Sub (\$1,000) to align the budget with anticipated decreased activity.
- Commodities increase of \$5,000 is attributed to an increase in Office Supplies due to net neutral reallocations from the Contractual Services category, which aligns the budget with anticipated usage.
- Capital Outlay overall decrease of (\$12,718) within HR Workforce Management Division is attributed to the one-time appropriation of \$12,718 in the FY 2025 budget for an office setup for one (1) FTE Employee Labor Relations and HR Coordinator position, which included a desk, a chair, 2 cell phones, a desk phone and a laptop.

- Internal Services decreased (\$98,999) primarily due to a decrease in Info Tech Development of (\$111,813) and Maintenance Department Charges of (\$11,732) as the appropriations are budgeted in Non-Departmental and transferred to departments as needed per the General Appropriation Act. Partially offset by an increase in Building Space Cost Allocation \$18,756 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2026 building rates have been adjusted as the rates are based on full cost recovery for building maintenance and operations. Additional increases are Telephone Communications \$3,940 and Info Tech Operations \$1,976 due to usage and allocation adjustments. Insurance Fund increased \$654, which reflects the amount allocated for insurance to maintain the operations of the Building and Liability Fund.

FY 2027 REVENUES

- Not applicable.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Internal Services increase of \$25,068 is primarily due to an increase in Info Tech Operations \$38,428 which is attributed to usage and allocation adjustments. Partially offset by a decrease in Building Space Cost Allocation (\$13,360); rates are based on full cost recovery for building maintenance and operations.

FY 2028 REVENUES

- Not applicable.

FY 2028 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Internal Services increase of \$5,359 is attributed to an increase in Building Space Cost Allocation; 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		FY2026 AND FY2027 AND FY2028 County Executive Budget Recommendation - Categorical Variance										
			FY 2025		FY2026	Inc./ (Dec.) FY 2025 Amended to		FY2027	Inc./ (Dec.) FY 2026 Rec. to		FY2028	Inc./ (Dec.) FY 2027 Rec. to	
			Adopted	Amended	County Exec.	FY 2026 Co. Exec.Rec.		County Exec.	FY 2027 Co. Exec.Rec.		County Exec.	FY 2028 Co. Exec.Rec.	
Account Number/Description			Budget	Budget	Recommended	\$	%	Recommended	\$	%	Recommended	\$	%
Revenues													
Federal Grants			148,896	148,896	651,896	503,000	337.82%	651,896	-	0.00%	651,896	-	0.00%
State Grants			7,984,393	8,910,492	7,984,393	(926,099)	-10.39%	7,984,393	-	0.00%	7,984,393	-	0.00%
Charges for Services			4,224,246	4,224,246	5,540,793	1,316,547	31.17%	5,419,536	(121,257)	-2.19%	5,419,536	-	0.00%
Transfers In			117,545	120,515	117,545	(2,970)	-2.46%	117,545	-	0.00%	117,545	-	0.00%
Grand Total Revenues			12,475,080	13,404,149	14,294,627	890,478	6.64%	14,173,370	(121,257)	-0.85%	14,173,370	-	0.00%
Expenditures													
Salaries			23,610,161	23,683,343	26,975,563	3,292,220	13.90%	28,231,249	1,255,686	4.65%	29,430,272	1,199,023	4.25%
Fringe Benefits			12,769,486	12,816,695	13,720,641	903,946	7.05%	14,378,056	657,415	4.79%	15,064,401	686,345	4.77%
Contractual Services			6,430,861	6,880,420	6,291,758	(588,662)	-8.56%	6,291,758	-	0.00%	6,291,758	-	0.00%
Non Departmental Expense			283,027	283,027	390,650	107,623	38.03%	390,650	-	0.00%	390,650	-	0.00%
Commodities			2,048,562	2,132,052	2,355,262	223,211	10.47%	2,355,262	-	0.00%	2,355,262	-	0.00%
Capital Outlay			35,000	233,321	-	(233,321)	-100.00%	-	-	0.00%	-	-	0.00%
Internal Services			4,640,333	4,563,537	4,873,003	309,466	6.78%	4,774,701	(98,302)	-2.02%	4,820,361	45,660	0.96%
Transfers Out			1,259,041	1,279,040	639,644	(639,396)	-49.99%	639,644	-	0.00%	639,644	-	0.00%
Grand Total Expenditures			51,076,471	51,871,435	55,246,520	3,375,085	6.51%	57,061,319	1,814,799	3.28%	58,992,348	1,931,028	3.38%

HEALTH AND HUMAN SERVICES (Page 229)
BUDGET HIGHLIGHTS
FY 2026/2027/2028 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2026 REVENUES

- Revenues increased overall by \$890,478. Federal Operating Grants increased \$503,000 primarily due to Medicaid Outreach receipts. Increases in Food Plan Reviews \$453,190, Immunizations \$300,000, Food Service Licenses \$227,357, Reimb General \$150,000, Clinic Charges \$85,500, Administration Fees \$70,500, and Reimb Salaries \$30,00 due to increase in Health & Human Services rate increases. This is partially offset by State Operating Grants (\$839,043) due to FY 2024 carryforward included in FY 2025 budget and Grant Fees and Collection (\$87,000) due to one-time allocation of ELPHS Hearing grant (GRN-1004477) ending in FY 2025.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4%.
- Contractual Services decreased (\$588,662) due to the Contracted Services (\$540,803) for support of the Rx Kids Program (MR# 2025-5074); the removal of the Software Support Maintenance (\$38,000), Printing (\$14,494), Personal Mileage (\$11,938), Interpreter Fees (\$8,302), Equipment Maintenance (\$7,000), and Advertising (\$6,530) due to reallocation of funding to match spending trends. This is partially offset by increases in Laboratory Fees \$24,855 and Sponsorships \$10,000 due reallocation of budget expenditures.
- Non-Departmental Expense increased by \$107,623 due to reallocation of funding to the Area Agency on Aging.
- Commodities increased \$223,221 primarily due to an increase in Vaccines \$300,000 for the increase in demand. Partially offset by Expendable Equipment (\$30,598), Drugs (\$20,000), Metered Postage Expense (\$14,000), Office Supplies (\$6,042), and Medical Supplies (\$5,050) due to reallocation of budgets.
- Capital Outlay decreased (\$233,321) due to one-time Medical and Laboratory Equipment (\$197,890) (MR# 2024-4757), and Equipment (\$35,000) purchased in FY 2025.
- Internal Services increased \$309,466 primarily due to Building Space Cost Allocation \$478,000 as Facilities Maintenance and Operations determines the rates for each building based on estimated costs to operate and maintain facilities. The FY 2026 building rates have been adjusted as the rates are based on full cost recovery for building maintenance and operations. Information Tech Operations \$99,000 and Telephone \$22,000 due to rate and usage adjustments. Partially offset by Information Tech Development (\$224,000) and Maintenance Department Charges (\$74,000) as the appropriations are

budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. Also, decrease in Motor Pool (\$6,823) due to less usage.

- Transfers Out decreased by (\$639,396) due to a one-time prior year carryforward being expended in FY 2025.

FY 2027 REVENUES

- Revenues decreased by (\$121,257) due to rate change in Food Service Licenses.

FY 2027 EXPENDITURES

- Controllable Personnel includes a 2.4% general salary increase.
- Internal Services decreased (\$98,302) primarily due to Building Space Cost Allocation (\$115,810) as rates are based on full cost recovery for the building maintenance and operations. Partially offset by Info Tech Ops \$17,000 due to usage and allocation adjustments.

FY 2028 REVENUES

- No changes.

FY 2028 EXPENDITURES

- Controllable Personnel includes a 2.4% general salary increase.
- Internal Services increased \$45,660 due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

Department:	Public Services	OAKLAND COUNTY, MICHIGAN									
Fund:	Budget - General Fund General Purpose	FY2026 AND FY2027 AND FY2028 County Executive Budget Recommendation - Categorical Variance									
Account Number/Description	FY 2025		FY2026 County Exec. Recommended	Inc./ (Dec.) FY 2025 Amended to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./ (Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.		FY2028 County Exec. Recommended	Inc./ (Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Federal Grants	250,000	250,000	250,000	-	0.00%	250,000	-	0.00%	250,000	-	0.00%
Charges for Services	6,197,062	6,199,132	6,353,312	154,180	2.49%	6,197,062	(156,250)	-2.46%	6,197,062	-	0.00%
External Internal Service Fund Charges for Services	100	100	100	-	0.00%	100	-	0.00%	100	-	0.00%
Transfers In	25,210	64,210	-	(64,210)	-100.00%	-	-	0.00%	-	-	0.00%
Grand Total Revenues	6,472,372	6,513,442	6,603,412	89,970	1.38%	6,447,162	(156,250)	-2.37%	6,447,162	-	0.00%
Expenditures											
Salaries	22,772,652	22,775,714	24,098,197	1,322,483	5.81%	25,023,739	925,542	3.84%	25,997,168	973,429	3.89%
Fringe Benefits	11,637,860	11,639,758	12,219,079	579,321	4.98%	12,721,302	502,223	4.11%	13,315,809	594,507	4.67%
Contractual Services	4,118,334	4,615,548	4,089,334	(526,214)	-11.40%	4,089,334	-	0.00%	4,089,334	-	0.00%
Commodities	1,519,037	1,528,103	1,586,937	58,834	3.85%	1,539,037	(47,900)	-3.02%	1,539,037	-	0.00%
Capital Outlay	32,276	68,914	5,900	(63,014)	-91.44%	-	(5,900)	-100.00%	-	-	0.00%
Internal Services	8,465,809	8,741,181	8,203,221	(537,960)	-6.15%	7,880,730	(322,491)	-3.93%	8,009,022	128,293	1.63%
Grand Total Expenditures	48,545,968	49,369,217	50,202,668	833,450	1.69%	51,254,142	1,051,474	2.09%	52,950,370	1,696,228	3.31%

PUBLIC SERVICES (Page 246)
BUDGET HIGHLIGHTS
FY 2026/2027/2028 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2026 REVENUES

- Revenues increase \$154,180 due to one-time increases in FY 2026 revenue for expiring Macomb County contract for autopsies \$81,250 and Cremations \$75,000.
- Transfer In Overall decrease (\$64,210) is due to Children's Village Assessment on Diversion, Deflection and Detention of Youth grant (\$25,210) (GRN-1004360; ARPA-funded) and a one-time transfer of funds from the Pet Adoption Legacy Fund (\$39,000).

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Contracted Services decreased (\$526,214) primarily due to Transportation Service (\$436,139), Contracted Services (\$54,245), Medical Services Physicians (\$35,000), Employees Medical Exams (\$5,000), Printing (\$4,177), Equipment Maintenance (\$3,978), Membership Dues (\$2,000), Workshops and Meetings (\$2,000) and Professional Services (\$1,600). Partially offset by Laundry and Cleaning \$10,000, Testing Services \$5,000, and Travel and Conference \$2,295 due to reduced usage.
- Commodities increased by \$58,834 primarily due to Expendable Equipment \$51,646 for one-time charges approved for FY 2026. Also, Uniforms \$30,000 and Bedding and Linen \$5,000 due to increase in usage. Partially offset by Provisions (\$16,349), Drugs (\$10,000), and Medical Supplies (\$1,062) due to decrease in usage.
- Capital Outlay decreased (\$63,014) due to Equipment (\$45,738) and Capital Outlay Maintenance (\$17,276) for one-time expenditures.
- Internal Services decreased (\$537,960) primarily due to Info Tech Operations (\$231,055) for due to usage and allocation adjustments; Info Tech Development (\$178,322) and Maintenance Department Charges (\$97,050) as the appropriations are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act; Building Space Cost Allocation decreased (\$39,136) as Facilities Maintenance and Operation determines the rates for each building based estimated costs to operate and maintain the facilities. The FY 2026 building rates have been adjusted as the rates are based

on full cost recovery for building maintenance and operations; Motor Pool (\$10,466), Motor Pool Fuel Charges (\$10,390), Info Tech Equipment Rental (\$2,735), and Info Tech Managed Print Services (\$796) due to usage and allocation adjustments. This is partially offset by Insurance Fund of \$25,894 which reflects the amount allocated for insurance to maintain the operations of the Building and Liability Fund; and Info Tech CLEMIS \$4,959 and Telephone Communications \$1,137 due to usage and allocation adjustments.

FY 2027 REVENUES

- Revenues decrease (\$156,250) due to one-time increases in FY 2026 revenue for expiring Macomb County contract for autopsies (\$81,250) and Cremations (\$75,000).

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Contracted Services no changes.
- Commodities decreased (\$47,900) due to a one-time allocation in FY 2026 of Expendable Equipment.
- Capital Outlay Decreased (\$5,900) for a one-time Equipment purchase in FY 2025.
- Internal Services decrease of (\$322,491) is due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

FY 2028 REVENUES

- No changes.

FY 2028 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Internal Services overall increased \$128,293 due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

Department:	Economic Development	OAKLAND COUNTY, MICHIGAN										
Fund:	Budget - General Fund General Purpose	FY2026 AND FY2027 AND FY2028 County Executive Budget Recommendation - Categorical Variance										
		FY 2025		FY2026	Inc./ (Dec.) FY 2025 Amended to		FY2027	Inc./ (Dec.) FY 2026 Rec. to		FY2028	Inc./ (Dec.) FY 2027 Rec. to	
		Adopted	Amended	County Exec.	FY 2026 Co. Exec.Rec.		County Exec.	FY 2027 Co. Exec.Rec.		County Exec.	FY 2028 Co. Exec.Rec.	
Account Number/Description		Budget	Budget	Recommended	\$	%	Recommended	\$	%	Recommended	\$	%
Revenues												
Charges for Services		316,708	316,708	316,708	-	0.00%	316,708	-	0.00%	316,708	-	0.00%
Grand Total Revenues		316,708	316,708	316,708	-	0.00%	316,708	-	0.00%	316,708	-	0.00%
Expenditures												
Salaries		5,634,679	5,634,679	5,764,012	129,333	2.30%	5,963,277	199,265	3.46%	6,146,726	183,449	3.08%
Fringe Benefits		2,707,809	2,707,809	2,933,639	225,830	8.34%	3,055,223	121,584	4.14%	3,181,022	125,799	4.12%
Contractual Services		2,167,496	2,167,496	2,130,096	(37,400)	-1.73%	2,130,096	-	0.00%	2,130,096	-	0.00%
Commodities		67,379	68,956	104,779	35,823	51.95%	104,779	-	0.00%	104,779	-	0.00%
Internal Services		1,674,387	1,736,633	1,598,362	(138,271)	-7.96%	1,575,192	(23,170)	-1.45%	1,585,976	10,783	0.68%
Transfers Out		-	125,000	-	(125,000)	-100.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures		12,251,749	12,440,572	12,530,888	90,316	0.73%	12,828,567	297,679	2.38%	13,148,599	320,031	2.49%

ECONOMIC DEVELOPMENT & COMMUNITY AFFAIRS (Page 265)
BUDGET HIGHLIGHTS
FY 2026/2027/2028 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2026 REVENUES

- No changes.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4%.
- Contracted Services decreased (\$37,400) primarily due to Workshop and Meetings (\$52,400). Partially offset by Advertising \$10,000 and Software Rental Lease Purchase (\$5,000) due to less usage.
- Commodities increased \$35,823 primarily due to Special Event Supplies \$37,400 due to increases in planned conferences and events. Partially offset by Office Supplies (\$1,577) due to decrease in usage.
- Internal Services decreased (138,271) due to Building Space Cost Allocation of (\$89,595) as Facilities Maintenance and Operations determines the rates for each building based on estimated costs to operate and maintain facilities. The FY 2026 building rates have been adjusted as the rates are based on full cost recovery for building maintenance and operations. Also, Info Tech Development decreased (\$49,952) as the appropriations are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act.
- Transfers Out decreased (\$125,000) for the CEED Lending project (MR#20577) that was a carryforward from FY2023.

FY 2027 REVENUES

- No changes.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4%.
- Internal Services decreased (\$23,170) primarily due to Building Space Cost Allocation decreased (\$26,983) as Facilities Maintenance and Operations determines the rates for each building based on estimated costs to operate and maintain facilities; rates are based on full cost recovery for building maintenance and operations. Partially offset by Info Tech Operations \$3,813 due to usage and allocation adjustments.

FY 2028 REVENUES

- No changes.

FY 2028 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4%.
- Internal Services increased \$10,783 due to Building Space Cost Allocation as Facilities Maintenance and Operations determines the rates for each building based on estimated costs to operate and maintain facilities; rates are based on full cost recovery for building maintenance and operations.

Department:	Emergency Management and Homeland Security Department	OAKLAND COUNTY, MICHIGAN										
Fund:	Budget - General Fund General Purpose	FY2026 AND FY2027 AND FY2028 County Executive Budget Recommendation - Categorical Variance										
		FY 2025		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Amended to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.		FY2028 County Exec. Recommended	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.	
Account Number/Description		Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues												
Federal Grants		476,910	497,048	17,618	(479,430)	-96.46%	17,618	-	0.00%	17,618	-	0.00%
Intergovernmental Program Reimbursement		9,000	9,000	9,000	-	0.00%	9,000	-	0.00%	9,000	-	0.00%
Other Revenues		-	-	12,453	12,453	0.00%	14,314	1,861	14.94%	15,045	731	5.11%
Grand Total Revenues		485,910	506,048	39,071	(466,977)	-92.28%	40,932	1,861	4.76%	41,663	731	1.79%
Expenditures												
Salaries		1,128,300	1,135,363	1,055,854	(79,509)	-7.00%	1,091,367	35,513	3.36%	1,123,474	32,107	2.94%
Fringe Benefits		533,339	536,006	509,460	(26,545)	-4.95%	527,006	17,546	3.44%	548,096	21,090	4.00%
Contractual Services		877,176	1,477,176	452,901	(1,024,275)	-69.34%	451,901	(1,000)	-0.22%	451,901	-	0.00%
Commodities		55,161	51,028	55,161	4,133	8.10%	55,161	-	0.00%	55,161	-	0.00%
Capital Outlay		172,000	182,129	172,000	(10,129)	-5.56%	172,000	-	0.00%	172,000	-	0.00%
Internal Services		767,222	804,088	844,058	39,970	4.97%	830,495	(13,564)	-1.61%	836,169	5,675	0.68%
Grand Total Expenditures		3,533,197	4,185,789	3,089,434	(1,096,354)	-26.19%	3,127,930	38,495	1.25%	3,186,802	58,872	1.88%

EMERGENCY MANAGEMENT AND HOMELAND SECURITY (Page 279)
BUDGET HIGHLIGHTS
FY 2026/2027/2028 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2026 REVENUES

- Federal Grants decrease of (\$479,430) is attributed to (\$435,000) related to the Building Resilient Infrastructure Grant (M.R. #22-382). Also, decrease of (\$30,390) for the FY 2021 Emergency Management Performance Grant (EMPG) Agreement (GRN-1004351, M.R. #2023-3473). A decrease of (\$14,040) for the 2024 Hazardous Materials Emergency Preparedness Grant (2024 HMEP) (GRN-1004280, M.R. #2024-4118) as the funding period ends.
- Other Revenues increased \$12,453 is due to Budget Use Only No Actuals (Grant Revenues) to reflect anticipated funding for new grants.

FY 2026 EXPENDITURES

- Controllable Personnel includes a 2.4% general salary increase. Other changes include:
 - The reallocation of position #P00003574 from Emergency Management to the Building Safety division resulted in decreased Salaries and Fringe Benefits within the Emergency Management budget.
- Contractual Services net decrease of (\$1,024,275) is primarily due to Professional Services decrease of (\$935,000) related to the Building Resilient Infrastructure Grant (\$435,000) (M.R.# 22-382) as the funding period ends on September 9, 2025, and decrease of (\$500,000) due to County-Wide Disaster Control (Res #2024-4757). Also, Contracted Services decreased (\$99,000) due to the reallocation of funds from Health and Human Services to Emergency Management for warehouse rent (M.R. #2025-5040) FY 2025 1st Qtr Forecast Amendment.
- Commodities net increase of \$4,133 is due to an adjustment for Disaster Supplies to better reflect actual operations (Res #2025-5040) FY 2025 1st Qtr Forecast Amendment.
- Capital Outlay net decrease of (\$10,129) is attributed to decreases in Furniture and Fixtures, including (\$5,996) from (M.R. #2024-4757), and an additional (\$4,133) due to budget reallocation as detailed in (M.R. #2025-5040).
- Internal Services net increase of \$39,970 is primarily due to Building Space Cost Allocation increased \$65,191 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2026 building rates have been adjusted as the rates are based on full cost recovery for building maintenance and operations. Partially offset by Info Tech Development (\$20,017) and Maintenance Department Charges (\$16,849) decreased as the appropriations are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act.

FY 2027 REVENUES

- Other Revenues increased \$1,861 is attributed to Budget Use Only No Actuals (Grant Revenues) to reflect anticipated funding for new grants.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Internal Services overall decrease of (\$13,564) is attributed to decreased (\$14,374) due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations. Partially offset by a decrease in Info Tech Operations (\$810) due to usage and allocation adjustments.

FY 2028 REVENUES

- Other Revenues increased \$731 is attributed to Budget Use Only No Actuals (Grant Revenues) to reflect anticipated funding for new grants.

FY 2028 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Internal Services increased \$5,675 due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

Department:	Department of Public Communication	OAKLAND COUNTY, MICHIGAN										
Fund:	Budget - General Fund General Purpose	FY2026 AND FY2027 AND FY2028 County Executive Budget Recommendation - Categorical Variance										
		FY 2025		FY2026	Inc./(Dec.) FY 2025 Amended to		FY2027	Inc./(Dec.) FY 2026 Rec. to		FY2028	Inc./(Dec.) FY 2027 Rec. to	
		Adopted	Amended	County Exec.	FY 2026 Co. Exec.Rec.		County Exec.	FY 2027 Co. Exec.Rec.		County Exec.	FY 2028 Co. Exec.Rec.	
Account Number/Description		Budget	Budget	Recommended	\$	%	Recommended	\$	%	Recommended	\$	%
Expenditures												
Salaries		2,165,444	2,165,444	2,594,201	428,756	19.80%	2,728,641	134,440	5.18%	2,843,330	114,690	4.20%
Fringe Benefits		1,097,672	1,097,672	1,304,147	206,476	18.81%	1,368,866	64,719	4.96%	1,627,498	258,631	18.89%
Contractual Services		1,073,327	1,098,443	1,073,327	(25,116)	-2.29%	1,073,327	-	0.00%	1,073,327	-	0.00%
Commodities		58,000	58,000	58,000	-	0.00%	58,000	-	0.00%	58,000	-	0.00%
Internal Services		405,820	438,655	479,812	41,157	9.38%	468,318	(11,494)	-2.40%	472,942	4,624	0.99%
Grand Total Expenditures		4,800,263	4,858,214	5,509,486	651,273	13.41%	5,697,152	187,665	3.41%	6,075,097	377,945	6.63%

PUBLIC COMMUNICATIONS (Page 282)
BUDGET HIGHLIGHTS
FY 2026/2027/2028 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2026 REVENUES

- No changes.

FY 2026 EXPENDITURES

- Controllable Personnel includes a 2.4% general salary increase.
 - Other changes include the creation of the following positions: one (1) Full-Time Eligible (FTE) Manager Public Communications to oversee social media for the Elected County Executive and several Oakland County departments; one (1) FTE Multi-Media Specialist to showcase the programs and services in Oakland County through videography and photography, and one (1) Part-Time Non-Eligible (PTNE) Communications and Marketing Assistant to act as a copyright editor for press releases, newsletters and other content for various departments.
- Contractual Services overall decreased (\$25,116) primarily due to carryforwards re-appropriated in FY 2025 from the FY 2024 Year End for Software Rental Lease Purchase as it relates to fees for the social media software.
- Commodities – No Changes.
- Internal Services' overall increase of \$41,157 is attributed to the Building Space Cost Allocation of \$113,957; as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2026 building rates increased as the rates are based on full cost recovery for building maintenance and operations. Partially offset by a decrease in Info Tech Operations (\$44,829) due to usage and allocation adjustments and Info Tech Development (\$32,835) as the appropriations are budgeted in Non-Departmental and transferred as needed as per the General Appropriations Act.

FY 2027 REVENUES

- No changes.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Internal Services' net decrease of (\$11,494) is due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

FY 2028 REVENUES

- No changes.

FY 2028 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Internal Services net increase of \$4,624 is due to Building Space Cost Allocation; 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		FY2026 AND FY2027 AND FY2028 County Executive Budget Recommendation - Categorical Variance										
			FY 2025		FY2026	Inc./(Dec.) FY 2025 Amended to		FY2027	Inc./(Dec.) FY 2026 Rec. to		FY2028	Inc./(Dec.) FY 2027 Rec. to	
			Adopted	Amended	County Exec.	FY 2026 Co. Exec.Rec.		County Exec.	FY 2027 Co. Exec.Rec.		County Exec.	FY 2028 Co. Exec.Rec.	
Account Number/Description			Budget	Budget	Recommended	\$	%	Recommended	\$	%	Recommended	\$	%
Revenues													
Property Taxes			318,087,338	318,087,338	333,256,662	15,169,325	4.77%	343,542,849	10,286,187	3.09%	354,039,197	10,496,348	3.06%
State Grants			17,823,212	17,802,262	18,148,268	346,006	1.94%	18,586,003	437,735	2.41%	19,159,349	573,346	3.08%
Intergovernmental General Reimbursement			55,900,000	55,900,000	57,163,500	1,263,500	2.28%	57,163,500	-	0.00%	57,163,500	-	0.00%
Intergovernmental Program Reimbursement			2,071,720	2,071,720	2,101,720	30,000	1.45%	2,101,720	-	0.00%	2,101,720	-	0.00%
Charges for Services			4,250,000	4,250,000	300,000	(3,950,000)	-92.94%	300,000	-	0.00%	300,000	-	0.00%
Indirect Cost Recovery			9,150,000	9,150,000	11,365,000	2,215,000	24.21%	11,365,000	-	0.00%	11,365,000	-	0.00%
Investment Income			5,000,000	5,000,000	15,000,000	10,000,000	200.00%	15,000,000	-	0.00%	15,500,000	500,000	3.33%
Planned Use of Fund Balance			4,895,662	36,111,319	-	(36,111,319)	-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			422,177,931	453,372,639	442,335,150	(11,037,488)	-2.43%	453,059,072	10,723,922	2.42%	464,628,766	11,569,694	2.55%
Expenditures													
Contractual Services			(47,765)	(172,765)	27,500	200,265	-115.92%	27,500	-	0.00%	27,500	-	0.00%
Non Departmental Expense			16,747,716	19,393,353	16,859,116	(2,534,237)	-13.07%	16,859,116	-	0.00%	16,859,116	-	0.00%
Internal Services			2,869,175	2,298,806	3,941,258	1,642,452	71.45%	3,823,168	(118,089)	-3.00%	3,869,982	46,813	1.22%
Transfers Out			38,030,019	66,824,925	36,430,214	(30,394,711)	-45.48%	36,743,159	312,945	0.86%	37,316,505	573,346	1.56%
Budgeted Equity Adjustments			26,582	2,252	-	(2,252)	-100.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures			57,625,727	88,346,571	57,258,088	(31,088,483)	-35.19%	57,452,943	194,856	0.34%	58,073,103	620,159	1.08%

NON-DEPARTMENTAL OPERATIONS (Page 284)
BUDGET HIGHLIGHTS
FY 2026/2027/2028 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2026 REVENUES

- Property Taxes' net increase of \$15,169,325 is primarily attributed to the increase in Property Tax Levy. Compared to the FY 2025 amended budget to the FY 2026 recommended budget, the overall increase is 4.77%. The anticipated taxable value (based on December 31, 2025) is \$87,828,676,722 which reflects a 4.95% taxable value increase for property, and a millage rate of 3.9301 mills in FY 2026.
- State Grants increased \$346,006 due to the Child Care Subsidy from the State, based on an increase in qualified costs.
- Intergovernmental General Reimbursement increased \$1,263,500 primarily due to Revenue Sharing increase of \$1,400,000 based on State of Michigan's projections.
- Intergovernmental Program Reimbursement increased \$30,000 to maintain alignment with the State's salary payments for Probate judges.
- Charges for Services decreased (\$3,950,000) in FY 2025 due to a reduction in Public Telephone Communication by the FCC as well as reductions in miscellaneous revenue assumptions.
- Indirect Costs increased \$2,215,000 to align with the latest indirect cost study.
- Investment Income increased \$10,000,000 due to increased market rates.
- Planned Use of Fund Balance decreased (\$36,111,319) as (\$29.5) million was used to fund one-time expenditures: (\$25,000,000 was appropriated from the General Fund Assigned Fund Balance Strategic Investment Plan (GL Account 383554) for the renovation 31 E Judson and 51111 Woodward Avenue in Pontiac [Res. 2025-5307]; \$2,739,000 was appropriated from the General Fund Assigned Fund Balance Strategic Investment Plan (GL Account 383554) for construction management services [Res. 2024-4538]; \$809,640 was appropriated from the General Fund Assigned Fund Balance Strategic Investment Plan (GL Account 383554) for the Oakland County Energy Study [Res. 2024-4684]; \$500,000 was appropriated from the General Fund Assigned Fund Balance Strategic Investment Plan (GL Account 383554) for the Independent After Action Review on the Oxford High School and Other Mass Shooting events [Res. 2024-4494]; and \$500,000 was appropriated from the General Fund Assigned Fund Balance Strategic Investment Plan (GL Account 383554) to support the Rx Kids Program [Res. 2025-5074]). Additionally, the decrease is also attributed to the (\$1.6) million appropriation for Encumbrances from FY 2024 Year End and (\$4.8) million to balance the FY 2025 budget.

FY 2026 EXPENDITURES

- Contractual Services increased \$200,265 primarily to reconcile the contingency allocation to the Non Departmental Transfers division.

- Non-Departmental had a decrease of (\$2,534,237) primarily due to the Local Road Funding Program (\$1,993,803) and Road Commission Tri-Party (\$651,834) as funding for new projects are annually appropriated by the Board of Commissioners. Partially offset by a \$110,000 increase for SEMCOG due to a higher membership fee.
- Internal Services had a net increase of \$1,642,452 primarily due to an increase in Building Space Allocation \$1,036,824 Maintenance Department Charges of \$570,369 to restore annual appropriations as costs for Maintenance Department Charges are re-appropriated to departmental funds on an as needed basis by various miscellaneous resolutions based on actual usage, per the General Appropriations Act.
- Transfers Out had a net decrease of (\$30,394,711) which is primarily due to one-time appropriations for several projects: (\$25,000,000 was appropriated from the General Fund Assigned Fund Balance Strategic Investment Plan (GL Account 383554) for the renovation 31 E Judson and 51111 Woodward Avenue in Pontiac [Res. 2025-5307]; \$2,739,000 was appropriated from the General Fund Assigned Fund Balance Strategic Investment Plan (GL Account 383554) for construction management services [Res. 2024-4538]; \$809,640 was appropriated from the General Fund Assigned Fund Balance Strategic Investment Plan (GL Account 383554) for the Oakland County Energy Study [Res. 2024-4684]. Additionally, (\$450,000) for the owner representative services for the renovations to the 31 E Judson and 51111 Woodward buildings in the City of Pontiac [Res. 2024-3886] which was offset by the decrease to Budgeted Equity Adjustments to balance the fund.
- Budgeted Equity Adjustments net decrease of \$2,252 to reduce the previous reliant on budgeted equity.

FY 2027 REVENUES

- Property Tax revenue net increase of \$10,286,187 is primarily attributed to the increase in Property Tax Levy. The anticipated taxable value (based on December 31, 2026) is \$91,243,965,332 which reflects a 3.88% taxable value increase for property, and a millage rate of 3.8713 mills.
- State Grants increased \$437,735 due to the childcare subsidy and reflect a 50% reimbursement of updated qualified costs.

FY 2027 EXPENDITURES

- Internal Services decreased (\$118,089) primarily due to Building Space Cost Allocation as building rates are based on full cost recovery for building maintenance and operations.
- Transfers Out increased \$312,945 due to the Child Care Fund which is based on operational needs.

FY 2028 REVENUES

- Property Tax revenue net increase of \$10,219,349 is attributed to the increase in Property Tax Levy. The anticipated taxable value (based on December 31, 2027) is \$94,753,174,379 which reflects a 3.84% taxable value increase for property, and a millage rate of 3.8426 mills.
- State Grants increased \$573,346 due to childcare subsidy and reflect a 50% reimbursement of updated qualified costs.
- Income from Investments increased by \$500,000 due to market rate trends.

FY 2028 EXPENDITURES

- Internal Services increased \$46,813 primarily due to Building Space Cost Allocation as building rates are based on full cost recovery for building maintenance and operations.
- Transfers Out increased \$573,346; primarily due to the Child Care Fund as it is based on operational needs.

Department:	Non Departmental Transfers		OAKLAND COUNTY, MICHIGAN										
Fund:	Budget - General Fund General Purpose		FY2026 AND FY2027 AND FY2028 County Executive Budget Recommendation - Categorical Variance										
			FY 2025		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Amended to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.		FY2028 County Exec. Recommended	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.	
Account Number/Description			Adopted Budget	Amended Budget		\$ %			\$ %			\$ %	
Revenues													
Transfers In			19,769,868	19,849,750	20,143,658	293,908	1.48%	20,606,603	462,945	2.30%	21,179,949	573,346	2.78%
Grand Total Revenues			19,769,868	19,849,750	20,143,658	293,908	1.48%	20,606,603	462,945	2.30%	21,179,949	573,346	2.78%
Expenditures													
Salaries			(8,000,000)	(8,000,000)	(8,000,000)	-	0.00%	(8,000,000)	-	0.00%	(8,000,000)	-	0.00%
Contractual Services			896,915	1,501,906	1,314,551	(187,355)	-12.47%	2,774,679	1,460,128	111.07%	1,105,306	(1,669,373)	-60.16%
Non Departmental Expense			(8,676,188)	(11,336,778)	(6,345,043)	4,991,735	-44.03%	(5,407,857)	937,186	-14.77%	(2,671,590)	2,736,267	-50.60%
Capital Outlay			300,000	185,923	2,300,000	2,114,077	1137.07%	2,300,000	-	0.00%	2,300,000	-	0.00%
Internal Services			9,212,320	6,258,499	9,212,320	2,953,821	47.20%	9,212,320	-	0.00%	9,212,320	-	0.00%
Transfers Out			25,210	25,210	-	(25,210)	-100.00%	-	-	0.00%	-	-	0.00%
Budgeted Equity Adjustments			(26,582)	(26,582)	-	26,582	-100.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures			(6,268,325)	(11,391,821)	(1,518,172)	9,873,650	-86.67%	879,142	2,397,314	-157.91%	1,946,036	1,066,894	121.36%

NON-DEPARTMENTAL TRANSFERS (Page 288)
BUDGET HIGHLIGHTS
FY 2026/2027/2028 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2026 REVENUES

- Transfers In appropriations are for transfers into the Child Care fund from the General Fund. They are offset by Transfers Out budgeted in the Non-Departmental Operations section of the General Fund. The Transfers In increase of \$293,908 represents the change for the Child Care fund from \$19,849,750 in FY 2025 to \$20,143,658 in FY 2026 due to net operations increase.

FY 2026 EXPENDITURES*

- Salaries – No Changes.
- Contractual Services net decrease of (\$187,355) is primarily due the Contingency line item to restore the annual appropriation.
- Non-Departmental Expenses' net increase of \$4,991,735 reflects a change of \$6,076,981 for Salary Adjustment Reserve to reflect the anticipated employee compensation and step increases. Partially offset by decreases in the Road Commission Tri-Party (\$1,348,166).
- Capital Outlay increased \$2,114,077 primarily due to the one-time appropriation for technology projects.
- Transfers Out decreased by (\$25,210) due to the reallocation from Non Departmental Transfers to Non Departmental Operations.
- Budgeted Equity Adjustment increased \$26,582 to alleviate the negative budgeted values.

FY 2027 REVENUES

- Transfers In appropriations are for transfers into the Child Care fund from the General Fund. They are offset by Transfers Out budgeted in the Non-Departmental Operations section of the General Fund. The Transfers In increase of \$462,945 represents the change for the Child Care fund from \$20,143,658 in FY 2026 to \$20,606,603 in FY 2027 due to net operations increase.

FY 2027 EXPENDITURES*

- Salaries – No Changes.
- Contractual Services increase of \$1,460,128 is due to an increase for the Contingency line item which is a placeholder for unanticipated mid-year needs.
- Non-Departmental Expense increased \$937,186 primarily for Salary Adjustment Reserve which reflects the overall net impact of trueing up the cost-of-living increase across all departments in addition to employee compensation and step increases.
- Capital Outlay – No Changes.
- Internal Services – No Changes.
- Transfers Out – No Changes.

- Budgeted Equity Adjustment – No Changes.

FY 2028 REVENUES

- Transfers In appropriations are for transfers into the Child Care fund from the General Fund. They are offset by Transfers Out budgeted in the Non-Departmental Operations section of the General Fund. The Transfers In increase of \$573,346 represents the change for the Child Care fund from \$20,606,603 in FY 2027 to \$21,179,949 in FY 2028 due to net operations increase.

FY 2028 EXPENDITURES*

- Salaries – No Changes
- Contractual Services decreased (\$1,669,373) due to a decrease in Contingency to restore the annual appropriation.
- Non-Departmental Expense increased \$2,736,267 due to Salary Adjustment Reserve which reflects the overall net impact of trueing up the cost-of-living increase across all departments in addition to employee compensation and step increases.
- Capital Outlay – No Changes.
- Internal Services – No Changes.
- Transfers Out – No Changes.
- Budgeted Equity Adjustment – No Changes.

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

Department:		OAKLAND COUNTY, MICHIGAN										
Fund:	FND51600 Delinquent Tax Revolving	FY2026 AND FY2027 AND FY2028 County Executive Budget Recommendation - Categorical Variance										
		FY 2025		FY2026	Inc./ (Dec.) FY 2025 Amended to		FY2027	Inc./ (Dec.) FY 2026 Rec. to		FY2028	Inc./ (Dec.) FY 2027 Rec. to	
		Adopted	Amended	County Exec.	FY 2026 Co. Exec. Rec.		County Exec.	FY 2027 Co. Exec. Rec.		County Exec.	FY 2028 Co. Exec. Rec.	
Account Number/Description		Budget	Budget	Recommended	\$	%	Recommended	\$	%	Recommended	\$	%
Revenues												
Charges for Services		10,500,000	10,500,000	10,500,000	-	0.00%	10,500,000	-	0.00%	10,500,000	-	0.00%
Investment Income		1,000,000	1,000,000	1,000,000	-	0.00%	1,000,000	-	0.00%	1,000,000	-	0.00%
Planned Use of Fund Balance		1,089,962	12,424	12,829	406	3.26%	1,363,075	1,350,246	10524.74%	1,368,926	5,851	0.43%
Grand Total Revenues		12,589,962	11,512,424	11,512,829	406	0.00%	12,863,075	1,350,246	11.73%	12,868,926	5,851	0.05%
Expenditures												
Salaries		172,432	172,432	176,570	4,138	2.40%	180,708	4,138	2.34%	184,847	4,138	2.29%
Fringe Benefits		61,569	61,569	64,568	2,999	4.87%	66,207	1,639	2.54%	67,919	1,713	2.59%
Contractual Services		226,928	226,928	231,431	4,503	1.98%	231,431	-	0.00%	231,431	-	0.00%
Interest on Debt		1,000,000	1,000,000	1,000,000	-	0.00%	1,000,000	-	0.00%	1,000,000	-	0.00%
Internal Services		154,313	154,313	155,573	1,260	0.82%	155,573	-	0.00%	155,573	-	0.00%
Transfers Out		10,974,720	8,474,720	8,729,156	254,436	3.00%	11,229,156	2,500,000	28.64%	11,229,156	-	0.00%
Budgeted Equity Adjustments		-	1,422,462	1,155,531	(266,931)	-18.77%	-	(1,155,531)	-100.00%	-	-	0.00%
Grand Total Expenditures		12,589,962	11,512,424	11,512,829	405	0.00%	12,863,075	1,350,247	11.73%	12,868,926	5,851	0.05%

TREASURER – DELINQUENT TAX REVOLVING FUND (DTRF) (Page 343)
BUDGET HIGHLIGHTS
FY 2026/2027/2028 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2026 REVENUES

- Planned Use Fund Balance increased \$406 to balance the FY 2026 budget.

FY 2026 EXPENDITURES

- Controllable Personnel includes a 2.4% salary increase.
- Contractual Services overall increase of \$4,503 is due to Indirect Costs.
- Internal Services overall increase of \$1,260 which reflects the amount allocated for insurance to maintain the operations of the Building and Liability Fund.
- Transfers Out overall increased \$254,436 is due to transfers to other funds.
 - Included in the \$11.22 million Transfers Out is an annual subsidy transfer made up of \$5.0 million to the General Fund Non-Departmental, \$2.7 million for Collection Fees, \$2.5 million for Office Buildings Renovations Debt Service and \$1,029,156 Animal Control Pet Adopting Building Debt Service.

FY 2027 REVENUES

- Planned use of Fund Balance increase \$1,350,246 due to anticipated expenses in FY 2027.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Transfers Out overall increase of \$2,500,000 is due to transfers to other funds.
 - Included in the \$11.22 million Transfers Out is an annual subsidy transfer made up of \$5.0 million to the General Fund Non-Departmental, \$2.7 million for Collection Fees, \$2.5 million for Office Buildings Renovations Debt Service and \$1,029,156 Animal Control Pet Adopting Building Debt Service.

FY 2028 REVENUES

- Planned Use Fund Balance increase \$5,851 due to anticipated expenses in FY 2028.

FY 2028 EXPENDITURES

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

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

Department:			OAKLAND COUNTY, MICHIGAN										
Fund:	FND51800 Delinqt Personal Prop Tax Adm		FY2026 AND FY2027 AND FY2028 County Executive Budget Recommendation - Categorical Variance										
			FY 2025		FY2026 County Exec. Recommended	Inc./ (Dec.) FY 2025 Amended to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./ (Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.		FY2028 County Exec. Recommended	Inc./ (Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.	
			Adopted Budget	Amended Budget		\$ %			\$ %			\$ %	
Account Number/Description													
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			111,299	111,299	97,267	(14,032)	-12.61%	119,468	22,201	22.82%	142,893	23,425	19.61%
Grand Total Revenues			622,435	622,435	608,403	(14,032)	-2.25%	630,604	22,201	3.65%	654,029	23,425	3.71%
Expenditures													
Salaries			264,581	264,581	253,708	(10,873)	-4.11%	267,921	14,213	5.60%	282,513	14,593	5.45%
Fringe Benefits			151,673	151,673	150,746	(927)	-0.61%	159,253	8,507	5.64%	167,878	8,625	5.42%
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			78,042	78,042	75,810	(2,231)	-2.86%	75,291	(519)	-0.68%	75,498	207	0.27%
Grand Total Expenditures			622,435	622,435	608,403	(14,031)	-2.25%	630,604	22,201	3.65%	654,029	23,425	3.71%

TREASURER – DELINQUENT PERSONAL PROPERTY TAX ADMIN (Page 345)
BUDGET HIGHLIGHTS
FY 2026/2027/2028 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2026 REVENUES

- Planned Use of Fund Balance decreased (\$14,032) to balance the FY 2026 budget.

FY 2026 EXPENDITURES

- Controllable Personnel includes a 2.4% salary increase.
- Internal Services decreased (\$2,231) is primarily due to Motor Pool (\$3,172) and Motor Pool Fuel Charges (\$794) being more than anticipated due to usage and allocation adjustments. Partially offset by Insurance Fund \$1,915 which reflects the amount allocated for insurance to maintain the operations of the Building and Liability Fund.

FY 2027 REVENUES

- Planned Use Fund Balance increase \$22,201 to balance the FY 2027 budget.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Internal Services net decrease of (\$519) is due to Building Space Allocation; rates are based on full cost recovery for building maintenance and operations.

FY 2028 REVENUES

- Planned Use Fund Balance increase \$23,425 to balance the FY 2028 budget.

FY 2028 EXPENDITURES

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

- Internal Services net increase of \$207 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).

Department:	Parks and Recreation	OAKLAND COUNTY, MICHIGAN									
Fund:	FND50800 Parks and Recreation	FY2026 AND FY2027 AND FY2028 County Executive Budget Recommendation - Categorical Variance									
Account Number/Description	FY 2025		FY2026 County Exec. Recommended	Inc./.(Dec.) FY 2025 Amended to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./.(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.		FY2028 County Exec. Recommended	Inc./.(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Property Taxes	27,944,632	27,944,632	54,401,012	26,456,380	94.67%	56,084,545	1,683,533	3.09%	57,802,184	1,717,639	3.06%
Federal Grants	-	879,500	-	(879,500)	-100.00%	-	-	0.00%	-	-	0.00%
State Grants	-	324,900	-	(324,900)	-100.00%	-	-	0.00%	-	-	0.00%
Intergovernmental General Reimbursement	300,000	300,000	300,000	-	0.00%	300,000	-	0.00%	300,000	-	0.00%
Charges for Services	12,324,272	12,324,272	12,100,715	(223,557)	-1.81%	12,100,715	-	0.00%	12,100,715	-	0.00%
Contributions	35,300	60,300	30,100	(30,200)	-50.08%	30,100	-	0.00%	30,100	-	0.00%
Investment Income	190,000	190,000	1,765,000	1,575,000	828.95%	1,765,000	-	0.00%	1,765,000	-	0.00%
Grand Total Revenues	40,794,204	42,023,604	68,596,827	26,573,223	63.23%	70,280,360	1,683,533	2.45%	71,997,999	1,717,639	2.44%
Expenditures											
Salaries	15,163,447	15,164,759	16,958,083	1,793,324	11.83%	17,730,531	772,447	4.56%	18,543,624	813,093	4.59%
Fringe Benefits	4,966,748	4,967,208	6,939,737	1,972,529	39.71%	7,249,408	309,671	4.46%	7,560,512	311,103	4.29%
Contractual Services	11,019,656	11,268,841	13,668,120	2,399,279	21.29%	13,683,120	15,000	0.11%	13,713,120	30,000	0.22%
Commodities	1,733,090	1,733,105	1,784,490	51,385	2.96%	1,776,990	(7,500)	-0.42%	1,776,990	-	0.00%
Capital Outlay	-	300,000	-	(300,000)	-100.00%	-	-	0.00%	-	-	0.00%
Depreciation	3,613,845	3,613,845	3,711,651	97,806	2.71%	4,995,445	1,283,794	34.59%	5,304,381	308,936	-
Intergovernmental Expense	700,000	700,000	1,050,000	350,000	50.00%	1,050,000	-	0.00%	1,050,000	-	0.00%
Internal Services	1,882,840	1,882,840	2,044,930	162,090	8.61%	2,044,930	-	0.00%	2,044,930	-	0.00%
Transfers Out	45,000	45,000	-	(45,000)	-100.00%	-	-	0.00%	-	-	0.00%
Budgeted Equity Adjustments	1,669,577	2,348,005	22,439,815	20,091,810	855.70%	21,749,936	(689,879)	-3.07%	22,004,442	254,506	1.17%
Grand Total Expenditures	40,794,204	42,023,604	68,596,827	26,573,223	63.23%	70,280,359	1,683,533	2.45%	71,997,999	1,717,639	2.44%

PARKS AND RECREATION COMMISSION (Page 349)
BUDGET HIGHLIGHTS
FY 2026/2027/2028 RECOMMENDED BUDGET

FY 2026 REVENUES

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

- Property tax revenue increased \$54,401,012 due to millage approval in 2024 election and based on estimated increase in taxable value.
- Federal Grants decreased by (\$879,500) due to reflecting one-time grants in FY 2024.
- State Grants decreased by (\$324,900) due to one-time grants in FY 2024.
- Charges for Services decreased by (\$223,557) mostly attributed to Entrance Fees General Admission (\$390,000) due to not opening Waterford Oaks Waterpark. Also, Fee Day Use decreased (\$322,200) as the millage passing eliminated entry fee to many parks. Offset by an increase to Greens Fees \$225,000 and Rental Golf Carts \$150,000 to better align with actual activity.
- Contributions decreased by (\$30,200) due to Saginaw Bay Watershed Initiative Network Restoration in FY 2025.
- Investment Income increased by \$1,575,000 due to an increase in market rates.

FY 2026 EXPENDITURES

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

- Controllable Personnel includes a 2.4% general salary increase, step increases and related fringe benefit adjustments to non-represented positions. The net effect of eleven (14) requested new positions and ten (11) position deletions. Positions include one (1) FTE Project Manager Engineer, one (1) FTE Skilled Maintenance Mechanic II, (9) PTNE Park Helpers, one (1) FTE Supervisor – Parks, one (1) FTE Financial Tech III, and one (1) FTE Financial Analyst – Senior. Partially offset by the deletion of one (1) FTE General Maintenance Mechanic, one (1) FTE Financial Analyst Coordinator and (9) PTNE Park Attendants. Controllable personnel are also adjusted based on anticipated parkwide activity increase.
- Contractual Services increased \$2,399,279, of which is mostly to be accounted for under General Program Administration \$710,000 due to new projects in FY 2026. Indirect Costs of \$537,000 are due to new rates set forth for indirect costs and Security Expense of \$458,224 due to increase costs of contract. Design Fees \$150,000, Software Support Maintenance \$123,000, Grounds Maintenance \$117,100 and Building Maintenance Charges \$115,900 based on anticipated levels of activity.

- Commodities overall increased \$51,385 primarily due to Merchandise \$44,000, Small Tools \$26,500, Custodial Supplies \$9,150 for camp stores and maintenance of facilities. Partially offset by a decrease within Recreation Supplies (\$46,860) based on due to one-time purchases in FY 2024.
- Capital Outlay decreased by (\$300,000) due to one-time Federal Operating Grant for FY 2025 Sustain our Great Lakes Grant.
- Depreciation expense increased \$97,806 based on the current level of depreciable assets (Refer to page 396 in FY2026 – FY2028 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Intergovernmental Expense overall increased by \$350,000 in Transfer to Municipalities for anticipated Community Grant Program expenses.
- Internal Services increased \$162,090 mostly due to increased Motor Pool \$70,300 and Motor Pool Fuel Charges \$8,500 to match actual activity. The increase to Info Tech Operations is \$35,600 and Info Tech Development \$15,000 based on upcoming IT needs. Insurance Fund \$19,850 which reflects the amount allocated for self-insurance to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves.
- Transfers Out overall decrease of (\$45,000) due to less anticipated vehicle purchases from the Motor Pool Fund.
- Budgeted Equity Adjustment overall increased \$20,091,810 relative to Property Tax revenue resulting from the 2024 millage approval. Other revenue adjustments and offsets by the operating expense variances explained above. Funds will be reserved in the event of community grants, capital acquisitions, and property acquisitions.

FY 2027 REVENUES

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

Same as FY 2026 Recommended Revenue Budget except for these specific adjustments:

- Property Tax Levy is increased \$1,683,533 based on taxable value and revised millage rate.

FY 2027 EXPENDITURES

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

- FY 2026 Reflects a general overall compensation increase of 2.4% and included projected salary step increases to non-represented employees.
- Contractual Services increased by \$15,000 primarily due to increase of \$30,000 for Security Expense, reflecting an increase in rates with the Sheriff's Department. Partially offset by decrease of (\$15,000) in Building Maintenance Charges due to one-time spending in FY2026.
- Commodities decreased (\$7,500) due to one-time spending in FY2026 in Expendable Equipment.
- Depreciation expense increased \$1,283,794 based on the current level of depreciable assets (Refer to page 396 in FY2026 – FY2028 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).

- Budgeted Equity Adjustment decrease (\$689,879) 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 2028 REVENUES

Increase or (Decrease) compared to the FY 2027 Recommended Budget:

- Property Tax Levy is increased \$1,717,639 based on taxable value and revised millage rate.

FY 2028 EXPENDITURES

Increase or (Decrease) compared to the FY 2027 Recommended Budget:

- FY 2027 Reflects a general overall compensation increase of 2.4% and included projected salary step increases to non-represented employees.
- Contractual Services increased \$30,000 within Security Expense, reflecting an increase in rates with the Sheriff's Department.
- Depreciation expense increased \$308,936 based on the current level of depreciable assets (Refer to page 396 in FY 2026 – FY 2028 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Budgeted Equity Adjustment is increased \$254,506 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	FY2026 AND FY2027 AND FY2028 County Executive Budget Recommendation - Categorical Variance									
Account Number/Description	FY 2025		FY2026	Inc./(Dec.) FY 2025 Amended to		FY2027	Inc./(Dec.) FY 2026 Rec. to		FY2028	Inc./(Dec.) FY 2027 Rec. to	
	Adopted	Amended	County Exec.	FY 2026 Co. Exec.Rec.		County Exec.	FY 2027 Co. Exec.Rec.		County Exec.	FY 2028 Co. Exec.Rec.	
	Budget	Budget	Recommended	\$	%	Recommended	\$	%	Recommended	\$	%
Revenues											
Special Assessments Revenue	930,000	930,000	930,000	-	0.00%	930,000	-	0.00%	930,000	-	0.00%
Charges for Services	124,361,524	124,469,410	125,976,916	1,507,506	1.21%	127,550,587	1,573,671	1.25%	129,273,421	1,722,834	1.35%
Contributions	200,000	200,000	800,000	600,000	300.00%	800,000	-	0.00%	800,000	-	0.00%
Investment Income	950,000	950,000	1,200,000	250,000	26.32%	1,200,000	-	0.00%	1,200,000	-	0.00%
Other Revenues	24,350	24,350	12,350	(12,000)	-49.28%	12,350	-	0.00%	12,350	-	0.00%
Issuance of Debt	150,000	150,000	150,000	-	0.00%	150,000	-	0.00%	150,000	-	0.00%
Grand Total Revenues	126,615,874	126,723,760	129,069,266	2,345,506	1.85%	130,642,937	1,573,671	1.22%	132,365,771	1,722,834	1.32%
Expenditures											
Salaries	129,159	129,159	207,654	78,496	60.77%	224,286	16,632	8.01%	241,558	17,272	7.70%
Fringe Benefits	87,443	87,443	110,485	23,041	26.35%	117,968	7,483	6.77%	125,967	7,999	6.78%
Contractual Services	62,599,300	62,599,300	62,381,294	(218,006)	-0.35%	62,349,514	(31,780)	-0.05%	62,332,486	(17,028)	-0.03%
Commodities	3,601,000	3,621,000	3,619,000	(2,000)	-0.06%	3,619,000	-	0.00%	3,619,000	-	0.00%
Depreciation	2,861,515	2,861,515	2,898,546	37,031	1.29%	3,198,440	299,894	10.35%	3,455,109	256,669	
Intergovernmental Expense	20,000,000	20,000,000	20,000,000	-	0.00%	20,000,000	-	0.00%	20,000,000	-	0.00%
Interest on Debt	306,009	306,009	275,539	(30,470)	-9.96%	244,433	(31,106)	-11.29%	244,433	-	0.00%
Internal Services	37,031,448	37,119,334	39,576,748	2,457,414	6.62%	40,889,296	1,312,548	3.32%	42,347,219	1,457,923	3.57%
Grand Total Expenditures	126,615,874	126,723,760	129,069,266	2,345,506	1.85%	130,642,937	1,573,671	1.22%	132,365,771	1,722,834	1.32%

WATER RESOURCES COMMISSIONER – WATER AND SEWER TRUST FUND (Page 361)
BUDGET HIGHLIGHTS
FY 2026/2027/2028 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2026 REVENUES

- Charges for Services overall increased \$1,507,506 primarily due to the Great Lakes Water Authority and Water Resources Commissioner's annual rate adjustments, which are passed along to the customers of the Water and Sewage Systems.
- Contributions increased \$600,000 for grants with the Michigan Department of Environment, Great Lakes, and Energy.
- Investment Income increase of \$250,000 is anticipated due to the cash available for investments.
- Other Revenues decreased (\$12,000) the result of selling less scrap.

FY 2026 EXPENDITURES

- Salary and Fringes increased \$101,537 to reflect a compensation increase of 2.4% for Fiscal Services positions assigned to perform the water and sewer system accounting.
- Contractual Services decreased (\$218,006) to reflect more accurate spending on Administrative Overhead (\$218,935), Land Application (\$80,000), Legal Service (\$60,000), Equipment Rental (\$30,000), Water and Sewer Charges (\$10,000) and Land Easement (\$5,000); partially offset by Contracted Services \$193,400 for contractors that provide specialized repair services.
- Commodities decreased (\$2,000) to reflect a usage decrease for Shop Supplies.
- Depreciation reflects a \$37,031 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 overall increase of \$2,457,414 is due to Drain Equipment Labor \$1,417,644 to reflect the FY 2026 salary forecast charged from the Drain Equipment Fund (#63900) based on the historical spending in the fund from the previous three-year average. Also, includes actual activity due to changes in services provided by Drain Equipment Materials \$500,000, Info Tech Operations \$498,433, Insurance Fund \$25,539 and Maintenance Department Charges \$25,000.

FY 2027 REVENUES

- Charges for Services increased \$1,573,671 mainly attributed to the Great Lakes Water Authority and Water Resources Commissioner's annual rate adjustments, which are passed along to the customers of the Water and Sewage Systems.

FY 2027 EXPENDITURES

- Salary and Fringes increased \$24,115 to reflect a compensation increase of 2.4% for Fiscal Services positions assigned to perform the water and sewer system accounting.
- Contractual Services decreased (\$31,780) to reflect a more accurate spending trend on Administrative Overhead.
- Depreciation reflects a \$299,894 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 \$1,312,548 for Drain Equipment Labor to reflect the 2.4% increase in compensation and associated fringe benefit charges from the Drain Equipment Fund (#63900).

FY 2028 REVENUES

- Charges for Services increased \$1,722,834 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 2028 EXPENDITURES

- Salary and Fringes increased \$25,271 to reflect a compensation increase of 2.4% for Fiscal Services positions assigned to perform the water and sewer system accounting.
- Contractual Services decreased (\$17,028) to reflect a more accurate spending trend on Administrative Overhead.
- Depreciation reflects a \$256,669 increase per updated depreciation schedule.
- Internal Services increased \$1,457,923 for Drain Equipment Labor to reflect the 2.4% increase in compensation and associated fringe benefit charges from the Drain Equipment Fund (#63900).

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

Department:	Water Resources Commissioner	OAKLAND COUNTY, MICHIGAN										
Fund:	Sewage Disposal Systems	FY2026 AND FY2027 AND FY2028 County Executive Budget Recommendation - Categorical Variance										
Account Number/Description		FY 2025		FY2026 County Exec. Recommended	Inc./ (Dec.) FY 2025 Amended to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./ (Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.		FY2028 County Exec. Recommended	Inc./ (Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.	
		Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues												
Charges for Services		104,620,671	104,620,671	104,869,889	249,218	0.24%	105,365,187	495,298	0.47%	105,586,400	221,213	0.21%
Investment Income		670,000	670,000	980,000	310,000	46.27%	980,000	-	0.00%	980,000	-	0.00%
Other Revenues		2,700	2,700	3,000	300	11.11%	3,000	-	0.00%	3,000	-	0.00%
Grand Total Revenues		105,293,371	105,293,371	105,852,889	559,518	0.53%	106,348,187	495,298	0.47%	106,569,400	221,213	0.21%
Expenditures												
Salaries		50	50	50	-	0.00%	50	-	0.00%	50	-	0.00%
Contractual Services		91,049,130	91,049,130	91,052,830	3,700	0.00%	91,052,830	-	0.00%	91,052,830	-	0.00%
Commodities		304,600	304,600	300,900	(3,700)	-1.21%	300,900	-	0.00%	300,900	-	0.00%
Depreciation		2,044,142	2,044,142	2,212,964	168,822	8.26%	2,560,042	347,078	15.68%	2,624,461	64,419	
Intergovernmental Expense		7,600,000	7,600,000	7,600,000	-	0.00%	7,600,000	-	0.00%	7,600,000	-	0.00%
Internal Services		4,295,449	4,295,449	4,686,145	390,696	9.10%	4,834,365	148,220	3.16%	4,991,159	156,794	3.24%
Grand Total Expenditures		105,293,371	105,293,371	105,852,889	559,518	0.53%	106,348,187	495,298	0.47%	106,569,400	221,213	0.21%

WATER RESOURCES COMMISSIONER – SEWAGE DISPOSAL SYSTEMS (Page 358)
BUDGET HIGHLIGHTS
FY 2026/2027/2028 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2026 REVENUES

- Charges for Services increased \$249,218 due to the Great Lakes Water Authority and the Water Resources Commissioner's annual rate adjustments, which are passed along to the customers of the Sewage Disposal Systems.
- Investment Income increase of \$310,000 is anticipated due to the cash available for investments.
- Other Revenues increased \$300 for the sale of miscellaneous scrap items.

FY 2026 EXPENDITURES

- Contractual Services increased \$3,700 primarily due to the following adjustments to reflect more accurate spending trends: \$130,650 for Legal Services; partially, offset by decreases in (\$100,000) Administration, (\$20,000) Professional Services, (\$2,000) Laundry and Cleaning, (\$1,150) Garbage and Rubbish Disposal, (\$1,150) Natural Gas and (\$1,100) Land and Easement.
- Commodities decreased (\$3,700) to reflect spending trends on Small Tools (\$2,100), Office Supplies (\$1,000) and Laboratory Supplies (\$600) used to operate the sewage disposal systems.
- Depreciation increased \$168,822 per updated depreciation schedule.
- Internal Services increased \$390,696 due to actual activity changes in services provided by Drain Equip Labor \$375,720 to reflect the FY 2026 salary forecast charged from the Drain Equipment Fund (#63900) based on the historical spending from the previous three-year average, Info Tech Operations \$12,664, Insurance Fund \$3,443, Motor Pool \$2,699; partially, offset by decreases in Telephone Communications (\$2,474) and Motor Pool Fuel Charges (\$1,356).

FY 2027 REVENUES

- Charges for Services increased \$495,298 due to the Great Lakes Water Authority and the Water Resources Commissioner's annual rate adjustments, which are passed along to the customers of the Sewage Disposal Systems.

FY 2027 EXPENDITURES

- Depreciation reflects an increase of \$347,078 per the updated depreciation schedule.
- Internal Services increased \$148,220 for Drain Equipment Labor to reflect the 2.4% increase in compensation and associated fringe benefit charges from the Drain Equipment Fund (#63900).

FY 2028 REVENUES

- Charges for Services increased \$221,213 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 2028 EXPENDITURES

- Depreciation reflects an increase of \$64,419 per the updated depreciation schedule.
- Internal Services increased \$156,794 for Drain Equipment Labor to reflect the 2.4% increase in compensation and associated fringe benefit charges from the Drain Equipment Fund (#63900).

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

Department:	Water Resources Commissioner	OAKLAND COUNTY, MICHIGAN										
Fund:	FND63900 Drain Equipment	FY2026 AND FY2027 AND FY2028 County Executive Budget Recommendation - Categorical Variance										
Account Number/Description		FY 2025		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Amended to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.		FY2028 County Exec. Recommended	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.	
		Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues												
Charges for Services		61,627,055	61,744,772	65,354,547	3,609,775	5.85%	67,623,160	2,268,613	3.47%	69,755,560	2,132,400	3.15%
External Internal Service Fund Charges for Services		340,100	340,100	340,100	-	0.00%	340,100	-	0.00%	340,100	-	0.00%
Investment Income		200,000	200,000	400,000	200,000	100.00%	400,000	-	0.00%	400,000	-	0.00%
Planned Use of Fund Balance		177,666	177,666	40,000	(137,666)	-77.49%	-	(40,000)	-100.00%	-	-	0.00%
Other Revenues		7,000	7,000	23,000	16,000	228.57%	23,000	-	0.00%	23,000	-	0.00%
Gain or Loss on Exchange of Assets		12,000	12,000	6,000	(6,000)	-50.00%	6,000	-	0.00%	6,000	-	0.00%
Grand Total Revenues		62,363,821	62,481,538	66,163,647	3,682,109	5.89%	68,392,260	2,228,613	3.37%	70,524,660	2,132,400	3.12%
Expenditures												
Salaries		33,778,463	33,866,382	35,308,623	1,442,241	4.26%	36,668,338	1,359,716	3.85%	37,931,324	1,262,986	3.44%
Fringe Benefits		17,385,500	17,415,298	18,433,265	1,017,967	5.85%	19,282,363	849,098	4.61%	20,155,535	873,171	4.53%
Contractual Services		1,341,650	1,341,650	1,350,150	8,500	0.63%	1,350,150	-	0.00%	1,350,150	-	0.00%
Commodities		2,041,500	2,041,500	2,033,000	(8,500)	-0.42%	2,033,000	-	0.00%	2,033,000	-	0.00%
Depreciation		1,457,039	1,457,039	2,336,462	879,423	60.36%	2,308,823	(27,638)	-1.18%	2,212,569	(96,254)	-4.35%
Internal Services		6,202,670	6,202,670	6,662,148	459,478	7.41%	6,749,585	87,437	1.31%	6,842,082	92,497	1.37%
Transfers Out		157,000	157,000	40,000	(117,000)	-74.52%	-	(40,000)	-100.00%	-	-	0.00%
Grand Total Expenditures		62,363,821	62,481,538	66,163,647	3,682,109	5.89%	68,392,260	2,228,613	3.37%	70,524,660	2,132,400	3.12%

WATER RESOURCES COMMISSIONER – DRAIN EQUIPMENT FUND (Page 369)
BUDGET HIGHLIGHTS
FY 2026/2027/2028 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2026 REVENUES

- Charges for Services net increase of \$3,609,775 are primarily for Reimbursement Salaries \$2,439,775 due to a 2.4% salary increase. Additional changes include an increase in Reimbursement General of \$1,200,000 to reflect the historical reimbursement amounts more accurately, Rebill Charges \$70,000 for rework projects and Vehicle Rental decrease of (\$100,000) to be more in line with the use of vehicles by staff.
- Investment Income increase of \$200,000 is anticipated due to cash available for investments.
- Planned Use of Fund Balance net decrease of (\$137,666) is primarily due to \$40,000 being requested to upgrade a leased vehicle. In addition, the FY 2025 County Executive Adopted Budget provided Drain Equipment funds of (\$177,666) to purchase three (3) vehicles, four (4) tablets, two (2) desktop computers, nine (9) laptops, two (2) office cubes and two (2) desks for new requested positions.
- Other Revenues increase of \$16,000 is the result of selling equipment at the Oakland County auction.
- Gain or Loss on Exchange of Assets (\$6,000) the result of selling a vehicle below its book value.

FY 2026 EXPENDITURES

- Salary and Fringes increased \$2,460,208 reflects an overall general compensation increase of 2.4% and includes projected salary step increases.
- Contractual Services increased \$8,500 due to the following adjustments to reflect more accurate spending trends: \$14,000 for Equipment Repair Motor Vehicle, (\$4,000) for Protective Clothing and Equipment, (\$1,000) for Garbage and Rubbish Disposal, and Towing and Storage Fees (\$500).
- Commodities decreased (\$8,500) due to the following adjustments to reflect more accurate spending trends: (\$4,000) on Computer Supplies, (\$3,000) for Other Expendable Equipment, and (\$1,500) for Employee Footwear.
- Depreciation reflects a \$879,423 increase per updated depreciation schedule. (Refer to Capital Improvement Program Budget Plans on page 416).
- Internal Services increased \$459,478 due to Drain Equipment Labor increase of \$358,925 to reflect FY 2026 salary forecast charged from the Drain Equipment Fund based on the historical spending in the fund from the previous three-year average and for salary grade position adjustments that are included in the Drain Equipment Labor rate. Additional increases include Motor Pool \$208,402, Telephone Communication \$18,955, Insurance Fund \$17,771 reflect the amount allocated for insurance to maintain the operations of the Building and Liability Fund, Maintenance Department Charges \$13,000, Drain Equipment Materials \$6,000; partially offset by Motor Pool Fuel Charges (\$83,896) due to usage and allocation adjustments and Info Tech Operations (\$79,679).

- Transfers Out decreased (\$117,000) is primarily due to \$40,000 being requested to upgrade a leased vehicle and the FY 2025 County Executive Adopted Budget provided Drain Equipment funds of (\$157,000) to purchase three (3) vehicles.

FY 2027 REVENUES

- Charges for Services increased \$2,268,613 due to Reimbursement Salaries \$2,168,613 which reflects an overall general salary increase of 2.4% and associated fringe benefits related to labor reimbursement charges. Also, includes a change in the reimbursement amount for Equipment Rental Revenue of \$100,000.
- Planned Use of Fund Balance decreased (\$40,000) due to the funds provided in FY 2026 to upgrade a leased vehicle.

FY 2027 EXPENDITURES

- Salary and Fringes increased \$2,208,814 reflects an overall general compensation increase of 2.4% and includes projected salary step increases.
- Depreciation (\$27,638) decreased per updated depreciation schedule. (Refer to Capital Improvement Program Budget Plans on page 416).
- Internal Services increased \$87,437, the result of Drain Equipment Labor increase due to the 2.4% increase in compensation and associated fringe benefits.
- Transfers Out decreased (\$40,000) due to the expense in FY 2026 to upgrade a leased vehicle.

FY 2028 REVENUES

- Charges for Services increased \$2,132,400 primarily for Reimbursement Salaries \$2,032,400 which reflects the 2.4% increase in compensation and associated fringe benefits related to labor reimbursement charges. Also, includes an increase in the reimbursement amount for Equipment Rental Revenue of \$100,000.

FY 2028 EXPENDITURES

- Salary and Fringes increased \$2,136,157 reflects an overall general compensation increase of 2.4% and includes projected salary step increases.
- Depreciation (\$96,254) decreased per updated depreciation schedule. (Refer to Capital Improvement Program Budget Plans on page 416).
- Internal Services increased \$92,497, the result of Drain Equipment Labor increase due to the 2.4% increase in compensation and associated fringe benefits.

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

Department:		OAKLAND COUNTY, MICHIGAN										
Fund:	FND67700 Building Liability Insurance	FY2026 AND FY2027 AND FY2028 County Executive Budget Recommendation - Categorical Variance										
		FY 2025		FY2026	Inc./(Dec.) FY 2025 Amended to		FY2027	Inc./(Dec.) FY 2026 Rec. to		FY2028	Inc./(Dec.) FY 2027 Rec. to	
		Adopted	Amended	County Exec.	FY 2026 Co. Exec.Rec.		County Exec.	FY 2027 Co. Exec.Rec.		County Exec.	FY 2028 Co. Exec.Rec.	
Account Number/Description		Budget	Budget	Recommended	\$	%	Recommended	\$	%	Recommended	\$	%
Revenues												
Charges for Services		12,933,912	12,933,912	13,167,500	233,588	1.81%	13,167,500	-	0.00%	13,167,500	-	0.00%
External Internal Service Fund Charges for Services		131,338	131,338	14,603	(116,735)	-88.88%	14,603	-	0.00%	14,603	-	0.00%
Investment Income		250,000	250,000	500,000	250,000	100.00%	500,000	-	0.00%	500,000	-	0.00%
Planned Use of Fund Balance		2,200,595	2,203,595	1,894,517	(309,078)	-14.03%	1,985,534	91,017	4.80%	2,074,513	88,979	4.48%
Grand Total Revenues		15,515,845	15,518,845	15,576,620	57,776	0.37%	15,667,637	91,017	0.58%	15,756,616	88,979	0.57%
Expenditures												
Salaries		1,113,972	1,113,972	1,226,164	112,193	10.07%	1,289,575	63,411	5.17%	1,347,094	57,519	4.46%
Fringe Benefits		531,984	531,984	603,438	71,454	13.43%	633,448	30,009	4.97%	663,941	30,494	4.81%
Contractual Services		13,444,413	13,444,413	13,597,305	152,892	1.14%	13,597,305	-	0.00%	13,597,305	-	0.00%
Commodities		3,056	3,056	3,056	-	0.00%	3,056	-	0.00%	3,056	-	0.00%
Internal Services		127,421	130,421	146,656	16,236	12.45%	144,253	(2,403)	-1.64%	145,220	967	0.67%
Transfers Out		295,000	295,000	-	(295,000)	-100.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures		15,515,845	15,518,845	15,576,620	57,775	0.37%	15,667,637	91,017	0.58%	15,756,616	88,979	0.57%

BUILDING LIABILITY INSURANCE FUND (Page 366)
BUDGET HIGHLIGHTS
FY 2026/2027/2028 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2026 REVENUES

- Charges for Services reflects an increase of \$233,588 due to an increase in Property Insurance premiums rebilled to departments.
- Decrease in External Internal Service Fund Charges for Services (\$116,735) due to no longer billing for Pontiac properties.
- Increase in Investment Income \$250,000 based on available cash balance history.
- Decrease in Planned Use of Fund Balance (\$309,078) due to anticipated expenses for FY 2026.

FY 2026 EXPENDITURES

- Controllable Personnel includes a 2.4% salary increase.
- Contractual Services reflects a net increase of \$152,892 due to Insurance increase of \$102,250 for anticipated market conditions and Indirect Costs increase of \$50,642 due to anticipated expenses for FY 2026.
- Internal Services net increase of \$16,236 due to Info Tech Operations \$10,109, Telephone Communications \$3,739, Info Tech Managed Print Services \$31, offset by Motor Pool (\$1,084) and Motor Pool Fuel Charges (\$404) due to allocations adjustments. Building Space Cost Allocation increased \$3,739 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2026 building rates have been adjusted as the rates are based on full cost recovery for building maintenance and operations. Insurance Fund \$106 reflects the amount allocated for insurance to maintain the operations of the Building and Liability Fund.
- Transfers out decreased (\$295,000) due to the completion of transfer for Expendable Equipment and Medical Supplies.

FY 2027 REVENUES

- Increase in Planned Use of Fund Balance \$91,017 due to anticipated expenses for FY 2027.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Internal Services decreased (\$2,403) due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

FY 2028 REVENUES

- Planned Use of Fund Balance reflects an increase of \$88,979 due to anticipated expenses for FY 2028.

FY 2028 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Internal Services increased \$967 due to Building Space Cost 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).

Department:		OAKLAND COUNTY, MICHIGAN										
Fund:	FND67800 Fringe Benefits	FY2026 AND FY2027 AND FY2028 County Executive Budget Recommendation - Categorical Variance										
		FY 2025		FY2026	Inc./((Dec.) FY 2025 Amended to		FY2027	Inc./((Dec.) FY 2026 Rec. to		FY2028	Inc./((Dec.) FY 2027 Rec. to	
		Adopted	Amended	County Exec.	FY 2026 Co. Exec.Rec.		County Exec.	FY 2027 Co. Exec.Rec.		County Exec.	FY 2028 Co. Exec.Rec.	
Account Number/Description		Budget	Budget	Recommended	\$	%	Recommended	\$	%	Recommended	\$	%
Revenues												
Charges for Services		178,755,737	178,755,737	186,056,823	7,301,086	4.08%	194,223,060	8,166,237	4.39%	167,496,546	(26,726,513)	-13.76%
External Internal Service Fund Charges for Services		22,988,800	22,988,800	23,259,500	270,700	1.18%	23,259,500	-	0.00%	23,259,500	-	0.00%
Investment Income		3,090,000	3,090,000	2,000,000	(1,090,000)	-35.28%	2,000,000	-	0.00%	2,000,000	-	0.00%
Grand Total Revenues		204,834,537	204,834,537	211,316,323	6,481,786	3.16%	219,482,560	8,166,237	3.86%	192,756,046	(26,726,513)	-12.18%
Expenditures												
Salaries		2,198,554	2,198,554	2,577,724	379,170	17.25%	2,720,083	142,358	5.52%	2,846,176	126,093	4.64%
Fringe Benefits		1,073,841	1,073,841	1,302,157	228,316	21.26%	1,371,193	69,036	5.30%	1,439,985	68,792	5.02%
Contractual Services		164,507,321	164,507,321	171,680,635	7,173,314	4.36%	178,877,263	7,196,628	4.19%	186,719,732	7,842,469	4.38%
Commodities		75,000	75,000	52,300	(22,700)	-30.27%	52,300	-	0.00%	52,300	-	0.00%
Interest on Debt		3,247,612	3,247,612	2,113,919	(1,133,693)	-34.91%	768,400	(1,345,519)	-63.65%	-	(768,400)	-100.00%
Internal Services		831,174	831,174	771,993	(59,181)	-7.12%	744,153	(27,840)	-3.61%	755,315	11,162	1.50%
Budgeted Equity Adjustments		32,901,034	32,901,034	32,817,595	(83,439)	-0.25%	34,949,168	2,131,573	6.50%	942,538	(34,006,630)	-97.30%
Grand Total Expenditures		204,834,537	204,834,537	211,316,323	6,481,786	3.16%	219,482,560	8,166,237	3.86%	192,756,046	(26,726,513)	-12.18%

FRINGE BENEFITS FUND (Page 377)
BUDGET HIGHLIGHTS
FY 2026/2027/2028 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2026 REVENUE

- The average variable fringe benefit rate charged to departments is 33.2% in FY 2026. Actual charges vary depending on the type of plan, number of dependents, etc. that are selected by employees.
- Charges for Services net increase of \$7.3 million based on budgeted charges to departments in FY 2026.
- ISF External Revenue net increase of \$270,700 due to an increase in Ext-Flex Benefit Hospital Deductions of \$2.5 million due to predicted contribution changes in FY2026, \$400,000 in Ext-Flex Benefit Dental Insurance due to new plan tiers partially funded by employee buy-up, \$350,000 in Ext-Hospitalization Insurance due to COBRA, \$68,000 in Ext-Flex Benefit Deductions for Life and AD/D, \$55,000 in Ext-Flex Benefit Vision Insurance due to a new plan tiers partially funded by employee buy-up, offset by a net decrease in Revenue of (\$2,003,200) in Ext-Retiree Prescription Drug Rebates, (\$1,079,100) in Ext-Prescription Drug Rebates, (\$15,000) Ext-Wellness Revenue not budgeted, and (\$5,000) Ext-Training charges to CVT's.
- Investment Income has been reduced (\$1.09) million to reflect historical data.

FY 2026 EXPENDITURES

- Controllable Personnel includes a 2.4% general salary increase. Other position changes include the following to realign positions with services provided to County departments:
 - The transfer of one Full-Time Eligible (FTE) position to Human Resource Employee & Labor Relations EEO from Human Resource Retirement Administration to reflect the appropriate reporting relationship.
 - The transfer of one Full-Time Eligible (FTE) position to Human Resource Employee Benefits from Employee Engagement to accurately reflect where the position functions.
 - The transfer of one Full-Time Eligible (FTE) position to Human Resources Employee Records & HRIS from the General Fund.
 - The transfer of one Full-Time Eligible (FTE) position to Human Resource Employee Records & HRIS from Human Resource Benefits Administration to accurately reflect where the position functions.
 - The transfer of one Full-Time Eligible (FTE) position to Human Resource Training and Development from General Fund.
 - The transfer of one Full-Time Eligible (FTE) position to Human Resource Benefits Administration Unit from Employee Engagement.
- Net Contractual Services increase of approximately 7.1 million reflected in detail below:
 - Increase in Hospital Prescription Coverage of \$7.5 million due to costs provided by Marsh & McLennan Agency LLC Company.
 - Increase Social Security Expense \$1.5 million due to number of positions filled and compensation increase.

- Increase in Retirement Health Savings \$1.3 million due to projected number of eligible employees and collective bargaining agreements.
- Increase in Flex-Benefit Plan Payments \$1.2 million due to employee opt-outs increasing plus potential DFSA match program.
- Increase in Defined Contribution County Retirement \$1.03 million due to anticipated employee participation and UAW match.
- Increase in Dental Insurance Expense \$458,500 due to additional plan improvements offset by employee cost share increase.
- Increase in Health Savings Account \$325,000 due to anticipated participants in the High-Deductible Health Plan through Blue Cross Blue Shield of Michigan.
- Increase in Indirect Costs of \$300,000 due to an increase in rates developed by (Maximus).
- Increase in Deferred Compensation County Payments \$155,000 due to anticipated employee participation and UAW match.
- Increase in Disability Insurance \$153,900 due to the number of positions filled and compensation increase.
- Increase in Optical Insurance Expense \$143,200 due to forecasted increase in vision costs provided by Marsh & McLennan Agency LLC Company.
- Increase in Professional Service \$98,500 due to contracted graphic design support, website redesign, and bucket list.
- Increase in Group Life Insurance Expense \$38,900 due to an increase in projected salaries.
- Increase in Travel & Conferences \$29,500 due to increase in travel.
- Increase in Legal Services of \$25,000 due to anticipated attorney fees due to new labor contracts.
- Decrease in Hospitalization (Contractual) (\$6.4) million lowered to meet Marsh & McLennan Agency LLC Company calculations.
- Decrease in Pension Contribution Expense (\$286,018) in accordance with the Oakland County Employees Retirement System Annual Actuarial Valuation Report as of September 30, 2024
- Decrease in Employee-in-Service Training DEI (\$200,000) due to historical data.
- Decrease in Child Care Services (\$125,000) due to a new contractor.
- Decrease in Wellness Screenings (\$100,000) due to new platform with Blue Cross Blue Shield of Michigan
- Decrease in Special Event Program (\$50,000) due to anticipated costs.
- Decrease in Printing (\$20,000) due to anticipated costs.
- Commodities decreased (\$22,700) reflected in detail below:
 - Decrease in Training and Educational Supplies (\$17,700) due to discontinued programs, coaching assessments, meetings, and supplies.
 - Decrease in Metered Postage (\$5,000) due to less use.
- Interest on Debt reflects a decrease of (\$1.1) million due to the Retirees Healthcare Refunding Bonds Series A and B debt schedules.

- Internal Support decrease of (\$59,181) reflected in detail below:
 - Building Space Cost Allocation decreased (\$126,757) as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2026 building rates have been adjusted as the rates are based on full cost recovery for building maintenance and operations.
 - Insurance Fund increase of \$67,576 reflects the amount allocated for self-insurance to maintain the operations of the Building and Liability Fund.
- Budgeted Equity Adjustment decreased (\$83,439) due to anticipated revenues in FY 2026.

FY 2027 REVENUE

- Charges for Services net increase of \$8.2 million is based on budgeted charges to departments in FY 2027.
- ISF External Revenue budget remains unchanged.
- Investment Income budget amount remains unchanged.

FY 2027 EXPENDITURES

- Controllable Personnel includes a 2.4% general salary increase.
- Net Contractual Services increase of approximately \$7.2 million reflected in detail below:
 - Increase in Prescription of \$3.6 million due to the forecasted medical costs provided by Marsh & McLennan Agency LLC Company.
 - Increase in Retirement Health Savings \$1.3 million due to projected number of eligible employees and collective bargaining agreements.
 - Increase in Social Security Expense \$933,078 due to the number of positions filled and compensation increase.
 - Increase in Defined Contribution County Retirement \$817,000 due to projected employee contributions.
 - Increase in Dental Insurance Expense \$352,000 due to the forecasted increase in dental costs provided by Marsh & McLennan Agency LLC Company.
 - Increase in Disability Insurance of \$158,500 due to the number of positions filled and compensation increase.
 - Increase in Group Life Insurance Expense \$40,100 due to increase in projected salaries.
 - Increase in Employee-in-Service Training \$35,000 due additional employee training.
- Interest on Debt reflects a decrease of (\$1.35) million due to expected interest payments on the Retirees Healthcare Refunding Bonds Series A and B debt schedules.
- Internal Services decreased (\$27,840) due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.
- Budgeted Equity Adjustment reflects an increase of \$2.13 million due to bond maturity in FY2027.

FY 2028 REVENUE

- Charges for Services net decreased (\$26.7) million based on budgeted charges to departments in FY 2028.

- ISF External Revenue budget remains unchanged.
- Investment Income budget amount remains unchanged.

FY 2028 EXPENDITURES

- Controllable Personnel includes a 2.4% general salary increase.
- Net Contractual Services increased approximately \$7.8 million, reflected in detail below:
 - Increase in Hospital Prescription Coverage of \$4.1 million due to the forecasted increase in prescription costs provided by Marsh & McLennan Agency LLC Company.
 - Increase in Retirement Health Savings \$1.3 million due to the projected number of eligible employees and collective bargaining agreements.
 - Increase in Social Security Expense \$1.02 million due to the number of positions filled and compensation increase.
 - Increase in Defined Contribution County Retirement \$841,700 due to projected employee contributions.
 - Increase in Dental Insurance Expense \$380,200 due to the forecasted increase in dental costs provided by Marsh & McLennan Agency LLC Company.
 - Increase in Disability Insurance of \$163,300 due to the number of positions filled and compensation increase.
 - Increase in Group Life Insurance Expense \$41,300 due to increase in projected salaries.
- Interest on Debt reflects a decrease of (\$768,400) due to the bond debt maturing in FY2027.
- Internal Services increased \$11,162 due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.
- The Budgeted Equity Adjustment reflects a decrease of (\$34,007,080) due to bond maturity in FY2027.

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

Department:			OAKLAND COUNTY, MICHIGAN										
Fund:	FND56500 County Airports		FY2026 AND FY2027 AND FY2028 County Executive Budget Recommendation - Categorical Variance										
			FY 2025		FY2026	Inc./(Dec.) FY 2025 Amended to		FY2027	Inc./(Dec.) FY 2026 Rec. to		FY2028	Inc./(Dec.) FY 2027 Rec. to	
			Adopted	Amended	County Exec.	FY 2026 Co. Exec.Rec.		County Exec.	FY 2027 Co. Exec.Rec.		County Exec.	FY 2028 Co. Exec.Rec.	
Account Number/Description			Budget	Budget	Recommended	\$	%	Recommended	\$	%	Recommended	\$	%
Revenues													
Charges for Services			6,534,300	6,534,300	6,733,500	199,200	3.05%	6,633,500	(100,000)	-1.49%	6,633,500	-	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			2,999,608	3,017,778	1,776,426	(1,241,351)	-41.13%	1,832,053	55,627	3.13%	1,835,212	3,159	0.17%
Grand Total Revenues			9,683,908	9,702,078	8,659,926	(1,042,151)	-10.74%	8,615,553	(44,373)	-0.51%	8,618,712	3,159	0.04%
Expenditures													
Salaries			1,972,276	1,972,276	2,167,491	195,215	9.90%	2,276,411	108,920	5.03%	2,381,178	104,767	4.60%
Fringe Benefits			848,071	848,071	923,174	75,103	8.86%	971,775	48,601	5.26%	1,022,082	50,307	5.18%
Contractual Services			2,308,400	2,308,400	2,271,250	(37,150)	-1.61%	2,236,250	(35,000)	-1.54%	2,136,250	(100,000)	-4.47%
Commodities			225,000	243,170	245,670	2,500	1.03%	245,170	(500)	-0.20%	245,170	-	0.00%
Depreciation			3,637,046	3,637,046	2,324,955	(1,312,091)	-36.08%	2,158,561	(166,394)	-7.16%	2,106,645	(51,916)	-
Interest on Debt			91,125	91,125	91,125	-	0.00%	91,125	-	0.00%	91,125	-	0.00%
Internal Services			601,990	601,990	636,261	34,271	5.69%	636,261	-	0.00%	636,261	-	0.00%
Grand Total Expenditures			9,683,908	9,702,078	8,659,926	(1,042,152)	-10.74%	8,615,553	(44,373)	-0.51%	8,618,712	3,159	0.04%

**AVIATION AND TRANSPORTATION FUND (Page 339) BUDGET
HIGHLIGHTS
FY 2026/2027/2028 COUNTY EXECUTIVE RECOMMENDED BUDGET**

FY 2026 REVENUES

- Charges for Services reflects an overall increase of \$199,200 which includes an increase in Aviation Gas \$200,000 due to Jet-A fuel rate increase effective January 2025, Reimbursement US Customs Service \$100,000 which is attributable to increased domestic and international travel, and T-hangar Rental \$100,000 due to rate increases effective October 2025. Partially offset by a decrease in Land Lease (\$200,000) due to expected contract lease agreements and Tie Downs (\$800) due to fewer tie-down rentals.
- Planned Use of Fund Balance reflects a decrease of (\$1,241,351) to offset operating expenses in FY 2026.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4%.
- Contractual Services reflects an overall decrease of (\$37,150) which includes US Customs Services (\$100,000) to bring the budget into alignment with anticipated expenses, Equipment Maintenance (\$50,000) due to new equipment needing less repairs, Building Maintenance Charges (\$25,000) due to reduced maintenance costs, and Periodicals Books Publ Sub (\$1,000) due to cancelled subscriptions. Partially offset by an increase in Contracted Services \$100,000 due to planned work provided by Mead & Hunt, Charge Card Fee \$20,000 to bring budget into alignment with anticipated expenses, Electrical Service \$10,000 due to increased DTE rates, Professional Services \$5,000 to bring budget into alignment with anticipated expenses, Custodial Services \$3,000 due to increased terms of cleaning, Freight and Express \$700 to bring budget into alignment with anticipated expenses, and Property Taxes \$150 due to taxes on street lights.
- Commodities reflects an increase of \$2,500, which includes an increase in Dry Goods and Clothing \$5,000, partially offset by a decrease in Small Tools (\$2,500), to bring budget into alignment with anticipated expenses.
- Depreciation reflects an overall decrease of (\$1,312,091) which includes a decrease in Land Improvements (\$1,491,238) and Building Acquisitions (\$18,114) due to fully depreciated assets. Partially offset by an increase in Equipment \$134,573, Vehicles \$47,355, and Infrastructure \$15,333 due to expected depreciation for new assets. (Refer to FY 2026 – FY 2028 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Internal Services reflects an overall increase of \$34,271 which includes an increase in the Insurance Fund of \$26,014 for insurance to maintain the operations of the Building and Liability Fund. Additional increases include Info Tech Operations \$6,586 and Motor Pool \$2,121; partially offset by a decrease in Motor Pool Fuel Charges (\$324) and Telephone Communications (\$126) due to rate and usage adjustments.

FY 2027 REVENUES

- Charges for Services reflects a (\$100,000) decrease in Reimb US Customs Service due to anticipated domestic and international travel.
- Planned Use of Fund Balance reflects an increase of \$55,627 to offset operating expenses for FY 2027.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Contractual Services reflects a decrease of (\$35,000) in Charge Card Fees to bring the budget into alignment with anticipated expenses.
- Commodities reflects a decrease of (\$500) in Metered Postage Expense to bring the budget into alignment with anticipated expenses.
- Depreciation reflects an overall decrease of (\$166,394) which includes a decrease for Land Improvements (\$214,823) and Building Acquisitions (\$18,596) due to fully depreciated assets. Partially offset by an increase in Equipment \$50,358, Infrastructure \$10,667, and Vehicles \$6,000 due to expected depreciation for new assets. (Refer to FY 2026 – FY 2028 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).

FY 2028 REVENUES

- Planned Use of Fund Balance reflects an increase of \$3,159 to offset operating expenses for FY 2028.

FY 2028 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Contractual Services reflects a decrease of (\$100,000) in Contracted Services due to services being completed by Mead & Hunt in FY2027.
- Depreciation reflects an overall decrease of (\$51,916) which includes a decrease for Land Improvements (\$85,339), Building Acquisitions (\$23,433), and Vehicles (\$202) due to fully depreciated assets. Partially offset by an increase in Equipment \$52,392 and Infrastructure \$4,666 due to expected depreciation for new assets. (Refer to FY 2026 – FY 2028 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).

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

Department:		OAKLAND COUNTY, MICHIGAN									
Fund:	FND66100 Motor Pool	FY2026 AND FY2027 AND FY2028 County Executive Budget Recommendation - Categorical Variance									
Account Number/Description	FY 2025		FY2026 County Exec. Recommended	Inc./.(Dec.) FY 2025 Amended to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./.(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.		FY2028 County Exec. Recommended	Inc./.(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.	
	Adopted Budget	Amended Budget		\$	%		\$	%		\$	%
Revenues											
Charges for Services	9,762,738	9,920,982	10,844,230	923,248	9.31%	10,844,230	-	0.00%	10,844,230	-	0.00%
External Internal Service Fund Charges for Services	138,000	138,000	138,000	-	0.00%	138,000	-	0.00%	138,000	-	0.00%
Investment Income	40,000	40,000	40,000	-	0.00%	40,000	-	0.00%	40,000	-	0.00%
Planned Use of Fund Balance	1,037,851	504,734	1,243,064	738,330	146.28%	1,042,282	(200,782)	-16.15%	648,428	(393,854)	-37.79%
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	900,000	900,000	900,000	-	0.00%	900,000	-	0.00%	900,000	-	0.00%
Transfers In	257,000	858,986	-	(858,986)	-100.00%	-	-	0.00%	-	-	0.00%
Grand Total Revenues	12,138,289	12,365,402	13,167,994	802,592	6.49%	12,967,212	(200,782)	-1.52%	12,573,358	(393,854)	-3.04%
Expenditures											
Salaries	1,325,185	1,325,185	1,467,159	141,974	10.71%	1,550,988	83,829	5.71%	1,629,253	78,265	5.05%
Fringe Benefits	698,331	698,331	719,000	20,669	2.96%	758,841	39,841	5.54%	798,626	39,785	5.24%
Contractual Services	2,035,711	2,037,811	2,181,753	143,942	7.06%	2,181,753	-	0.00%	2,181,753	-	0.00%
Commodities	3,910,242	4,093,357	4,199,238	105,881	2.59%	4,199,238	-	0.00%	4,199,238	-	0.00%
Depreciation	3,757,609	3,799,507	4,200,012	400,505	10.54%	3,887,695	(312,317)	-7.44%	3,370,936	(516,758)	-15.33%
Internal Services	411,211	411,211	400,832	(10,379)	-2.52%	388,698	(12,134)	-3.03%	393,551	4,854	1.25%
Grand Total Expenditures	12,138,289	12,365,402	13,167,994	802,592	6.49%	12,967,212	(200,782)	-1.52%	12,573,358	(393,854)	-3.04%

MOTOR POOL FUND (Page 385)
BUDGET HIGHLIGHTS
FY 2026/2027/2028 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2026 REVENUES

- Charges for Services reflects an increase of \$923,248 including Leased Equipment \$756,144 due to increased fleet maintenance, depreciation, and insurance charges, Parts and Accessories \$336,874 due to anticipated Sheriff fleet expenses, including light bar transitions between Impala and Tahoe patrol vehicles, Productive Labor \$75,321 due to labor rate increase, and Sublet Repairs \$3,700 to bring budget into alignment with anticipated revenues. Partially offset by a decrease in Gasoline Oil Grease Charges (\$248,791) to bring the budget into alignment with anticipated revenues.
- Planned Use of Fund Balance reflects an increase of \$738,330 due to anticipated expenses in FY 2026.
- Transfers In reflects a decrease of (\$858,986) due to a decrease in fleet expansion requests.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4%.
- Contractual Services increased by \$143,942 which reflects an increase in Sublet Repairs Expense \$60,000 due to expected repairs sent off site, Maintenance Contract of \$45,000 due to the annual FASTER contract being transferred from IT to Motor Pool for payment processing, Insurance \$27,942 to bring budget into alignment with anticipated expenses, Auction Expense \$10,000 due to expenses for vehicles sent to auction, License Plates and Title Fees \$1,000 due to fleet expansions.
- Commodities increased by \$105,881 which reflects an increase in Parts and Accessories \$83,488 due to light bar transitions and fleet expansion charges, Gasoline Charges \$24,393 due to expected fuel costs, and Tires and tubes \$10,000 based on expected cost of tire replacements; partially offset by a decrease in Expendable Equipment (\$12,000) due to a reduction in anticipated equipment purchases.
- Depreciation has an overall increase of \$400,505 which includes an increase in Vehicles \$402,513, partially offset by a decrease in Equipment (\$2,008) due to expected depreciation for new vehicles and fully depreciated vehicles. (Refer to FY 2026 – FY 2029 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Internal Services has an overall decrease of (\$10,379) which includes the following:
 - Building Space Cost Allocation decrease of (\$41,735) as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2026 building rates have been adjusted as the rates are based on full cost recovery for building maintenance and operations.
 - Telephone Communications decreased (\$36) due to allocation adjustments.
 - Info Tech Operations increased by \$27,623 due to allocation adjustments.

- Insurance Fund reflects an increase of \$3,769 for insurance to maintain the operations of the Building and Liability Fund.

FY 2027 REVENUES

- Planned Use of Fund Balance reflects a decrease of (\$200,782) due to anticipated expenses in FY 2027.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Depreciation Vehicles decreased (\$312,317) due to expected depreciation for new vehicles and fully depreciated vehicles. (Refer to FY 2026 – FY 2028 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Internal Services decreased (\$12,134) due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

FY 2028 REVENUES

- Planned Use of Fund Balance reflects a decrease of (\$393,854) due to anticipated expenses in FY 2028.

FY 2028 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Depreciation Vehicles decreased (\$516,758) due to expected depreciation for new vehicles and fully depreciated vehicles. (Refer to FY 2026 – FY 2028 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Internal Services increased \$4,854 due to Building Space Cost 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).

Department:			OAKLAND COUNTY, MICHIGAN										
Fund:	FND63100 Facilities Maint and Operation		FY2026 AND FY2027 AND FY2028 County Executive Budget Recommendation - Categorical Variance										
			FY 2025		FY2026 County Exec. Recommended	Inc./.(Dec.) FY 2025 Amended to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./.(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.		FY2028 County Exec. Recommended	Inc./.(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.	
Account Number/Description			Adopted Budget	Amended Budget		\$ %			\$ %			\$ %	
Revenues													
Charges for Services			36,737,133	36,737,133	36,627,564	(109,569)	-0.30%	34,718,328	(1,909,236)	-5.21%	35,479,618	761,290	2.19%
External Internal Service Fund Charges for Services			558,483	575,513	561,174	(14,339)	-2.49%	561,314	140	0.02%	561,355	41	0.01%
Investment Income			100,000	100,000	100,000	-	0.00%	100,000	-	0.00%	100,000	-	0.00%
Planned Use of Fund Balance			-	-	575,787	575,787	0.00%	592,116	16,329	2.84%	601,058	8,942	1.51%
Transfers In			295,000	295,000	-	(295,000)	-100.00%	-	-	0.00%	-	-	0.00%
Grand Total Revenues			37,690,616	37,707,646	37,864,525	156,879	0.42%	35,971,758	(1,892,767)	-5.00%	36,742,031	770,273	2.14%
Expenditures													
Salaries			12,757,700	12,765,327	13,156,750	391,423	3.07%	13,683,998	527,248	4.01%	14,174,076	490,078	3.58%
Fringe Benefits			6,913,065	6,915,628	7,246,299	330,671	4.78%	7,570,688	324,389	4.48%	7,904,306	333,618	4.41%
Contractual Services			11,009,159	10,949,159	11,562,359	613,200	5.60%	11,078,665	(483,694)	-4.18%	11,058,874	(19,791)	-0.18%
Commodities			1,904,330	1,982,730	1,952,730	(30,000)	-1.51%	1,952,730	-	0.00%	1,952,730	-	0.00%
Depreciation			374,820	374,820	261,232	(113,588)	-30.30%	200,523	(60,710)	-23.24%	166,890	(33,632)	-20.18%
Internal Services			1,791,994	1,791,994	1,485,155	(306,839)	-17.12%	1,485,155	-	0.00%	1,485,155	-	0.00%
Transfers Out			2,500,000	2,500,000	2,200,000	(300,000)	-12.00%	-	(2,200,000)	-100.00%	-	-	0.00%
Budgeted Equity Adjustments			439,548	427,988	-	(427,988)	-100.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures			37,690,616	37,707,646	37,864,525	156,879	0.42%	35,971,758	(1,892,767)	-5.00%	36,742,031	770,273	2.14%

FACILITIES MAINTENANCE & OPERATIONS FUND (Page 373)
BUDGET HIGHLIGHTS
FY 2026/2027/2028 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2026 REVENUES

- Charges for Services decreased (\$109,569) due to a decrease in receipt of Building Space Charge revenue from departments based on building space rates calculated to recover fund expenditures.
- External Internal Service Fund Charges for Services decreased (\$14,339) based on expected maintenance charge revenue received from external other revenue.
- Planned Use of Fund Balance increased \$575,787 due to adjustments in the FY 2026 building space rates based on full cost recovery.
- Transfers In decreased (\$295,000) as it was originally created as a transfer from the Building Liability Insurance fund (FND67700) pertaining to the creation of (1) FTE Mobile Building Safety Attendant and (1) FTE Building Safety Shift Leader. Those positions are now currently budgeted within the Emergency Management Homeland Security Department / Building Safety Division and FM&O Fund (FND63100), so a Transfers In budget is no longer needed.

FY 2026 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4%.
 - Other changes include an increase in Overtime \$197,145 to align the budget with past costing trends for maintenance repair work that is required to occur after hours for safety measures.
 - Holiday Overtime increased \$34,500 to align the budget with past usage activity, as well as account for the increase in County holidays when required maintenance work may occur.
- Contractual Services increased \$613,200 primarily due to a one-time FY 2026 increase in Sublet Repairs Expense \$523,277 to cover costs for specialized contractors to assist with infrastructure repair work. Also increased Indirect Costs \$56,923 due to allocation and usage. Additional increase in Garbage and Rubbish Disposal \$67,400 due to increased costs associated with expanded recycling program that is a net neutral reallocation from Natural Gas (\$26,400), Software Rental Lease Purchase (\$21,000), and Software Support Maintenance (\$20,000), which will better align these budgets with anticipated reduced activity.
- Commodities decreased (\$30,000) primarily due to net neutral reallocations from Road Salt (\$50,000) due to reduced usage of brine to Equipment Maintenance \$50,000 for repair work of aging equipment. Partially offset by an increase in Grounds Supplies \$25,000 that is needed to align the budget with inflationary costs, which was part of net neutral reallocations from reductions in Electrical Service (\$20,000) and Office Supplies (\$5,000) that are projected to have decreased usage.

- Depreciation decreased (\$113,588) to reflect the projected depreciation schedule for FY 2026. Refer to FY 2026 – FY 2028 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans.
- Internal Services decreased (\$306,839) primarily attributed to the reduction in Info Tech Development (\$350,000) from the prior year that was for the enhancement of the asset management system. Also decreased Info Tech CLEMIS (\$18,022) due to usage and allocation adjustments. Partially offset by an increase in Telephone Communications \$48,570 and Info Tech Operations \$5,835 due to allocation and usage adjustments. Also increased is Insurance Fund \$6,509, which reflects the amount allocated for insurance to maintain the operations of the Building and Liability Fund.
- Transfers Out decreased (\$300,000) due to a decreased transfer to the Project Work Order Fund (FND40400) for Maintenance Projects.
- Budgeted Equity Adjustments decreased (\$427,988) due to adjustments in the FY 2026 building space rates based on full cost recovery.

FY 2027 REVENUES

- A decrease in Charges for Services (\$1,909,236) reflects decreased receipt of Building Space Charge revenue from departments based on building space rates calculated to recover fund expenditures.
- Planned Use of Fund Balance increased \$16,329 due to adjustments in the FY 2026 building space rates based on full cost recovery.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Contractual Services decreased (\$483,694) primarily due to Sublet Repairs Expense (\$523,277) which had a one-time increase in FY 2026 only. Partially offset by an increase in Indirect Costs \$39,583 due to allocation and usage adjustments.
- Depreciation decreased (\$60,710) to reflect the projected depreciation schedule for FY 2027. Refer to FY 2026 – FY 2028 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans.
- Transfers Out decreased (\$2,200,000) due to a decreased transfer to the Project Work Order Fund (FND40400) for Maintenance Projects.

FY 2028 REVENUES

- Revenues reflect an increase in Charges for Services \$761,290 due to increased receipt of Building Space Charge revenue from departments based on building space rates calculated to recover fund expenditures.
- Planned Use of Fund Balance increased \$8,942 due to adjustments in the FY 2026 building space rates based on full cost recovery.

FY 2028 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Contractual Services decreased (\$19,791) attributed to a reduction in Indirect Costs reflecting allocation and usage.
- Depreciation decreased (\$33,632) to reflect the projected depreciation schedule for FY 2028. Refer to FY 2026 – FY 2028 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans.

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

Department:			OAKLAND COUNTY, MICHIGAN										
Fund:	FND53500 CLEMIS		FY2026 AND FY2027 AND FY2028 County Executive Budget Recommendation - Categorical Variance										
			FY 2025		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Amended to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.		FY2028 County Exec. Recommended	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.	
Account Number/Description			Adopted Budget	Amended Budget		\$ %			\$ %			\$ %	
Revenues													
Charges for Services			7,196,329	7,198,202	7,275,332	77,130	1.07%	7,352,541	77,209	1.06%	7,352,541	-	0.00%
Investment Income			35,000	35,000	35,000	-	0.00%	35,000	-	0.00%	35,000	-	0.00%
Planned Use of Fund Balance			7,715,482	7,730,174	3,634,588	(4,095,586)	-52.98%	3,706,704	72,116	1.98%	3,674,768	(31,936)	-0.86%
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			16,590,997	16,607,562	12,589,106	(4,018,456)	-24.20%	12,738,431	149,325	1.19%	12,706,495	(31,936)	-0.25%
Expenditures													
Salaries			2,985,700	2,998,098	3,082,333	84,235	2.81%	3,195,102	112,769	3.66%	3,307,206	112,104	3.51%
Fringe Benefits			1,382,295	1,386,462	1,459,260	72,798	5.25%	1,522,511	63,251	4.33%	1,588,410	65,899	4.33%
Contractual Services			6,113,607	6,113,607	6,113,607	-	0.00%	6,113,607	-	0.00%	6,113,607	-	0.00%
Commodities			178,887	178,887	178,887	-	0.00%	178,887	-	0.00%	178,887	-	0.00%
Depreciation			4,408,240	4,408,240	423,233	(3,985,007)	-90.40%	396,538	(26,695)	-6.31%	186,600	(209,938)	-
Internal Services			1,443,908	1,443,908	1,253,426	(190,482)	-13.19%	1,253,426	-	0.00%	1,253,426	-	0.00%
Transfers Out			78,360	78,360	78,360	-	0.00%	78,360	-	0.00%	78,360	-	0.00%
Grand Total Expenditures			16,590,997	16,607,562	12,589,106	(4,018,456)	-24.20%	12,738,431	149,325	1.19%	12,706,495	(31,936)	-0.25%

INFORMATION TECHNOLOGY – CLEMIS FUND (Page 335)
BUDGET HIGHLIGHTS
FY2026/2027/2028 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2026 REVENUES

- Charges for Services increased \$77,130 for In Car Terminals Internal \$3,597 due to increase in mobile data computer (MDC) devices for external agencies; Access Fees Non-Oakland \$54,487 and Access Fees Oakland \$19,046 due to updated law enforcement Full Time Equivalent count used for billing.
- Planned Use of Fund Balance decreased (\$4,095,586) due to anticipated expenses in FY 2026 budget.

FY 2026 EXPENDITURES

- Controllable Personnel includes a 2.4% salary increase.
- Depreciation decreased (\$3,985,007) to reflect planned equipment and software replacements for 2026. (Refer to FY 2026 – FY 2028 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Internal Services decreased overall by (\$190,482) due to Info Tech Operations' \$87,000 for data center charges, server storage, backup, network costs. Building Space Cost Allocation (\$136,616) as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2026 building rates increased as the rates are based on full cost recovery for building maintenance and operations. Info Tech CLEMIS (\$49,351) and Motor Pool (\$5,273) based on usage. Insurance Fund \$8,883 - reflects the amount allocated for insurance to maintain the operations of the Building and Liability Fund.

FY 2027 REVENUES

- Charges for Services increased \$77,209 for Access Fees Non-Oakland \$58,211 and Access Fees Oakland \$18,998 due to updated law enforcement Full Time Equivalent count used for billing.
- Planned Use of Fund Balance increased by \$72,116 due to anticipated expenses in FY 2027 budget.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Depreciation decreased (\$26,695) to reflect planned equipment and software replacements for FY 2027. (Refer to FY 2026 – FY 2028 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).

FY 2028 REVENUES

- Planned Use of Fund Balance decreased by (\$31,936) due to anticipated expenses in FY 2028 budget.

FY2028 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Depreciation decreased (\$209,938) to reflect the projected depreciation for FY 2028. (Refer to FY 2026 – FY 2028 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).

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

Department:		OAKLAND COUNTY, MICHIGAN										
Fund:	FND53100 Fire Records Management	FY2026 AND FY2027 AND FY2028 County Executive Budget Recommendation - Categorical Variance										
		FY 2025		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Amended to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.		FY2028 County Exec. Recommended	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.	
Account Number/Description		Adopted Budget	Amended Budget			\$		%			\$	%
Revenues												
Charges for Services		367,385	367,385	385,755	18,370	5.00%	405,044	19,289	5.00%	405,044	-	0.00%
Investment Income		3,000	3,000	3,000	1	0.02%	3,000	(0)	-0.01%	3,000	-	0.00%
Planned Use of Fund Balance		59,037	59,037	-	(59,037)	-100.00%	-	-	0.00%	-	-	0.00%
Transfers In		535,344	535,344	562,113	26,769	5.00%	590,220	28,107	5.00%	590,220	-	0.00%
Grand Total Revenues		964,766	964,766	950,868	(13,898)	-1.44%	998,264	47,396	4.98%	998,264	-	0.00%
Expenditures												
Salaries		330,331	330,331	347,175	16,844	5.10%	363,274	16,100	4.64%	375,420	12,145	3.34%
Fringe Benefits		144,644	144,644	161,906	17,262	11.93%	170,348	8,442	5.21%	177,998	7,650	4.49%
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		65,913	65,913	-	(65,913)	-100.00%	-	-	0.00%	-	-	-
Internal Services		155,415	155,415	155,511	96	0.06%	155,511	-	0.00%	155,511	-	0.00%
Budgeted Equity Adjustments		-	-	17,813	17,813	0.00%	40,667	22,854	128.30%	20,871	(19,796)	-48.68%
Grand Total Expenditures		964,766	964,766	950,868	(13,897)	-1.44%	998,264	47,396	4.98%	998,264	(0)	0.00%

INFORMATION TECHNOLOGY – FIRE RECORDS MANAGEMENT FUND (Page 347)
BUDGET HIGHLIGHTS
FY2026/2027/2028 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2026 REVENUES

- Charges for Services increased \$18,370 due to Participation Fees \$9,447 and Outside Agencies \$8,923 to reflect actual costs of rates of 3% for FY 2026.
- Planned Use of Fund Balance decreased (\$59,037) to balance FY 2026 budget.
- Transfers In increased \$26,769 based on Outside Agency revenue.

FY 2026 EXPENDITURES

- Controllable Personnel includes a 2.4% salary increase.
- Depreciation decreased (\$65,913) to reflect the projected depreciation schedule for FY 2026 (Refer to FY 2026 – FY 2028 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Internal Services increased \$96 due to the Insurance Fund reflects the amount allocated for insurance to maintain the operations of the Building and Liability Fund.
- Budget Equity increased \$17,813 for planned surplus in the FY 2026 budget.

FY 2027 REVENUES

- Charges for Services increased \$19,289 due to Outside Agencies \$9,369 and Participation Fees \$9,920 to reflect actual costs of rates of 5% for FY 2027.
- Transfers In increased \$28,107 based on Outside Agency revenue.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Budget Equity increased \$22,854 for planned surplus in the FY 2027 budget.

FY 2028 REVENUE

- No changes.

FY 2028 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases,
- Budget Equity decreased (\$19,796) for planned surplus in the FY 2028 budget.

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

Department:		OAKLAND COUNTY, MICHIGAN										
Fund:	FND53600 Radio Communications	FY2026 AND FY2027 AND FY2028 County Executive Budget Recommendation - Categorical Variance										
		FY 2025		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Amended to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.		FY2028 County Exec. Recommended	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.	
Account Number/Description		Adopted Budget	Amended Budget		\$ %			\$ %			\$ %	
Revenues												
Charges for Services		9,757,428	9,757,428	9,757,428	-	0.00%	9,757,428	-	0.00%	9,757,428	-	0.00%
Investment Income		100,000	100,000	100,000		0.00%	100,000		0.00%	100,000		0.00%
Planned Use of Fund Balance		383,780	412,515	2,655,277	2,242,762	543.68%	2,740,389	85,112	3.21%	2,770,521	30,132	1.10%
Transfers In		94,260	156,106	86,360	(69,746)	-44.68%	86,360		0.00%	86,360		0.00%
Grand Total Revenues		10,335,468	10,426,049	12,599,065	2,173,016	20.84%	12,684,177	85,112	0.68%	12,714,309	30,132	0.24%
Expenditures												
Salaries		1,006,409	1,027,909	1,098,465	70,557	6.86%	1,132,229	33,763	3.07%	1,159,029	26,800	2.37%
Fringe Benefits		429,599	436,834	468,700	31,866	7.29%	489,312	20,611	4.40%	508,751	19,439	3.97%
Contractual Services		2,852,711	2,852,711	3,285,711	433,000	15.18%	3,285,711	-	0.00%	3,285,711	-	0.00%
Commodities		375,314	375,314	375,314	-	0.00%	375,314	-	0.00%	375,314	-	0.00%
Depreciation		3,806,201	3,806,201	6,162,424	2,356,224	61.90%	6,195,805	33,380	0.54%	6,178,640	(17,164)	-
Interest on Debt		378,217	378,217	378,217	-	0.00%	378,217	-	0.00%	378,217	-	0.00%
Internal Services		1,193,117	1,193,117	544,233	(648,884)	-54.39%	541,590	(2,643)	-0.49%	542,647	1,057	0.20%
Transfers Out		286,000	286,000	286,000	-	0.00%	286,000	-	0.00%	286,000	-	0.00%
Budgeted Equity Adjustments		7,900	69,746	-	(69,746)	-100.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures		10,335,468	10,426,049	12,599,065	2,173,017	20.84%	12,684,177	85,112	0.68%	12,714,309	30,132	0.24%

INFORMATION TECHNOLOGY – RADIO COMMUNICATION FUND (Page 354)
BUDGET HIGHLIGHTS
FY2026/2027/2028 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2026 REVENUES

- Planned Use of Fund Balance increased \$2,242,762 to balance FY 2026 budget.
- Transfers in decreased (\$69,746) due to the one-time purchase of equipment for the Sheriff's Office.

FY 2026 EXPENDITURES

- Controllable Personnel includes a 2.4% salary increase.
- Contractual Services increased \$433,000 due to Contracted Services; 911 services will be moving from CLEMIS to the Radio Budget.
- Depreciation increased \$2,356,224 to reflect the projected depreciation schedule for FY 2026 for 9-1-1 Emergency Services IP Network (ESINet) and new radio equipment. (Refer to FY 2026 – FY 2028 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Internal Services decreased (\$648,884) primarily due to Info Tech CLEMIS due to rate and usage adjustments.
- Budget Equity decreased (\$69,746) as it was used to balance fund for FY 2026 budget development.

FY 2027 REVENUES

- Planned Use of Fund Balance increased \$85,112 to balance FY 2027 budget.

FY 2027 EXPENDITURES

- Controllable Personnel includes a 2.4% salary increase and includes projected salary step increases.
- Depreciation increased \$33,380 to reflect the projected depreciation schedule for FY 2027 for 9-1-1 Emergency Services IP Network (ESINet) and new radio equipment. (Refer to FY 2026 – FY 2028 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Internal Services decreased (\$2,643) due to Building Space Allocation as rates are based on full cost recovery for the building maintenance and operations.

FY 2028 REVENUES

- Planned Use of Fund Balance increased \$30,132 to balance the FY 2028 budget.

FY 2028 EXPENDITURES

- Controllable Personnel includes a 2.4% salary increase and includes projected salary step increases.
- Depreciation decreased (\$17,164) to reflect the projected depreciation schedule for FY 2028. (Refer to FY 2026 – FY 2028 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Internal Services increased \$1,057 due to Building Space Allocation as rates are based on full cost recovery for the building maintenance and operations.

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

Department:		OAKLAND COUNTY, MICHIGAN										
Fund:	FND63600 Information Technology	FY2026 AND FY2027 AND FY2028 County Executive Budget Recommendation - Categorical Variance										
		FY 2025		FY2026	Inc./ (Dec.) FY 2025 Amended to		FY2027	Inc./ (Dec.) FY 2026 Rec. to		FY2028	Inc./ (Dec.) FY 2027 Rec. to	
		Adopted	Amended	County Exec.	FY 2026 Co. Exec.Rec.		County Exec.	FY 2027 Co. Exec.Rec.		County Exec.	FY 2028 Co. Exec.Rec.	
Account Number/Description		Budget	Budget	Recommended	\$	%	Recommended	\$	%	Recommended	\$	%
Revenues												
Charges for Services		42,281,082	42,286,580	48,669,166	6,382,586	15.09%	48,823,650	154,484	0.32%	48,921,073	97,423	0.20%
External Internal Service Fund Charges for Services		2,827,022	2,827,022	3,255,197	428,175	15.15%	2,839,022	(416,175)	-12.78%	2,839,022	-	0.00%
Investment Income		65,000	65,000	95,000	30,000	46.15%	95,000	-	0.00%	95,000	-	0.00%
Planned Use of Fund Balance		1,495,149	1,505,088	19,694,026	18,188,938	1208.50%	20,948,047	1,254,021	6.37%	17,542,135	(3,405,912)	-16.26%
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		7,906,676	8,085,863	7,906,676	(179,187)	-2.22%	7,906,676	-	0.00%	7,906,676	-	0.00%
Grand Total Revenues		54,600,429	54,795,053	79,645,565	24,850,512	45.35%	80,637,895	992,330	1.25%	77,329,406	(3,308,489)	-4.10%
Expenditures												
Salaries		14,893,033	14,949,200	16,243,208	1,294,007	8.66%	16,760,761	517,553	3.19%	17,248,926	488,165	2.91%
Fringe Benefits		6,772,448	6,791,330	7,535,943	744,613	10.96%	7,802,700	266,758	3.54%	8,103,617	300,917	3.86%
Contractual Services		25,849,465	25,963,542	40,748,795	14,785,253	56.95%	42,508,349	1,759,554	4.32%	38,963,457	(3,544,892)	-8.34%
Commodities		2,435,710	2,435,710	5,200,441	2,764,731	113.51%	3,849,241	(1,351,200)	-25.98%	3,889,593	40,352	1.05%
Depreciation		2,205,277	2,210,775	7,406,026	5,195,251	235.00%	7,275,430	(130,597)	-1.76%	6,654,379	(621,050)	
Internal Services		2,444,496	2,444,496	2,511,152	66,656	2.73%	2,441,414	(69,738)	-2.78%	2,469,433	28,020	1.15%
Grand Total Expenditures		54,600,429	54,795,053	79,645,565	24,850,512	45.35%	80,637,895	992,330	1.25%	77,329,406	(3,308,489)	-4.10%

INFORMATION TECHNOLOGY FUND (Page 381)
BUDGET HIGHLIGHTS
FY2026/2027/2028 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2026 REVENUES

- Charges for Services increased \$6,382,586 due to Oakland County Department Operations \$1,880,986 and Non-Governmental Operations \$315,350 for services provided to General Fund/General Purpose departments. Additional adjustments include an increase in Equipment Rental \$10,827 and Leased Equipment \$7,000 to reflect historical trends.
- Ext. ISF Charges for Services increased \$428,175 due to Ext-Enhanced Access Fees Revenue increased for customer usage.
- Investment Income increased \$30,000 due to Interest Income higher than anticipated.
- Planned Use of Fund Balance increased \$18,188,938 due to anticipated FY 2026 expenses for contractual services for vendor support, investments in infrastructure and anticipated IT projects, increase of software license fees and staff supporting applications (previously budgeted FND53500) that were not transferred to the CLEMIS authority.
- Transfers In decreased by (\$179,187) due to one-time appropriation in FY 2025 for purchase of equipment.

FY 2026 EXPENDITURES

- Controllable Personnel includes a 2.4% salary increase. Other Salary and Fringe Benefit changes include the creation of two (2) Propriety Fund (PR) Full-Time Eligible (FTE) positions: Application Architect (FND63600 - CCN1080101) and Systems Engineer (FND63600 - CCN1080101).
- Contractual Services increased \$14,785,253 primarily for Contracted Services \$5,590,371 and Professional Services \$2,330,165, reflect anticipated expenses for vendor support, investments in infrastructure and anticipated IT projects. Software Maintenance \$2,555,725 due to the increase of software licenses fees. Equipment Maintenance \$153,575 due to hardware maintenance costs. Communications \$3,944,167, Indirect Costs \$147,900, Sublet Repairs Expense \$44,000, Tower Charges \$14,000 and Travel and Conference \$5,000 due to consolidation of Telephone Communications Fund to the Information Technology Fund.
- Commodities increased 2,764,509 due to Expendable Equipment based on historical spend.
- Depreciation increased \$5,195,251 due to projected capital assets in progress of becoming operational in FY 2026 as the completion of projects were delayed. (Refer to FY 2026 – FY 2028 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).

- Internal Services increased \$66,656 due to Info Tech Operations \$504,232, Telephone Communications \$57,484 and Maintenance Department Charges \$1,000 due to rate and usage adjustments. Partially offset by decreased Building Space Cost Allocation (\$141,458) as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2026 building rates have been adjusted as the rates are based on full cost recovery for building maintenance and operations. Additional decreases include Insurance Fund (\$351,832), reflect an adjustment in the amount allocated for self-insurance charge in order to maintain the operations of the Building and Liability Fund and start to rebuild adequate claim reserves requirements. and Motor Fuel (\$2,770) due to rate and usage adjustments.

FY 2027 REVENUES

- Charges for Services net increase of \$154,484 is due to Oakland County Department Operations \$56,695 and Non-Governmental Operations \$97,790 for services provided to General Fund/General Purpose departments.
- Ext. ISF Charges for Services decreased (\$416,175) due to Ext-Enhanced Access Fees Revenue increased for customer usage.
- Planned Use of Fund Balance increased \$1,254,021 to balance FY 2027 budget.

FY 2027 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Contractual Services increased \$1,759,554 for Contracted Services \$2,323,473 due to the increase of software licenses. Partially offset by decreased Software Maintenance (\$357,667), Communications (\$200,000) and Professional Services (\$6,252) to reflect anticipated expenses for vendor support, investments in infrastructure and anticipated IT projects.
- Commodities decreased (\$1,351,200) due to Expendable Equipment based on historical spend.
- Depreciation decreased (\$130,597) due to planned equipment and software replacements for FY 2027. (Refer to FY 2026 – FY 2028 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Internal Services decrease of (\$69,738) due to Building Space Allocation, rates are based on full cost recovery for the building maintenance and operations.

FY 2028 REVENUES

- Charges for Services increased \$97,423 due to Oakland County Department Operations \$19,553 and Non-Governmental Operations \$77,870 for services provided to General Fund/General Purpose departments.
- Planned Use of Fund Balance decreased (\$3,405,912) to balance FY 2028 budget.

FY2028 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 2.4% and includes projected salary step increases.
- Contractual Services decreased (\$3,544,892) for Contracted Services (\$3,349,905) and Professional Services (\$214,240) to reflect anticipated expenses. Partially offset by increased Software Maintenance \$19,253 to reflect actual costs.
- Commodities increased \$40,352 due to Expendable Equipment based on historical spend.
- Depreciation decreased (\$621,050) due to planned equipment and software replacements in FY 2028. (Refer to FY 2026 – FY 2028 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
- Internal Services' net increase of \$28,020 is due to Building Space Allocation, rates are based on full cost recovery for the building maintenance and operations.

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

Department:		OAKLAND COUNTY, MICHIGAN										
Fund:	FND67500 Telephone Communications	FY2026 AND FY2027 AND FY2028 County Executive Budget Recommendation - Categorical Variance										
		FY 2025		FY2026 County Exec. Recommended	Inc./(Dec.) FY 2025 Amended to FY 2026 Co. Exec.Rec.		FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Rec. to FY 2027 Co. Exec.Rec.		FY2028 County Exec. Recommended	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.	
Account Number/Description		Adopted Budget	Amended Budget		\$ %			\$ %			\$ %	
Revenues												
Charges for Services		4,175,422	4,175,422	-	(4,175,422)	-100.00%	-	-	0.00%	-	-	0.00%
External Internal Service Fund Charges for Services		12,000	12,000	-	(12,000)	-100.00%	-	-	0.00%	-	-	0.00%
Investment Income		30,000	30,000	-	(30,000)	-100.00%	-	-	0.00%	-	-	0.00%
Planned Use of Fund Balance		1,971,975	1,971,975	-	(1,971,975)	-100.00%	-	-	0.00%	-	-	0.00%
Grand Total Revenues		6,189,397	6,189,397	-	(6,189,397)	-100.00%	-	-	0.00%	-	-	0.00%
Expenditures												
Salaries		109,867	109,867	-	(109,867)	-100.00%	-	-	0.00%	-	-	0.00%
Fringe Benefits		57,499	57,499	-	(57,499)	-100.00%	-	-	0.00%	-	-	0.00%
Contractual Services		5,234,982	5,234,982	-	(5,234,982)	-100.00%	-	-	0.00%	-	-	0.00%
Commodities		204,731	204,731	-	(204,731)	-100.00%	-	-	0.00%	-	-	0.00%
Internal Services		582,317	582,317	-	(582,317)	-100.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures		6,189,397	6,189,397	-	(6,189,397)	-100.00%	-	-	0.00%	-	-	0.00%

INFORMATION TECHNOLOGY – TELEPHONE COMMUNICATIONS FUND (Page 388)
BUDGET HIGHLIGHTS
FY2026/2027/2028 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2026 REVENUES

- Charges for Services decreased (\$4,175,422) due to merger of Telephone Fund into Information Technology Fund.
- External Internal Service Fund Charges for Services decreased (\$12,000) due to merger of Telephone Fund into Information Technology Fund.
- Investment Income decreased (\$30,000) due to merger of Telephone Fund into Information Technology Fund.
- Planned Use of Fund Balance decreased (\$1,971,975) to balance FY 2026 budget.

FY 2026 EXPENDITURES

- Controllable Personnel decreased (\$167,366) due to reclassification of personnel costs from the Telephone Communications Fund to the Information Technology Fund.
- Contractual Services decreased (\$5,234,982) due to reclassification of costs from the Telephone Communications Fund to the Information Technology Fund.
- Commodities decreased (\$204,731) due to reclassification of costs from the Telephone Communications Fund to the Information Technology Fund.
- Internal Services decreased (\$582,317) due to reclassification of costs from the Telephone Communications Fund to the Information Technology Fund.

FY 2027 REVENUES

- No changes.

FY 2027 EXPENDITURES

- No changes.

FY 2028 REVENUES

- No changes.

FY 2028 EXPENDITURES

- No changes.

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