OAKLAND COUNTY MICHIGAN

DAVID COULTER
OAKLAND COUNTY EXECUTIVE

CATEGORICAL ANALYSIS AND BUDGET HIGHLIGHTS FOR THE COUNTY EXECUTIVE RECOMMENDED BUDGET FISCAL YEAR 2027 - FISCAL YEAR 2029

July 1, 2026 **Prepared by the Chief Financial Officer – Brian J. Lefler**

TABLE OF CONTENTS

General Fund General Purpose - Categorical Report and Explanations **Page #**

Introduction 1
Circuit Court 2
District Court Department 6
District Court Administration 8
District Court Division I (Novi) 10
District Court Division II (Clarkston) 13
District Court Division III (Rochester Hills) 16
District Court Division IV (Troy) 19
Probate Court 22
Prosecuting Attorney 25
Sheriff 28
Clerk/Register of Deeds 33
Treasurer's Office 36
Board of Commissioners 39
Water Resources Commissioner 42
County Executive 45
Management and Budget 48
Facilities Management 51
Human Resources 54
Health and Human Services 57
Public Services 61
Economic Development and Community Affairs 65
Emergency Management and Homeland Security 68
Public Communications Department 72
Non-Departmental Operations 75
Non-Departmental Transfers 79

Proprietary Funds - Categorical Report and Explanations

Treasurer
- Delinquent Tax Revolving Fund 82
- Delinquent Personal Property Tax Admin 85

Board of Commissioners
- Parks and Recreation 88

Water Resources Commissioner
- Water and Sewer Trust Fund 92

Sewage Disposal Systems....96
Drain Equipment Fund....99
County Executive
Building and Liability Insurance....103
Management and Budget / Human Resources
Fringe Benefit Fund....106
Economic Development and Community Affairs
County Airports....111
Facilities Management
Motor Pool....115
Facilities Maintenance and Operations....119
Information Technology
CLEMIS....123
Fire Records Management....126
Radio Communications....129
Information Technology....132

Introduction

This Categorical Analysis and Budget Highlights document is a supplement to the more detailed FY 2027-2029 County Executive Recommended Budget posted on July 1st, 2026.

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	FY2027 AND FY2028 AND FY2029 County Executive Budget Recommendation - Categorical Variance

Note: Budget Amendments are through May.	FY 2026		FY2027	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec.		FY2028	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.		FY2029	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec.	
Account Number/Description	**Adopted Budget**	**Amended Budget***	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**
Revenues											
Federal Grants	300,000	(100,000)	200,000	300,000	-300.00%	200,000	-	0.00%	200,000	-	0.00%
State Grants	-	-	7,075,661	7,075,661	0.00%	7,049,731	(25,930)	-0.37%	7,168,723	118,992	1.69%
Intergovernmental Program Reimbursement	200,500	200,500	1,114,980	914,480	456.10%	1,114,980	-	0.00%	1,114,980	-	0.00%
Charges for Services	924,133	924,133	743,600	(180,533)	-19.54%	743,600	-	0.00%	743,600	-	0.00%
Transfers In	17,487	17,487	3,967,934	3,950,447	22590.76%	3,869,458	(98,476)	-2.48%	3,961,921	92,463	2.39%
Grand Total Revenues	1,442,120	1,042,120	13,102,175	12,060,055	1157.26%	12,977,769	(124,406)	-0.95%	13,189,224	211,455	1.63%
Expenditures											
Salaries	22,039,384	22,672,643	23,538,610	865,967	3.82%	24,539,414	1,000,804	4.25%	25,386,447	847,033	3.45%
Fringe Benefits	11,212,540	11,374,215	13,083,164	1,708,949	15.02%	11,521,440	(1,561,724)	-11.94%	12,137,366	615,925	5.35%
Contractual Services	11,863,084	11,726,861	12,822,584	1,095,723	9.34%	13,492,584	670,000	5.23%	13,442,584	(50,000)	-0.37%
Commodities	292,100	650,487	292,400	(358,087)	-55.05%	292,469	69	0.02%	292,540	71	0.02%
Internal Services	6,602,121	7,014,764	6,519,810	(494,953)	-7.06%	6,490,158	(29,653)	-0.45%	6,565,703	75,545	1.16%
Transfers Out	6,973,352	6,973,352	6,853,964	(119,388)	-1.71%	6,853,964	-	0.00%	6,853,964	-	0.00%
Grand Total Expenditures	58,982,581	60,412,322	63,110,533	2,698,211	4.47%	63,190,029	79,496	0.13%	64,678,604	1,488,575	2.36%

CIRCUIT COURT (Page 67)
BUDGET HIGHLIGHTS
FY 2027/2028/2029 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2027 REVENUES

- Federal Grants reflects an increase for Child Parent Legal Representative Grant (Res. #2025-5878) of $300,000 which is due to the timing of an internal correction to the grant budget amendment (BA-0001323).
- State Grants increase of $7,075,661 is due to a reallocation from the Non-Departmental budget for the State reimbursement of Child Care Fund qualified expenditures.
- Intergovernmental Program reflects an increase of $914,480 which reflects the reallocation from the Non-Departmental budget for the State reimbursement of the judges' salaries.
- Charges for Services decreased ($180,533) in the net collection of Reimb. State County Agent, which is offset by additional funds being received in the Child Care Fund.
- Transfers In increased $3,950,447 due to a reallocation from the Non-Departmental budget. This funding represents the annual transfer to support Child Care Fund expenditures that are not reimbursed by the State.

FY 2027 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation charges are governed by their respective union agreements.
  Other changes include personnel requests for one (1) Full-Time Eligible (FTE) Adult Treatment Court Community Service Coordinator, one (1) FTE Adult Treatment Court Office Specialist, and one (1) part-time Court Administration Judicial Clerk.
- Contractual Services increase of $1,095,723 is primarily the result of an increase in Defense Attorney Fees $925,000 to cover increased caseloads and associated costs. Also, Visiting Judges increased $155,000 to assist with the ongoing case backlog. Additional increases include: Transcript on Appeals increased $75,000, and Interpreter Fees increased $104,000, to accommodate statutory changes; and Fees Guardian Ad Litem increased $100,000 for Child Parent Legal Representative Grant (Res. #2025-5878) which is due to the timing of an internal correction to the grant budget amendment. Partially offset by reductions of ($76,795) in Special Projects from a carryforward for Polycom's for a one-time request from FY2025 (Res. #2025-5365), ($178,520) in Professional Services for a one-time request for supplemental funding for the Adult Treatment Court Program.
- Commodities decrease of ($358,087) is primarily due to a reduction of ($348,387) in Expendable Equipment for a one-time carryforward (Res. #2025-5365) of $348,387 to purchase furniture for judicial chambers, various courtrooms and staff areas

and a decrease in Incentives of ($10,000) due to a FY2026 3rd quarter budget amendment request for additional funding for the Adult Treatment Court Grant (Res. #2026-6153).

- Internal Services reflect a net decrease of ($494,953). Info Tech Development ($369,262) and Maintenance Department Charges ($43,381) decreased as the appropriations are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. Building Space Cost Allocation decreased ($119,808) as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2027 building rates have been adjusted as the rates are based on full cost recovery for building maintenance and operations. Partially offset by an increase of $44,435 for Info Tech Operations due to allocation and usage adjustments.
- Transfers Out decreased by ($119,388), reflecting a one-time transfer of $120,000 for recommended security updates for impacted courtrooms, which was offset by an increase in transfer to the Child Care Fund of $600.

FY 2028 REVENUES

- State Grants decrease of ($25,930) is based on the State reimbursement of Child Care Fund qualified expenditures.
- Transfers In decrease of ($98,476) is based on the annual transfer for the Child Care Fund expenditures that are not reimbursed by the State.

FY 2028 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation charges are governed by their respective union agreements. The budget also incorporates projected salary step increases. Additionally, Retirement Fringe reflects a reduction resulting from the phased expiration of the Retiree Healthcare Refunding Bonds, Series 2013A and 2013B. As each bond series reaches maturity, the associated debt service requirements are eliminated, reducing retirement fringe costs in subsequent fiscal years.
- Contractual Services net increase of $670,000 is due to an increase in Defense Atty Fees of $725,000 to cover increased caseloads and associated costs. Partially offset by a decrease of ($55,000) due to a reduction in Visiting Judges usage for caseload backlog.
- Internal Services increased $29,653 due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

FY 2029 REVENUES

- State Grants increase of $118,992 is based on the State reimbursement of Child Care Fund qualified expenditures.
- Transfers In increase of $92,463 is based on the annual transfer for the Child Care Fund expenditures that are not reimbursed by the State.

FY 2029 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation charges are governed by their respective union agreements. The budget also incorporates projected salary step increases.
- Contractual Services decrease of ($50,000) is due to a reduction in Visiting Judges usage for caseload backlog.
- Internal Services increase of $75,545 is for Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

Department:	District Court
Fund:	Budget - General Fund General Purpose

OAKLAND COUNTY, MICHIGAN

FY2027 AND FY2028 AND FY2029 County Executive Budget Recommendation - Categorical Variance

**Note: Budget Amendments are through May.*

Account Number/Description	FY 2026 Adopted Budget	FY 2026 Amended Budget*	FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec. $	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec. %	FY2028 County Exec. Recommended	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec. $	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec. %	FY2029 County Exec. Recommended	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec. $	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec. %
Revenues											
Intergovernmental Program Reimbursement	1,800	1,800	459,040	457,240	25402.22%	459,040	-	0.00%	459,040	-	0.00%
Charges for Services	8,330,250	8,330,250	8,360,250	30,000	0.36%	8,360,250	-	0.00%	8,360,250	-	0.00%
Investment Income	1,300	1,300	1,300	-	0.00%	1,300	-	0.00%	1,300	-	0.00%
Grand Total Revenues	8,333,350	8,333,350	8,820,590	487,240	5.85%	8,820,590	-	0.00%	8,820,590	-	0.00%
Expenditures											
Salaries	11,689,227	11,735,832	12,193,118	457,287	3.90%	12,688,289	495,171	4.06%	13,155,791	467,502	3.68%
Fringe Benefits	5,893,344	5,898,005	6,654,648	756,643	12.83%	5,887,693	(766,955)	-11.53%	6,207,422	319,729	5.43%
Contractual Services	2,174,353	2,193,451	1,670,933	(522,518)	-23.82%	1,729,552	58,619	3.51%	1,761,888	32,336	1.87%
Commodities	269,018	269,018	288,368	19,350	7.19%	288,603	235	0.08%	293,481	4,878	1.69%
Capital Outlay	-	50,520	-	(50,520)	-100.00%	-	-	0.00%	-	-	0.00%
Internal Services	2,478,139	2,597,703	2,590,830	(6,873)	-0.26%	2,580,485	(10,345)	-0.40%	2,606,461	25,976	1.01%
Grand Total Expenditures	22,504,080	22,744,528	23,397,898	653,370	2.87%	23,174,622	(223,276)	-0.95%	24,025,043	850,421	3.67%

52nd District Court (Page 85)
BUDGET HIGHLIGHTS
FY 2027/2028/2029 COUNTY EXECUTIVE RECOMMENDED BUDGET

- For explanations, see Division reports.

Department:	District Court Administration
Fund:	Budget - General Fund General Purpose

OAKLAND COUNTY, MICHIGAN

FY2027 AND FY2028 AND FY2029 County Executive Budget Recommendation - Categorical Variance

Note: Budget Amendments are through May.	FY 2026		FY2027	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec.		FY2028	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.		FY2029	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec.	
Account Number/Description	**Adopted Budget**	**Amended Budget***	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**
Revenues											
Intergovernmental Program Reimbursement	-	-	457,240	457,240	0.00%	457,240	-	0.00%	457,240	-	0.00%
Grand Total Revenues	-	-	457,240	457,240	0.00%	457,240	-	0.00%	457,240	-	0.00%
Expenditures											
Salaries	229,228	229,228	234,968	5,740	2.50%	240,813	5,845	2.49%	246,676	5,863	2.43%
Fringe Benefits	56,501	56,501	42,035	(14,466)	-25.60%	34,199	(7,836)	-18.64%	35,808	1,609	4.71%
Contractual Services	13,800	21,500	13,800	(7,700)	-35.81%	13,800	-	0.00%	13,800	-	0.00%
Internal Services	39,963	39,963	32,996	(6,967)	-17.43%	32,996	-	0.00%	32,996	-	0.00%
Grand Total Expenditures	339,492	347,192	323,799	(23,393)	-6.74%	321,809	(1,991)	-0.61%	329,280	7,472	2.32%

52nd DISTRICT COURT'S ADMINISTRATION BUDGET (Page 89)
BUDGET HIGHLIGHTS
FY 2027/2028/2029 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2027 REVENUES

- Intergovernmental Program reflects an increase of $457,240 which reflects the reallocation from the Non-Departmental budget for the State reimbursement of the judges' salaries.

FY 2027 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements.
- Contractual Services decreased by ($7,700), which is attributed to a decrease in Visiting Judges due to a reduction in caseload backlog.
- Internal Services decreased ($6,967), primarily due to the decrease in Info Tech Operations ($19,521) which is offset by an increase in Info Tech Operation in District Court I – Novi Division $12,554 reflecting usage and allocation adjustments.

FY 2028 REVENUES

- No changes.

FY 2028 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 3% for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases. Additionally, Retirement Fringe reflects a reduction resulting from the phased expiration of the Retiree Healthcare Refunding Bonds, Series 2013A and 2013B. As each bond series reaches maturity, the associated debt service requirements are eliminated, reducing retirement fringe costs in subsequent fiscal years.

FY 2029 REVENUES

- No changes.

FY 2029 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 3% for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases.

Department:	District Court I Division (Novi)	OAKLAND COUNTY, MICHIGAN
Fund:	Budget - General Fund General Purpose	FY2027 AND FY2028 AND FY2029 County Executive Budget Recommendation - Categorical Variance

Note: Budget Amendments are through May.	FY 2026		FY2027	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec.		FY2028	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.		FY2029	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec.	
Account Number/Description	**Adopted Budget**	**Amended Budget***	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**
Revenues											
Intergovernmental Program Reimbursement	500	500	500	-	0.00%	500	-	0.00%	500	-	0.00%
Charges for Services	2,724,700	2,724,700	2,724,700	-	0.00%	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	2,725,700	2,725,700	2,725,700	-	0.00%	2,725,700	-	0.00%	2,725,700	-	0.00%
Expenditures											
Salaries	3,809,033	3,845,869	3,941,905	96,036	2.50%	4,079,031	137,126	3.48%	4,211,644	132,613	3.25%
Fringe Benefits	1,983,838	1,988,499	2,247,104	258,605	13.01%	1,980,893	(266,210)	-11.85%	2,082,214	101,320	5.11%
Contractual Services	797,230	800,104	200,883	(599,221)	-74.89%	200,883	-	0.00%	200,883	-	0.00%
Commodities	67,856	67,856	68,936	1,080	1.59%	70,048	1,112	1.61%	71,194	1,146	1.64%
Internal Services	477,190	510,980	549,941	38,961	7.62%	546,240	(3,702)	-0.67%	555,602	9,363	1.71%
Grand Total Expenditures	7,135,147	7,213,308	7,008,769	(204,540)	-2.84%	6,877,095	(131,674)	-1.88%	7,121,537	244,442	3.55%

52-1 DISTRICT COURT OF NOVI (Page 91)
BUDGET HIGHLIGHTS
FY 2027/2028/2029 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2027 REVENUES

- No changes in projected revenues from FY 2026 to FY 2027.

FY 2027 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements.
- Contractual Services net decrease of ($599,221) is primarily due to the purchase of the District Court I – Novi building (Res. #2026-6548) which eliminated activity for Natural Gas ($20,487), Property Taxes ($84,413), Rent ($431,584), Water and Sewage Charges ($5,976), and Electrical Services ($55,538), these costs will be offset by an increase in Internal Services Building Space Cost Allocation.
- Commodities increase of $1,080 is due to the increase of postage rates in Postage – Standard Mailing.
- Internal Services net increase of $38,961 is primarily due to the newly projected Building Space Allocation (this cost is offset by the reduction in operating expenditure budgets for Building Rent, Natural Gas, Water and Sewage Charges, and Electrical Services) for the District Court I – Novi of $52,837. Additional increases include an increase of $4,296 in Info Tech Managed Print Services and an increase of $1,093 in Equipment Rental due to allocation and usage adjustments; and an increase of $16,682 in the Insurance Fund which reflects the amount allocated for insurance to maintain the operation of the Building and Liability fund. These increases are offset by decreases in Info Tech Development ($18,982) and Maintenance Department Charges ($14,808) as appropriations for these line items are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act; and a decrease of ($3,786) in Info Tech Operations due to allocation and usage adjustments.

FY 2028 REVENUES

- No changes.

FY 2028 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 3% for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases. Additionally, Retirement Fringe reflects a reduction resulting from the phased expiration of the Retiree Healthcare Refunding Bonds, Series 2013A and 2013B. As each bond series reaches maturity, the associated debt service requirements are eliminated, reducing retirement fringe costs in subsequent fiscal years.
- Commodities increase of $1,112 is due to the increase of postage rates in Postage – Standard Mailing

- Internal Services decrease of ($3,702) is due to the Building Space Cost Allocation as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities.

FY 2029 REVENUES

- No changes.

FY 2029 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 3% for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases.
- Commodities increase of $1,146 is due to the increase of postage rates in Postage – Standard Mailing.
- Internal Services increase of $9,363 is due to the Building Space Cost Allocation as Facilities and Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities.

Department:	District Court II Division (Clarkston)
Fund:	Budget - General Fund General Purpose

OAKLAND COUNTY, MICHIGAN

FY2027 AND FY2028 AND FY2029 County Executive Budget Recommendation - Categorical Variance

**Note: Budget Amendments are through May.*

Account Number/Description	FY 2026 Adopted Budget	FY 2026 Amended Budget*	FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec. $	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec. %	FY2028 County Exec. Recommended	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec. $	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec. %	FY2029 County Exec. Recommended	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec. $	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec. %
Revenues											
Intergovernmental Program Reimbursement	300	300	300	-	0.00%	300	-	0.00%	300	-	0.00%
Charges for Services	1,380,800	1,380,800	1,380,800	-	0.00%	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	1,381,200	1,381,200	1,381,200	-	0.00%	1,381,200	-	0.00%	1,381,200	-	0.00%
Expenditures											
Salaries	2,100,315	2,100,315	2,185,972	85,657	4.08%	2,284,491	98,520	4.51%	2,374,787	90,295	3.95%
Fringe Benefits	1,011,050	1,011,050	1,170,316	159,266	15.75%	1,037,978	(132,337)	-11.31%	1,096,274	58,296	5.62%
Contractual Services	632,687	636,985	671,279	34,294	5.38%	692,560	21,281	3.17%	704,343	11,783	1.70%
Commodities	54,938	54,938	58,938	4,000	7.28%	59,838	900	1.53%	60,765	927	1.55%
Internal Services	304,500	342,412	307,966	(34,446)	-10.06%	307,966	-	0.00%	307,966	-	0.00%
Grand Total Expenditures	4,103,489	4,145,699	4,394,471	248,771	6.00%	4,382,834	(11,637)	-0.26%	4,544,134	161,301	3.68%

52-2 DISTRICT COURT OF CLARKSTON (Page 94)
BUDGET HIGHLIGHTS
FY 2027/2028/2029 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2027 REVENUES

- No changes.

FY 2027 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements.
- Contractual Services net increase of $34,294 is primarily due to an annual increase in rent of $18,629 is due to the increase in the recent lease renewal for the court building; an increase of $8,333 for technical support in Profession Services, Property Taxes $3,231; and Filing Fees increased $2,500 to file garnishments with the State of Michigan that will assist in collecting fines, costs and fees that would otherwise be uncollected.
- Commodities increase of $4,000 is due to the increase of postage rates in Postage – Standard Mailing.
- Internal Services reflect a net decrease of ($34,446) is primarily due to a decrease in Maintenance Department Charges ($18,930) and Info Tech Development ($18,930) as appropriations for these items are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. Info Tech Operations decreased by ($6,406) due to allocation and usage adjustments. Partially offset by the Insurance Fund increase of $9,215, which reflects the amount allocated for self-insurance to maintain the operations of the Building and Liability fund.

FY 2028 REVENUES

- No changes.

FY 2028 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 3% for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases. Additionally, Retirement Fringe reflects a reduction resulting from the phased expiration of the Retiree Healthcare Refunding Bonds, Series 2013A and 2013B. As each bond series reaches maturity, the associated debt service requirements are eliminated, reducing retirement fringe costs in subsequent fiscal years.
- Contractual Services net increase of $21,281 is primarily due to an annual increase in Rent $7,937; a projected annual increase in Property Taxes $3,330; an annual increase of $8,334 for technical support in Professional Services; and an annual increase in Electrical Service $1,014, Natural Gas $418, and Water and Sewage Charges $248.
- Commodities increase of $900 is due to the increase of postage rates in Postage – Standard Mailing.

FY 2029 REVENUES

- No changes.

FY 2029 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 3% for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases.
- Contractual Services net increase of $11,783 is due to an annual increase of $8,333 for technical support in Professional Services; a projected annual increase in Property Taxes $1,686; and an annual increase for Electric Service $1,065.
- Commodities increase of $927 is due to the increase of postage rates in Postage – Standard Mailing.

Department:	District Court III Division (Rochester Hills)	OAKLAND COUNTY, MICHIGAN
Fund:	Budget - General Fund General Purpose	FY2027 AND FY2028 AND FY2029 County Executive Budget Recommendation - Categorical Variance

Note: Budget Amendments are through May.	FY 2026		FY2027	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec.		FY2028	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.		FY2029	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec.	
Account Number/Description	**Adopted Budget**	**Amended Budget***	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**	**County Exec. 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	3,254,211	3,254,211	3,456,295	202,084	6.21%	3,618,189	161,894	4.68%	3,771,506	153,317	4.24%
Fringe Benefits	1,567,372	1,567,372	1,767,856	200,484	12.79%	1,558,773	(209,082)	-11.83%	1,646,988	88,215	5.66%
Contractual Services	209,195	210,821	225,028	14,207	6.74%	233,362	8,334	3.70%	241,695	8,333	3.57%
Commodities	98,992	98,992	100,762	1,770	1.79%	102,585	1,823	1.81%	104,463	1,878	1.83%
Internal Services	1,287,314	1,311,532	1,314,134	2,602	0.20%	1,307,490	(6,644)	-0.51%	1,324,103	16,613	1.27%
Grand Total Expenditures	6,417,083	6,442,927	6,864,074	421,147	6.54%	6,820,399	(43,675)	-0.64%	7,088,756	268,357	3.93%

52-3 DISTRICT COURT OF ROCHESTER HILLS (Page 97)
BUDGET HIGHLIGHTS
FY 2027/2028/2029 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2027 REVENUES

- No changes.

FY 2027 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements.
- Contractual Services net increase of $14,207 is primarily due to an increase of $12,500 in Filing Fees to file garnishments with the State of Michigan that will assist in collecting fines, costs and fees that would otherwise be uncollected; and an increase of $8,333 for technical support in Professional Service, which was offset by a decrease of ($1,626) in Computer Research Service from an encumbrance from the prior year.
- Commodities increase of $1,770 is due to the increase of postage rates in Postage – Standard Mailing.
- Internal Services reflect an overall increase of $2,602 primarily due to an increase in Info Tech Operations $11,306 and Info Tech CLEMIS $1,744 due to allocation and usage adjustments; an increase in Insurance Fund of $12,646 reflects the amount allocated for self-insurance to maintain the operations of the Building and Liability Fund; and an increase in Building Space Cost Allocation $9,018 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2027 building rates have been adjusted as the rates are based on full cost recovery for building maintenance and operations. Partially offset by a decrease in Info Tech Development ($18,982) and Maintenance Department Charges ($5,236) as appropriations for these items are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act.

FY 2028 REVENUES

- No changes.

FY 2028 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 3% for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases. Additionally, Retirement Fringe reflects a reduction resulting from the phased expiration of the Retiree Healthcare Refunding Bonds, Series 2013A and 2013B. As each bond series reaches maturity, the associated debt service requirements are eliminated, reducing retirement fringe costs in subsequent fiscal years.
- Contractual Services increase of $8,334 is due to an annual increase for technical support in Professional Services.

- Commodities increase of $1,823 is due to the increase of postage rates in Postage – Standard Mailing.
- Internal Services decreased ($6,644) due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

FY 2029 REVENUES

- No changes.

FY 2029 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 3% for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases.
- Contractual Services increase of $8,333 is primarily due to an annual increase for technical support in Professional Services.
- Commodities increase of $1,878 is due to the increase of postage rates in Postage – Standard Mailing.
- Internal Services increased $16,613 due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

Department:	District Court IV Division (Troy)	OAKLAND COUNTY, MICHIGAN
Fund:	Budget - General Fund General Purpose	FY2027 AND FY2028 AND FY2029 County Executive Budget Recommendation - Categorical Variance

Note: Budget Amendments are through May.	FY 2026		FY2027	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec.		FY2028	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.		FY2029	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec.	
Account Number/Description	**Adopted Budget**	**Amended Budget***	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**	**County Exec. 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	1,263,250	30,000	2.43%	1,263,250	-	0.00%	1,263,250	-	0.00%
Investment Income	300	300	300	-	0.00%	300	-	0.00%	300	-	0.00%
Grand Total Revenues	1,233,850	1,233,850	1,263,850	30,000	2.43%	1,263,850	-	0.00%	1,263,850	-	0.00%
Expenditures											
Salaries	2,296,440	2,306,209	2,373,979	67,770	2.94%	2,465,765	91,786	3.87%	2,551,179	85,414	3.46%
Fringe Benefits	1,274,583	1,274,583	1,427,338	152,755	11.98%	1,275,849	(151,489)	-10.61%	1,346,138	70,289	5.51%
Contractual Services	521,441	524,041	559,943	35,902	6.85%	588,947	29,004	5.18%	601,167	12,220	2.07%
Commodities	47,232	47,232	59,732	12,500	26.47%	56,132	(3,600)	-6.03%	57,059	927	1.65%
Capital Outlay	-	50,520	-	(50,520)	-100.00%	-	-	0.00%	-	-	0.00%
Internal Services	369,172	392,816	385,793	(7,023)	-1.79%	385,793	-	0.00%	385,793	-	0.00%
Grand Total Expenditures	4,508,868	4,595,401	4,806,785	211,384	4.60%	4,772,486	(34,299)	-0.71%	4,941,335	168,850	3.54%

52-4 DISTRICT COURT OF TROY (Page 100)
BUDGET HIGHLIGHTS
FY 2027/2028/2029 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2027 REVENUES

- Charges for Services reflects an increase of $30,000 in Ordinance Fines and Costs due to filing more garnishments with the State of Michigan to collect fines, costs and fees.

FY 2027 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements.
- Contractual Services net increase of $35,902 is primarily due to an increase in Rent of $21,418. Additional increases include Profession Services $8,333 for technical support, Filing Fees $5,000 due to file garnishments with the State of Michigan that will assist in collecting fines, costs and fees that would otherwise be uncollected; and an annual increase in Electrical Service $1,883, and Natural Gas Service $1,075.
- Commodities increase of $12,500 is primarily due to the increase of postage rates of $8,000 in Postage – Standard Mailing; and an increase of $4,500 for the purchase of replacement chairs in Expendable Equipment.
- Capital Outlay decreased ($50,520) for Furniture and Fixtures for office partitions that was a carryforward from FY2025.
- Internal Services reflect a net decrease of ($7,023) primarily due to Info Tech Development ($18,980) and Maintenance Department Charges ($4,664) 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 the Insurance Fund $11,919, which reflects the amount allocated for self-insurance to maintain the operations of the Building and Liability fund in Info Tech Operations, and an increase of $4,148 due to allocation and Usage adjustments.

FY 2028 REVENUES

- No changes.

FY 2028 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 3% for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases. Additionally, Retirement Fringe reflects a reduction resulting from the phased expiration of the Retiree Healthcare Refunding Bonds, Series 2013A and 2013B. As each bond series reaches maturity, the associated debt service requirements are eliminated, reducing retirement fringe costs in subsequent fiscal years.
- Contractual Services increase of $29,004 is attributed to a projected increase in Rent of $12,981; an annual increase of $8,334 for technical support in Professional Services; and an annual increase in Electrical Service $3,862, Natural Gas $2,203 and Water and Sewage Charges $1,624.

- Commodities decrease of ($3,600) is due to the prior year purchase of chairs in Expendable Equipment ($4,500) being offset by the increase of postage rates of $900 in Postage – Standard Mailing.

FY 2029 REVENUES

- No changes.

FY 2029 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 3% for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases.
- Contractual Services increase of $12,220 is due to an annual increase of $8,333 for technical support in Professional Services; and an annual increase in Electrical Service $2,077 and Natural Gas $1,185.
- Commodities increase of $927 is due to the increase of postage rates in Postage – Standard Mailing.

Department:	Probate Court
Fund:	Budget - General Fund General Purpose

OAKLAND COUNTY, MICHIGAN

FY2027 AND FY2028 AND FY2029 County Executive Budget Recommendation - Categorical Variance

**Note: Budget Amendments are through May.*

Account Number/Description	FY 2026 Adopted Budget	FY 2026 Amended Budget*	FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec. $	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec. %	FY2028 County Exec. Recommended	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec. $	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec. %	FY2029 County Exec. Recommended	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec. $	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec. %
Revenues											
Intergovernmental Program Reimbursement	-	-	816,384	816,384	0.00%	816,384	-	0.00%	816,384	-	0.00%
Charges for Services	687,675	687,675	687,675	-	0.00%	687,675	-	0.00%	687,675	-	0.00%
Grand Total Revenues	687,675	687,675	1,504,059	816,384	118.72%	1,504,059	-	0.00%	1,504,059	-	0.00%
Expenditures											
Salaries	4,283,175	4,313,797	4,635,952	322,154	7.47%	4,804,137	168,185	3.63%	4,948,670	144,534	3.01%
Fringe Benefits	2,202,910	2,241,650	2,472,784	231,134	10.31%	2,164,529	(308,256)	-12.47%	2,273,405	108,876	5.03%
Contractual Services	1,547,052	1,547,052	1,494,352	(52,700)	-3.41%	1,474,352	(20,000)	-1.34%	1,474,352	-	0.00%
Commodities	94,000	108,631	99,000	(9,631)	-8.87%	95,000	(4,000)	-4.04%	95,000	-	0.00%
Capital Outlay	60,000	60,000	-	(60,000)	-100.00%	-	-	0.00%	-	-	0.00%
Internal Services	1,637,237	1,769,416	1,518,626	(250,790)	-14.17%	1,509,577	(9,048)	-0.60%	1,532,651	23,074	1.53%
Grand Total Expenditures	9,824,374	10,040,546	10,220,714	180,167	1.79%	10,047,595	(173,119)	-1.69%	10,324,078	276,484	2.75%

PROBATE COURT (Page 104)
BUDGET HIGHLIGHTS
FY 2027/2028/2029 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2027 REVENUES

- Intergovernmental Program reflects an increase of $816,384 which reflects the reallocation from the Non-Departmental budget for the State reimbursement of the judges' salaries.
- Charges for Services includes a net neutral increase of $38,900 in Motion Fees, offset by decreases in Miscellaneous Petitions ($20,500), State and Proof of Claim ($15,000) and Objection ($3,400) due to changes in revenue received from the State of Michigan's Efiling system.

FY 2027 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements.
- Contractual Services decreased overall by ($52,700) primarily for Visiting Judges ($72,800) as it was a one-time increase in FY 2026 to accommodate a vacancy and provide docket coverage; partially offset by an increase in Printing of $20,000 for stationery for the new judges.
- Commodities decrease of ($9,631) is primarily for Expendable Equipment due to a FY 2025 carryforward and encumbrances (Res. #2025-6060 for $3,040 and FY2026 Q1 Financial Forecast for $11,591) of ($14,631) for furniture and kiosks within Probate's E-Services, which was offset by an increase of $5,000 in Uniforms for the purchase of new robes for the judges.
- Capital Outlay decreased by ($60,000) to accommodate courtroom updates and the replacement of old, outdated and worn furniture budgeted in FY2026.
- Internal Services decreased overall by ($250,790). Info Tech Development ($129,973) and Maintenance Department Charges ($2,206) decreased as appropriations for the line items are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. Info Tech Operations ($64,163) and Info Tech CLEMIS ($18,972) decreased due to allocation and usage adjustments. Additionally, Building Space Cost Allocation decreased ($6,786) as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities; the FY 2027 building rates have been adjusted as the rates are based on full cost recovery for building and maintenance operations. Also, a decrease of ($8,828) in Insurance Fund, which reflects the amount allocated for self-insurance to maintain the operations of the Building and Liability Fund;

FY 2028 REVENUES

- No changes.

FY 2028 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 3% for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases. Additionally, Retirement Fringe reflects a reduction resulting from the phased expiration of the Retiree Healthcare Refunding Bonds, Series 2013A and 2013B. As each bond series reaches maturity, the associated debt service requirements are eliminated, reducing retirement fringe costs in subsequent fiscal years.
- Contractual Services decreased ($20,000) due to a reduction in Printing costs associated with stationery for the new judges budgeted in FY2027.
- Commodities decreased ($4,000) in Uniforms due to the purchase of robes for the judges budgeted in FY2027 and maintaining an annual budget of $1,000.
- Internal Services decreased ($9,048) due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

FY 2029 REVENUES

- No changes.

FY 2029 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 3% for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases.
- Internal Services increased $23,074 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	FY2027 AND FY2028 AND FY2029 County Executive Budget Recommendation - Categorical Variance

Note: Budget Amendments are through May.	FY 2026		FY2027	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec.		FY2028	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.		FY2029	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec.	
Account Number/Description	**Adopted Budget**	**Amended Budget***	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**
Revenues											
Federal Grants	300,000	300,000	300,000	-	0.00%	300,000	-	0.00%	300,000	-	0.00%
State Grants	-	99,542	87,542	(12,000)	-12.06%	87,542	-	0.00%	87,542	-	0.00%
Charges for Services	956,218	830,137	830,137	-	0.00%	830,137	-	0.00%	830,137	-	0.00%
Other Revenues	11,890	-	237,837	237,837	0.00%	224,058	(13,779)	-5.79%	283,676	59,618	26.61%
Transfers In	-	149,059	149,059	-	0.00%	149,059	-	0.00%	149,059	-	0.00%
Grand Total Revenues	1,268,108	1,378,738	1,604,575	225,837	16.38%	1,590,796	(13,779)	-0.86%	1,650,414	59,618	3.75%
Expenditures											
Salaries	17,275,399	17,474,995	18,455,300	980,305	5.61%	19,285,815	830,516	4.50%	20,060,365	774,550	4.02%
Fringe Benefits	8,212,294	8,266,280	9,334,467	1,068,187	12.92%	8,073,773	(1,260,695)	-13.51%	8,525,176	451,404	5.59%
Contractual Services	970,569	982,868	970,868	(12,000)	-1.22%	970,868	-	0.00%	970,868	-	0.00%
Commodities	95,200	95,619	94,900	(719)	-0.75%	94,900	-	0.00%	94,900	-	0.00%
Capital Outlay	-	12,178	12,178	-	0.00%	12,178	-	0.00%	12,178	-	0.00%
Internal Services	3,678,270	3,739,159	3,896,893	157,734	4.22%	3,882,159	(14,734)	-0.38%	3,919,730	37,571	0.97%
Transfers Out	1,345,329	1,494,388	1,561,654	67,266	4.50%	1,632,287	70,633	4.52%	1,632,287	-	0.00%
Grand Total Expenditures	31,577,062	32,065,488	34,326,260	2,260,772	7.05%	33,951,980	(374,280)	-1.09%	35,215,504	1,263,525	3.72%

PROSECUTING ATTORNEY (Page 113)
BUDGET HIGHLIGHTS
FY 2027/2028/2029 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2027 REVENUES

- State Grants Revenue overall decrease of ($12,000) is attributed to the FY 2025 Prosecutors - Continuing Professional Education for Law Enforcement Officers (CPE) Program (Res. #2025-4866) as the funding was used for in-service training for all licensed law enforcement officers.
- Other Revenues overall net increase $237,837 is due to Budget Use Only No Actuals (Grant Revenues). This includes $222,617 for the FY2026 Victim Rights Prosecutor (Resolution #2025-5929) and $15,220 for the FY2026 Prosecutor Auto Theft Prevention Authority (ATPA) (Resolution #2025-5862).

FY2027 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employee's compensation changes are governed by their respective union agreements.
- Contractual Services net decrease of ($12,000) is primarily due to a decrease in Officers Training ($12,000). This decrease is attributed to the FY 2025 Prosecutors - Continuing Professional Education for Law Enforcement Officers (CPE) Program (M.R #2025-4866, GRN-1004839) for officers' in-service training.
- Commodities net decrease of ($719) is primarily due to decrease in Other Expendable Equipment, stemming from Fiscal Year 2025 Year-End Report Encumbrances (M.R. #2025-6060).
- Internal Services experienced an overall increase of $157,734which is driven by several factors; they are as follows: Info Tech Operations increased by $142,914, Motor Pool by $23,423, Motor Pool Fuel Charges by $7,480, and Infor Tech CLEMIS by $1,417, due to adjustments in usage and allocation. Additionally, the Insurance Fund increase of $81,807 reflects the amount allocated for insurance to maintain the operations of the building and liability fund. These increases were partially offset by Info Tech Development ($56,615) and Maintenance Department Charges ($4,274) decreases as the appropriations are budgeted in Non-Departmental and transferred as needed by the General Appropriations Act. Further decreases include Telephone Communications ($10,311) and Radio Communications ($27,544) due to adjustments in usage and allocation. Also, Building Space Cost Allocation decreased ($11,050) as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2027 building rates have been adjusted as the rates are based on full cost recovery for building maintenance and operations.

- Transfers Out increase of $67,266 is attributed) to the grant match for the FY24-28 title IV-D Cooperative Reimbursement Program (Res. #2023-3521).

FY 2028 REVENUES

- Other Revenues overall net decrease ($13,779) is due to Budget Use Only No Actuals (Grant Revenues) Only No Actuals (Grant Revenues). This includes ($20,961) decrease for the FY2026 Victim Rights Prosecutor (Resolution #2025-5929) and a $7,182 increase for the FY2026 Prosecutor Auto Theft Prevention Authority (ATPA) (Resolution #2025-5862).

FY 2028 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 3% for non-represented employees, while represented employee's compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases. [EA1.1] Additionally, Retirement Fringe reflects a reduction resulting from the phased expiration of the Retiree Healthcare Refunding Bonds, Series 2013A and 2013B. As each bond series reaches maturity, the associated debt service requirements are eliminated, reducing retirement fringe costs in subsequent fiscal years.
- Internal Services decreased ($14,734) due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.
- Transfers Out increase of $70,633 is attributed to the grant match for the FY24-28 title IV-D Cooperative Reimbursement Program (M.R. #2023-3521).

FY 2029 REVENUES

- Other Revenues overall net increase $59,618 is due to Budget Use Only No Actuals (Grant Revenues). This includes $40,169 for the FY2026 Victim Rights Prosecutor (Resolution #2025-5929) and $19,480 for the FY2026 Prosecutor Auto Theft Prevention Authority (ATPA) (Resolution #2025-5862).

FY 2029 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 3%, while represented employees compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases.
- Internal Services increased $37,571 due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

Department:	Sheriff
Fund:	Budget - General Fund General Purpose

OAKLAND COUNTY, MICHIGAN

FY2027 AND FY2028 AND FY2029 County Executive Budget Recommendation - Categorical Variance

**Note: Budget Amendments are through May.*

Account Number/Description	FY 2026 Adopted Budget	FY 2026 Amended Budget*	FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec. $	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec. %	FY2028 County Exec. Recommended	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec. $	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec. %	FY2029 County Exec. Recommended	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec. $	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec. %
Revenues											
Federal Grants	111,592	356,143	22,773	(333,370)	-93.61%	22,773	-	0.00%	22,773	-	0.00%
State Grants	308,500	408,500	308,500	(100,000)	-24.48%	308,500	-	0.00%	308,500	-	0.00%
Intergovernmental Program Reimbursement	50,000	50,000	50,000	-	0.00%	50,000	-	0.00%	50,000	-	0.00%
Charges for Services	90,071,064	90,558,928	97,217,062	6,658,134	7.35%	103,149,036	5,931,974	6.10%	103,149,036	-	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%
Contributions	-	90,500	-	(90,500)	-100.00%	-	-	0.00%	-	-	0.00%
Other Revenues	13,438	19,078	87,118	68,040	356.64%	32,297	(54,821)	-62.93%	39,476	7,179	22.23%
Transfers In	-	49,352	-	(49,352)	-100.00%	-	-	0.00%	-	-	0.00%
Grand Total Revenues	90,569,594	91,547,501	97,700,453	6,152,952	6.72%	103,577,606	5,877,153	6.02%	103,584,785	7,179	0.01%
Expenditures											
Salaries	114,484,653	115,623,960	118,188,752	2,564,792	2.22%	122,753,674	4,564,922	3.86%	126,789,748	4,036,074	3.29%
Fringe Benefits	58,386,748	58,754,444	64,426,969	5,672,525	9.65%	57,819,483	(6,607,486)	-10.26%	60,808,660	2,989,177	5.17%
Contractual Services	14,806,845	17,594,070	19,026,929	1,432,859	8.14%	19,483,794	456,865	2.40%	19,483,794	-	0.00%
Non Departmental Expense	-	-	30,000	30,000	0.00%	30,000	-	0.00%	30,000	-	0.00%
Commodities	4,039,028	4,583,948	3,907,540	(676,408)	-14.76%	3,907,910	370	0.01%	3,907,910	-	0.00%
Capital Outlay	148,887	1,638,401	208,887	(1,429,514)	-87.25%	171,387	(37,500)	-17.95%	296,387	125,000	72.93%
Internal Services	31,971,848	32,634,569	31,711,752	(922,817)	-2.83%	31,632,092	(79,659)	-0.25%	31,838,902	206,809	0.65%
Transfers Out	1,023,874	1,922,556	1,533,134	(389,422)	-20.26%	1,533,134	-	0.00%	1,533,134	-	0.00%
Grand Total Expenditures	224,861,883	232,751,947	239,033,962	6,282,015	2.70%	237,331,474	(1,702,488)	-0.71%	244,688,535	7,357,061	3.10%

SHERIFF'S OFFICE (Page 125)
BUDGET HIGHLIGHTS
FY 2027/2028/2029 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2027 REVENUES

- Federal Operating Grants net decrease of ($333,370) is primarily attributed to the timing of one-year grant awards. This includes a ($132,300) decrease from the 2025 HIDTA NET Program (Res. #2025-5542), a ($68,138) decrease from FY2026 Traffic Safety Enforcement, (Res. #2025-5842) within the Patrol Services division, and a ($43,481) decrease from the FY2025 Joint Terrorism Task Force (Res. #2025-5836) within the Sheriff Investigative and Forensic Services Administration division.
- State Grants decreased ($100,000). This is attributed to the timing of one-year grant awards, specifically related to the Public Safety Academy Assistance Program MCOLES (Res. #2026-6529).
- Charges for Services overall increased $6,658,134. This is primarily due to a $5,916,404 increase in Sheriff Special Deputies charges, resulting from annual law enforcement services (LES) contract adjustments and amendments for additional positions requested by various Cities, Villages, and Townships (CVTs). Additionally, $643,796 increase in Reimbursement Salaries, reflecting the LES contracts with CVTs, and a $128,036 increase in Reimbursement Contracts due to agreement with Oakland School (Resolution #2024-089) and Pontiac Schools District for school resource officers (Resolution #2024-088).
- Contributions decreased ($90,500). This is attributed to a ($90,000) decrease in donations from the Fugle Foundation for the Sheriff's Office Motor Unit (Res. #2026-6473).
- Other Revenues overall net increase $68,040 is due to Budget Use Only No Actuals (Grant Revenues) for funding for FY2026 MAT Program Position Reimbursement (Res. #2025-5686) and OCHN for Jail Alliance with Support Program (Res. #2025-6590)
- Transfers In decreased ($49,352) primarily due to a one-time transfers in FY 2026 for the following activities: ($27,640) from Sheriff Training (FND21396) for dispatcher training and associated costs, ($15,998) from the Sheriff Booking Fee Training Fund (FND21397) for corrections deputy training, and ($5,714) from L E Enhance State (FND21341) for salary reimbursement.

FY 2027 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employee's compensation changes are governed by their respective union agreements.
  - Other salary and fringe benefit changes include the creation of two full-time eligible (FTE) positions within the Emergency Response and Preparedness division: an Accreditation Manager (Lieutenant) and an Assistant Accreditation Manager

(Sergeant). These roles are essential for annual readiness and triennial accreditation recertification. Also, the creation of, one FTE Deputy II position, which will be dedicated to the Human Trafficking Prevention Task Force to support associated duties and tasks.

- Contractual Services net increase of $1,432,859 is primarily due to a $1,611,046 increase in Contracted Services, resulting from the contract for medical services at the Oakland County Jail (Res. #2025-6115) within the Corrective Services division. Further contributing to the increase in Contracted Services is a one-time FY 2027 request of $161,100 for the food service contract within the Sheriff Corrective Services Administration, aligning with the fifth year of contract pricing. Additionally, Rent increased by $105,149 due to a lease extension for the Sheriff's Office Training Center (Res. #2026-6369). These increases are partially offset by decreases in Professional Services ($100,000), which was a one-time FY25 budget request for polygraph examiner services; decreases in Program ($59,979) and Communications ($13,371) which were attributed to the timing of one-year grant awards, specifically the 2025 HIDTA NET Program (Res. #2025-5542) within Sheriff Investigative/Forensic Services. A net decrease of ($53,477) in Officers Training includes a ($21,640) decrease in Emergency Communications Operations and a ($53,477) in Officers Training includes a ($21,640) decrease in Emergency Communications Operations and a ($15,998) decrease in the Corrective Services division, both resulting from one-time transfers from the Sheriff's restricted funds for deputy training (Res. # 2026-6633). It also includes a ($10,000) decrease as it relates to the one-time supplemental funding t for the Crisis Response Unit (Res. #2026-6374).
- Non-Departmental expenses increase of $30,000 for the Traffic Improvement Association reflects a reallocation from non-departmental funds to support a national transportation safety organization.
- Commodities net decrease of ($676,408) is primarily driven by decrease in Deputy Supplies of ($617,440), which resulted from Fiscal Year 2025 Year-End Report encumbrances (Res. #2025-6060) across the Sheriff's divisions. Additionally, decrease in Expendable Equipment ($60,000), reflected a one-time allocation in the FY 2026 budget for Circuit Courtroom renovations to expand the detention area and consolidate locker rooms.
- Capital Outlay net decrease of ($1,429,514) is primarily due to a ($1,414,364) reduction in Capital Outlay Miscellaneous, stemming from Fiscal Year 2025 Year-End Report encumbrance (Res. #2025-6060) for helicopter repairs for the Sheriff Patrol Services division. Also, includes a decrease in Vehicles ($75,000) resulting from the Sheriff's Office accepting a donation from the Fugle Foundation for their Motor Unit (Res. #2026-6473). Partially offset by a net increase in Equipment $59,850, mainly due to a one-time FY 2027 budget request. This includes $90,000 for a Lab Comparison Microscope and $60,000 for a Bullet Recovery System/Tank replacement for the Sheriff Investigative and Forensic Services Administration division, which offsets the one-time FY 2026 equipment budget request of $90,000 for a Lab Comparison Microscope.
- Internal Services overall decreased ($922,817), largely due to the following: Info Tech Development ($386,311) and Maintenance Department Charges ($122,757) decreased as the appropriations are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act; Info Tech Operations ($376,612), Info Tech Equipment Rental ($59,491), Equipment Rental ($34,745), Radio Communications ($27,544), Motor Pool ($15,722), Motor Pool Fuel Charges ($13,823), and Info Tech Managed Print Services ($3,264), all are attributed to adjustments in usage and allocation.

Additionally, the Insurance Fund decrease of ($198,941) reflects the amount allocated for insurance to maintain the operations of the building and liability fund. These decreases were partially offset by increases in Info Tech CLEMIS $279,431 and Telephone Communications $8,555, also due to usage and allocation adjustments. Building Space Cost Allocation Increased $28,406 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2027 building rates have been adjusted as the rates are based on full cost recovery for building maintenance and operations.

- Transfer Out net decrease of ($389,422) is primarily attributed to several Sheriff's division. These include ($90,000) for Motor Pool and ($7,900) for Radio Communications, allocated for the purchase of three unmarked Equinox vehicles for the Crisis Response Unit within the Sheriff Emergency Response and Preparedness Administration (Resolution #2026-6324). Additionally, ($45,000) for Motor Pool, ($16,515) for Information Technology, and ($15,582) for Radio Communications were used to acquire Chevy Silverado vehicles for Anti-Human Trafficking Initiatives, supporting the operational needs of the Sheriff Investigative and Forensic Services Administration (Resolution #2026-6324). Further decreases include ($90,000) for Motor Pool and ($46,746) for Radio Communications within the Sheriff Corrective Services Administration, as well as ($30,000) for Motor Pool and ($15,582) for Radio Communications in Technology Information and Innovation, both related to the OCSOCOA CBA (Resolution #2025-5794). Finally, a decrease of ($16,515) for Information Technology and ($15,582) for Radio Communications is associated with the LES contract with Lyon (Resolution #2025-5707).

FY 2028 REVENUES

- Charges for Services increased by $5,931,974. This is primarily due to a $6,001,044 increase in Sheriff Special Deputies' annual contract adjustments for existing law enforcement services provided to various CVTs, as well as increased contracted rates for dispatch services and court security services. This increase was partially offset by a ($69,070) decrease in Reimbursement Salaries, reflecting the Law Enforcement Services (LES) contracts with CVTs.
- Other Revenues overall net increase ($54,821) is due to Budget Use Only No Actuals (Grant Revenues) for funding for OCHN for Jail Alliance with Support Program (Res. #2025-6590)

FY 2028 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 3% for non-represented employees, while represented employee's compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases. Additionally, Retirement Fringe reflects a reduction resulting from the phased expiration of the Retiree Healthcare Refunding Bonds, Series 2013A and 2013B. As each bond series reaches maturity, the associated debt service requirements are eliminated, reducing retirement fringe costs in subsequent fiscal years.
- Contractual Services net increase of $456,865 is primarily due to Contracted Services as it relates to a contract for medical services provided at the Oakland County Jail (Res. #2025-6115) within the Corrective Services division.
- Commodities net increase of $370 is due to change in budget.

- Capital Outlay experienced a net decrease of ($37,500) due to a one-time FY 2027 budget request for Equipment ($150,000), ($90,000 for a Lab Comparison Microscope and $60,000 for a Bullet Recovery System/Tank replacement, both for the Sheriff Investigative and Forensic Services Administration division). Partially offset by an increase in Capital Outlay Miscellaneous $112,500, primarily for the installation of a food pass door system in the K-Block and Clinic sections of the jail, within the Corrective Services Administration division.
- Internal Services decreased ($79,659) due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

FY 2029 REVENUES

- Other Revenues overall net increase $7,179 is due to Budget Use Only No Actuals (Grant Revenues) for funding for OCHN for Jail Alliance with Support Program (Res. #2025-6590)

FY 2029 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 3%, while represented employees compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases.
- Capital Outlay increase of $125,500 is primarily due to an increase in Equipment of $125,000 for Gas Chromatographer in Sheriff Investigative and Forensic Services Administration division.
- Internal Services increased $206,809 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
Fund:	Budget - General Fund General Purpose

OAKLAND COUNTY, MICHIGAN

FY2027 AND FY2028 AND FY2029 County Executive Budget Recommendation - Categorical Variance

*Note: Budget Amendments are through May.	FY 2026		FY2027	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec.		FY2028	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.		FY2029	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec.	
Account Number/Description	Adopted Budget	Amended Budget*	County Exec. Recommended	$	%	County Exec. Recommended	$	%	County Exec. Recommended	$	%
Revenues											
State Grants	23,000	64,240	41,240	(23,000)	-35.80%	41,240	-	0.00%	41,240	-	0.00%
Charges for Services	15,620,100	15,620,100	15,420,100	(200,000)	-1.28%	15,420,100	-	0.00%	15,420,100	-	0.00%
Investment Income	2,500	2,500	2,500	-	0.00%	2,500	-	0.00%	2,500	-	0.00%
Other Revenues	-	-	(10,841)	(10,841)	0.00%	(9,008)	1,833	-16.91%	(7,158)	1,850	-20.54%
Grand Total Revenues	15,645,600	15,686,840	15,452,999	(233,841)	-1.49%	15,454,832	1,833	0.01%	15,456,682	1,850	0.01%
Expenditures											
Salaries	6,227,888	6,271,731	6,546,606	274,875	4.38%	6,887,659	341,053	5.21%	7,176,452	288,793	4.19%
Fringe Benefits	3,455,605	3,458,467	3,911,186	452,718	13.09%	3,520,933	(390,253)	-9.98%	3,719,736	198,804	5.65%
Contractual Services	693,550	693,550	450,350	(243,200)	-35.07%	450,350	-	0.00%	450,350	-	0.00%
Commodities	1,049,062	1,049,062	1,099,062	50,000	4.77%	1,099,062	-	0.00%	1,099,062	-	0.00%
Internal Services	2,069,924	2,413,560	2,256,194	(157,366)	-6.52%	2,245,865	(10,329)	-0.46%	2,272,169	26,304	1.17%
Grand Total Expenditures	13,496,029	13,886,370	14,263,398	377,028	2.72%	14,203,869	(59,529)	-0.42%	14,717,770	513,901	3.62%

COUNTY CLERK (Page 162)
BUDGET HIGHLIGHTS
FY 2027/2028/2029 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2027 REVENUES

- State Grants decreased ($23,000) due to Grant Fees and Collections reflecting the expiration of the FY 2024 Michigan State Court Administrative Office Legal Self-Help Grant (Res. #2024-3796).
- Charges for Services decreased ($200,000) due to Certified Copies reflecting a FY 2026 one-time budget request for scanning historical vital records.
- Other revenue decreased ($10,841) due to Budget Use Only as the adjustments are for Salary and Fringes for the FY 2026 SCAO Legal Self-Help Center grant (Res. #2025-6006).

FY 2027 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements.
- Contractual Services decreased ($243,200) due to Contracted Services ($250,000) for a FY 2026 one-time budget request for Vital Records Digitalization. Partially offset by an increase of $6,800 in Charge Card Fees for the implementation of a new charge card system.
- Commodities increased by $50,000 for Election Supplies anticipated increase in election activities.
- Internal Services decreased by ($157,366) due to Info Tech Development ($325,345) and Maintenance Department Charges ($18,291) as the appropriations are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. Telephone Communication decreased (19,157) due to usage and allocation adjustments. Partially, offset by Building Space Allocation $111,456 as Facilities Maintenance & Operations determines the rates for each building based on full cost recovery for building maintenance and operations. Info Tech Operations increased $76,322 due to usage and allocation adjustments. Insurance Fund increased $30,844 which reflects the amount allocated for insurance to maintain the operations of the Building and Liability Fund.

FY 2028 REVENUES

- Other revenue increased $1,833 due to Budget Use Only as the adjustments are for Salary and Fringes for the anticipated FY 2027 SCAO Legal Self-Help Center grant.

FY 2028 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements. Additionally, Retirement Fringe reflects a reduction resulting from the phased expiration of the Retiree Healthcare Refunding Bonds, Series 2013A and 2013B. As each bond series reaches maturity, the associated debt service requirements are eliminated, reducing retirement fringe costs in subsequent fiscal years.
- Internal Services decreased ($10,329) due to Building Space Allocation; rates are based on full cost recovery for building maintenance and operations.

FY 2029 REVENUES

- Other revenue increased $1,850 due to Budget Use Only as the adjustments are for Salary and Fringes for the anticipated FY 2028 SCAO Legal Self-Help Center grant.

FY 2029 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements.
- Internal Services increased $26,304 due to Building Space Allocation; rates are based on full cost recovery for building maintenance and operations.

Department:	Treasurer
Fund:	Budget - General Fund General Purpose

OAKLAND COUNTY, MICHIGAN

FY2027 AND FY2028 AND FY2029 County Executive Budget Recommendation - Categorical Variance

**Note: Budget Amendments are through May.*

Account Number/Description	FY 2026 Adopted Budget	FY 2026 Amended Budget*	FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec. $	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec. %	FY2028 County Exec. Recommended	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec. $	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec. %	FY2029 County Exec. Recommended	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec. $	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec. %
Revenues											
Property Taxes	1,700,000	1,700,000	1,700,000	-	0.00%	1,700,000	-	0.00%	1,700,000	-	0.00%
Federal Grants	-	415,000	-	(415,000)	-100.00%	-	-	0.00%	-	-	0.00%
Charges for Services	3,396,100	3,512,226	3,512,226	-	0.00%	3,396,100	(116,126)	-3.31%	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	600,000	600,000	600,000	-	0.00%	600,000	-	0.00%	600,000	-	0.00%
Transfers In	2,700,000	2,700,000	3,000,000	300,000	11.11%	3,500,000	500,000	16.67%	3,500,000	-	0.00%
Grand Total Revenues	8,411,100	8,942,226	8,827,226	(115,000)	-1.29%	9,211,100	383,874	4.35%	9,211,100	-	0.00%
Expenditures											
Salaries	2,877,184	2,881,288	3,114,879	233,591	8.11%	3,255,466	140,587	4.51%	3,373,657	118,191	3.63%
Fringe Benefits	1,507,250	1,508,611	1,780,065	271,453	17.99%	1,579,531	(200,533)	-11.27%	1,661,210	81,679	5.17%
Contractual Services	3,223,370	3,754,496	3,334,496	(420,000)	-11.19%	3,218,370	(116,126)	-3.48%	3,218,370	-	0.00%
Commodities	86,900	86,900	91,900	5,000	5.75%	91,900	-	0.00%	91,900	-	0.00%
Internal Services	1,991,440	2,348,981	1,674,735	(674,246)	-28.70%	1,671,679	(3,056)	-0.18%	1,679,472	7,793	0.47%
Transfers Out	120,000	120,000	120,000	-	0.00%	120,000	-	0.00%	120,000	-	0.00%
Grand Total Expenditures	9,806,145	10,700,276	10,116,074	(584,202)	-5.46%	9,936,946	(179,128)	-1.77%	10,144,610	207,664	2.09%

TREASURER'S OFFICE (Page 179)
BUDGET HIGHLIGHTS
FY 2027/2028/2029 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2027 REVENUES

- Federal Grants decreased ($415,000) due to the elimination of the State Land Bank Authority Round 3 Grant (204 W. New York).
- Transfers In increased by $300,000 due to the transfer from the Delinquent Tax Revolving Fund (DTRF) for the anticipated increases in collection fees as a result of increased delinquencies.

FY 2027 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements.
  - Other salary and fringe changes include the addition of one (1) Full-Time Eligible (FTE) Chief Treasurer Financial Accounting.
- Contractual Services net decrease of ($420,000) reflects a decrease in Contracted Services reflects the elimination of the State Land Bank Authority Round 3 Grant – 204 W. New York of ($415,000). Title Search is decreased by ($267,500) and Foreclosure Notification increase by $250,000 both due to changes in vendors.
- Internal Services net decrease of ($674,246) due to Info Tech Development ($351,344) which decreased as appropriations are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. Also, Info Tech Operations decreased ($297,706) due to usage and allocation adjustments.

FY 2028 REVENUES

- Charges for Services decreased ($116,126) for Miscellaneous Revenue which represents the elimination of the Community Foundation for Southeast Michigan Land Bank Grant.
- Transfers In increased $500,000 due to the transfer from the Delinquent Tax Revolving Fund (DTRF) for the anticipated increases in collection fees as a result of increased delinquencies.

FY 2028 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements. Additionally, Retirement Fringe reflects a reduction resulting from the phased expiration of the Retiree Healthcare Refunding Bonds, Series 2013A and 2013B. As each bond series reaches maturity, the associated debt service requirements are eliminated, reducing retirement fringe costs in subsequent fiscal years.
- Contractual Services decreased ($116,126) due to the elimination of the Community Foundation for Southeast Michigan Land Bank Grant.
- Internal Services decreased ($3,056) due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

FY 2029 REVENUES

- No Changes.

FY 2029 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements.
- Internal Services increased $7,793 due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

Department:	Board of Commissioners
Fund:	Budget - General Fund General Purpose

OAKLAND COUNTY, MICHIGAN

FY2027 AND FY2028 AND FY2029 County Executive Budget Recommendation - Categorical Variance

**Note: Budget Amendments are through May.*

Account Number/Description	FY 2026 Adopted Budget	FY 2026 Amended Budget*	FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec. $	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec. %	FY2028 County Exec. Recommended	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec. $	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec. %	FY2029 County Exec. Recommended	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec. $	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec. %
Revenues											
Charges for Services	3,700	3,700	4,000	300	8.11%	4,000	-	0.00%	4,000	-	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	104,000	300	0.29%	104,000	-	0.00%	104,000	-	0.00%
Expenditures											
Salaries	2,785,009	2,785,009	2,942,388	157,379	5.65%	3,073,819	131,431	4.47%	3,188,839	115,020	3.74%
Fringe Benefits	1,497,163	1,497,163	1,714,762	217,599	14.53%	1,507,163	(207,599)	-12.11%	1,586,671	79,508	5.28%
Contractual Services	1,919,550	2,994,850	1,427,607	(1,567,243)	-52.33%	1,503,095	75,488	5.29%	1,508,341	5,246	0.35%
Commodities	29,291	56,466	29,291	(27,175)	-48.13%	29,291	-	0.00%	29,291	-	0.00%
Capital Outlay	-	1,550	-	(1,550)	-100.00%	-	-	0.00%	-	-	0.00%
Internal Services	517,354	522,011	626,605	104,595	20.04%	623,159	(3,446)	-0.55%	631,947	8,787	1.41%
Transfers Out	-	-	25,000	25,000	0.00%	-	(25,000)	-100.00%	-	-	0.00%
Grand Total Expenditures	6,748,367	7,857,049	6,765,654	(1,091,395)	-13.89%	6,736,528	(29,126)	-0.43%	6,945,089	208,561	3.10%

BOARD OF COMMISSIONERS (Page 184)
BUDGET HIGHLIGHTS
FY 2027/2028/2029 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2027 REVENUES

- Fee Income increased $300 due to an annual rate increase in the interlocal agreement for administrative support services provided by the Board of Commissioners to the Oakland County Art Institute Authority and the Oakland County Zoological Authority (Res. 2024-4762).

FY 2027 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements.
- Contractual Services net decrease of ($1,567,243) is primarily due to one-time FY 2026 budget allocations in the Professional Services line, which include a $675,300 FY 2025 carryforward for the performance audits, a $150,000 FY 2026 Finance Committee Amendment for Oakland County Student Debt Relief Initiative with SAVI Solutions, a $150,000 FY 2026 budget amendment for Milestone #1 of the Oakland County Student Debt Relief Initiative with SAVI Solutions (Res. 2026-6479), and an FY 2026 $250,000 Amendment #1 Co-responder Community Grant Program (Res. 2025-5962); resulting in a ($1,225,300) net reduction for Professional Services in FY 2027 and a return to the $173,300 baseline budget. Additionally, there was a decrease of ($369,943) in the Prof Serv-Annual Audit line due to a projected reduction in contract amendments needed for the annual audit. Increases include an additional $23,000 in Travel and Conference to cover Commissioners' travel costs, and a $5,000 increase in Contracted Services for the 3% annual increase in the Library Services for the Visually and Physically Impaired (LVPI) contract with the Rochester Hills Public Library.
- Commodities decrease of ($27,175) is due to an FY 2026 encumbrance (Res. #2025-6060) in Expendable Equipment for the BOC auditorium chairs, returning the FY 2027 Expendable Equipment budget back to its $3,000 baseline amount.
- Capital Outlay decrease of ($1,550) is due to the FY 2026 encumbrance (Res. #2025-6060) in Furniture & Fixtures for an expense related to the BOC auditorium chairs.
- Internal Services net increase of $104,595 is mainly attributed to an increase in Building Space Cost Allocation $253,251, as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2027 building rates have been adjusted as the rates are based on full cost recovery for building maintenance and operations. The Insurance Fund decrease of ($96,899) reflects the amount allocated for insurance to maintain the operations of the Building and Liability Fund. Info Tech Operations is reduced ($48,177) due to usage and

allocation adjustments. Info Tech Development ($2,330) and Maintenance Department Charges ($2,327) decreased as the appropriations are budgeted in Non-Departmental and transferred as needed as per the General Appropriations Act.
- Transfers Out increased $25,000 for a one-time transfer from the General Fund (FND10100) to the Safer Communities Fund (FND21275) to provide budget support in the Regranting Program line item.

FY 2028 REVENUES

- No Changes.

FY 2028 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases. Additionally, Retirement Fringe reflects a reduction resulting from the phased expiration of the Retiree Healthcare Refunding Bonds, Series 2013A and 2013B. As each bond series reaches maturity, the associated debt service requirements are eliminated, reducing retirement fringe costs in subsequent fiscal years.
- Contractual Services overall increase of $75,488 is primarily attributed to a $100,000 budget added in the Prof Svc Auditing Svc line to support performance audits, and an increase in Contracted Services $5,038 due to a 3% increase in the LVPI contract. The increases are partially offset by a decrease in the Prof Serv – Annual Audit ($29,550) due a projected reduction in contract amendments needed for the annual audit.
- Internal Services decreased ($3,446) due to Building Space Allocation; rates are based on full cost recovery for building maintenance and operations.
- Transfers Out decreased ($25,000) as the FY2027 $25,000 transfer to the Safer Communities Fund was a one-time transfer.

FY 2029 REVENUES

- No Changes.

FY 2029 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases.
- Contractual Services overall increase of $5,246 is due to a 3% increase in the LVPI contract in the Contracted Services line.
- Internal Services increased $8,787 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	FY2027 AND FY2028 AND FY2029 County Executive Budget Recommendation - Categorical Variance

Note: Budget Amendments are through May.	FY 2026		FY2027	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec.		FY2028	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.		FY2029	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec.	
Account Number/Description	**Adopted Budget**	**Amended Budget***	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**
Revenues											
Charges for Services	4,109,094	4,109,094	4,001,243	(107,851)	-2.62%	4,001,243	-	0.00%	4,001,243	-	0.00%
External Internal Service Fund Charges for Services	300	300	300	-	0.00%	300	-	0.00%	300	-	0.00%
Grand Total Revenues	4,109,394	4,109,394	4,001,543	(107,851)	-2.62%	4,001,543	-	0.00%	4,001,543	-	0.00%
Expenditures											
Salaries	191,436	195,540	194,704	(836)	-0.43%	200,357	5,654	2.90%	206,011	5,654	2.82%
Fringe Benefits	78,505	79,866	81,098	1,232	1.54%	65,446	(15,652)	-19.30%	68,381	2,935	4.48%
Contractual Services	520,557	670,557	360,557	(310,000)	-46.23%	360,557	-	0.00%	360,557	-	0.00%
Commodities	64,100	64,100	64,100	-	0.00%	64,100	-	0.00%	64,100	-	0.00%
Internal Services	8,100,834	8,205,180	8,305,361	100,180	1.22%	8,495,790	190,430	2.29%	8,708,813	213,022	2.51%
Transfers Out	56,165	56,165	56,165	-	0.00%	56,165	-	0.00%	56,165	-	0.00%
Grand Total Expenditures	9,011,597	9,271,408	9,061,984	(209,424)	-2.26%	9,242,416	180,431	1.99%	9,464,026	221,611	2.40%

WATER RESOURCES COMMISSIONER – GENERAL FUND/GENERAL PURPOSE FUNDS (Page 188)
BUDGET HIGHLIGHTS
FY 2027/2028/2029 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2027 REVENUES

- Charges for Services reflect a decrease of ($107,851) primarily for Reimbursement General ($113,000) based on allocations to special revenue and proprietary funds and Reimbursement of Salaries for Construction Administration increased $5,149 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 $396 increase reflects the FY 2027 salary forecast for the Water Resources Commissioner position and includes a 3% general salary increase for non-represented employees, while represented employee's compensation changes are governed by their respective union agreements.
- Contracted Services decreased ($310,000) due to a reduction in Professional Services ($160,000) as the contract to inspect Oakland County's private dams was completed, and Contracted Services ($150,000) was reduced to better align the budget to reflect more accurate spending trends.
- Internal Services overall increased $100,180 due to Building Space Cost Allocation increased $9,101 as Facilities Maintenance and Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2027 building rates have been adjusted as the rates are based on full cost recovery for building maintenance and operations. Drain Equipment Labor increased $184,219 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 (FND63900). An adjustment was made to actual changes in the activity of services provided by Info Tech Operations $21,169 and Telephone Communications ($7,166). Also, Info Tech Development ($91,417) and Maintenance Department Charges ($12,929) decreased as the appropriations are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act.

FY 2028 REVENUES

- No Changes.

FY 2028 EXPENDITURES

- Salaries and Fringes Benefits ($9,998) decrease reflect the FY 2028 salary forecast for the Water Resources Commissioner position and includes a 3% general salary increase for non-represented employees, while represented employee's compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases. Additionally, Retirement fringe reflects a reduction resulting from the phased expiration of the Retiree Healthcare Refunding Bonds, Series 2013A and 2013B. As each bond series reaches maturity, the associated debt service requirements are eliminated, reducing retirement fringe costs in subsequent fiscal years.
- Internal Services increased overall $190,430 due to Drain Equipment Labor increase of $195,000 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 (FND63900). Also, Building Space Cost Allocation decreased ($4,570); rates are based on full cost recovery for building maintenance and operations.

FY 2029 REVENUES

- No Changes.

FY 2029 EXPENDITURES

- Salaries and Fringes Benefits $8,589 increase reflects the FY 2029 salary forecast for the Water Resources Commissioner position and includes a 3% general salary increase for non-represented employees, while represented employee's compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases.
- Internal Services increased $213,022 due to Drain Equipment Labor increase of $201,000 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 (FND63900). Also, Building Space Cost Allocation increased $12,022; 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	FY2027 AND FY2028 AND FY2029 County Executive Budget Recommendation - Categorical Variance

Note: Budget Amendments are through May.	FY 2026		FY2027	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec.		FY2028	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.		FY2029	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec.	
Account Number/Description	**Adopted Budget**	**Amended Budget***	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**
Revenues											
Federal Grants	-	434,190	-	(434,190)	-100.00%	-	-	0.00%	-	-	0.00%
Grand Total Revenues	-	434,190	-	(434,190)	-100.00%	-	-	0.00%	-	-	0.00%
Expenditures											
Salaries	6,126,598	6,157,491	6,633,298	475,807	7.73%	6,923,510	290,212	4.38%	7,174,028	250,518	3.62%
Fringe Benefits	2,755,554	2,765,796	3,107,675	341,879	12.36%	2,653,599	(454,076)	-14.61%	2,787,935	134,336	5.06%
Contractual Services	1,230,059	1,803,198	1,201,989	(601,209)	-33.34%	1,195,779	(6,210)	-0.52%	1,195,779	-	0.00%
Commodities	95,046	70,046	88,421	18,375	26.23%	88,421	-	0.00%	88,421	-	0.00%
Internal Services	1,696,189	1,712,295	1,132,539	(579,755)	-33.86%	1,128,405	(4,134)	-0.36%	1,139,180	10,775	0.95%
Transfers Out	1,883,621	1,878,134	1,878,134	-	0.00%	1,878,134	-	0.00%	1,878,134	-	0.00%
Grand Total Expenditures	13,787,068	14,386,960	14,042,056	(344,904)	-2.40%	13,867,849	(174,207)	-1.24%	14,263,478	395,629	2.85%

COUNTY EXECUTIVE (Page 192)
BUDGET HIGHLIGHTS
FY 2027/2028/2029 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2027 REVENUES

- Federal Grants Revenue decreased ($434,190) as one-time funding was awarded to the Office of Sustainability to supplement the campus wide energy study (Res. #2025-6063).

FY 2027 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employee's compensation changes are governed by their respective union agreements.
    - Other changes include the creation of a Full-Time Eligible (FTE) ERP Systems Director for the Administration Division.
- Contractual Services decreased by ($601,209) primarily due to a reduction in Special Projects ($434,190) for the Office of Sustainability due to a one-time award to supplement the campus wide energy study (Res. #2025-6063). Also includes a reduction in Special Projects for the Performance Management Division ($113,342) due to a one-time allocation for the language audit program. Other changes include:
    - Workshops and Meeting decreased ($65,607), Special Event Program decreased ($45,375), and Professional Services decreased ($30,000) for the Diversity, Equity, and Inclusion Division to right size the budget based on past trends.
    - Membership Dues increased $87,000 for the Administration Division to accommodate increased membership costs.
- Commodities increased by $18,375 due to a reallocation of $18,375 in the Diversity, Equity and Inclusion division from Special Event Program to Special Event Supplies.
- Internal Services decreased ($579,755). Info Tech Operations decreased by ($532,529) primarily due to reductions of ($446,290) in the Strategic Partnerships Division, ($150,690) in the Administration Division, and ($62,477) in the Compliance Office. These decreases were partially offset by an increase of $114,644 in Performance Management, reflecting usage and allocation adjustments. Additionally, there was a decrease of ($14,509) in Maintenance Department Charges as the appropriation is budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. Telephone Communications also decreased by ($31,361), reflecting usage and allocation adjustments. Building Space Cost Allocation increased $4,914 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2027 building rates have been adjusted as the rates are based on full cost recovery for building maintenance and operations.

- Transfers Out had no changes.

FY 2028 REVENUES

- No changes.

FY 2028 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employee's compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases. Additionally, Retirement Fringe reflects a reduction resulting from the phased expiration of the Retiree Healthcare Refunding Bonds, Series 2013A and 2013B. As each bond series reaches maturity, the associated debt service requirements are eliminated, reducing retirement fringe costs in subsequent fiscal years.
- Contractual Services decreased ($6,210) due to a reduction in the budget for Computer Research Services. This decrease is the result of the new contract for legal services within Corporation Counsel.
- Internal Services decreased ($4,134) due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations

FY 2029 REVENUES

- No changes.

FY 2029 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employee's compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases.
- Internal Services increased by $10,775 due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations

Department:	Management and Budget
Fund:	Budget - General Fund General Purpose

OAKLAND COUNTY, MICHIGAN

FY2027 AND FY2028 AND FY2029 County Executive Budget Recommendation - Categorical Variance

*Note: Budget Amendments are through May.

Account Number/Description	FY 2026 Adopted Budget	FY 2026 Amended Budget*	FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec. $	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec. %	FY2028 County Exec. Recommended	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec. $	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec. %	FY2029 County Exec. Recommended	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec. $	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec. %
Revenues											
Charges for Services	4,615,494	4,615,494	3,006,690	(1,608,804)	-34.86%	3,095,894	89,204	2.97%	3,095,894	-	0.00%
Grand Total Revenues	4,615,494	4,615,494	3,006,690	(1,608,804)	-34.86%	3,095,894	89,204	2.97%	3,095,894	-	0.00%
Expenditures											
Salaries	15,400,398	15,439,458	15,936,809	497,351	3.22%	16,702,387	765,578	4.80%	17,339,431	637,044	3.81%
Fringe Benefits	8,166,187	8,179,413	8,797,315	617,902	7.55%	7,795,111	(1,002,204)	-11.39%	8,211,038	415,927	5.34%
Contractual Services	784,103	655,241	737,813	82,572	12.60%	737,813	-	0.00%	737,813	-	0.00%
Commodities	318,706	318,706	318,806	100	0.03%	318,806	-	0.00%	318,806	-	0.00%
Internal Services	4,500,504	5,254,678	3,979,436	(1,275,242)	-24.27%	3,971,230	(8,206)	-0.21%	3,992,321	21,090	0.53%
Transfers Out	-	273,457	199,446	(74,011)	-27.06%	209,418	9,972	5.00%	209,418	-	0.00%
Grand Total Expenditures	29,169,899	30,120,954	29,969,625	(151,329)	-0.50%	29,734,765	(234,860)	-0.78%	30,808,827	1,074,062	3.61%

MANAGEMENT AND BUDGET (Page 212)
BUDGET HIGHLIGHTS
FY 2027/2028/2029 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2027 REVENUES

- Charges for Services net decrease of ($1,608,804) reflects a reduction in the Equalization contracts from the City, Villages, and Townships (CVT's) within the County.

FY 2027 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements.
  - Other salary and fringe changer include the creation of one (1) Full-Time Eligible (FTE) Procurement Analyst and two (2) FTE Strategic Sourcing Agents in the Procurement Division. The creation of two (2) Manager Fiscal Services, one (1) Fiscal Services Grant Compliance Coordinator, and the deletion of one (1) Chief Fiscal Services in the Fiscal Services Division. The deletion of six (6) Equalization Appraiser II Certified, four (4) Equalization Assessing Technician Senior, three (3) Equalization Assessment Technicians, one (1) Equalization Field Supervisor, and one (1) GIS CAD Technician Senior.
- Contractual Services increased by $82,572. The increase is attributed to Professional Services of $43,367 for additional accounting/auditing services. Training increased by $37,500 to restore the budget due to Procurement's OpenGov Strategic Sourcing Platform being canceled (Res. #2025-6053).
- Commodities had no significant changes.
- Internal Services decreased ($1,275,242) due to Info Tech Development of ($750,647) as the appropriations are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. Also, a decrease in Insurance Fund of ($290,806) which reflects the amount allocated for insurance to maintain the operations of the Building and Liability Fund. Info Tech Operations ($111,366) and Telephone Communications ($107,358) due to usage and allocation adjustments.
- Transfers Out decreased ($74,011) due to cancelation of Procurement's OpenGov Strategic Sourcing Platform contract (Res.# 2025-6053).

FY 2028 REVENUES

- Charges for Services increase of $89,204 reflect the rate increase for Equalization contracts from the City, Villages, and Townships (CVT's) within the County.

FY 2028 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases. Additionally, Retirement Fringe reflects a reduction resulting from the phased expiration of the Retiree Healthcare Refunding Bonds, Series 2013A and 2013B. As each bond series reaches maturity, the associated debt service requirements are eliminated, reducing retirement fringe costs in subsequent fiscal years.
- Contractual Services had no change.
- Commodities had no change.
- Internal Services decreased ($8,206) for Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.
- Transfers Out increased $9,972 due to inflationary increase of the OpenGov contract; however, the contract has since been canceled.

FY 2029 REVENUES

- No changes.

FY 2029 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements.
- Internal Services increased $21,090 due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

Department:	Facilities Management
Fund:	Budget - General Fund General Purpose

OAKLAND COUNTY, MICHIGAN

FY2027 AND FY2028 AND FY2029 County Executive Budget Recommendation - Categorical Variance

**Note: Budget Amendments are through May.*

Account Number/Description	FY 2026 Adopted Budget	FY 2026 Amended Budget*	FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec. $	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec. %	FY2028 County Exec. Recommended	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec. $	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec. %	FY2029 County Exec. Recommended	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec. $	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec. %
Revenues											
Charges for Services	386,000	1,478,736	2,361,575	882,839	59.70%	2,440,754	79,179	3.35%	2,445,141	4,387	0.18%
Other Revenues	1,500	1,500	1,500	-	0.00%	1,500	-	0.00%	1,500	-	0.00%
Grand Total Revenues	387,500	1,480,236	2,363,075	882,839	59.64%	2,442,254	79,179	3.35%	2,446,641	4,387	0.18%
Expenditures											
Salaries	2,669,975	3,053,283	3,345,259	291,976	9.56%	3,517,104	171,844	5.14%	3,667,972	150,868	4.29%
Fringe Benefits	1,399,417	1,576,521	1,765,370	188,850	11.98%	1,554,618	(210,752)	-11.94%	1,644,036	89,419	5.75%
Contractual Services	1,972,292	1,974,614	1,890,072	(84,542)	-4.28%	1,929,572	39,500	2.09%	1,929,572	-	0.00%
Commodities	114,782	164,434	114,057	(50,377)	-30.64%	115,632	1,575	1.38%	115,632	-	0.00%
Capital Outlay	30,000	36,250	-	(36,250)	-100.00%	-	-	0.00%	-	-	0.00%
Internal Services	1,442,657	1,441,202	1,316,254	(124,949)	-8.67%	1,307,376	(8,878)	-0.67%	1,330,190	22,814	1.75%
Transfers Out	-	521,549	895,186	373,637	71.64%	938,065	42,879	4.79%	938,065	-	0.00%
Grand Total Expenditures	7,629,123	8,767,853	9,326,198	558,345	6.37%	9,362,366	36,168	0.39%	9,625,467	263,101	2.81%

FACILITIES MANAGEMENT (Page 226)
BUDGET HIGHLIGHTS
FY 2027/2028/2029 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2027 REVENUES

- Charges for Services increase of $882,839 in the Reimb Salary line primarily pertains to costs of certain positions assigned to county improvement projects (CIP) work that are reimbursed from bond proceeds (Res. 2026-6225) which were prorated in FY 2026. The increase also includes reimbursement from bond proceeds for a new Strategic Sourcing Agent position in the Purchasing Division of the Management & Budget Department to provide procurement assistance with CIP work.

FY 2027 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements.
- Contractual Services overall decrease of (84,542) is mainly attributed to adjustments in the operating budget for the Capital Planning and Design division, as this budget was newly created in FY 2026 and the current adjustments reflect established activity that supports capital improvement projects. The budgetary changes for the division include decreases in Professional Services ($84,511), Software Rental Lease ($8,349); and increases in Travel and Conference $6,327, and Membership Dues $3,113.
- Commodities overall decrease of ($50,377) is primarily due to a reduction in Office Supplies ($45,640) in the Facilities Management Administration division, as this was an FY 2026 encumbrance budget (Res. 2025-6060) for a workstations project. Also decreased is Expendable Equipment ($5,062) due to net neutral reallocations in the Capital Planning and Design Division removing ($4,000) and a reduction of ($1,062) in the Facilities Planning and Engineering Division due to an FY 2026 encumbrance budget (Res. 2025-6060) for office glass board.
- Capital Outlay decrease of ($36,250) is mainly attributed to the reduction in Equipment ($30,000) which was for the FY 2026 budget request of a right-angle fold attachment in the Support Services Division. The Capital Outlay Miscellaneous decrease of ($6,250) pertains to FY 2026 budget allocations for 5 laptops for the newly created positions in Res. 2026-6225.
- Internal Services overall decrease of ($124,949) is partially due to a decrease in Building Space Cost Allocation ($51,463) as Facilities Maintenance and Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2027 building rates have been adjusted as the rates are based on full cost recovery for building maintenance and operations. Additional decreases include Info Tech Operations ($38,689), Telephone Communications ($12,355), Motor Pool ($5,564), and Motor Pool Fuel Charges ($899) due to usage and allocation adjustments. Also decreased are Maintenance Department Charges ($6,120) and Info Tech Development ($850) as the appropriations are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. Insurance

Fund decreased ($9,570) reflecting the amount allocated for insurance to maintain the operations of the Building and Liability Fund. An increase in Info Tech Managed Print Svcs $561 is due to allocation and usage adjustments.
- Transfers Out increased $373,637 for transfers supporting the Repair and Replace fund (Res. 2025-6055 & Res. 2026-6225).

FY 2028 REVENUES
- Charges for Services overall increase of $79,179 in the Reimb Salaries line accounts for annual salary increases for certain positions assigned to County Improvement Projects work, which are reimbursed with bond proceeds (Res. 2026-6225).

FY 2028 EXPENDITURES
- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases. Additionally, Retirement Fringe reflects a reduction resulting from the phased expiration of the Retiree Healthcare Refunding Bonds, Series 2013A and 2013B. As each bond series reaches maturity, the associated debt service requirements are eliminated, reducing retirement fringe costs in subsequent fiscal years.
- Contractual Services increase of $39,500 is due to an FY 2027 one-time reduction in the Professional Services line budget for the Capital Planning and Design Division.
- Commodities increase of Uniforms $1,575 pertains to uniform distribution for the newly created positions in Res. 2026-6225.
- Internal Services decreased ($8,878) due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.
- Transfers Out increased $42,879 for transfers supporting the Repair and Replace fund (Res. 2025-6055 & Res. 2026-6225).

FY 2029 REVENUES
- Charges for Services overall increase of $4,387 in the Reimb Salaries line accounts for annual salary increases for certain positions assigned to County Improvement Projects work, which are reimbursed with bond proceeds (Res. 2026-6225).

FY 2029 EXPENDITURES
- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases.
- Internal Services increased $22,814 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	FY2027 AND FY2028 AND FY2029 County Executive Budget Recommendation - Categorical Variance

Note: Budget Amendments are through May.	FY 2026		FY2027	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec.		FY2028	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.		FY2029	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec.	
Account Number/Description	**Adopted Budget**	**Amended Budget***	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**
Expenditures											
Salaries	3,018,200	3,019,290	3,316,200	296,909	9.83%	3,502,086	185,886	5.61%	3,654,416	152,330	4.35%
Fringe Benefits	1,263,051	1,263,412	1,399,835	136,423	10.80%	1,233,064	(166,771)	-11.91%	1,302,610	69,546	5.64%
Contractual Services	833,291	1,084,391	922,516	(161,875)	-14.93%	987,516	65,000	7.05%	1,002,516	15,000	1.52%
Commodities	28,554	28,554	18,554	(10,000)	-35.02%	18,554	-	0.00%	18,554	-	0.00%
Internal Services	1,784,179	1,923,357	2,150,572	227,215	11.81%	2,148,412	(2,160)	-0.10%	2,154,108	5,696	0.27%
Grand Total Expenditures	6,927,276	7,319,005	7,807,676	488,671	6.68%	7,889,632	81,956	1.05%	8,132,203	242,571	3.07%

HUMAN RESOURCES (Page 239)
BUDGET HIGHLIGHTS
FY 2027/2028/2029 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2027 REVENUES

- Not applicable.

FY 2027 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements. Other changes include:
    - Thirty-two (32) positions moved from the Workforce Management Division into the newly created Career Access Programs Division, resulting in a net-neutral fiscal impact for the department. This division was established to oversee positions that are outside of the core HR function, such as clerical pool, college interns, and laborers.
    - A new FTE Employee & Labor Relations Specialist position was added to the HR Administration Division to meet work demands due to growth of unionized workforce.
    - The Workforce Management Division reallocated ($10,000) from Overtime to the Software Rental Lease Purchase line for FY 2027 only to support Workday recruiting software.
- Contractual Services overall decrease of ($161,875) is primarily attributed to a one-time FY 2026 second quarter budget increase (Res. 2026-6633) to support continued Workday and website improvements, resulting in net decreases in Professional Services ($108,700) and Software Rental Lease Purchase ($44,000) for FY 2027. Legal Services had an additional increase of $34,225 as a budget request to support third party assistance for specialized contract negotiations and legal matters. Additional budget requests include increases in Travel and Conference $12,000 to support conference attendance and training for Workforce Management staff, Software Rental Lease Purchase $10,000 to support design efficiencies in the Workday recruiting software, and Professional Services $3,000 to support employee records centralization. Other changes include net neutral reallocations between line-items within the Operating controllable category to better reflect actual activity.
- Commodities decreased ($10,000) in Office Supplies, which was part of net-neutral reallocations in Contractual Services.
- Internal Services net increase of $227,215 is partially attributed to increases in Info Tech Operations $248,937 due to usage and allocation adjustments, and Insurance Fund $137,312, which reflects the amount allocated for insurance to maintain the operations of the Building and Liability Fund. Building Space Cost Allocation increased $6,258 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2027 building rates have been adjusted as the rates are based on full cost recovery for building maintenance and operations.

Decreases include Info Tech Development of ($127,435) and Maintenance Department Charges of ($11,743) as the appropriations are budgeted in Non-Departmental and transferred to departments as needed per the General Appropriation Act. Telephone Communications decreased ($23,399) due to usage and allocation adjustments.

FY 2028 REVENUES

- Not applicable.

FY 2028 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases. Additionally, Retirement Fringe reflects a reduction resulting from the phased expiration of the Retiree Healthcare Refunding Bonds, Series 2013A and 2013B. As each bond series reaches maturity, the associated debt service requirements are eliminated, reducing retirement fringe costs in subsequent fiscal years. Other changes include an increase in Overtime $10,000 due to the FY 2027 one-time ($10,000) reduction, which returns the FY 2028 Overtime budget back to its baseline amount of $17,000.
- Contractual Services net increase of $65,000 is due to an increase in Legal Services $75,000 as it is a budget request from the HR Administration Division to support third party assistance needed for specialized contract negotiations and legal matters; partially offset by a decrease in Employee Med Exams ADA ($10,000) that aligns with reduced activity.
- Internal Services decreased ($2,160) due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

FY 2029 REVENUES

- Not applicable.

FY 2029 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases.
- Contractual Services $15,000 increase is due to a one-time FY 2029 $15,000 allocation in Professional Services to support the implementation of a branding and website project in the HR Administration Division.
- Internal Services increased $5,696 due to 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	FY2027 AND FY2028 AND FY2029 County Executive Budget Recommendation - Categorical Variance

Note: Budget Amendments are through May.	FY 2026		FY2027	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec.		FY2028	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.		FY2029	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec.	
Account Number/Description	**Adopted Budget**	**Amended Budget***	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**
Revenues											
Federal Grants	651,896	722,161	651,896	(70,265)	-9.73%	651,896	-	0.00%	651,896	-	0.00%
State Grants	8,054,999	9,037,606	8,237,334	(800,272)	-8.85%	7,191,205	(1,046,129)	-12.70%	7,225,580	34,375	0.48%
Charges for Services	5,087,603	5,087,603	5,759,482	671,879	13.21%	5,759,482	-	0.00%	5,759,482	-	0.00%
Transfers In	617,545	2,750,600	2,192,480	(558,120)	-20.29%	2,191,609	(871)	-0.04%	2,219,731	28,122	1.28%
Grand Total Revenues	14,412,043	17,597,970	16,841,192	(756,778)	-4.30%	15,794,192	(1,047,000)	-6.22%	15,856,689	62,497	0.40%
Expenditures											
Salaries	27,382,347	27,478,771	29,689,259	2,210,488	8.04%	31,103,284	1,414,025	4.76%	32,280,824	1,177,540	3.79%
Fringe Benefits	13,831,576	13,858,027	15,701,390	1,843,363	13.30%	13,920,741	(1,780,649)	-11.34%	14,659,967	739,226	5.31%
Contractual Services	6,984,429	9,690,374	6,789,299	(2,901,075)	-29.94%	6,789,299	-	0.00%	6,789,299	-	0.00%
Non Departmental Expense	390,650	390,650	390,650	-	0.00%	390,650	-	0.00%	390,650	-	0.00%
Commodities	2,355,262	2,406,765	2,582,975	176,210	7.32%	2,404,260	(178,715)	-6.92%	2,404,260	-	0.00%
Capital Outlay	2,500	126,633	126,633	-	0.00%	126,633	-	0.00%	126,633	-	0.00%
Internal Services	4,873,003	5,119,648	4,495,198	(624,450)	-12.20%	4,477,886	(17,311)	-0.39%	4,523,414	45,527	1.02%
Transfers Out	639,644	693,170	22,989	(670,181)	-96.68%	22,989	-	0.00%	22,989	-	0.00%
Grand Total Expenditures	56,459,412	59,764,039	59,798,393	34,354	0.06%	59,235,743	(562,650)	-0.94%	61,198,035	1,962,293	3.31%

HEALTH AND HUMAN SERVICES (Page 248)
BUDGET HIGHLIGHTS
FY 2027/2028/2029 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2027 REVENUES

- Federal Operating Grants decreased ($70,265) due to a one-time grant amendment for the FY 2026 Local Comprehensive Grant (Res. #2025-5991).
- Reduction in State Grants ($800,272) primarily due to a decrease in Health State Subsidy ($3,265,697) for the removal of previous years' inactive grants. Partially offset by an increase in Child Care Subsidy $2,536,031 due to a reallocation of funds for more accurate reporting.
- Charges for Services increased $671,879 due to Administration Fees $299,500, Food Service Licenses $187,379 Immunizations $150,000, and Rabies Vaccine Fees $35,000, due to Health & Human Services rate increases.
- Transfers In decreased ($558,120) primarily due to a one-time FY 2026 transfer of $500,000 from the Delinquent Tax Revolving Fund (FND51600) into Neighborhood Housing and Development as the funding was used to add capacity to the county's housing repair program for seniors.

FY 2027 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employee's compensation changes are governed by their respective union agreements.
  - Other changes included the deletion of one vacant (1) Full-Time Eligible (FTE) Public Health Nurse, one vacant (1) FTE Public Resources Coordinator, and three vacant (3) Part-Time Non-Eligible (PTNE) Hearing & Vision Program Technician positions. These deletions supported the creation of one (1) FTE Environmental Health Sanitarian Senior and one (1) FTE Auxiliary Health Clerk position to strengthen the lead testing program. In addition, the Health Division added three (3) FTE Community Health Workers for the Oakland Connects Program Outreach, one (1) FTE Hearing and Vision Technician for the hearing and vision program, and one (1) FTE Communication and Marketing Specialist for Public Health and Housing Resource promotion. The Health Division also completed a net neutral re-organization of sixty-five (65) positions across multiple cost centers and programs to better align staffing with operational and with reporting requirements. As part of the reorganization, two (2) FTE positions were transferred from the Department of Communications: One (1) FTE Chief of Older Adult Services (P00015753), and one (1) FTE Communications and Marketing Assistant. (P00016187). These transfers were made to better support and serve the older adult programming within the department.

- The new positions are also offset with the increase in FY2027- FY 2029 Charges for Services Revenue.
- Contractual Services decreased ($2,901,075) primarily due to a ($2,156,675) reduction in Professional Services resulting from the removal of expenditures associated with previous years' General Fund grants. Additionally, Contracted Services decreased by ($914,900) largely due to one-time appropriations of ($400,000) to support the county's Rx Kids Program (Res. #2025-5074) and ($500,000) for the Neighborhood Housing and Development senior home repair program. These decreases are partially offset by a $260,366 increase in Special Projects to support older adult programming.
- Commodities increased $176,210 primarily due to a one time increase in Vaccines $178,715 for the increase in demand.
- Internal Services decreased ($624,450) primarily due to a reduction in Info Tech Development ($248,881) as the appropriation is budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. Telephone Communications also decreased ($136,447) due to changes in allocation and usage. In addition, Building Space Cost Allocation decreased ($108,453) as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2027 building rates have been adjusted as the rates are based on full cost recovery for building maintenance and operations.
- Transfers Out decreased by ($670,181) primarily due to removal of a prior year grant match for Neighborhood Housing and Development ($597,744) for the 2023 CBDG HOME Grant.

FY 2028 REVENUES

- State Grants decreased ($1,046,129) primarily due to a reduction in Health State Subsidy ($1,045,070) for the removal of a prior year grant.

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FY 2028 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employee's compensation changes are governed by their respective union agreements. Additionally, Retirement Fringe reflects a reduction resulting from the phased expiration of the Retiree Healthcare Refunding Bonds, Series 2013A and 2013B. As each bond series reaches maturity, the associated debt service requirements are eliminated, reducing retirement fringe costs in subsequent fiscal years.

- Commodities decreased ($178,715) due to the one-time increase included in the FY 2027 budget for Vaccines to address the higher demand for immunizations.
- Internal Services decreased ($17,311) primarily due to Building Space Cost Allocation ($17,311) as rates are based on full cost recovery for the building maintenance and operations.

FY 2029 REVENUES

- State Grants increased $34,375 due to an increase in the Child Care Subsidy.
- Transfers In increased by 28,122 due to the fifty percent (50%) match for Child Care Fund activity.

FY 2029 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employee's compensation changes are governed by their respective union agreements.
- Internal Services increased $45,527 due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

Department:	Public Services
Fund:	Budget - General Fund General Purpose

OAKLAND COUNTY, MICHIGAN

FY2027 AND FY2028 AND FY2029 County Executive Budget Recommendation - Categorical Variance

**Note: Budget Amendments are through May.*

Account Number/Description	FY 2026 Adopted Budget	FY 2026 Amended Budget*	FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec. $	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec. %	FY2028 County Exec. Recommended	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec. $	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec. %	FY2029 County Exec. Recommended	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec. $	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec. %
Revenues											
Federal Grants	250,000	250,000	190,000	(60,000)	-24.00%	190,000	-	0.00%	190,000	-	0.00%
State Grants	-	-	14,689,881	14,689,881	0.00%	14,695,436	5,555	0.04%	15,319,523	624,087	4.25%
Charges for Services	6,383,362	6,388,362	6,227,112	(161,250)	-2.52%	6,227,112	-	0.00%	6,227,112	-	0.00%
External Internal Service Fund Charges for Services	100	100	100	-	0.00%	100	-	0.00%	100	-	0.00%
Transfers In	-	-	10,425,491	10,425,491	0.00%	10,496,556	71,065	0.68%	10,972,698	476,142	4.54%
Grand Total Revenues	6,633,462	6,638,462	31,532,584	24,894,122	375.00%	31,609,204	76,620	0.24%	32,709,433	1,100,229	3.48%
Expenditures											
Salaries	24,639,049	24,749,416	25,260,248	510,832	2.06%	26,576,657	1,316,409	5.21%	27,675,849	1,099,192	4.14%
Fringe Benefits	12,451,152	12,431,104	13,575,103	1,143,999	9.20%	12,080,289	(1,494,814)	-11.01%	12,750,522	670,233	5.55%
Contractual Services	4,105,834	4,602,140	4,091,805	(510,335)	-11.09%	4,086,805	(5,000)	-0.12%	4,086,805	-	0.00%
Commodities	1,586,937	1,608,891	1,532,426	(76,465)	-4.75%	1,535,926	3,500	0.23%	1,535,926	-	0.00%
Capital Outlay	5,900	8,300	91,841	83,541	1006.52%	10,000	(81,841)	-89.11%	4,500	(5,500)	-55.00%
Internal Services	8,203,221	8,553,573	7,978,311	(575,262)	-6.73%	7,928,312	(49,998)	-0.63%	8,055,667	127,355	1.61%
Grand Total Expenditures	50,992,092	51,953,423	52,529,734	576,310	1.11%	52,217,989	(311,744)	-0.59%	54,109,269	1,891,280	3.62%

PUBLIC SERVICES (Page 266)
BUDGET HIGHLIGHTS
FY 2027/2028/2029 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2027 REVENUES

- Federal Grants decreased ($60,000) due to the elimination of the Child and Adult Food Care Program for Children's Village division.
- State Grants increased $14,689,881 due to the Child Care Subsidy as the budget was reallocated from Non-Departmental. Also it represents the reimbursement from the state for eligible expenditures ranging from 0-75% depending on the activity within Children's Village.
- Charges for Services decreased ($161,250) due to Autopsies ($81,250) and Cremation Approval Fee ($75,000) which reflects the expiration of the Macomb County contract agreement.
- Transfers In increased $10,425,491 due to a reallocation from the Non-Departmental budget. This funding represents the annual transfer to support Child Care Fund expenditures that are not reimbursed by the State.

FY 2027 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements.
- Contractual Services decreased overall ($510,335) primarily due to Transportation Service ($392,164) for Medical Examiner and Contracted Services ($105,737) for PreTrial and Justice and ($13,671) for Animal Control due to the budgeting of FY 2025 year-end encumbrances (Res. #2025-6060).
- Commodities decreased by ($76,465) primarily due to Expendable Equipment ($42,900) for the Medical Examiner's division as these were one-time budget requests for development of the FY 2026 budget. Additional decreases include a reduction of ($16,000) for Animal Control as these were one-time budget request for replacement of medical equipment for development of the FY 2026 budget and ($9,512) Children's Village for encumbrances and one-time equipment charges approved for FY 2026.
- Capital Outlay increased $83,541 due to the one-time request for autopsy equipment for the FY 2027 budget.
- Internal Services decreased ($575,262) primarily due to Info Tech Development ($303,361) and Maintenance Department Charges ($46,991) as the appropriations are budgeted in Non-Departmental and transferred as needed per the General

Appropriations Act. Building Space Cost Allocation ($297,175) decreased as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2027 building rates have been adjusted as the rates are based on full recovery for building and maintenance operations. Telephone Communications ($139,536) due to a reduction in telecommunication usage. Insurance Fund ($74,242) which reflects the amount allocated for insurance to maintain the operations of the Building and Liability Fund. Partially offset by Info Tech Operations $143,013, Motor Pool $117,581, and Info Tech CLEMIS $34,556 due to usage and allocation adjustments.

FY 2028 REVENUES

- State Grants increased $5,555 for Child Care Subsidy due to State Reimbursement of qualified expenditures for the Child Care Fund within Children's Village..
- Transfers In increased $71,065 as it is based on annual transfer for the Child Care Fund expenditures that are not reimbursed by the State.

FY 2028 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements. Additionally, Retirement Fringe reflects a reduction resulting from the phased expiration of the Retiree Healthcare Refunding Bonds, Series 2013A and 2013B. As each bond series reaches maturity, the associated debt service requirements are eliminated, reducing retirement fringe costs in subsequent fiscal years.
- Capital Outlay Decreased ($81,841) for a one-time Equipment allocated in FY 2027.
- Internal Services decrease of ($49,998) is due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

FY 2029 REVENUES

- State Grants increased $624,087 for Child Care Subsidy due to State Reimbursement of qualified expenditures for the Child Care Fund within Children's Village.
- Transfers In increased $476,142 as it is based on annual transfer for the Child Care Fund expenditures that are not reimbursed by the State.

FY 2029 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements.
- Internal Services overall increased $127,355 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	FY2027 AND FY2028 AND FY2029 County Executive Budget Recommendation - Categorical Variance

Note: Budget Amendments are through May.	FY 2026		FY2027	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec.		FY2028	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.		FY2029	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec.	
Account Number/Description	**Adopted Budget**	**Amended Budget***	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**
Revenues											
State Grants	-	149,000	149,000	-	0.00%	149,000	-	0.00%	149,000	-	0.00%
Charges for Services	316,708	316,708	316,708	-	0.00%	316,708	-	0.00%	316,708	-	0.00%
Grand Total Revenues	316,708	465,708	465,708	-	0.00%	465,708	-	0.00%	465,708	-	0.00%
Expenditures											
Salaries	5,961,154	5,961,154	6,381,439	420,285	7.05%	6,674,659	293,220	4.59%	6,914,476	239,817	3.59%
Fringe Benefits	3,060,911	3,060,911	3,554,883	493,972	16.14%	3,112,788	(442,096)	-12.44%	3,278,665	165,878	5.33%
Contractual Services	2,291,096	4,687,232	5,988,096	1,300,864	27.75%	4,379,096	(1,609,000)	-26.87%	4,323,096	(56,000)	-1.28%
Commodities	104,779	253,779	253,779	-	0.00%	253,779	-	0.00%	253,779	-	0.00%
Internal Services	1,598,362	1,620,790	1,398,565	(222,225)	-13.71%	1,394,155	(4,411)	-0.32%	1,405,702	11,548	0.83%
Transfers Out	98,744	98,744	-	(98,744)	-100.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	13,115,046	15,682,610	17,576,762	1,894,152	12.08%	15,814,476	(1,762,286)	-10.03%	16,175,718	361,242	2.28%

ECONOMIC DEVELOPMENT & COMMUNITY AFFAIRS (Page 287)
BUDGET HIGHLIGHTS
FY 2027/2028/2029 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2027 REVENUES

- No changes.

FY 2027 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements.
- Contractual Services increased $1,300,864 overall primarily due to a $1.5 million allocation for the Workforce Development Oakland 80 Initiative, a $1.3 million FY2026 carry forward for an agreement with THRIVE, a net increase of $2.1 million in Supportive Services; and a $300,000 increase in Special Projects to provide one-time funding to create a revolving loan fund (Social Enterprise Program). These increases are partially offset by reductions in several areas, including Miscellaneous ($242,906) due to the one-time carryforward from FY 2025 for Veterans Service (Res. #2026-6324), Professional Services ($487,429) due to the use of the remaining balance supporting defense and aerospace activities (Res. #2020-186), Special Event Program ($170,801) due to the conclusion of a tourism study, and Advertising ($205,000) attributable to CRM development work in FY2026.
- Internal Services decreased ($222,225) primarily because of Info Tech Operations ($161,031) and Telephone Communications ($29,169) due to usage and allocation adjustments. Insurance Fund decreased ($25,905), reflecting the amount allocated for insurance to maintain the operations of the Building and Liability Fund. Info Tech Development and Maintenance Department Charges decreased ($32,902) and ($4,213) since the appropriations are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. These are partially offset by a Building Space Cost Allocation increase of $30,590 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2027 building rates have been adjusted as the rates are based on full cost recovery for building maintenance and operations.
- Transfers Out decreased ($98,744) as it was an unutilized budget item in FY2026.

FY 2028 REVENUES

- No changes.

FY 2028 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases. Additionally, Retirement Fringe reflects a reduction resulting from the phased expiration of the Retiree Healthcare Refunding Bonds, Series 2013A and 2013B. As each bond series reaches maturity, the associated debt service requirements are eliminated, reducing retirement fringe costs in subsequent fiscal years.
- Contractual Services decreased ($1,609,000) since the $1.3 million carryforward was FY2027 only. Also, Special Projects decreased ($300,000) as it was one-time funding for the creation of revolving loan fund in FY 2027.
- Internal Services decreased ($4,411) due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

FY 2029 REVENUES

- No changes.

FY 2029 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases.
- Contractual Services decreased ($56,000) due to Professional Services as it relates to the National Main Street contract.
- Internal Services increased $11,548 due to Building Space Cost Allocation; 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	FY2027 AND FY2028 AND FY2029 County Executive Budget Recommendation - Categorical Variance

Note: Budget Amendments are through May.	FY 2026		FY2027	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec.		FY2028	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.		FY2029	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec.	
Account Number/Description	**Adopted Budget**	**Amended Budget***	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**
Revenues											
Federal Grants	29,168	35,133	35,133	-	0.00%	35,133	-	0.00%	35,133	-	0.00%
Intergovernmental Program Reimbursement	9,000	30,188	9,000	(21,188)	-70.19%	9,000	-	0.00%	9,000	-	0.00%
Other Revenues	12,923	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Revenues	51,091	65,321	44,133	(21,188)	-32.44%	44,133	-	0.00%	44,133	-	0.00%
Expenditures											
Salaries	1,080,446	1,071,860	3,419,799	2,347,940	219.05%	3,557,503	137,703	4.03%	3,672,842	115,339	3.24%
Fringe Benefits	517,562	514,598	1,841,303	1,326,704	257.81%	1,616,512	(224,791)	-12.21%	1,700,961	84,449	5.22%
Contractual Services	453,901	638,442	825,343	186,901	29.27%	1,074,143	248,800	30.15%	1,005,943	(68,200)	-6.35%
Commodities	55,161	55,161	743,644	688,483	1248.13%	743,644	-	0.00%	743,644	-	0.00%
Capital Outlay	172,000	193,188	18,000	(175,188)	-90.68%	18,000	-	0.00%	18,000	-	0.00%
Internal Services	844,058	883,416	1,449,563	566,147	64.09%	1,444,454	(5,109)	-0.35%	1,457,466	13,012	0.90%
Grand Total Expenditures	3,123,128	3,356,665	8,297,652	4,940,987	147.20%	8,454,256	156,604	1.89%	8,598,856	144,600	1.71%

EMERGENCY MANAGEMENT AND HOMELAND SECURITY (Page 302)
BUDGET HIGHLIGHTS
FY 2027/2028/2029 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2027 REVENUES

- Intergovernmental Program Reimbursement decreased ($21,188) in Local Match due to the FY 2026 interlocal agreement with Milford Township where they contributed $21,188 toward the purchase and installation of a new tornado siren for their township (Res. #2026-6502).

FY 2027 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their union agreements. Other changes include:
    - Thirty-one (31) positions from the Safety Division were transferred from the Facilities Maintenance and Operations (FMO) Fund (FND63100) to the General Fund (FND10100), as the Safety Division will operate under the Emergency Management and Homeland Security Department in the General Fund.
    - Three (3) Full-Time Eligible (FTE) positions (P00009864, P00015748, P00004724) have moved from the Emergency Management Division to the newly established Emergency Management & Homeland Security (EM & HS) Admin Division, resulting in a net-neutral fiscal impact for the department.
    - The position budget for the Building Safety Supervisor (P00017035) was moved from the Emergency Management Division to the Safety Division in the General Fund to align with the corresponding division and work responsibilities.
- Contractual Services net increase of $186,901 is primarily due to the transfer of the Safety Division from the FMO Fund to the General Fund resulting in increases in Sublet Repairs Expense $210,732, Employee In-Service Training $24,600, Travel and Conference $20,600, Laundry and Cleaning $5,200, Membership Dues $4,500, and Software Rental Lease Purchase $118,583 that includes a $34,570 budget request for software related to patrol guard tracking and inventory of field equipment and $40,000 for software subscription for external customer training registrations and training tracking. Other changes include:
    - A new warehouse building was purchased in FY 2026 for the department (Res. #2026-6247) resulting in the removal of the leased warehouse budget with the following decreases in Rent ($250,464), Contracted Services ($33,000), Electrical Service ($20,400), and Water and Sewage Charges ($1,700); the operating budget for the new County owned warehouse is now overseen by the Facilities Maintenance and Operations Division (FM&O Fund) of the Facilities Management Department.

- The operating budget for the newly created EM & HS Admin Division was established through net-neutral reallocations, primarily from the Emergency Management Division. These reallocations include Travel and Conference $8,000, Office Supplies $7,200, Printing $4,000, Employee In-Service Training $1,000, Membership Dues $1,000, and Workshops and Meeting $500.
- The Behavioral Threat Assessment and Management program (BTAM) budget was transferred from the Risk Management Division in the Building Liability Insurance Fund (FND67700) to the newly created EM & HS Admin Division. The transfer includes increases of $35,000 for Professional Services, $13,500 for Travel and Conference, and $750 for Employee License Certification. In addition, a budget request for an additional $58,000 in Professional Services was included to support this program.

- Commodities net increase of $688,483 is primarily due to the transfer of the Safety Division from the FMO Fund to the General Fund resulting in increases in Security Supplies $311,980, Medical Supplies $137,003, Maintenance Supplies $117,000, Dry Goods and Clothing $26,200, Uniforms $11,500, and Employee Footwear $5,000. Also, Expendable Equipment increased $70,000 for the Safety Division due to a budget request to support the replacement cycle for Automated External Defibrillator (AED) equipment.
- Capital Outlay decreased by ($175,188), primarily due to a ($181,188) reduction in Tornado Siren Equipment. This reduction reflects the completion of a $160,000 siren cabinet replacement project by the end of FY2026, and the addition of a one-time FY2026 $21,188 budget for a new tornado siren for Milford Township per an interlocal agreement approved in Res. #2026-6502. The overall decrease is partially offset by the addition of the Safety Division's ongoing $6,000 budget in Capital Outlay Miscellaneous.
- Internal Services net increase of $566,147 is primarily due to a $321,238 increase in Building Space Cost Allocation Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2027 building rates have been adjusted as the rates are based on full cost recovery for building maintenance and operations. Additionally, the Insurance Fund increase of $25,571 reflects the amount allocated for insurance to maintain the operations of the Building and Liability Fund. Increases in the following lines are mainly attributed to the addition of the Safety Division's budget and include usage and allocation adjustments: Telephone Communications $85,379, Motor Pool $59,640, Info Tech Operations $54,259, Radio Communications $32,052, Info Tech CLEMIS $19,491, and Motor Pool Fuel Charges $8,635. The overall increase is partially offset by decreases in Info Tech Development ($31,368) and Maintenance Department Charges ($7,990), as the appropriations are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act.

FY 2028 REVENUES

- No Changes.

FY 2028 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their union agreements. The budget also incorporates projected salary step increases. Additionally, Retirement Fringe reflects a reduction resulting from the phased expiration of the Retiree Healthcare Refunding Bonds, Series 2013A and 2013B. As each bond series reaches maturity, the associated debt service requirements are eliminated, reducing retirement fringe costs in subsequent fiscal years.
- Contractual Services increased $248,800 in the Software Rental Lease Purchase line in the Building Safety Division for CCTV licensing, software for the jails, and PLC software.
- Internal Services decreased ($5,109) due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

FY 2029 REVENUES

- No Changes.

FY 2029 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their union agreements. The budget also incorporates projected salary step increases.
- Contractual Services decreased ($68,200) in Software Rental Lease Purchase due to the one-time software expenditures in FY 2028 for CCTV licensing, jail software, and PLC software.
- Internal Services increased $13,012 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	FY2027 AND FY2028 AND FY2029 County Executive Budget Recommendation - Categorical Variance

Note: Budget Amendments are through May.	FY 2026		FY2027	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec.		FY2028	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.		FY2029	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec.	
Account Number/Description	**Adopted Budget**	**Amended Budget***	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**
Expenditures											
Salaries	2,392,474	2,397,395	2,394,236	(3,159)	-0.13%	2,496,937	102,701	4.29%	2,581,052	84,115	3.37%
Fringe Benefits	1,201,923	1,203,555	1,254,148	50,594	4.20%	1,104,857	(149,292)	-11.90%	1,158,176	53,319	4.83%
Contractual Services	1,073,327	1,073,327	673,327	(400,000)	-37.27%	673,327	-	0.00%	673,327	-	0.00%
Commodities	58,000	58,000	58,000	-	0.00%	58,000	-	0.00%	58,000	-	0.00%
Internal Services	574,906	667,901	504,117	(163,783)	-24.52%	502,268	(1,850)	-0.37%	507,156	4,888	0.97%
Grand Total Expenditures	5,300,630	5,400,178	4,883,829	(516,349)	-9.56%	4,835,389	(48,440)	-0.99%	4,977,711	142,322	2.94%

PUBLIC COMMUNICATIONS (Page 312)
BUDGET HIGHLIGHTS
FY 2027/2028/2029 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2027 REVENUES

- No changes.

FY 2027 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements.
    - Other changes include:
        - The creation of two (2) Full-Time Eligible (FTE) positions: one (1) Deputy Director to provide team management support for the director of public communications, oversee community engagement, and support day-to-day operations; and one (1) Community Engagement Representative to provide community engagement coverage for cities, villages, and townships (CVTs).
        - The transfer of two FTEs to Health and Human Services (HHS): one (1) Chief of Older Adult Services (P00015753) and one (1) Communications and Marketing Assistant (P00016187) since their duties and work are better aligned with HHS.
- Contractual Services decreased ($400,000) due to Special Projects. This reduction is associated with the transfer of personnel to HHS and reflects the shift of funding to support the related projects and services for older adults.
- Internal Services decreased ($163,783) which is attributable to Info Tech Operations ($77,186) and Telephone Communications ($3,672) due to usage and allocation adjustments. Also, Info Tech Development decreased ($92,995) as the appropriations are budgeted in Non-Departmental and transferred as needed per the General Appropriations Act. This is partially offset by an increase in the Building Space Cost Allocation of $4,492 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2027 building rates have been adjusted as the rates are based on full cost recovery for building maintenance and operations.

FY 2028 REVENUES

- No changes.

FY 2028 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases. Additionally, Retirement Fringe reflects a reduction resulting from the phased expiration of the Retiree Healthcare Refunding Bonds, Series 2013A and 2013B. As each bond series reaches maturity, the associated debt service requirements are eliminated, reducing retirement fringe costs in subsequent fiscal years.
- Internal Services decrease of ($1,850) due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

FY 2029 REVENUES

- No changes.

FY 2029 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases.
- Internal Services increase of $4,888 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	FY2027 AND FY2028 AND FY2029 County Executive Budget Recommendation - Categorical Variance

Note: Budget Amendments are through May.	FY 2026		FY2027	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec.		FY2028	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.		FY2029	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec.	
Account Number/Description	**Adopted Budget**	**Amended Budget***	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**
Revenues											
Property Taxes	333,256,662	333,256,662	345,436,411	12,179,749	3.65%	355,954,558	10,518,147	3.04%	366,653,093	10,698,535	3.01%
State Grants	19,475,301	19,440,884	400,000	(19,040,884)	-97.94%	400,000	-	0.00%	400,000	-	0.00%
Intergovernmental General Reimbursement	57,163,500	57,163,500	57,163,500	-	0.00%	57,163,500	-	0.00%	57,163,500	-	0.00%
Intergovernmental Program Reimbursement	2,101,720	2,101,720	-	(2,101,720)	-100.00%	-	-	0.00%	-	-	0.00%
Charges for Services	300,000	300,000	-	(300,000)	-100.00%	-	-	0.00%	-	-	0.00%
Indirect Cost Recovery	11,365,000	11,365,000	13,600,000	2,235,000	19.67%	13,600,000	-	0.00%	13,600,000	-	0.00%
Investment Income	15,000,000	15,000,000	17,000,000	2,000,000	13.33%	17,000,000	-	0.00%	17,000,000	-	0.00%
Planned Use of Fund Balance	6,121,869	37,450,323	-	(37,450,323)	-100.00%	-	-	0.00%	-	-	0.00%
Transfers In	5,000,000	5,103,992	10,800,000	5,696,008	111.60%	5,800,000	(5,000,000)	-46.30%	5,800,000	-	0.00%
Grand Total Revenues	449,784,052	481,182,081	444,399,911	(36,782,170)	-7.64%	449,918,058	5,518,147	1.24%	460,616,593	10,698,535	2.38%
Expenditures											
Contractual Services	10,013	15,727	178,600	162,873	1035.63%	178,600	-	0.00%	178,600	-	0.00%
Non Departmental Expense	16,859,116	20,552,712	17,468,616	(3,084,096)	-15.01%	17,472,616	4,000	0.02%	17,476,846	4,230	0.02%
Internal Services	3,941,258	3,567,427	3,618,526	51,099	1.43%	3,603,709	(14,817)	-0.41%	3,642,263	38,554	1.07%
Transfers Out	37,467,091	49,943,481	25,451,936	(24,491,545)	-49.04%	35,333,634	9,881,698	38.82%	28,571,699	(6,761,935)	-19.14%
Grand Total Expenditures	58,277,478	74,079,347	46,717,678	(27,361,669)	-36.94%	56,588,559	9,870,881	21.13%	49,869,408	(6,719,151)	-11.87%

NON–DEPARTMENTAL OPERATIONS (Page 314)
BUDGET HIGHLIGHTS
FY 2027/2028/2029 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2027 REVENUES

- Property Taxes' net increase of $12,179,749 is primarily attributed to the increase in Property Tax Levy, $11,674,749. Compared to the FY 2026 amended budget to the FY 2027 recommended budget, the overall increase is 3.53%. The anticipated taxable value (based on December 31, 2026) is $91,738,645,397 which reflects a 4.45% taxable value increase for property, and a millage rate of 3.8701 mills in FY 2027. Also, Marijuana Tax revenue increased by $500,000 to reflect historical trends on the annual appropriations, as it is based the county's proportional share of licensed marijuana retailers and microbusinesses.
- State Grants decreased by ($19,040,884), primarily due to the reallocation of the Child Care Subsidy budget to several county departments (Circuit Court, Health and Human Services, and Public Services), where the related program activities are administered. The decrease is partially offset by an increase of $400,000 for State Grants-Other to recognize the reimbursements from the State for personal property tax revenue lost because of the Small Business Tax Exemption (2000 P.A. 489, MCL 12.253a).
- Intergovernmental Program Reimbursement decreased ($2,101,720) primarily due to the reallocation of Circuit Court, District Court, and Probate Court's judges' salaries to their respective department's budgets.
- Charges for Services decreased ($300,000) due to the reduction in Public Telephone Communication.
- Indirect Costs increased $2,235,000 to align with the latest indirect cost study.
- Investment Income increased $2,000,000 due to increased market rates.
- Planned Use of Fund Balance decreased ($37,450,323) as ($20.0) million was used to fund one-time expenditures: $5.8 million was appropriated from the General Fund Assigned Fund Balance Strategic Investment Plan (GL Account 383554) for the purchase of the Novi District Court 52-1 building [Res. #2026-6548] and $4.3 million was appropriated from the General Fund Assigned Fund Balance Strategic Investment Plan (GL Account 383554) for the purchase of Emergency Management and Homeland Security's warehouse [Res. #2026-6247]. Additional decreases of ($2,661,628) reflect the use of one-time funding for the net increase in the medical services contract at the Oakland County Jail. [Res. #2025-6115]; ($501,393) was used for the Automobile Theft Prevention Authority (ATPA) grant match [Res. #2025-5793]; ($250,000) was used to support Crisis Response Unit within the Sherri's Office [Res. 2026-6374]; ($150,000) was used for the Oakland County student debt relief initiative [Res. #2026-6479] and ($6.1) million to balance the Adopted FY 2026 budget. Additionally, the decrease is also attributed to the ($3.1) million appropriations for Encumbrances from FY 2025 Year End Report [Res. #2025-6060] and ($14.3) million was appropriated for Carryforwards from FY 2025 [Res. #2026-6324].

- Transfers In increased by $5.6 million due to a transfer of $5.8 million from the Facilities Maintenance & Operations (FMO) fund (FND63100) as any fund balance above the targeted level of County's fund balance ("Rainy Day Fund") and on-going annual expenditures for non-economic budget risks may be used to address the County's substantial capital and information technology needs as well as other long-term investments in the county. Included in the increase is the estimated revenue from the Building Safety Division which has moved to the General Fund; this transfer will remain until indirect costs are able to capture their activity; it is a two-year lag to capture these costs.

FY 2027 EXPENDITURES

- Contractual Services increased $162,873 primarily to establish a budget for bank charges, $150,000, and to reflect historical activity.
- Non-Departmental Expense had a decrease of ($3,084,096) primarily due to the Township Road Repair Program ($2,722,500), Local Road Funding Program ($554,500) and Road Commission Tri-Party ($405,588) as funding for new projects are annually appropriated by the Board of Commissioners. Partially offset by a $650,000 to increase the budget for Drain Assessments to reflect historical spending.
- Internal Services had a net increase of $51,099 primarily due to reflect an increase in anticipated need for Maintenance Department Charges as well as to restore annual appropriations $533,831 as costs for maintenance department charges are re-appropriated to departmental budgets on as needed basis based on actual usage, per the General Appropriations Act (GAA). Partially offset by a reduction in Building Space Allocation ($453,961) as the building rates are based on full cost recovery for building maintenance and operations.
- Transfers Out net decrease of ($24,491,545) is primarily due to one-time appropriations for several projects: ($5.8) million was appropriated from the General Fund Assigned Fund Balance Strategic Investment Plan (GL Account 383554) for the purchase of the Novi District Court 52-1 building (Res. #2026-6548) and ($4.3) million was appropriated from the General Fund Assigned Fund Balance Strategic Investment Plan (GL Account 383554) for the purchase of Emergency Management and Homeland Security's warehouse (Res. #2026-6247). Additional decreases include the reduction of the annual subsidy to the Information Technology Fund ($7.6) million as the department has revised their rates; the rates haven't been adjusted since 2020; the reduction of ($4.4) million to the Child Care fund which is based on increased reimbursements from the State, and the reduction of ($2.2) million for the one-time transfer to Health's General Fund/General Purpose Grants budget for the FY 2025 Local Community Stabilization Act (LCSA) monies.

FY 2028 REVENUES

- Property Tax revenue net increase of $10,518,147 is primarily attributed to the increase in Property Tax Levy. The anticipated taxable value (based on December 31, 2027) is $95,261,458,146 which reflects a 3.8% taxable value increase for property, and a millage rate of 3.8414 mills.
- Transfers In was reduced by ($5.0) million due to one-time transfer from the Facilities Maintenance & Operations fund as the funding was used to support the county's needs in capital, technology and long-term investment needs.

FY 2028 EXPENDITURES

- Non-department Expense increased by $4,000 due reflect inflationary increases in membership dues.
- Internal Services decreased ($14,817) primarily due to Building Space Cost Allocation as building rates are based on full cost recovery for building maintenance and operations.
- Transfers Out increased $9.9 million as funds will be transferred to the County Improvement Fund to support the repair and replacement of the county's aging infrastructure and facilities.

FY 2029 REVENUES

- Property Tax revenue net increase of $10,698,535 is attributed to the increase in Property Tax Levy. The anticipated taxable value (based on December 31, 2028) is $98,881,148,245 which reflects a 3.8% taxable value increase for property, and a millage rate of 3.8129 mills.

FY 2029 EXPENDITURES

- Non-Department Expense increased by $4,230 to reflect inflationary increases in membership dues.
- Internal Services increased $38,554 primarily due to Building Space Cost Allocation as building rates are based on full cost recovery for building maintenance and operations.
- Transfers Out decreased by ($6.8) million; primarily due to reduced funding requirements for the County Improvement Fund, as future repairs and replacements to the county's infrastructure will be funded through future building space rates.

Department:	Non Departmental Transfers	OAKLAND COUNTY, MICHIGAN
Fund:	Budget - General Fund General Purpose	FY2027 AND FY2028 AND FY2029 County Executive Budget Recommendation - Categorical Variance

Note: Budget Amendments are through May.	FY 2026		FY2027	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec.		FY2028	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.		FY2029	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec.	
Account Number/Description	**Adopted Budget**	**Amended Budget***	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**
Revenues											
Transfers In	20,713,187	20,900,173	-	(20,900,173)	-100.00%	-	-	0.00%	-	-	0.00%
Grand Total Revenues	20,713,187	20,900,173	-	(20,900,173)	-100.00%	-	-	0.00%	-	-	0.00%
Expenditures											
Salaries	(9,250,000)	(9,323,350)	(9,250,000)	73,350	-0.79%	(9,250,000)	-	0.00%	(9,250,000)	-	0.00%
Contractual Services	355,179	(11,080)	255,449	266,529	-2405.50%	500,000	244,551	95.73%	500,000	0	0.00%
Non Departmental Expense	(6,726,588)	(7,264,120)	(11,781,082)	(4,516,962)	62.18%	(5,755,210)	6,025,872	-51.15%	(5,755,210)	-	0.00%
Capital Outlay	2,300,000	2,415,000	2,300,000	(115,000)	-4.76%	2,300,000	-	0.00%	2,300,000	-	0.00%
Internal Services	9,212,320	8,833,762	7,000,000	(1,833,762)	-20.76%	7,000,000	-	0.00%	7,000,000	-	0.00%
Grand Total Expenditures	(4,109,089)	(5,349,788)	(11,475,633)	(6,125,845)	114.51%	(5,205,210)	6,270,423	-54.64%	(5,205,210)	-	0.00%

NON–DEPARTMENTAL TRANSFERS (Page 318)
BUDGET HIGHLIGHTS
FY 2027/2028/2029 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2027 REVENUES

- Transfers In decrease of ($20.9) million is primarily due to reallocating the budget to several departments (Circuit Court, Health and Human Services, and Public Services Children's Village), where the related program activities are administered.

FY 2027 EXPENDITURES*

- Personnel increased by $73,350 to establish a budget for Temporary Business Continuity Positions.
- Contractual Services net increase of $266,529 is primarily due the Contingency line item to restore the annual appropriation.
- Non-Departmental Expense net decrease of ($4.5) million is primarily due to decreases in the Road Commission Tri-Party ($2.1) million and ($2.2) million in Local Road Funding as the funding for the road projects are established and appropriated by the Board of Commissioners.
- Capital Outlay decreased ($115,000) to restore the annual appropriation for one-time Technology Project to $2 million.
- Internal Services decreased by ($1.8) million primarily due to a reduction in the Information Technology Development line-item budget to reflect historical appropriation activity. Information Technology Development charges are reappropriated to General Fund/General Purpose (GFGP) departmental budgets through quarterly allocations, pursuant to a resolution adopted by the Board of Commissioners.

FY 2028 REVENUES

- Transfers In – No Changes

FY 2028 EXPENDITURES*

- Personnel – No Changes.
- Contractual Services increase of 244,551 is due to an increase for Contingency which is a placeholder for unanticipated mid-year needs.
- Non-Departmental Expense increased $6.0 million 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.

FY 2029 REVENUES

- Transfers In – No Changes

FY 2029 EXPENDITURES*

- Personnel – No Changes
- Contractual Services – No Changes
- Capital Outlay – No Changes.
- Internal Services – 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	FY2027 AND FY2028 AND FY2029 County Executive Budget Recommendation - Categorical Variance

Note: Budget Amendments are through May.	FY 2026		FY2027	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec.		FY2028	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.		FY2029	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec.	
Account Number/Description	**Adopted Budget**	**Amended Budget***	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**
Revenues											
Charges for Services	10,500,000	10,500,000	16,200,000	5,700,000	54.29%	16,200,000	-	0.00%	16,200,000	-	0.00%
Investment Income	3,000,000	3,000,000	6,000,000	3,000,000	100.00%	6,000,000	-	0.00%	6,000,000	-	0.00%
Planned Use of Fund Balance	12,829	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Other Revenues	4,144	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Revenues	13,516,973	13,500,000	22,200,000	8,700,000	64.44%	22,200,000	-	0.00%	22,200,000	-	0.00%
Expenditures											
Salaries	180,066	180,066	186,519	6,453	3.58%	192,518	5,999	3.22%	197,934	5,415	2.81%
Fringe Benefits	65,217	65,217	68,302	3,086	4.73%	52,383	(15,919)	-23.31%	54,554	2,170	4.14%
Contractual Services	231,431	231,431	231,431	-	0.00%	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	0.00%	1,000,000	-	0.00%
Internal Services	155,573	155,573	50,437	(105,136)	-67.58%	50,437	-	0.00%	50,437	-	0.00%
Transfers Out	10,729,156	10,729,156	9,026,856	(1,702,300)	-15.87%	9,528,681	501,825	5.56%	10,129,756	601,075	6.31%
Budgeted Equity Adjustments	1,155,531	1,138,558	11,636,455	10,497,897	922.03%	11,144,549	(491,906)	-4.23%	10,535,888	(608,661)	-5.46%
Grand Total Expenditures	13,516,973	13,500,000	22,200,000	8,700,000	64.44%	22,200,000	0	0.00%	22,200,000	(0)	0.00%

TREASURER – DELINQUENT TAX REVOLVING FUND (DTRF) (Page 374)
BUDGET HIGHLIGHTS
FY 2027/2028/2029 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2027 REVENUES

- Charges for Services increased $5,700,000 f primarily in Interest on Delinquent Taxes $3,8 millon and Collection Revenues $1.8 million for the anticipated increase in delinquencies.
- Investment Income $3,000,000 due to cash available for investments.

FY 2027 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements.
- Internal Services overall decrease of ($105,136) which reflects Info Tech Operations ($119,552) due to usage allocation adjustments. Partially offset by Insurance Fund $14,416 which represents the amount allocated for insurance to maintain the operations of the Building and Liability Fund.
- Transfers Out overall decreased ($1,702,300) is due to a one- time appropriation to the Housing Trust Fund ($1.3) million to support the housing needs for the county and a one-time appropriation of ($500,000) to Health and Human Services General Fund/General Purpose (GFGP) budget to supplement's the county's housing program for seniors.
    - Included in the $9.0 million Transfers Out is an annual subsidy transfer made up of $5.0 million to the Non- Department GFGP budget and the $2.9 million to the Treasurer's GFGP budget for Collection Fees. Also includes a $1 million transfer to the Animal Control Pet Adoption Building Debt Service.
- Budgeted Equity Adjustment increased $10,497,897 for planned surplus in FY 2027 Budget.

FY 2028 REVENUES

- No change.

FY 2028 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements. Retirement Fringe reflects a reduction resulting

from the phased expiration of the Retiree Healthcare Refunding Bonds, Series 2013A and 2013B. As each bond series reaches maturity, the associated debt service requirements are eliminated, reducing retirement fringe costs in subsequent fiscal years.

- Transfers Out overall increase of $501,825 is due to increase in annual subsidy to the Treasurer's General Fund for higher than anticipated delinquencies.
    - Included in the $9.5 million Transfers Out is an annual subsidy transfer made up of $5.0 million to Non-Department GFGP budget and 3.5 million to the Treasurer's GFGP budget for Collection Fees. Also, includes a $1.0 million transfer to the Animal Control Pet Adopting Building Debt Service.
- Budgeted Equity Adjustment decreased by ($491,906) for planned surplus in FY 2028 Budget.

FY 2029 REVENUES

- No change.

FY 2029 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements.
- Transfers Out overall increase of $601,075 is due to increase in annual subsidy to the Treasurer's General Fund for higher than anticipated delinquencies.
    - Included in the $10.1 million Transfers Out is an annual subsidy transfer made up of $5.0 million to Non-Department GFGP budget and $4.1 million to the Treasurer's GFGP budget for Collection Fees. Also, includes a $1.0 million transfer to the Animal Control Pet Adopting Building Debt Service.
- Budgeted Equity Adjustment decreased by ($608,661) for planned surplus in FY 2029 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:	FND51800 Delinqt Personal Prop Tax Adm	FY2027 AND FY2028 AND FY2029 County Executive Budget Recommendation - Categorical Variance

Note: Budget Amendments are through May.	FY 2026		FY2027	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec.		FY2028	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.		FY2029	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec.	
Account Number/Description	**Adopted Budget**	**Amended Budget***	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**
Revenues											
Charges for Services	506,136	506,136	575,001	68,865	13.61%	600,082	25,081	4.36%	625,662	25,580	4.26%
Investment Income	5,000	5,000	40,000	35,000	700.00%	42,000	2,000	5.00%	45,000	3,000	7.14%
Planned Use of Fund Balance	97,267	103,865	-	(103,865)	-100.00%	-	-	0.00%	-	-	0.00%
Other Revenues	6,598	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Revenues	615,001	615,001	615,001	(0)	0.00%	642,082	27,081	4.40%	670,662	28,580	4.45%
Expenditures											
Salaries	260,149	260,149	260,312	163	0.06%	277,945	17,633	6.77%	294,156	16,210	5.83%
Fringe Benefits	150,902	150,902	139,784	(11,118)	-7.37%	127,965	(11,820)	-8.46%	136,632	8,668	6.77%
Contractual Services	121,139	121,139	116,639	(4,500)	-3.71%	116,639	-	0.00%	116,639	-	0.00%
Commodities	7,000	7,000	11,500	4,500	64.29%	11,500	-	0.00%	11,500	-	0.00%
Internal Services	75,810	75,810	45,949	(29,861)	-39.39%	45,865	(84)	-0.18%	46,080	215	0.47%
Budgeted Equity Adjustments	-	-	40,816	40,816	0.00%	62,168	21,352	52.31%	65,655	3,487	5.61%
Grand Total Expenditures	615,001	615,001	615,001	(0)	0.00%	642,082	27,081	4.40%	670,662	28,580	4.45%

TREASURER – DELINQUENT PERSONAL PROPERTY TAX ADMIN (Page 376)
BUDGET HIGHLIGHTS
FY 2027/2028/2029 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2027 REVENUES

- Charges for Services increased $65,865 due to anticipated delinquencies in Administrative Fees.
- Investment Income increased $35,000 due to adjustment to recognize current trends.
- Planned Use of Balance decreased ($103,865) as it was used to balance the FY 2026 budget.

FY 2027 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements.
- Internal Services decreased ($26,861) is primarily due to Insurance Fund ($26,284) which reflects the amount allocated for insurance to maintain the operations of the Building and Liability Fund.
- Budgeted Equity Adjustment increased $40,816 for planned surplus in FY 2027 Budget.

FY 2028 REVENUES

- Charges for Services increased $25,081 due to anticipated delinquencies in Administrative Fees.
- Investment Income increased $2,000 due to adjustment to recognize current trends.

FY 2028 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements.
- Budgeted Equity Adjustment increased $21,352 for planned surplus in FY 2028 Budget.

FY 2029 REVENUES

- Charges for Services increased $25,580 due to anticipated delinquencies in Administrative Fees.
- Investment Income increased $3,000 due to adjustment to recognize current trends.

FY 2029 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements.
- Budgeted Equity Adjustment increased $3,487 for planned surplus in FY 2029 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:	FND50800 Parks and Recreation	FY2027 AND FY2028 AND FY2029 County Executive Budget Recommendation - Categorical Variance

Note: Budget Amendments are through May.	FY 2026		FY2027	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec.		FY2028	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.		FY2029	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec.	
Account Number/Description	**Adopted Budget**	**Amended Budget***	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**
Revenues											
Property Taxes	54,401,012	54,401,012	56,312,498	1,911,486	3.51%	58,033,709	1,721,211	3.06%	59,790,365	1,756,656	3.03%
State Grants	-	49,000	-	(49,000)	-100.00%	-	-	0.00%	-	-	0.00%
Intergovernmental General Reimbursement	300,000	300,000	300,000	-	0.00%	300,000	-	0.00%	300,000	-	0.00%
Charges for Services	12,100,715	12,100,715	14,390,115	2,289,400	18.92%	14,390,115	-	0.00%	14,390,115	-	0.00%
Contributions	30,100	30,100	35,300	5,200	17.28%	35,300	-	0.00%	35,300	-	0.00%
Investment Income	1,765,000	1,765,000	1,765,000	-	0.00%	1,765,000	-	0.00%	1,765,000	-	0.00%
Gain or Loss on Exchange of Assets	-	-	10,000	10,000	0.00%	10,000	-	0.00%	10,000	-	0.00%
Capital Contributions	-	2,175,000	-	(2,175,000)	-100.00%	-	-	0.00%	-	-	0.00%
Grand Total Revenues	68,596,827	70,820,827	72,812,913	1,992,086	2.81%	74,534,124	1,721,211	2.36%	76,290,780	1,756,656	2.36%
Expenditures											
Salaries	17,548,124	17,653,402	22,427,460	4,774,057	27.04%	23,258,829	831,369	3.71%	24,085,732	826,903	3.56%
Fringe Benefits	7,092,595	7,151,878	6,485,269	(666,609)	-9.32%	5,873,402	(611,867)	-9.43%	6,157,991	284,589	4.85%
Contractual Services	14,292,405	14,292,405	15,035,850	743,445	5.20%	17,155,260	2,119,410	14.10%	17,155,260	-	0.00%
Non Departmental Expense	-	2,649,000	-	(2,649,000)	-100.00%	-	-	0.00%	-	-	0.00%
Commodities	1,784,490	1,784,490	2,246,815	462,325	25.91%	2,246,815	-	0.00%	2,246,815	-	0.00%
Depreciation	3,711,651	3,711,651	6,527,006	2,815,355	75.85%	7,512,195	985,189	15.09%	7,791,688	279,493	
Intergovernmental Expense	1,050,000	1,750,000	1,050,000	(700,000)	-40.00%	1,050,000	-	0.00%	1,050,000	-	0.00%
Internal Services	2,044,930	2,044,930	2,399,580	354,650	17.34%	2,399,580	-	0.00%	2,399,580	-	0.00%
Budgeted Equity Adjustments	21,072,632	19,783,071	16,640,934	(3,142,137)	-15.88%	15,038,043	(1,602,891)	-9.63%	15,403,714	365,671	2.43%
Grand Total Expenditures	68,596,827	70,820,827	72,812,913	1,992,086	2.81%	74,534,124	1,721,211	2.36%	76,290,780	1,756,656	2.36%

PARKS AND RECREATION COMMISSION (Page380)
BUDGET HIGHLIGHTS
FY 2027/2028/2029 RECOMMENDED BUDGET

FY 2027 REVENUES

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

- Property Tax is increased $1,911,486 based on taxable value.
- State Grants decreased by ($49,000) due to one-time grants in FY 2026.
- Charges for Services increased by $2,289,400, primarily attributed increases to Special Contracts of $753,000 due to acquisition of Discovery Oaks nature camps, Sales Retail of $504,000 due to acquisition of Discovery Oaks, Rental Facilities of $376,300 due to acquisition of parks and actual activity, Greens Fees of $365,000 due to fee structure increases and actual activity, Fees Day Use of $144,700 due to acquisition of Discovery Oaks, and Fees Driving Range of $40,000 due to fee structure increases and actual activity.
- Contributions increased $5,200 due to increases to Contributions Operations of $200 from Red Oaks activity and Sponsorships of $5000 from Discovery Oaks.
- Gain or Loss on Exchange of Assets increased $10,000 due to anticipated equipment sales.
- Capital Contributions decreased by ($2,175,000) due to one-time grants in FY2026.

FY 2027 EXPENDITURES

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

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements. Controllable personnel are also adjusted based on actual activity.
- Contractual Services increased $743,445, which is mostly to be accounted for due to the acquisition of new parks in 2027. Special Projects are increased by $500,000 for future Strategic Partnerships & Initiatives. Professional Services is decreased by ($592,685) due to one-time reduction to be restored in outyears. Contracted Services is increased by $1,060,000 due to expansion of MSU extension contract and expansion of Strategic Partnerships & Initiatives. Travel and Conference $29,250, Building Maintenance Charges $176,000, Charge Card Fee $39,500, Custodial Services $85,000 Electrical Services $41,000, Equipment Maintenance $21,800, and Grounds Maintenance $203,100 based on anticipated levels of activity primarily due to acquisition and maintenance of new parks.

• Non Departmental Expense decreased ($2,649,000) due to reclassifying Capital Improvement Program expenses into Depreciation.
• Commodities overall increased $462,325 due to actuals and to meet the needs of newly acquired parks. There are increases to Recreation Supplies of $104,800, Small Tools of $19,500, Special Event Supplies of $149,500, Uniforms of $24,400, Custodial Supplies of $12,250, Employee Footwear of $1,775, Expendable Equipment of $27,500, Maintenance Supplies of $1,000, Merchandise of $108,500, and Office Supplies of $11,100.
• Depreciation expense increased $2,815,355 based on the current level of depreciable assets (Refer to page 426 in FY2027 – FY2029 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans). This includes reclassifying $2,649,000 of Capital Improvement Program from Non Departmental Expense.
• Intergovernmental Expense overall decreased by ($700,000) in Transfer to Municipalities to match actual community grant program activity.
• Internal Services increased $354,650 mostly due to meeting the additional needs of the acquired parks. The increase to Motor Pool is $95,100 and Motor Pool Fuel Charges are $61,500 to match lease costs, fuel rates, and a vehicle for Addison Oaks. The increase to Info Tech Operations is $207,950 for equipping new facilities.
• Budgeted Equity Adjustment overall decreased ($3,142,137) 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:
Same as FY 2027 Recommended Revenue Budget except for these specific adjustments:
• Property Tax Levy is increased $1,721,211 based on taxable value.

FY 2028 EXPENDITURES

Increase or (Decrease) compared to the FY 2027 Recommended Budget:
• Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements. Controllable personnel are also adjusted based on actual activity.
• Contractual Services increased by $2,119,410 primarily due to an increase of $500,000 for Contracted Services due to MSU contract, increases of $485,000 for Security Expense and $510,000 for Indirect Costs for rightsizing, and an increase of $622,685 for Professional Services due to restoration of 2026 levels.

• Depreciation expense increased $985,189 based on the current level of depreciable assets (Refer to page 426 in FY2027 – FY2029 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
• Budgeted Equity Adjustment decrease ($1,602,891) 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 2029 REVENUES

Increase or (Decrease) compared to the FY 2028 Recommended Budget:
• Property Tax Levy is increased $1,756,656 based on taxable value.

FY 2029 EXPENDITURES

Increase or (Decrease) compared to the FY 2028 Recommended Budget:
• Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements. Controllable personnel are also adjusted based on actual activity.
• Depreciation expense increased $279,493 based on the current level of depreciable assets (Refer to page 426 in FY 2027 – FY 2029 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans).
• Budgeted Equity Adjustment is increased $365,671 relative to Property Tax revenue and other revenue adjustments and offset by the operating expense variances explained above. Funds will be reserved in the event of community grants, capital acquisitions, and property acquisitions.

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

Department:		OAKLAND COUNTY, MICHIGAN
Fund:	Water and Sewer Trust	FY2027 AND FY2028 AND FY2029 County Executive Budget Recommendation - Categorical Variance

Note: Budget Amendments are through May.	FY 2026		FY2027	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec.		FY2028	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.		FY2029	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec.	
Account Number/Description	**Adopted Budget**	**Amended Budget***	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**
Revenues											
Special Assessments Revenue	930,000	930,000	700,000	(230,000)	-24.73%	700,000	-	0.00%	700,000	-	0.00%
Federal Grants	-	-	3,000,000	3,000,000	0.00%	3,000,000	-	0.00%	3,000,000	-	0.00%
Charges for Services	131,887,311	131,887,311	142,326,757	10,439,446	7.92%	142,186,584	(140,173)	-0.10%	144,244,135	2,057,551	1.45%
Contributions	800,000	800,000	1,500,000	700,000	87.50%	1,500,000	-	0.00%	1,500,000	-	0.00%
Investment Income	1,200,000	1,200,000	3,000,000	1,800,000	150.00%	3,000,000	-	0.00%	3,000,000	-	0.00%
Other Revenues	12,350	12,350	12,350	-	0.00%	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	134,979,661	134,979,661	150,689,107	15,709,446	11.64%	150,548,934	(140,173)	-0.09%	152,606,485	2,057,551	1.37%
Expenditures											
Salaries	207,654	207,654	252,162	44,508	21.43%	268,609	16,448	6.52%	283,652	15,043	5.60%
Fringe Benefits	110,485	110,485	170,051	59,566	53.91%	154,355	(15,696)	-9.23%	163,828	9,473	6.14%
Contractual Services	66,342,167	66,342,167	69,673,267	3,331,100	5.02%	69,655,467	(17,800)	-0.03%	69,630,951	(24,516)	-0.04%
Commodities	3,805,000	3,805,000	3,761,000	(44,000)	-1.16%	3,761,000	-	0.00%	3,761,000	-	0.00%
Depreciation	2,898,546	2,898,546	3,458,844	560,298	19.33%	3,913,065	454,222	13.13%	4,457,033	543,968	
Intergovernmental Expense	20,000,000	20,000,000	28,000,000	8,000,000	40.00%	28,000,000	-	0.00%	28,000,000	-	0.00%
Interest on Debt	275,539	275,539	500,000	224,461	81.46%	500,000	-	0.00%	500,000	-	0.00%
Internal Services	41,340,270	41,340,270	44,873,784	3,533,514	8.55%	44,296,438	(577,346)	-1.29%	45,810,021	1,513,583	3.42%
Grand Total Expenditures	134,979,661	134,979,661	150,689,107	15,709,446	11.64%	150,548,934	(140,173)	-0.09%	152,606,485	2,057,551	1.37%

WATER RESOURCES COMMISSIONER – WATER AND SEWER TRUST FUND (Page 394)
BUDGET HIGHLIGHTS
FY 2027/2028/2029 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2027 REVENUES

- Special Assessments Revenue decreased ($230,000) for Payment in Lieu of Assessments due to Oakland Township water recovery cost for improvement to storage/water treatment facility and Franklin Sewer recovery charge for alarm project.
- Federal Grants increased $3,000,000 for grants with the Federal Government.
- Charges for Services overall increased $10,439,446 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 $700,000 for grants with the Michigan Department of Environment, Great Lakes, and Energy.
- Investment Income increase of $1,800,000 is anticipated due to the cash available for investments.

FY 2027 EXPENDITURES

- Controllable Personnel increased $104,074 for Fiscal Services positions assigned to perform the water and sewer system accounting; includes a 3% general salary increase for non-represented employees, while represented employee's compensation changes are governed by their respective union agreement.
- Contractual Services increased $3,331,100 to reflect more accurate spending on Sewage Disposal Services $3,000,000, Water Purchases $1,100,000, Professional Accounting Services $785,000, Transfer to Reserve $500,000, Indirect Costs $150,000; partially offset by Administrative Overhead ($904,618), Contracted Services ($800,000) for contractors that provide specialized repair services, Administration ($300,000) and Engineering Services Other ($110,000).
- Commodities decreased ($44,000) to reflect a usage decrease in Treatment Chemicals ($50,000), Uniforms ($36,000); partially offset by increases in Expendable Equipment $23,000 and Part and Accessories $19,000.
- Depreciation reflects a $560,298 increase per updated depreciation schedule.
- Intergovernmental Expense increased $8,000,000 for money collected on the sewage disposal service bills to be returned to the municipalities so they can perform necessary infrastructure maintenance on the system. Also, it includes the Chapter 20 maintenance fund assessment which are included in the system rates for the Clinton River Resources Recovery Facility.
- Interest on Debt increased $224,461 for the City of Pontiac debt service payment of interest on State Revolving Fund loans.

- Internal Services overall increase of $3,533,514 is due to Drain Equipment Labor $1,836,674 to reflect the FY 2027 salary forecast charged from the Drain Equipment Fund (FND63900) 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 $1,700,000, Info Tech Operations $95,228 and Insurance Fund ($90,112).

FY 2028 REVENUES

- Charges for Services decreased ($140,173) 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

- Controllable Personnel increased $752 for Fiscal Services positions assigned to perform the water and sewer system accounting; includes a 3% general salary increase for non-represented employees, while represented employee's compensation changes are governed by their respective union agreement. The budget also incorporates projected salary step increases. Retirement fringe reflects a reduction resulting from the phased expiration of the Retiree Healthcare Refunding Bonds, Series 2013A and 2013B. As each bond series reaches maturity, the associated debt service requirements are eliminated, reducing retirement fringe costs in subsequent fiscal years.
- Contractual Services decreased ($17,800) to reflect a more accurate spending trend on Administrative Overhead.
- Depreciation reflects a $454,222 increase per updated depreciation schedule.
- Internal Services decreased ($577,346) for Drain Equipment Labor to reflect the changes in compensation and associated fringe benefit charges from the Drain Equipment Fund (FND63900).

FY 2029 REVENUES

- Charges for Services increased $2,057,551 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 2029 EXPENDITURES

- Controllable Personnel increased $24,516 for Fiscal Services positions assigned to perform the water and sewer system accounting; includes a 3% general salary increase for non-represented employees, while represented employee's compensation changes are governed by their respective union agreement. The budget also incorporates projected salary step increases.
- Contractual Services decreased ($24,516) to reflect a more accurate spending trend on Administrative Overhead.

- Depreciation reflects a $543,968 increase per updated depreciation schedule.
- Internal Services increased $1,513,583 for Drain Equipment Labor to reflect the increases in compensation and associated fringe benefit charges from the Drain Equipment Fund (FND63900).

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	FY2027 AND FY2028 AND FY2029 County Executive Budget Recommendation - Categorical Variance

Note: Budget Amendments are through May.	FY 2026		FY2027	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec.		FY2028	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.		FY2029	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec.	
Account Number/Description	**Adopted Budget**	**Amended Budget***	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**
Revenues											
Charges for Services	106,754,418	106,754,418	107,096,750	342,332	0.32%	107,314,909	218,159	0.20%	107,500,852	185,943	0.17%
Investment Income	980,000	980,000	2,650,000	1,670,000	170.41%	2,650,000	-	0.00%	2,650,000	-	0.00%
Other Revenues	3,000	3,000	8,000	5,000	166.67%	8,000	-	0.00%	8,000	-	0.00%
Grand Total Revenues	107,737,418	107,737,418	109,754,750	2,017,332	1.87%	109,972,909	218,159	0.20%	110,158,852	185,943	0.17%
Expenditures											
Salaries	50	50	50	-	0.00%	50	-	0.00%	50	-	0.00%
Contractual Services	92,867,358	92,867,358	93,433,180	565,822	0.61%	93,433,180	-	0.00%	93,433,180	-	0.00%
Commodities	370,900	370,900	449,700	78,800	21.25%	449,700	-	0.00%	449,700	-	0.00%
Depreciation	2,212,964	2,212,964	2,672,429	459,465	20.76%	2,951,437	279,007	10.44%	2,960,249	8,812	
Intergovernmental Expense	7,600,000	7,600,000	8,000,000	400,000	5.26%	8,000,000	-	0.00%	8,000,000	-	0.00%
Interest on Debt	-	-	35,000	35,000	0.00%	35,000	-	0.00%	35,000	-	0.00%
Internal Services	4,686,145	4,686,145	5,164,391	478,246	10.21%	5,103,542	(60,849)	-1.18%	5,280,673	177,131	3.47%
Grand Total Expenditures	107,737,417	107,737,417	109,754,750	2,017,333	1.87%	109,972,909	218,159	0.20%	110,158,852	185,943	0.17%

WATER RESOURCES COMMISSIONER – SEWAGE DISPOSAL SYSTEMS (Page 390)
BUDGET HIGHLIGHTS
FY 2027/2028/2029 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2027 REVENUES

- Charges for Services increased $342,332 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 $1,670,000 is anticipated due to the cash available for investments.
- Other Revenues increased $5,000 for the sale of miscellaneous scrap items.

FY 2027 EXPENDITURES

- Contractual Services increased $565,822 primarily due to the following adjustments to reflect more accurate spending trends: $1,660,157 for Contracted Services, $258,000 Insurance, $171,000 Indirect Cost and $111,000 Administrative Overhead; partially offset by decrease of ($1,360,236) for Sewage Disposal Services Expenses, ($213,000) Legal Services and ($81,000) Administration.
- Commodities increased $78,800 to reflect spending trends on Chlorination Supplies $50,000 and Material and Supplies $28,800 used to operate the sewage disposal systems.
- Depreciation increased $459,465 per updated depreciation schedule.
- Intergovernmental Expenses increased $400,000 due to the Clinton River Water Resources Recovery Facility assessments on debt service and operations and maintenance costs.
- Interest Expense on Debt $35,000 for payment on a sewage disposal system capital improvement bond.
- Internal Services increased $478,246 due to actual activity changes in services provided by Drain Equip Labor $528,338 to reflect the FY 2027 salary forecast charged from the Drain Equipment Fund (FND63900) based on the historical spending from the previous three-year average, Motor Pool $2,674; partially, offset by decreases in Drain Equipment ($50,000) and Info Tech Operations ($2,030).

FY 2028 REVENUES

- Charges for Services increased $218,159 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 $279,007 per the updated depreciation schedule.
- Internal Services decreased ($60,849) for Drain Equipment Labor to reflect the changes in compensation and associated fringe benefit charges from the Drain Equipment Fund (FND63900).

FY 2029 REVENUES

- Charges for Services increased $185,943 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 2029 EXPENDITURES

- Depreciation reflects an increase of $8,812 per the updated depreciation schedule.
- Internal Services increased $177,131 for Drain Equipment Labor to reflect the increases in compensation and associated fringe benefit charges from the Drain Equipment Fund (FND63900).

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
Fund:	FND63900 Drain Equipment

OAKLAND COUNTY, MICHIGAN

FY2027 AND FY2028 AND FY2029 County Executive Budget Recommendation - Categorical Variance

*Note: Budget Amendments are through May.

Account Number/Description	FY 2026 Adopted Budget	FY 2026 Amended Budget*	FY2027 County Exec. Recommended	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec. $	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec. %	FY2028 County Exec. Recommended	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec. $	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec. %	FY2029 County Exec. Recommended	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec. $	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec. %
Revenues											
Charges for Services	68,668,570	68,668,570	71,880,254	3,211,684	4.68%	71,391,047	(489,207)	-0.68%	74,207,999	2,816,952	3.95%
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	400,000	400,000	800,000	400,000	100.00%	800,000	-	0.00%	800,000	-	0.00%
Planned Use of Fund Balance	112,000	2,967,361	3,022,361	55,000	1.85%	525,000	(2,497,361)	-82.63%	-	(525,000)	-100.00%
Other Revenues	23,000	23,000	23,000	-	0.00%	23,000	-	0.00%	23,000	-	0.00%
Gain or Loss on Exchange of Assets	6,000	6,000	11,000	5,000	83.33%	11,000	-	0.00%	11,000	-	0.00%
Grand Total Revenues	69,549,670	72,405,031	76,076,715	3,671,684	5.07%	73,090,147	(2,986,568)	-3.93%	75,382,099	2,291,952	3.14%
Expenditures											
Salaries	37,186,342	37,186,342	38,408,171	1,221,828	3.29%	40,116,431	1,708,261	4.45%	41,570,506	1,454,075	3.62%
Fringe Benefits	19,257,468	19,257,468	21,484,566	2,227,098	11.56%	19,154,970	(2,329,596)	-10.84%	20,181,543	1,026,573	5.36%
Contractual Services	1,465,250	4,320,611	4,377,650	57,039	1.32%	2,047,250	(2,330,400)	-53.23%	1,622,250	(425,000)	-20.76%
Commodities	2,602,000	2,602,000	2,553,000	(49,000)	-1.88%	2,553,000	-	0.00%	2,553,000	-	0.00%
Depreciation	2,336,462	2,336,462	1,893,158	(443,304)	-18.97%	2,060,370	167,212	8.83%	2,194,660	134,290	
Internal Services	6,662,148	6,662,148	7,193,170	531,022	7.97%	7,158,126	(35,044)	-0.49%	7,260,140	102,014	1.43%
Transfers Out	40,000	40,000	167,000	127,000	317.50%	-	(167,000)	-100.00%	-	-	0.00%
Grand Total Expenditures	69,549,670	72,405,031	76,076,715	3,671,683	5.07%	73,090,147	(2,986,568)	-3.93%	75,382,099	2,291,952	3.14%

WATER RESOURCES COMMISSIONER – DRAIN EQUIPMENT FUND (Page 403)
BUDGET HIGHLIGHTS
FY 2027/2028/2029 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2027 REVENUES

- Charges for Services net increase of $3,211,684 is primarily for Reimbursement Salaries $2,303,784 due to a 3% salary increase for non-represented employees, while represented employee's compensation changes are governed by their respective union agreements. Additional changes include an increase in Reimbursement General of $887,900 to reflect the historical reimbursement amounts more accurately, a $100,000 increase in Equipment Rental Revenue, and a $40,000 increase in Maintenance Contracts. These increases are partially offset by a ($100,000) decrease in Vehicle Rental) to be more in line with the use of vehicles by staff and a ($20,000) decrease in Rebill Charges for rework projects.
- Investment Income increase of $400,000 is anticipated due to cash available for investments.
- Planned Use of Fund Balance increase $55,000 to balance the FY 2027 budget.
- Gain or Loss on Exchange of Assets $5,000 is the result of selling a vehicle above its book value.

FY 2027 EXPENDITURES

- Controllable Personnel increased $3,448,926 includes a 3% general salary increase for non-represented employees, while represented employee's compensation changes are governed by their respective union agreements. Other changes include the deletion of forty-eight (48) positions and the creation of eleven (11) new positions.
- Contractual Services overall increased $57,039 due to the following adjustments to reflect more accurate spending trends: $170,000 Indirect Costs, $40,000 Travel and Conference, $25,000 Equipment Repair Motor Vehicle, $14,100 for Membership Dues, $8,000 Employee In-Service Training; partially offset by Contracted Services ($199,961).
- Commodities decreased overall by ($49,000) due to the following adjustments to reflect more accurate spending trends: ($45,000) on Material and Supplies and ($4,000) on Other Expendable Equipment.
- Depreciation reflects a ($443,304) decrease per updated depreciation schedule. (Refer to Capital Improvement Program Budget Plans on page 435).
- Internal Services increased by $531,022 due to Drain Equipment Labor increase of $255,535 to reflect FY 2027 salary forecast charged from the Drain Equipment Fund. This increase is based on the historical three-year average of fund expenditures and salary grade adjustments that are included in the Drain Equipment Labor rate. Additional increases include Info Tech Operations $301,595 and Motor Pool $81,436 both are based on usage and allocation adjustments. These increases are partially offset by a decrease in Insurance Fund ($55,827) reflecting the amount allocated for insurance to maintain the operations of the Building and Liability Fund; Telephone Communication ($44,886), and Motor Pool Fuel Charges ($6,065) due to usage and allocation adjustments.

- Transfers Out increased $127,000 primarily due to the FY 2027 County Executive Adopted Budget provided Drain Equipment funds of $105,000 to purchase one (1) Crane Truck and $22,000 being requested to upgrade three (3) leased vehicles.

FY 2028 REVENUES

- Charges for Services net decrease of ($489,207) is primarily for Reimbursement Salaries ($589,207) due to a 3% salary increase for non-represented employees, while represented employee's compensation changes are governed by their respective union agreements. Additionally; Retirement fringe reflects a reduction resulting from the phased expiration of the Retiree Healthcare Refunding Bonds, Series 2013A and 2013B. As each bond series reaches maturity, the associated debt service requirements are eliminated, reducing retirement fringe costs in subsequent fiscal years. Also, includes a change in the reimbursement amount for Equipment Rental Revenue of $100,000.
- Planned Use of Fund Balance decreased ($2,497,361) to balance the FY 2028 budget.

FY 2028 EXPENDITURES

- Controllable Personnel decreased ($621,335) includes a 3% general salary increase for non-represented employees, while represented employee's compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases. Also, Retirement fringe reflects a reduction resulting from the phased expiration of the Retiree Healthcare Refunding Bonds, Series 2013A and 2013B. As each bond series reaches maturity, the associated debt service requirements are eliminated, reducing retirement fringe costs in subsequent fiscal years.
- Contracted Services decreased ($2,330,400) due to the completion of the construction manager services contract for the new public works building (Res. #2025-6025).
- Depreciation increased $167,212 per updated depreciation schedule. (Refer to Capital Improvement Program Budget Plans on page 435).
- Internal Services decreased ($35,044) the result of Drain Equipment Labor decreasing for compensation and associated fringe benefits.
- Transfers Out decreased ($167,000) primarily due to the expenses in FY 2027 of ($105,000) to purchase one (1) Crane Truck and ($22,000) being requested to upgrade three (3) leased vehicles.

FY 2029 REVENUES

- Charges for Services net increase of $2,816,952 are for Reimbursement Salaries due to a 3% salary increase for non-represented employees, while represented employee's compensation changes are governed by their respective union agreements.
- Planned Use of Fund Balance decreased ($525,000) to balance the FY 2029 budget.

FY 2029 EXPENDITURES

- Controllable Personnel increased $2,480,648 includes a 3% general salary increase for non-represented employees, while represented employee's compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases.
- Contracted Services decreased ($425,000) to reflect more accurate spending trend.
- Depreciation increased $134,290 per updated depreciation schedule. (Refer to Capital Improvement Program Budget Plans on page 435).
- Internal Services increased $102,014, the result of Drain Equipment Labor increase due to increases 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	FY2027 AND FY2028 AND FY2029 County Executive Budget Recommendation - Categorical Variance

Note: Budget Amendments are through May.	FY 2026		FY2027	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec.		FY2028	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.		FY2029	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec.	
Account Number/Description	**Adopted Budget**	**Amended Budget***	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**
Revenues											
Charges for Services	13,167,500	13,167,500	13,290,164	122,664	0.93%	13,290,164	-	0.00%	13,290,164	-	0.00%
External Internal Service Fund Charges for Services	14,603	14,603	14,167	(436)	-2.99%	14,167	-	0.00%	14,167	-	0.00%
Investment Income	500,000	500,000	500,000	-	0.00%	500,000	-	0.00%	500,000	-	0.00%
Planned Use of Fund Balance	1,929,694	1,929,694	1,982,139	52,445	2.72%	1,940,727	(41,413)	-2.09%	2,008,735	68,008	3.50%
Grand Total Revenues	15,611,797	15,611,797	15,786,470	174,673	1.12%	15,745,058	(41,413)	-0.26%	15,813,066	68,008	0.43%
Expenditures											
Salaries	1,251,934	1,251,934	1,352,848	100,914	8.06%	1,410,880	58,032	4.29%	1,454,462	43,581	3.09%
Fringe Benefits	611,845	611,845	591,168	(20,677)	-3.38%	492,110	(99,058)	-16.76%	515,515	23,405	4.76%
Contractual Services	13,598,305	13,598,305	13,681,055	82,750	0.61%	13,681,055	-	0.00%	13,681,055	-	0.00%
Commodities	3,056	3,056	3,056	-	0.00%	3,056	-	0.00%	3,056	-	0.00%
Internal Services	146,656	146,656	158,343	11,686	7.97%	157,956	(387)	-0.24%	158,978	1,022	0.65%
Grand Total Expenditures	15,611,797	15,611,797	15,786,470	174,673	1.12%	15,745,058	(41,412)	-0.26%	15,813,066	68,008	0.43%

BUILDING LIABILITY INSURANCE FUND (Page 400)
BUDGET HIGHLIGHTS
FY 2027/2028/2029 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2027 REVENUES

- Charges for Services reflects a net increase of $122,664 due to an increase in Property Insurance premiums of $134,500 rebilled to departments, partially offset by Liability Insurance ($9,836) due to adjustment for grant charges and Rebilled Charges Revenue ($2,000) due to net neutral adjustment for expected overtime.
- Decrease in Ext-Internal Charges ($436) due to lower than expected rebilled property insurance.
- Increase in Planned Use of Fund Balance $52,445 due to anticipated expenses for FY 2027.

FY 2027 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employee's compensation changes are governed by their respective union agreements.
- Contractual Services reflects a net increase of $82,750 due to Insurance increase of $134,500 for anticipated market conditions partially offset by Professional Services ($35,500), Travel and Conference ($13,500), and Employee License-Certification ($750) transferred to Emergency Management and Homeland Security General Fund/General Purpose budget for activities associated with BTAM (Behavioral Threat Assessment and Management) and Employee Medical Exams ($2,000) due to lower than anticipated usage.
- Internal Services net increase of $11,686 due to Info Tech Operations $12,532, Motor Pool $1,687, Info Tech CLEMIS $1,443 due to usage and allocation adjustments. Insurance Fund $1,236 reflects the amount allocated for insurance to maintain the operations of the Building and Liability Fund. Building Space Cost Allocation increased $939 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2027 building rates have been adjusted as the rates are based on full cost recovery for building maintenance and operations. Internal Services also reflects a decrease in Telephone Communications ($5,778) due to usage and allocation adjustments.

FY 2028 REVENUES

- Decrease in Planned Use of Fund Balance ($41,413) due to anticipated expenses for FY 2028.

FY 2028 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 3% for non-represented employees, while represented employee's compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases. Retirement fringe reflects a reduction resulting from the phased expiration of the Retiree Healthcare Refunding Bonds, Series 2013A and 2013B. As each bond series reaches maturity, the associated debt service requirements are eliminated, reducing retirement fringe costs in subsequent fiscal years.
- Internal Services decreased ($387) due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

FY 2029 REVENUES

- Planned Use of Fund Balance reflects an increase of $68,008 due to anticipated expenses for FY 2029.

FY 2029 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 3%, while represented employees compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases.
- Internal Services increased $1,022 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	FY2027 AND FY2028 AND FY2029 County Executive Budget Recommendation - Categorical Variance

Note: Budget Amendments are through May.	FY 2026		FY2027	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec.		FY2028	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.		FY2029	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec.	
Account Number/Description	Adopted Budget	Amended Budget*	County Exec. Recommended	$	%	County Exec. Recommended	$	%	County Exec. Recommended	$	%
Revenues											
Charges for Services	186,056,823	186,056,823	210,503,091	24,446,268	13.14%	191,911,437	(18,591,654)	-8.83%	206,552,745	14,641,308	7.63%
External Internal Service Fund Charges for Services	23,259,500	23,259,500	17,911,000	(5,348,500)	-22.99%	17,841,000	(70,000)	-0.39%	17,111,000	(730,000)	-4.09%
Investment Income	2,000,000	2,000,000	1,800,000	(200,000)	-10.00%	2,000,000	200,000	11.11%	2,000,000	-	0.00%
Grand Total Revenues	211,316,323	211,316,323	230,214,091	18,897,768	8.94%	211,752,437	(18,461,654)	-8.02%	225,663,745	13,911,308	6.57%
Expenditures											
Salaries	2,589,836	2,589,836	2,884,836	295,000	11.39%	3,017,190	132,355	4.59%	3,135,327	118,137	3.92%
Fringe Benefits	1,305,882	1,305,882	1,514,905	209,024	16.01%	1,320,151	(194,755)	-12.86%	1,389,928	69,778	5.29%
Contractual Services	171,680,635	171,680,635	189,590,432	17,909,797	10.43%	205,571,548	15,981,116	8.43%	219,333,897	13,762,349	6.69%
Commodities	52,300	52,300	38,600	(13,700)	-26.20%	38,600	-	0.00%	38,600	-	0.00%
Interest on Debt	2,113,919	2,113,919	768,400	(1,345,519)	-63.65%	-	(768,400)	-100.00%	-	-	0.00%
Internal Services	771,993	771,993	839,834	67,841	8.79%	835,426	(4,408)	-0.52%	846,852	11,426	1.37%
Budgeted Equity Adjustments	32,801,759	32,801,759	34,577,084	1,775,325	5.41%	969,522	(33,607,562)	-97.20%	919,140	(50,382)	-5.20%
Grand Total Expenditures	211,316,323	211,316,323	230,214,091	18,897,768	8.94%	211,752,437	(18,461,654)	-8.02%	225,663,745	13,911,308	6.57%

FRINGE BENEFITS FUND (Page 377)
BUDGET HIGHLIGHTS
FY 2027/2028/2029 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2027 REVENUE

- The average variable fringe benefit rate charged to departments is 33.11% in FY 2027. Actual charges vary depending on the type of plan, number of dependents, etc. that are selected by employees.
- Charges for Services net increase of $24.45 million based on budgeted charges to departments in FY 2027.
- ISF External Revenue net decrease of ($5.3) million due to an elimination of account Ext-Retiree Prescription Drug Rebates of ($8.0) million as the account is no longer used, Ext Flex Benefit Hospital Deductions ($250,000) due to predicted contribution changes, partially offset by a net increase in Ext-Prescription Drug Rebates of $2 million, Ext-Flex Benefit Dental Insurance of $585,000 due to higher cost shares in FY2027, increase Ext-Flex Benefit Deductions of $182,000 for Life and AD/D, increase Ext-Flex Benefit Vision Insurance of $150,000 due to a new plan tiers partially funded by employee buy-up.
- Investment Income has been reduced ($200,000) due to a lower than projected fund balance and anticipated interest rates.

FY 2027 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements. Other changes include:
  - Added a position, Human Resources Business Partner (HRBP) , to help HRBP staff meet department needs for direct support.
  - Retirement fringe reflects a reduction resulting from the phased expiration of the Retiree Healthcare Refunding Bond 2013B. As the bond series reaches maturity, the associated debt service requirements are eliminated, reducing fringe costs in subsequent fiscal years.
- Net Contractual Services increase of approximately $17.9 million reflected in detail below:
  - Increase Defined Contribution County Retirement $10.76 million due to anticipated employee participation and collective bargaining agreements.
  - Increase Hospital (Contractual) of $6.87 million due to cost projections provided by Marsh & McLennan Agency LLC Company.
  - Increase Employee Medical Exams of $4.5 million due to the establishment of a near site clinic.
  - Increase Social Security Expense $1.47 million due to number of positions filled and compensation increase.
  - Increase Health Savings Account $525,000 due to anticipated participants in the High-Deductible Health Plan through Blue Cross Blue Shield of Michigan.
  - Increase Group Life Insurance Expense $206,395 due to an increase in projected salaries.
  - Increase Wellness Screenings $160,000 due to an enhanced incentive program.

- Increase Optical Insurance Expense $100,000 due to a projected increase in vision costs provided by Marsh & McLennan Agency LLC Company.
- Increase Retirement Health Savings $35,000 due to projected number of eligible employees and collective bargaining agreements.
- Decrease Hospitalization Prescription Coverage ($2.44) million due to projected costs provided by Marsh & McLennan Agency LLC Company calculations.
- Decrease Sick and Annual Leave Cash-Out ($1.4) million due to collective bargaining agreements and employee retirements.
- Decrease Deferred Comp-County Payments ($733,000) reflects a one-time payment in FY 2026 that is no longer available in FY 2027.
- Decrease Pension Contribution Expense ($728,645) in accordance with the Oakland County Employees Retirement System Annual Actuarial Valuation Report as of September 30, 2025.
- Decrease Flex-Benefit Plan Payments ($575,000) due to employee opt-outs increasing plus potential DFSA (Dependent Care Flexible Spending Account) match program.
- Decrease Employe In-Service Training IT ($300,000) due to budgets being transferred to County departments.
- Decrease Dental Insurance Expense ($200,000) due to projected dental costs provided by Marsh & McLennan Agency LLC Company.
- Decrease Employee-in-Service Training DEI ($100,000) due to budgets being transferred to County departments.
- Decrease Disability Insurance ($83,900) due to the number of positions filled and compensation.
- Decrease Special Event Program ($73,000) due to fewer events planned.
- Decrease Legal Services ($30,000) due to fewer anticipated costs.

- Commodities decreased by ($13,700) due to a reduction in Training and Educational supplies resulting from the discontinuation of programs.
  - Interest on Debt reflects a decrease of ($1.35) million due to the expiration of the Retirees Healthcare Refunding Bonds Series 2013A, which expired in FY 2026.
- Internal Support increase of $67,841 reflected in detail below:
  - Insurance Fund increase of 106,952 reflects a portion of Fiduciary Insurance now being allocated to the Fringe Fund.
  - Info Tech Operations decreased ($27,344) due to usage and allocation adjustments.
- Budgeted Equity Adjustment increased $1.8 million due to anticipated revenues in FY 2028.

FY 2028 REVENUE

- Charges for Services net decrease of ($18.6) million is based on budgeted charges to departments in FY 2028.
- ISF External Revenue budget decrease of ($70,000) due to a decrease in Ext-Flex Ben Hosp Deductions ($100,000) due to employees opting into less expensive plans, and an increase in Ext-Hospitalization Insurance of $30,000 due to COBRA.
- Investment Income budget amount increased $200,000 due to projected fund balance and anticipated interest rates.

FY 2028 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 3% for non-represented employees, while employees represented compensation changes are governed by their respective union agreements. The budget also incorporates projected salary increases. Retirement fringe reflects a reduction resulting from the phased expiration of the Retiree Healthcare Refunding Bond 2013B. As the bond series reaches maturity, the associated debt service requirements are eliminated, reducing fringe costs in subsequent fiscal years.
- Net Contractual Services increase of approximately $15.98 million reflected in detail below:
  Increase Defined Contribution County Retirement $7 million due to projected employee contributions.
  - Increase Hospitalization (Contractual) $4.15 million due to the projected medical costs provided by Marsh & McLennan Agency LLC Company.
  - Increase Social Security Expense $2 million due to the number of positions filled and compensation increase.
  - Increase Hospital Prescription Coverage of $1.38 million due to the projected medical costs provided by Marsh & McLennan Agency LLC Company.
  - Increase Health Savings Account $925,000 due to anticipated participants in the High-Deductible Health Plan through Blue Cross Blue Shield of Michigan.
  - Increase Employees Medical Exams $500,000 due to projected use of local clinic by employees and retirees.
  - Increase Retirement Health Savings $300,000 due to projected number of eligible employees and collective bargaining agreements.
  - Increase Flex-Benefit Plan Payments $300,000 due to employee opt-outs increasing plus potential DFSA match program.
  - Increase Dental Insurance Expense $210,000 due to additional plan improvements offset by employee cost share increase, along with projected dental costs provided by Marsh & McLennan Agency LLC Company.
  - Increase Disability Insurance of $195,000 due to the number of positions filled and compensation increase.
  - Increase Group Life Insurance Expense of $57,866 due to increase in projected salaries.
  - Increase Optical Insurance of $30,000 due to projected increase in vision costs provided by Marsh & McLennan Agency LLC Company.
  - Decrease Deferred Comp-County Payments of ($1.07) million due to anticipated employee participation and collective bargaining agreements.
- Interest Expense on Debt reflects a decrease of ($768,400) resulting from the phased expiration of the Retiree Healthcare Refunding Bond 2013B. As the bond series reaches maturity, the associated debt service requirements are eliminated.
- Internal Services decreased ($4,408) due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.
- Budgeted Equity Adjustment reflects a decrease of ($33.61) million resulting from the phased expiration of the Retiree Healthcare Refunding Bond 2013B. As the bond series reaches maturity, the associated debt service requirements are eliminated.

FY 2029 REVENUE

- Charges for Services increase $14.6 million based on budgeted charges to departments in FY 2029.
- ISF External Revenue budget decrease of ($700,000) due to a reduction in Ext-Flex Ben Hosp Deductions due to employees opting into less expensive plans.
- Investment Income budget amount remains unchanged.

FY 2029 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 3%, while represented employees' compensation changes are governed by their respective union agreements. The budget also incorporates projected salary increases.
- Net Contractual Services increased approximately $13.7 million, reflected in detail below:
  - Increase in Hospital Prescription Coverage of $4.4 million due to the projected increase in prescription costs provided by Marsh & McLennan Agency LLC Company.
  - Increase Defined Contribution County Retirement of $3 million due to projected employee contributions.
  - Increase Social Security Expense $2 million due to the number of positions filled and compensation increase.
  - Increase Flex Benefit Plan Payments of $1.5 million due to employee opt-outs increasing plus potential DFSA match program.
  - Increase Hospital Prescription Coverage $1.47 million due to projected medical costs provided by Marsh & McLennan Agency LLC Company.
  - Increase Employee Medical Exams $500,000 due to projected use of local clinic by employees and retirees.
  - Increase Health Savings Account $250,000 due to anticipated participation in the High-Deductible Health Plan through Blue Cross Blue Shield of Michigan.
  - Increase Dental Insurance Expense $220,500 due to the projected increase in dental costs provided by Marsh & McLennan Agency LLC Company.
  - Increase Disability Insurance of $202,313 due to the number of positions filled and compensation increase.
  - Increase Retirement Health Savings $100,000 due to projected number of eligible employees and collective bargaining agreements.
  - Increase Group Life Insurance Expense $60,036 due to increase in projected salaries.
- Internal Services increased $11,426 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 ($50,382) due to anticipated revenues in FY 2029.

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	FY2027 AND FY2028 AND FY2029 County Executive Budget Recommendation - Categorical Variance

Note: Budget Amendments are through May.	FY 2026		FY2027	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec.		FY2028	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.		FY2029	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec.	
Account Number/Description	**Adopted Budget**	**Amended Budget***	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**
Revenues											
Charges for Services	6,733,500	6,759,771	7,122,906	363,135	5.37%	7,122,906	-	0.00%	7,172,906	50,000	0.70%
Investment Income	150,000	150,000	600,000	450,000	300.00%	600,000	-	0.00%	600,000	-	0.00%
Planned Use of Fund Balance	1,798,812	1,779,309	2,807,849	1,028,540	57.81%	2,698,051	(109,798)	-3.91%	2,791,645	93,594	3.47%
Grand Total Revenues	8,682,312	8,689,080	10,530,755	1,841,675	21.20%	10,420,957	(109,798)	-1.04%	10,564,551	143,594	1.38%
Expenditures											
Salaries	2,174,925	2,180,006	2,338,502	158,496	7.27%	2,448,217	109,715	4.69%	2,534,620	86,402	3.53%
Fringe Benefits	923,126	924,813	1,001,369	76,556	8.28%	879,978	(121,392)	-12.12%	926,119	46,142	5.24%
Contractual Services	2,286,250	2,286,250	2,296,950	10,700	0.47%	2,276,950	(20,000)	-0.87%	2,276,950	-	0.00%
Commodities	245,670	245,670	204,950	(40,720)	-16.58%	204,950	-	0.00%	209,950	5,000	2.44%
Depreciation	2,324,955	2,324,955	3,194,792	869,837	37.41%	3,116,670	(78,122)	-2.45%	3,122,721	6,050	
Interest on Debt	91,125	91,125	91,125	-	0.00%	91,125	-	0.00%	91,125	-	0.00%
Internal Services	636,261	636,261	1,403,067	766,806	120.52%	1,403,067	-	0.00%	1,403,067	-	0.00%
Grand Total Expenditures	8,682,312	8,689,080	10,530,755	1,841,675	21.20%	10,420,957	(109,798)	-1.04%	10,564,551	143,594	1.38%

AVIATION AND TRANSPORTATION FUND (Page 370)
BUDGET HIGHLIGHTS
FY 2027/2028/2029 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2027 REVENUES

- Charges for Services reflect an overall increase of $363,135 which includes an increase in Landing Fees $300,000 due to change in company that processes invoicing and collecting landing fees for the Airport, which has a greater fee collection success. In addition, the Airport is changing rate methodology; instead of four (4) weight-based categories, charges will be based on a per 1,000 lbs. aircraft weight for Landing Fees therefore increasing the amount assessed to airport users. The new fee assessment is in-line with other Michigan and Ohio airports. Reimbursement of US Customs Service $50,000 which is attributable to increased domestic and international travel requiring inspections by Customs Agents. Land Lease $13,135 due to new land leases and/or rate increases effective October 2026.
- Income from Investments reflects an overall increase of $450,000 to bring budget into alignment with anticipated revenue.
- Planned Use of Fund Balance reflects an increase of $1,028,540 to offset operating expenses in FY 2027.

FY 2027 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements. Other changes include the deletion of three (3) Part-Time Non-Eligible (PTNE) vacant positions to assist in cost reductions for the overall budget.
- Contractual Services reflects an overall increase of $10,700 which includes an increase in Environmental $125,000 due to new line item created for Michigan Department of Environment, Great Lakes, and Energy (EGLE) General Administrative Consent Order (GACO) to address the requirements for remediation of PFAS (per- and polyfluoroalkyl substances) chemical identified in stormwater in exceedance of state standards. US Custom Services $50,000 due to increased international flights requiring inspections by Customs Agents; flights that come in between 10pm and 7am will require Customs overtime charges, which will increase costs. Building Maintenance Charges $25,000 due to building charges for 645 T-Hangars, main terminal, maintenance/ARFF building, aging terminals at Troy & Southwest airports, and Airport Heating, Ventilation, and Air Conditioning (HVAC) issues. Electrical Service $10,000 due to increased DTE Energy rates. Safety (SMS) $10,000 due to new line item for the Safety Management System (SMS) approved by Federal Aviation Administration (FAA) requirement to identify and mitigate risk at Oakland County International Airport (OCIA). Partially offset by a decrease in Contracted Services ($100,000) due to removing the budget for this line item as there has been no activity charged to this line item over the last four years. Charge Card Fee ($55,000) due to charge card fees being passed onto customers effective 01/01/27. Equipment Maintenance ($25,000) due to reduced maintenance costs from the purchase of new equipment. Employee In-Service Training ($15,000) due to combining training costs into one line item. Water and Sewer Charges ($10,000) due to repair of unidentified underground sprinkler system leaks. Training ($7,000) due to Annual Airport Rescue and Fire Fighting (AARF) training and Commercial Driver's License (CDL) License requirement.
- Commodities reflect an overall decrease of ($40,720) which includes Dry Goods and Clothing ($14,220) due to

mandated Carhartt uniforms per union contract in even years. Maintenance Supplies ($12,000) due to removing this line item. Electrical Supplies ($10,000) due to using LED light bulbs. Grounds Supplies ($4,000) due to reallocating expenses to the appropriate supply accounts. Depreciation reflects an overall increase of 869,837 which includes an increase in Infrastructure $1,100,770, Equipment, $39,239, and Building Improvements $30,193 due to the expected depreciation of new assets. Partially offset by a decrease in Land Improvements ($268,147), Building Acquisitions ($18,596) and Vehicles ($13,622) due to fully depreciated assets. (Refer to FY 2027 – FY 2029 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans on page 424).

- Internal Services reflects an overall increase of $766,806 which includes an increase for the Insurance Fund $632,229 that reflects the amount allocated for insurance to maintain the operations of the Building and Liability Fund. Info Tech Operations $80,454, Motor Pool Fuel Charges $36,252, Radio Communications $7,922, Telephone Communications $6,848, Info Tech Managed Print Services $1,614, and Motor Pool Charges $1,487 due to usage and allocation adjustments.

FY 2028 REVENUES

- Planned Use of Fund Balance reflects a decrease of ($109,798) to offset operating expenses in FY 2028.

FY 2028 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 3% for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases. Retirement fringe reflects a reduction resulting from the phased expiration of the Retiree Healthcare Refunding Bonds, Series 2013A and 2013B. As each bond series reaches maturity, the associated debt service requirements are eliminated, reducing retirement fringe costs in subsequent fiscal years.
- Contractual Services reflects a decrease of ($20,000) in Credit Card Fees due to charge card fees being passed onto customers effective 01/01/27.
- Depreciation reflects an overall decrease of ($78,122) which includes a decrease in Land Improvements ($93,881), Building Acquisitions ($23,434) and Vehicles ($2,425) due to fully depreciated assets. Partially offset by an increase in Equipment, $26,401, Infrastructure $8,056, and Building Improvements $7,161 due to the expected depreciation of new assets. (Refer to FY 2027 – FY 2029 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans on page 424).

FY 2029 REVENUES

- Charges for Services reflect an overall increase of $50,000, driven primarily by higher T-Hangar rental revenue. This increase is the result of lower T-Hangar vacancy rates, which followed rental rate adjustments implemented in previous years.
- Planned Use of Fund Balance reflects an increase of $93,594 to offset operating expenses in FY 2029.

FY 2029 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 3% for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases.
- Commodities reflect an overall increase of $5,000 which includes an increase in Special Event Supplies $10,000 due to FY2029 marking of the 100th Anniversary of the Airport and special events that will be planned for this celebration. Partially offset by a decrease in Dry Goods and Clothing ($5,000) due to mandated Carhartt uniforms per union contract in even years.
- Depreciation reflects an overall increase of $6,050 which includes an increase in Infrastructure $14,167, Equipment $6,184, Building Improvements $3,111 and Vehicles $3,053 due to the expected depreciation of new assets. Partially offset by a decrease in Land Improvements ($16,377) and Building Acquisitions ($4,088) due to fully depreciated assets. (Refer to FY 2027 – FY 2029 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans on page 424).

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	FY2027 AND FY2028 AND FY2029 County Executive Budget Recommendation - Categorical Variance

Note: Budget Amendments are through May.	FY 2026		FY2027	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec.		FY2028	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.		FY2029	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec.	
Account Number/Description	**Adopted Budget**	**Amended Budget***	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**
Revenues											
Charges for Services	10,847,230	11,011,834	11,228,310	216,476	1.97%	11,228,310	-	0.00%	11,228,310	-	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	10,000	(30,000)	-75.00%	10,000	-	0.00%	10,000	-	0.00%
Planned Use of Fund Balance	1,229,400	1,250,576	1,454,644	204,068	16.32%	1,282,109	(172,535)	-11.86%	659,132	(622,977)	-48.59%
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	1,000,000	100,000	11.11%	1,000,000	-	0.00%	1,000,000	-	0.00%
Transfers In	15,000	270,000	203,382	(66,618)	-24.67%	-	(203,382)	-100.00%	-	-	0.00%
Grand Total Revenues	13,172,330	13,613,110	14,037,036	423,926	3.11%	13,661,119	(375,917)	-2.68%	13,038,142	(622,977)	-4.56%
Expenditures											
Salaries	1,468,423	1,468,423	1,564,677	96,255	6.55%	1,649,154	84,477	5.40%	1,716,045	66,891	4.06%
Fringe Benefits	719,073	719,073	859,656	140,583	19.55%	762,101	(97,556)	-11.35%	803,102	41,001	5.38%
Contractual Services	2,181,753	2,512,453	2,619,086	106,633	4.24%	2,619,086	-	0.00%	2,619,086	-	0.00%
Commodities	4,199,238	4,237,735	4,249,211	11,476	0.27%	4,249,211	-	0.00%	4,249,211	-	0.00%
Depreciation	4,203,012	4,274,595	4,421,444	146,849	3.44%	4,060,493	(360,951)	-8.16%	3,324,501	(735,992)	
Internal Services	400,832	400,832	322,962	(77,870)	-19.43%	321,075	(1,887)	-0.58%	326,198	5,123	1.60%
Grand Total Expenditures	13,172,330	13,613,110	14,037,036	423,927	3.11%	13,661,119	(375,917)	-2.68%	13,038,142	(622,977)	-4.56%

MOTOR POOL FUND (Page 419)
BUDGET HIGHLIGHTS
FY 2027/2028/2029 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2027 REVENUES

- Charges for Services increased $216,476, primarily due to higher Leased Equipment revenue $219,600 resulting from a $0.03 per mile increase in maintenance rates, along with anticipated fleet maintenance, depreciation, and insurance costs. Additional increases include Sublet Repairs Revenue $40,000 due to higher anticipated glass repair costs and Productive Labor $17,500 reflecting a 3.75% UAW labor rate increase. These increases are partially offset by decreases in Parts and Accessories ($51,100) due to anticipated maintenance and repair activity, and Gasoline, Oil and Grease Charges ($9,524) based on current fuel prices and projected fleet mileage.
- Investment Income decreased ($30,000) due to a lower projected fund balance and anticipated interest rates.
- Planned Use of Fund Balance increased $204,068 to support anticipated FY 2027 expenses.
- Gain on Sale of Vehicles increased $100,000 based on anticipated vehicle sales during FY 2027.
- Transfers In decreased ($66,618) due to fewer planned vehicle purchases by WRC and Parks and Recreation.

FY 2027 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employee's compensation changes are governed by their respective union agreements.
- Contractual Services increased $106,633, including higher Insurance costs $50,636 due to premium increases; Sublet Repairs Expense $25,000 for anticipated off-site vehicle repairs; Auction Expense $15,000 related to vehicles sent to auction; Garbage and Rubbish Disposal $11,000 reflecting current contract rates and disposal costs; Car Wash Expense $4,000 due to current rates and anticipated departmental usage..
- Commodities increased $11,476, primarily due to higher Tires and Tubes costs $50,000 reflecting current pricing and anticipated replacement needs. This increase is partially offset by decreases in Parts and Accessories ($24,000) due to anticipated maintenance needs, Gasoline Charges ($9,524) based on projected fuel costs, and Dry Goods and Clothing ($5,000) reflecting anticipated apparel purchases permitted under the UAW contract.
- Depreciation increased $146,849, including increases of $143,342 for Vehicles and $3,507 for Equipment, based on the planned capital replacement schedule. (Refer to the FY 2027–FY 2029 County Executive Recommended Budget Book - Capital Improvement Program on page 439.)

- Internal Services decreased ($77,870) due to Info Tech Operations ($48,947), Info Tech Development ($26,000) and Radio Communications ($2,742) due to usage and allocation adjustments. Insurance Fund decreased ($1,235) reflecting the amount allocated for insurance to maintain the operations of the Building and Liability Fund. Partially offset by an increase in Maintenance Department Charges of $1,500 due to anticipated maintenance costs.

FY 2028 REVENUES

- Planned Use of Fund Balance decreased ($172,535) due to anticipated FY 2028 expenses.
- Transfers In decreased ($203,382) due to no planned department-owned vehicle purchases.

FY 2028 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 3% for non-represented employees, while represented employee's compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases. Retirement fringe reflects a reduction resulting from the phased expiration of the Retiree Healthcare Refunding Bonds, Series 2013A and 2013B. As each bond series reaches maturity, the associated debt service requirements are eliminated, reducing retirement fringe costs in subsequent fiscal years.
- Depreciation decreased ($360,951), reflecting a reduction in Vehicles depreciation ($361,659), partially offset by an increase in Equipment depreciation $708, based on planned vehicle and equipment replacement schedules and fully depreciated assets. (Refer to the FY 2027–FY 2029 County Executive Recommended Budget Book - Capital Improvement Program on page 439.)
- Internal Services decreased ($1,887) due to Building Space Cost Allocation; rates are based on full cost recovery for building maintenance and operations.

FY 2029 REVENUES

- Planned Use of Fund Balance decreased ($622,977) due to anticipated FY 2029 expenses.

FY 2029 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 3%, while represented employees compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases.

- Depreciation decreased ($735,992), including reductions of ($734,273) for Vehicles and ($1,719) for Equipment, reflecting planned replacement schedules and fully depreciated assets. (Refer to the FY 2027–FY 2029 County Executive Recommended Budget Book - Capital Improvement Program on page 439.)
- Internal Services reflects an increase of $5,123 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 Operations	FY2027 AND FY2028 AND FY2029 County Executive Budget Recommendation - Categorical Variance

Note: Budget Amendments are through May.	FY 2026		FY2027	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec.		FY2028	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.		FY2029	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec.	
Account Number/Description	**Adopted Budget**	**Amended Budget***	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**
Revenues											
Charges for Services	36,627,564	36,612,877	36,304,639	(308,238)	-0.84%	36,043,485	(261,154)	-0.72%	36,818,872	775,387	2.15%
External Internal Service Fund Charges for Services	561,174	570,994	597,968	26,974	4.72%	597,226	(742)	-0.12%	602,691	5,465	0.92%
Investment Income	100,000	100,000	100,000	-	0.00%	100,000	-	0.00%	100,000	-	0.00%
Planned Use of Fund Balance	1,316,693	1,464,684	5,282,288	3,817,604	260.64%	364,702	(4,917,586)	-93.10%	375,256	10,554	2.89%
Grand Total Revenues	38,605,431	38,748,555	42,284,895	3,536,340	9.13%	37,105,413	(5,179,482)	-12.25%	37,896,819	791,406	2.13%
Expenditures											
Salaries	13,552,640	13,626,272	12,226,411	(1,399,861)	-10.27%	12,816,448	590,037	4.83%	13,287,273	470,825	3.67%
Fringe Benefits	7,407,062	7,441,477	7,134,635	(306,843)	-4.12%	6,407,111	(727,524)	-10.20%	6,749,009	341,899	5.34%
Contractual Services	11,534,974	11,410,523	11,943,314	532,791	4.67%	11,943,314	-	0.00%	11,943,314	-	0.00%
Commodities	2,143,157	2,268,198	1,534,080	(734,118)	-32.37%	1,534,395	315	0.02%	1,534,395	-	0.00%
Capital Outlay	11,630	18,880	-	(18,880)	-100.00%	-	-	0.00%	-	-	0.00%
Depreciation	261,232	261,232	272,642	11,409	4.37%	269,832	(2,810)	-1.03%	248,515	(21,317)	
Internal Services	1,488,635	1,506,972	1,173,813	(333,159)	-22.11%	1,134,313	(39,500)	-3.37%	1,134,313	-	0.00%
Transfers Out	2,215,000	2,215,000	8,000,000	5,785,000	261.17%	3,000,000	(5,000,000)	-62.50%	3,000,000	-	0.00%
Budgeted Equity Adjustments	(8,900)	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	38,605,431	38,748,555	42,284,895	3,536,339	9.13%	37,105,413	(5,179,482)	-12.25%	37,896,819	791,406	2.13%

FACILITIES MAINTENANCE & OPERATIONS FUND (Page 407)
BUDGET HIGHLIGHTS
FY 2027/2028/2029 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2027 REVENUES

- Charges for Services decreased ($308,238) due to a reduction in Office Space Rental GFGP ($245,720) and Office Space Rental Non GF GP ($62,518) based on building space rates calculated to recover fund expenditures.
- ISF External Revenue increased $26,974 to align with current office leases and maintenance contracts with external agencies.
- Planned Use of Fund Balance increased $3,817,604 due to adjustments in the FY 2027 building space rates based on full cost recovery.

FY 2027 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements.
    - Other changes include thirty-one (31) positions in the Safety Division transferred from the Facilities Maintenance & Operations Fund (FND63100) to the General Fund (FND10100), as the Safety Division will be fully operational under the Emergency Management and Homeland Security Department in the General Fund.
- Contractual Services net increase of $532,791 is attributed to several factors. Indirect Costs increased $291,003 due to allocation and usage adjustments. Additional increases include Electrical Service $237,182, Natural Gas $80,976, Water and Sewage Charges $40,018 and Garbage and Rubbish Disposal $4,460 to support ongoing operating and maintenance costs associated with the recent acquisition of the Emergency Management and Homeland Security Department Warehouse (Res. #2026-6247), the Novi District Court 52-1 Building (Res. #2026-6548), the Sheriff's Office Storage Facility (Res. #2026-6550), and the Sheriff's Office Training Facility (Res. #2026-6550). These increases are partially offset by decreases related to the transfer of the Safety Division from the FMO Fund to the General Fund, including Software Rental Lease Purchase ($45,683), Employee In-Service Training ($24,600), Travel and Conference ($20,600), Laundry and Cleaning ($5,200), and Membership Dues ($4,500). Sublet Repairs Expense net decrease of ($19,765) is due to the removal of the Building Safety budget and a reduction from a one-time FY 2026 budget request; partially offset by an on-going FY 2027 budget increase of $523,277.
- Commodities decreased ($734,118) primarily due to the Safety Division transferring out of the FMO Fund to the General Fund, which include the following larger net decreases in Security Supplies (311,980), Medical Supplies (137,003), Maintenance Supplies ($87,000), and Uniforms ($11,500).

- Capital Outlay Decreased ($18,880) due to a one-time FY 2026 budget in Capital Outlay Miscellaneous ($12,880) in the FMO Administration cost center, and Furniture and Fixtures decreased ($6,000) due to the Safety Division budget transferring to the General Fund.
- Depreciation increased $11,409 to reflect the projected depreciation schedule for FY 2027. Refer to page 436 of the FY 2027 – FY 2029 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans.
- Internal Services decreased ($333,159) primarily attributed to the Safety Division transferring out of the FMO Fund to the General Fund resulting in the following net decreases: Telephone Communications (186,293), Info Tech Operations ($88,437), Radio Communications ($32,052), CLEMIS ($18,022), and Insurance Fund ($9,633). Partially offset by a net increase in Motor Pool $14,425 due to budget request for a Ford Maverick vehicle to transport equipment and staff between campus buildings and locations for repair work.
- Transfers Out increased $5,785,000 due to a $5,800,000 transfer from the Facilities Maintenance & Operations (FMO) fund (FND63100) to the General Fund (FND10100), as any fund balance above the targeted level of County's fund balance ("Rainy Day Fund") and on-going annual expenditures for non-economic budget risks may be used to address the County's substantial capital and information technology needs as well as other long-term investments in the county. Included in the increase is the estimated revenue from the Safety Division which has moved to the General Fund; this transfer will remain until indirect costs are able to capture their activity; it is a two-year lag to capture these costs.

FY 2028 REVENUES

- Charges for Services decreased ($261,154) due to a reduction in Office Space Rental GFGP ($281,497) and is partially offset by an increase in Office Space Rental Non GF GP $20,343 based on building space rates calculated to recover fund expenditures.
- ISF External Revenue decreased ($742) to align with current office leases and maintenance contracts with external agencies.
- Planned Use of Fund Balance decreased ($4,917,586) due to adjustments in the FY 2027 – FY 2029 building space rates based on full cost recovery.

FY 2028 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases. Additionally, Retirement Fringe reflects a reduction resulting from the phased expiration of the Retiree Healthcare Refunding Bonds, Series 2013A and 2013B. As each bond series reaches maturity, the associated debt service requirements are eliminated, reducing retirement fringe costs in subsequent fiscal years.
- Depreciation decreased ($2,810) to reflect the projected depreciation schedule for FY 2028. Refer to page 436 of the FY 2027 – FY 2029 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans.
- Internal Services decreased ($39,500) in Motor Pool due to the FY2027 budget request for the new Ford Maverick vehicle.

- Transfers Out decreased ($5,000,000) due to the one-time $5,000,000 transfer to the General Fund in FY 2027.

FY 2029 REVENUES

- Charges for Services increased $775,387 due to an increase in Office Space Rental GFGP $724,553 and an increase in Office Space Rental Non GF GP $50,834 based on building space rates calculated to recover fund expenditures.
- ISF External Revenue increased $5,465 to align with current office leases and maintenance contracts with external agencies.
- Planned Use of Fund Balance increased $10,554 due to adjustments in the FY 2027 – FY 2029 building space rates based on full cost recovery.

FY 2029 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employees' compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases.
- Depreciation decreased ($21,317) to reflect the projected depreciation schedule for FY 2029. Refer to page 436 of the FY 2027 – FY 2029 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	FY2027 AND FY2028 AND FY2029 County Executive Budget Recommendation - Categorical Variance

Note: Budget Amendments are through May.	FY 2026		FY2027	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec.		FY2028	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.		FY2029	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec.	
Account Number/Description	**Adopted Budget**	**Amended Budget***	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**
Revenues											
Charges for Services	7,225,981	7,226,802	7,304,284	77,482	1.07%	7,304,284	-	0.00%	7,304,284	-	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	3,766,951	3,766,130	1,218,668	(2,547,462)	-67.64%	998,440	(220,228)	-18.07%	1,131,389	132,949	13.32%
Transfers In	1,644,186	1,644,186	1,644,186	-	0.00%	1,644,186	-	0.00%	1,644,186	-	0.00%
Grand Total Revenues	12,672,118	12,672,118	10,202,138	(2,469,980)	-19.49%	9,981,910	(220,228)	-2.16%	10,114,859	132,949	1.33%
Expenditures											
Salaries	3,152,808	3,152,808	1,816,575	(1,336,233)	-42.38%	1,914,800	98,225	5.41%	2,003,222	88,422	4.62%
Fringe Benefits	1,471,797	1,471,797	833,158	(638,639)	-43.39%	724,642	(108,516)	-13.02%	769,168	44,527	6.14%
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	423,233	423,233	396,538	(26,695)	-6.31%	186,600	(209,938)	-52.94%	186,600	-	
Internal Services	1,253,426	1,253,426	785,014	(468,412)	-37.37%	785,014	-	0.00%	785,014	-	0.00%
Transfers Out	78,360	78,360	78,360	-	0.00%	78,360	-	0.00%	78,360	-	0.00%
Grand Total Expenditures	12,672,118	12,672,117	10,202,138	(2,469,979)	-19.49%	9,981,910	(220,228)	-2.16%	10,114,859	132,949	1.33%

INFORMATION TECHNOLOGY – CLEMIS FUND (Page 366)
BUDGET HIGHLIGHTS
FY2027/2028/2029 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2027 REVENUES

- Charges for Services increased $77,482 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 decreased ($2,547,462) due to anticipated expenses in FY 2027 budget for cost of CLEMIS positions transferred to IT Fund.

FY 2027 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employee's compensation changes are governed by their respective union agreements.
    - Other changes include the transfer of CLEMIS positions to IT Fund (2) Application Analyst Programmer III, (1) Chief Application Services, (1) IT Supervisor II, (2) IT Business Analyst, (1) IT User Support Specialist II, (1) IT Supervisor I, IT Project Manager, (3) IT Services Technician II positions to continue to provide support and services for scope remaining with Oakland County IT Department.
- Internal Services decreased overall by ($468,412) due to Info Tech Operations' ($432,058) for data center charges, server storage, backup, network costs. Telephone Communications ($12,950) and Motor Pool $978 increased based on usage. Insurance Fund ($24,382) decrease reflects the amount allocated for insurance to maintain the operations of the Building and Liability Fund.

FY 2028 REVENUES

- Planned Use of Fund Balance decreased by ($220,228) due to anticipated expenses in FY 2028 budget.

FY 2028 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 3% for non-represented employees, while represented employee's compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases. Additionally, Retirement Fringe reflects a reduction resulting from the phased expiration of the Retiree Healthcare Refunding Bonds, Series 2013A and 2013B. As each bond series reaches maturity, the associated debt service requirements are eliminated, reducing retirement fringe costs in subsequent fiscal years.

FY 2029 REVENUES

- Planned Use of Fund Balance decreased by $132,949 due to anticipated expenses in FY 2029 budget.

FY2029 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 3% for non-represented employees, while represented employee's compensation changes are governed by their respective union agreements. The budget also incorporates 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:	FND53100 Fire Records Management	FY2027 AND FY2028 AND FY2029 County Executive Budget Recommendation - Categorical Variance

Note: Budget Amendments are through May.	FY 2026		FY2027	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec.		FY2028	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.		FY2029	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec.	
Account Number/Description	**Adopted Budget**	**Amended Budget***	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**
Revenues											
Charges for Services	385,755	385,755	405,044	19,289	5.00%	405,044	-	0.00%	405,044	-	0.00%
Investment Income	3,000	3,000	3,000	(0)	-0.01%	3,000	-	0.00%	3,000	-	0.00%
Transfers In	562,113	562,113	590,220	28,107	5.00%	590,220	-	0.00%	590,220	-	0.00%
Grand Total Revenues	950,868	950,868	998,264	47,396	4.98%	998,264	-	0.00%	998,264	-	0.00%
Expenditures											
Salaries	355,304	355,304	111,667	(243,637)	-68.57%	118,596	6,929	6.20%	125,130	6,534	5.51%
Fringe Benefits	163,075	163,075	48,997	(114,078)	-69.95%	43,560	(5,437)	-11.10%	46,528	2,969	6.82%
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%
Internal Services	155,511	155,511	152,760	(2,751)	-1.77%	152,760	-	0.00%	152,760	-	0.00%
Budgeted Equity Adjustments	8,514	8,514	416,376	407,862	4790.49%	414,884	(1,492)	-0.36%	405,381	(9,503)	-2.29%
Grand Total Expenditures	950,868	950,868	998,264	47,396	4.98%	998,264	(0)	0.00%	998,264	(0)	0.00%

INFORMATION TECHNOLOGY – FIRE RECORDS MANAGEMENT FUND (Page 378)
BUDGET HIGHLIGHTS
FY2027/2028/2029 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2027 REVENUES

- Charges for Services increased $19,289 due to Participation Fees $9,920 and Outside Agencies $9,369 to reflect actual costs of rates of 3% for FY 2027.
- Transfers In increased $28,107 based on Outside Agency revenue.

FY 2027 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employee's compensation changes are governed by their respective union agreements.
- Internal Services decreased ($2,751) due to the Insurance Fund reflects the amount allocated for insurance to maintain the operations of the Building and Liability Fund.
- Budget Equity increased $407,862 for planned surplus in the FY 2027 budget.

FY 2028 REVENUES

- No changes.

FY 2028 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 3% for non-represented employees, while represented employee's compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases. Additionally, Retirement Fringe reflects a reduction resulting from the phased expiration of the Retiree Healthcare Refunding Bonds, Series 2013A and 2013B. As each bond series reaches maturity, the associated debt service requirements are eliminated, reducing retirement fringe costs in subsequent fiscal years.
- Budget Equity decreased ($1,492) for planned surplus in the FY 2028 budget.

FY 2029 REVENUE

- No changes.

FY 2029 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 3% for non-represented employees, while represented employee's compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases.
- Budget Equity decreased ($9,503) for planned surplus in the FY 2029 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	FY2027 AND FY2028 AND FY2029 County Executive Budget Recommendation - Categorical Variance

Note: Budget Amendments are through May.	FY 2026		FY2027	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec.		FY2028	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.		FY2029	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec.	
Account Number/Description	**Adopted Budget**	**Amended Budget***	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**
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	3,463,537	3,463,537	2,788,646	(674,891)	-19.49%	2,787,923	(723)	-0.03%	3,059,303	271,380	9.73%
Transfers In	86,360	187,752	86,360	(101,392)	-54.00%	86,360	-	0.00%	86,360	-	0.00%
Grand Total Revenues	13,407,325	13,508,717	12,732,434	(776,283)	-5.75%	12,731,711	(723)	-0.01%	13,003,091	271,380	2.13%
Expenditures											
Salaries	1,214,082	1,214,082	1,446,279	232,197	19.13%	1,508,304	62,025	4.29%	1,554,840	46,536	3.09%
Fringe Benefits	511,344	511,344	718,621	207,278	40.54%	636,131	(82,490)	-11.48%	670,302	34,171	5.37%
Contractual Services	3,285,711	3,285,711	3,440,111	154,400	4.70%	3,377,111	(63,000)	-1.83%	3,389,471	12,360	0.37%
Commodities	375,314	375,314	375,314	-	0.00%	375,314	-	0.00%	375,314	-	0.00%
Depreciation	6,162,424	6,162,424	4,938,999	(1,223,426)	-19.85%	5,022,151	83,152	1.68%	5,199,349	177,198	
Interest on Debt	378,217	378,217	378,217	-	0.00%	378,217	-	0.00%	378,217	-	0.00%
Internal Services	1,194,233	1,194,233	1,148,893	(45,340)	-3.80%	1,148,482	(411)	-0.04%	1,149,598	1,116	0.10%
Transfers Out	286,000	286,000	286,000	-	0.00%	286,000	-	0.00%	286,000	-	0.00%
Budgeted Equity Adjustments	-	101,392	-	(101,392)	-100.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	13,407,325	13,508,717	12,732,434	(776,283)	-5.75%	12,731,711	(724)	-0.01%	13,003,091	271,380	2.13%

INFORMATION TECHNOLOGY – RADIO COMMUNICATION FUND (Page 386)
BUDGET HIGHLIGHTS
FY2027/2028/2029 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2027 REVENUES

- Planned Use of Fund Balance decreased ($674,891) to balance FY 2027 budget.
- Transfers in decreased ($101,392) due to the one-time purchases of radio equipment for the Sheriff's Office fleet expansion due to the collective bargaining agreements with the Command Officers Association (Res. #2025-5794) and contract amendments for law enforcement services (Res. #2025-5794).

FY 2027 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employee's compensation changes are governed by their respective union agreements.
- Contractual Services increased $154,400 due to increase in Contracted Services $79,400 for contractual services for vendor support and Software Support Maintenance $75,000 due to software licenses.
- Depreciation decreased ($1,223,426) 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 2027– FY 2029 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans page 434).
- Internal Services decreased ($45,340) primarily due to Telephone Communications due to rate and usage adjustments.
- Budget Equity decreased ($101,392) as it was used to balance fund during the development of FY 2026 budget .

FY 2028 REVENUES

- Planned Use of Fund Balance decreased ($732) to balance FY 2028 budget.

FY 2028 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 3% for non-represented employees, while represented employee's compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases. Additionally, Retirement Fringe reflects a reduction resulting from the phased expiration of the Retiree Healthcare Refunding Bonds, Series 2013A and 2013B. As each bond series reaches maturity, the associated debt service requirements are eliminated, reducing retirement fringe costs in subsequent fiscal years.
- Contractual Services decreased ($63,000) due to one-time expense in Contracted Services for staffing services.

- Depreciation increased $83,152 to reflect the projected depreciation schedule for FY 2028 for 9-1-1 Emergency Services IP Network (ESINet) and new radio equipment. (Refer to FY 2027 – FY 2029 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans page 434).
- Internal Services decreased ($411) due to Building Space Allocation as rates are based on full cost recovery for the building maintenance and operations.

FY 2029 REVENUES

- Planned Use of Fund Balance increased $271,380 to balance the FY 2029 budget.

FY 2029 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 3%, while represented employees compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases.
- Contractual Services increased $12,360 due to increase costs for Software Support Maintenance.
- Depreciation increased $177,198 to reflect the projected depreciation schedule for FY 2029. (Refer to FY 2027 – FY 2029 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans page 434).
- Internal Services increased $1,116 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	FY2027 AND FY2028 AND FY2029 County Executive Budget Recommendation - Categorical Variance

Note: Budget Amendments are through May.	FY 2026		FY2027	Inc./(Dec.) FY 2026 Amended to FY 2027 Co. Exec.Rec.		FY2028	Inc./(Dec.) FY 2027 Rec. to FY 2028 Co. Exec.Rec.		FY2029	Inc./(Dec.) FY 2028 Rec. to FY 2029 Co. Exec.Rec.	
Account Number/Description	**Adopted Budget**	**Amended Budget***	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**	**County Exec. Recommended**	**$**	**%**
Revenues											
Charges for Services	48,859,354	48,855,134	74,033,810	25,178,676	51.54%	74,881,572	847,762	1.15%	74,980,638	99,066	0.13%
External Internal Service Fund Charges for Services	3,255,197	3,255,197	3,474,022	218,825	6.72%	3,474,022	-	0.00%	3,474,022	-	0.00%
Investment Income	95,000	95,000	95,000	-	0.00%	95,000	-	0.00%	95,000	-	0.00%
Planned Use of Fund Balance	20,113,034	20,195,004	8,249,358	(11,945,646)	-59.15%	3,014,105	(5,235,253)	-63.46%	3,097,551	83,446	2.77%
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	8,213,163	485,446	(7,727,717)	-94.09%	495,418	9,972	2.05%	495,418	-	0.00%
Grand Total Revenues	80,254,761	80,638,998	86,363,136	5,724,138	7.10%	81,985,617	(4,377,519)	-5.07%	82,168,129	182,512	0.22%
Expenditures											
Salaries	16,596,633	16,596,633	18,044,058	1,447,425	8.72%	18,827,428	783,370	4.34%	19,486,138	658,710	3.50%
Fringe Benefits	7,601,525	7,601,525	8,900,193	1,298,668	17.08%	7,583,934	(1,316,259)	-14.79%	7,982,344	398,410	5.25%
Contractual Services	40,938,983	41,202,440	47,522,731	6,320,291	15.34%	44,003,212	(3,519,519)	-7.41%	43,227,658	(775,554)	-1.76%
Commodities	5,200,441	5,200,441	4,049,241	(1,151,200)	-22.14%	4,089,593	40,352	1.00%	4,089,593	-	0.00%
Depreciation	7,406,026	7,411,806	5,419,936	(1,991,870)	-26.87%	5,066,203	(353,734)	-6.53%	4,937,184	(129,018)	
Internal Services	2,511,152	2,511,152	2,426,977	(84,175)	-3.35%	2,415,247	(11,730)	-0.48%	2,445,212	29,965	1.24%
Transfers Out	-	115,000	-	(115,000)	-100.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	80,254,761	80,638,998	86,363,136	5,724,138	7.10%	81,985,617	(4,377,519)	-5.07%	82,168,129	182,512	0.22%

INFORMATION TECHNOLOGY FUND (Page 415)
BUDGET HIGHLIGHTS
FY2027/2028/2029 COUNTY EXECUTIVE RECOMMENDED BUDGET

FY 2027 REVENUES

- Charges for Services increased $25,178,676 due to Oakland County Department Operations $22,317,975 and Non-Governmental Operations $2,859,876 for services provided to General Fund/General Purpose departments.
- External-Internal Services Charges for Services increased $218,825 due to External-Enhanced Access Fees Revenue increased for customer usage.
- Planned Use of Fund Balance decreased ($11,945,646) for reduction in anticipated FY 2027 expenses due to carryover of Telephone fund into IT, there are no planned expenditures from the Telephone fund balance.
- Transfers In decreased by ($7,727,717) due to General Fund Non-Department. is longer providing the annual subsidy to IT Fund.

FY 2027 EXPENDITURES

- Controllable Personnel includes a 3% general salary increase for non-represented employees, while represented employee's compensation changes are governed by their respective union agreements.
- Contractual Services increased $6,320,291 primarily for Contracted Services $4,019,343 as it reflects anticipated expenses for vendor support. Professional Services increased $1,331,185 due to investments in infrastructure and anticipated IT projects, Charge Card Fee increased $763,000 based on new fee structure approved by BOC in Mar 2025, Corresponding increase in credit card revenue for merchant services also reflected in Ext-Enhanced Access Fees Rev. Software Maintenance $406,763 due to the increase of software license fees. Partially offset by a decrease in Communications ($200,000); there are no planned expenditures from the Telephone fund balance.
- Commodities decreased ($1,151,200) due to Expendable Equipment based on historical spending.
- Depreciation decreased ($1,991,870) due to projected capital assets scheduled in FY 2027. (Refer to FY 2027 – FY 2029 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans page 438).
- Internal Services decreased ($84,175) due to Telephone Communications ($236,556) and Equipment Rental ($1,043) due to rate and usage adjustments. Partially offset by increased Insurance Fund $85,539, reflect an adjustment in the amount allocated for self-insurance charge in order to maintain the operations of the Building and Liability Fund. Building Space Cost Allocation $ 70,504 as Facilities Maintenance & Operations determines the rates for each building based on estimated costs to operate and maintain the facilities. The FY 2027 building rates have been adjusted as the

rates are based on full cost recovery for building maintenance and operations. Additional decreases include Motor Fuel ($2,619) due to rate and usage adjustments.

Transfer Out decreased (115,000) as the appropriation for the clarity project and resource management software implementation was returned to the General Fund (Res. #2026-6633).

FY 2028 REVENUES

- Charges for Services net increase of $847,762 is due to Oakland County Department Operations $173,370 and Non-Governmental Operations $674,392 for services provided to General Fund/General Purpose departments.
- Planned Use of Fund Balance decreased ($5,235,253) due to reduction in anticipated FY 2028 expenses due to carryover of Telephone fund into IT, there are no planned expenditures from the Telephone fund balance.
- Transfers In increased by $9,972 due to one-time equipment purchase.

FY 2028 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 3% for non-represented employees, while represented employee's compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases. Additionally, Retirement Fringe reflects a reduction resulting from the phased expiration of the Retiree Healthcare Refunding Bonds, Series 2013A and 2013B. As each bond series reaches maturity, the associated debt service requirements are eliminated, reducing retirement fringe costs in subsequent fiscal years.
- Contractual Services decreased ($3,519,519) primarily for Contracted Services due to investments in infrastructure and anticipated IT projects
- Commodities increased $ 40,352 due to Expendable Equipment for equipment replacement.
- Depreciation decreased ($353,734) due to computer equipment in progress capitalized for FY 2028. (Refer to FY 2027 – FY 2029 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans page 438).
- Internal Services decrease of ($11,730) due to Building Space Allocation, rates are based on full cost recovery for the building maintenance and operations.

FY 2029 REVENUES

- Charges for Services increased $99,066 due to Non-Governmental Operations or services provided to General Fund/General Purpose departments.
- Planned Use of Fund Balance increased $83,446 due to anticipated FY 2029 expenses.

FY2029 EXPENDITURES

- Controllable Personnel reflects a general overall compensation increase of 3% for non-represented employees, while represented employee's compensation changes are governed by their respective union agreements. The budget also incorporates projected salary step increases.
- Contractual Services decreased ($775,554) for Contracted Services ($3,349,905) and Professional Services ($214,240) due to decrease in staff supporting applications. Partially offset by increased Software Maintenance $19,253 due to software licenses.
- Depreciation decreased ($129,018) due to computer equipment in progress capitalized for FY 2029. (Refer to FY 2027 – FY 2029 County Executive Recommended Budget Book for Capital Improvement Program Budget Plans page 438).
- Internal Services' net increase of $29,965 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).