

The image features the Maximus logo in the top left corner. The background is a photograph of a person's hands typing on a laptop keyboard, overlaid with a semi-transparent blue filter and several white icons: three interlocking gears, a bar chart, and a line graph with an upward arrow. The overall theme is business and technology.

maximus

Oakland County, MI Central Services Cost Allocation Plan

Fiscal Year 2025 Actual Expenditures



**Oakland County, Michigan
Central Services
Cost Allocation Plan**

Final Report – August 2026

Based on Actual Expenditures for the
Fiscal Year Ended September 30, 2025



TITLE 2 OF THE CFR, PART 200
CERTIFICATION OF COST ALLOCATION PLAN

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

1.) All costs included in this proposal for the fiscal year ended September 30, 2025 to establish cost allocations or billings for the year beginning October 1, 2026, are allowable in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

2.) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Oakland County, Michigan

Signature: 

Name of Official: Sheryl H. Johnson

Title: Deputy CFO

Date: 7/20/2026

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
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Section A: Cost Allocation Methodology and Process

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Cost Allocation Methodology and Process

A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by Maximus US Services, Inc. (Maximus) for Oakland County, MI. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, Maximus used cost data and allocation statistics to allocate the costs to departments/divisions/programs for Fiscal Year (FY) 2025.

MAXCAP uses a double step-down allocation procedure to distribute costs among Central Services and to departments that receive benefits. Using MAXCAP, costs are input by cost center identifications consistent with the entity's accounting code structure, which allows for efficient balancing with the entity's financial reporting systems. Additionally, MAXCAP provides for the inputting of allocation statistics appropriate for the distribution of the identified indirect cost pools. Credits for direct-billed payments, cost adjustments, and other valid and applicable costing factors are also facilitated within the software.

In this section, we provide an overview of our cost allocation methodology and process used to develop the CAP.

A.1 Cost Allocation Methodology

Maximus employs a double step-down procedure that allows all Central Service Departments to allocate costs to all other Central Service Departments. Since Central Service Departments' costs are not simultaneously allocated, the process must be performed sequentially, one department after another. The second step-down allows for the equitable allocation of the costs the Central Service Departments receive from one another.

Typically, CAPs are compiled using a single step down or "waterfall" methodology in which the costs of Central Service Departments are allocated in an ordinal sequence with emphasis placed on ordering non-departmental and departmental cost groupings to optimize the flow of costs to recoverable program areas. Although this is an acceptable method resulting in accurate program allocations, it provides only partial information as to the costs of individual Central Service Departments and their significant activities.

To demonstrate the potential inequity of a single step-down, consider the costs of the Facilities Management and Purchasing activities. Facilities Management manages and maintains the office space that Purchasing uses to serve departments. Facilities costs are rightfully allocable to all the departments that have space in government buildings. If Facilities Management costs are allocated after Purchasing, the cost of Purchasing's space will be allocated to the other departments in the building. It could be argued that this method then allocates costs to departments disproportionate to the benefit received from those costs.

Maximus' double step-down approach mitigates potential allocation inequities and has been widely accepted by federal cognizant agencies for more than 30 years.

A.1.1 First Step-Down

The first step-down allows each Central Service Department to allocate to any other department, regardless of the sequence of the departments. The department also can allocate to itself providing the statistical measurements indicate a basis for the allocations.

Process

The process of allocating during this round is achieved sequentially, consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:

- Costs from entity financial records
- Cost adjustments
- Credits
- Costs received from other Central Service Departments that have completed their first round allocations

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Cost Allocation Methodology and Process**

Results

At the completion of the first step-down, each Central Service Department has the allocated costs from itself and from the Central Service Departments sequenced before it.

A.1.2 Second Step-Down

The rule for the second step-down is that each Central Service Department can allocate only to another department sequenced after the allocating department; provided that the statistical measurements indicate a basis for the allocations.

Process

The process of allocating during the second step-down is achieved sequentially and consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations, it allocates:

- Costs received from other Central Service Departments that have completed their second round allocations
- Costs received in the first step-down from itself and from the Central Service Departments sequenced after the allocating department

Results

At the completion of the second step-down, each Central Service Department has completed all allocations and all Central Service Departments have been cleared of all costs. The costs have either been adjusted out of the cycle or sent to Receiving Departments based on the allocation statistics.

A.1.3 Supplemental Comments

When the relationship between and among the Central Service Departments is greatly intertwined, it may be prudent to implement three or more step-downs. Typically, the double step-down is sufficient to accomplish an equitable allocation of all costs.

If more than two step-downs are required the rules for all rounds of allocation — except the final round — are the same as defined above for the first step-down. The final round always follows the rules, as defined above, for the second step-down.

A.2 Cost Allocation Process

The process utilized by Maximus in developing the CAP and tracking costs within it is discussed below.

A.2.1 Initiating the Process

Working in conjunction with the entity, Maximus determines data to be included within the cost allocation process based on:

- Application of federal cost principles or full costing principles, as applicable
- Interviews
- Review of financial documents
- Review of organizational structure
- Analysis of statistical data relative to benefit of services provided

A.2.2 Establishing the Cost Pools to be Allocated

Maximus analyzes the organizational structure of the entity to determine which departments or cost pools provide services to other departments/divisions/programs. These cost pools become the “Central Service Departments” in the CAP.

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Next, each cost pool is evaluated to determine the activities or services provided. The costs are then broken into subparts or activities such that each activity can be allocated on a statistical measure that is relevant to the service provided and the benefit received.

Line items of expenditures are analyzed to determine which activities receive the benefit of the costs. Distributions of these costs are made according to the determined benefit of each activity.

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

Maximus evaluates available statistical measurements to establish the most equitable and meaningful basis for allocating each activity within each Central Service Department. Consideration is given to determining the measurement that most appropriately demonstrates its relationship to the receiving units. For example, an activity that is driven by the number of employees within the benefiting departments can be allocated by number of employees. Similarly, an activity that is driven by the number of transactions for each benefiting department can be allocated by the number of transactions.

A.2.4 Accommodating Exceptions and Adjustments

Applicable cost adjustments for unallowable costs and/or capitalized assets are incorporated into the appropriate schedules. Credits for direct billings, special revenues, etc. are entered into the computation.

A.2.5 Developing the CAP

The Maximus Cost Allocation Plan typically is organized as follows:

- Cover
- Certification, if required
- Table of Contents
- Cost Allocation Methodology and Process
- Organizational Chart
- CAP: Summary and Detail Schedules
- Supplemental Materials

Below, we discuss each of the summary and detail schedules included in a CAP.

Summary Schedules

The summary schedules provide a recap of the results of the cost allocation process. The following explanations define the purposes of each of the typical schedules included in the cost allocation plan.

Schedule A – Allocated Costs by Department: Schedule A demonstrates for each Receiving Department the costs received from each Central Service Department. This schedule answers the question: Which Central Service Department actually allocated the costs to each Receiving Department?

This schedule does not necessarily demonstrate the Central Service Department from which the costs originated. For example, costs sent from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule A as being from Accounting.

Schedule B – Fixed Costs Proposed: Schedule B recaps the roll forwards calculated for the Receiving Departments. The Receiving Departments are shown down the left hand side of the page, while details of the roll forward calculation for particular Receiving Departments are on the rest of the line.

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The first column is the *Allocated Costs* for the current fiscal year, which lists the total costs allocated to this Receiving Department. This number will reconcile to the total allocated to the department on Schedule A.

The next column is the *Base Year Estimated Costs* for the fiscal year that have been used for the current period. The *Roll Forwards* column is calculated by subtracting the *Base Year Estimated Costs* column (second column) from the *Allocated Costs* column for the current period (first column).

The *Fixed Costs* column is calculated by adding in the *Allocated Costs* column for the current fiscal year and the *Roll Forwards* column. The *Proposed Costs Future Period* column is the resulting sum of the *Fixed Costs* and any adjustments from the *Adjustments* column.

In summary, this report takes the difference between allocated costs for the current year (column 1) and the forecast costs for this year (column 2), adds that difference to the allocated costs for this year (column 1) along with any one-time adjustments to produce a forecast (*Proposed Costs Future Period*) for the next period.

Schedule C – Summary of Allocated Costs: Schedule C is the simplest report to use when balancing to the financials. It demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the allocations. This schedule demonstrates the full sequence of all departments with the Central Service Departments listed first and in the order of their allocating sequence.

The Receiving Departments follow the Central Service Departments with the total allocations received from all Central Service Departments.

Schedule E – Summary of Allocation Basis: Schedule E demonstrates, for each Central Service Department, the services or activities of the Central Service Department and the basis for the allocation of each activity. This schedule is a convenient reference for reviewing the activities identified for each Central Service Department. This is particularly important when preparing a new plan and incorporating organizational and services changes.

Detail Schedules

The detail schedules demonstrate the original costs being allocated by each Central Service Department. In these schedules, the adjustments are applied; the activities are defined; the incoming costs from other Central Service Departments are detailed; the allocation calculations for both step-downs are documented; and the results for each Central Service Department are summarized.

When tracking costs, typically the schedules are reviewed in reverse order tracking from summary information back to detail information. This is discussed further in *Section A.2.6: Tracking Costs within the CAP*.

Schedule __.1 – Nature and Extent of Services: Schedule __.1 is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments. The narrative also describes the allocation basis used for each activity and any other relevant information on expenditures.

Schedule __.2 – Costs to be Allocated: Schedule __.2 provides an overview of the total costs allocated by each Central Service Department including:

- Expenditures from the financial reports — balances to Schedule C
- Adjustments to financial reports — balances to Schedule C
- Incoming costs from other Central Service Departments

The incoming costs are presented in columns that represent when these costs are allocated by the Central Service Department, not when the costs are received. As explained in *Section A.1: Cost Allocation Methodology*, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.

Schedule __.3 – Costs to be Allocated by Activity: Schedule __.3 provides the following:

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Cost Allocation Plan
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Cost Allocation Methodology and Process

- Expenditures from the financials are defined by type of expenditure and by activities (to the extent deemed necessary) to ensure the application of allocation bases that closely correlate to the benefits derived by the Receiving Departments. Each activity is represented in its own column. The totals balance with both Schedule C and Schedule __.2 expenditure amounts.
- Adjustments to the financial reports are applied to expenditures and the results spread to the appropriate activities.
- Incoming costs are demonstrated first in total and then spread to the appropriate activities for allocation for each step-down. The totals for each step-down balance to the totals on Schedule __.2. It should be noted that incoming costs may be coded to spread to only the activities that receive benefit from the services.

Schedule __.4 – Detail Activity Allocations: Schedule __.4 represents the allocation results by activity. Each activity defined on Schedule __.3 is demonstrated on a Detail Activity Allocation schedule. Because the number of activities varies, the number of the last of these schedules varies.

Schedule __.4 includes:

- Statistical measurement used as a basis for allocation
- Identification of statistical measurement
- Source of the statistical measurement
- Percent relationship of each statistical measurement to the whole or total statistical measurement base
- Results of the first step-down — balances to functional total after first additions on Schedule __.3
- Results of the second step-down — balances to functional total of second additions on Schedule __.3

The totals allocated from both step-downs balance to the functional grand total from Schedule __.3. Note the results of the second step-down. This schedule clearly demonstrates how the second step-down allocates only to departments sequenced after the allocating department.

Schedule __.5 – Allocation Summary for each Central Service Department: Schedule __.5 provides a summary of costs allocated by each activity. The activity totals balance to the totals from each Detail Activities Allocation schedule defined above.

The totals allocated to the Receiving Departments will balance to Schedule A for the allocating department.

Each Receiving Department will be printed on its own line for this report. For each Receiving Department, the amount allocated to it is printed under the *Allocated Costs* column (the first column), which is the actual costs as calculated by this plan for the current period.

The second column — *Base Year Estimated Costs* — is used as a base for the current period's calculation. If they are more or less than the actual costs for this period, the difference can be added to the current costs to arrive at the forecast for the next period.

The third column, *Roll Forwards*, is calculated as the difference between the first two columns.

The *Allocated Costs* column plus the *Roll Forwards* column will give us the amount to use as the *Fixed Costs* in the next period, the fourth column.

These numbers are entered here and on Schedule H of the summary reports. They are also summarized on Schedule A for each Receiving Department.

A.2.6 Tracking Costs within the CAP

When costs are questioned, Maximus utilizes our standard tracking process in order to resolve any issues with Schedule A where the questioned cost is usually identified.

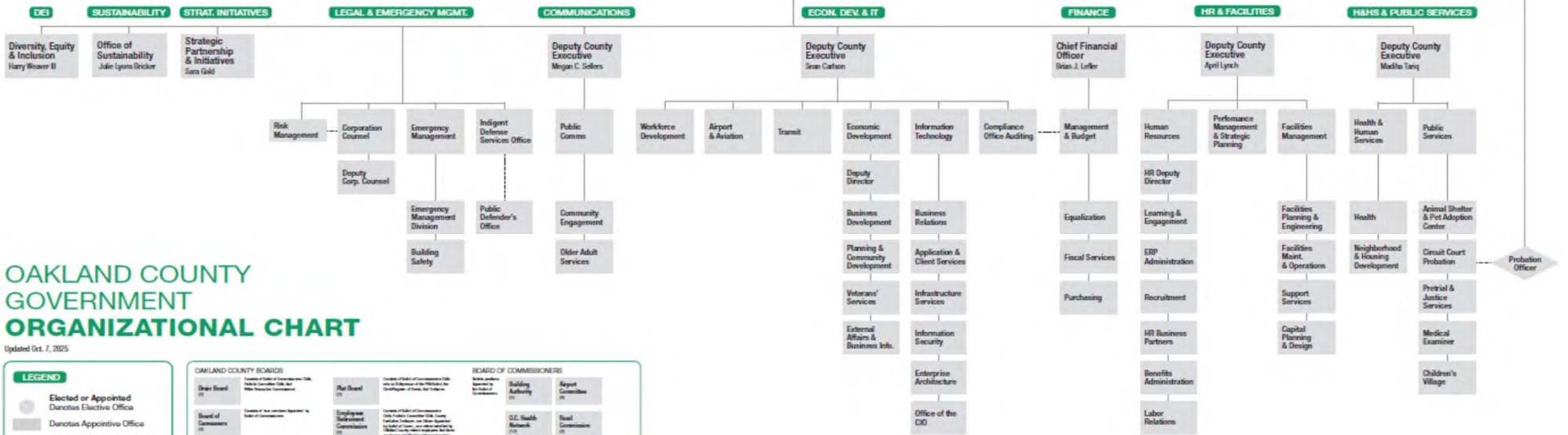
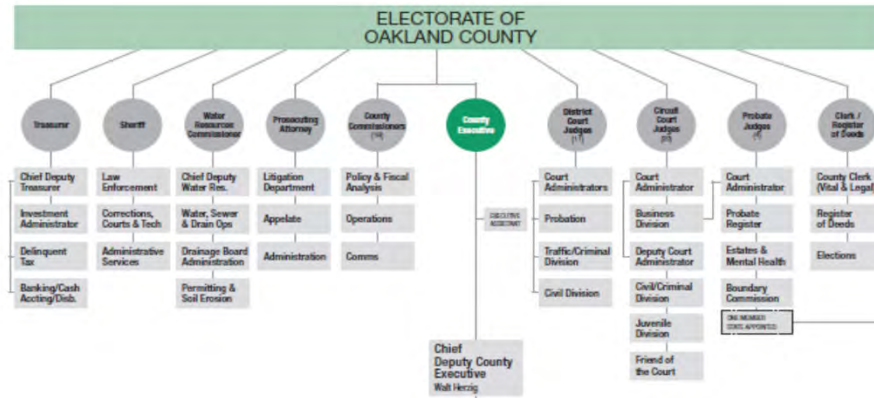
**Oakland County, Michigan
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Cost Allocation Methodology and Process**

From Schedule A, we identify the allocating Central Service Department. From the CAP Table of Contents the appropriate detail schedules for the allocating department are identified. Tracking begins with the last detail schedule. Once the questioned amount is located, our analysis of the summary amounts by activities indicates which detail allocation schedules to review.

Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

At this point, any remaining questions are typically in regard to the incoming costs. If these costs are questioned, we can use Schedule __2 to identify which department allocated the questioned incoming costs. Referring again to the CAP Table of Contents, the detail schedules for the sending Central Service Department can be located. Tracking continues by repeating these steps until all issues have been resolved.

Section B: Organizational Chart



OAKLAND COUNTY GOVERNMENT ORGANIZATIONAL CHART

Updated Oct. 7, 2025

LEGEND

- Elected or Appointed
Donates Elective Office
- Donates Appointive Office
- ◆ Donates State Appointments
- Confirmation of Appointment
- - - Recommends Appointment
- Related Function
- (#) Number of seats

OAKLAND COUNTY BOARDS

Board of Commissioners
(#) 10

Board of Zoning Appeals
(#) 5

Library Board
(#) 10

Building Authority
(#) 5

Port Board
(#) 5

Employee Retirement Commission
(#) 5

Director Commission
(#) 5

Jury Commission
(#) 5

BOARD OF COMMISSIONERS

Building Authority
(#) 5

Health Board
(#) 5

Board of Commissioners
(#) 5

Library Board
(#) 5

Public & Rec. Commission
(#) 5

Section C: Cost Allocation Plan

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule A - Allocated Costs By Department

Central Service Departments	Div, Equity, and Inclusion	Co Exec Comm Engage	Co Exec Indigent Defense	Office of Sustainability	Performance Mgmt/Strategic Partner
Building Depreciation	0	0	0	0	0
Non-Departmental	0	0	2	0	0
Co Exec Admin	1,009	0	160	521	800
Co Exec Compliance	655	0	128	339	478
Co Exec Corp Counsel	0	23,043	0	17,922	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	5,159	0	0	657	0
Mgmt & Budget Fiscal Services	4,881	0	756	2,384	3,135
Facilities Management Admin	0	0	0	0	0
Facilities Support Services	0	0	0	0	0
Human Resources	7,537	0	1,454	4,750	7,274
Treasurer	53	0	10	0	0
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2025	19,293	23,043	2,510	26,573	11,687
Roll Forwards	0	0	0	0	0
Fixed Costs	19,293	23,043	2,510	26,573	11,687

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Cost Allocation Plan
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Schedule A - Allocated Costs By Department

Central Service Departments	M&B Equalization	M&B Reimb.	Hum Svc Admin	Hum Svc Social Service	HHS Admin Svcs
Building Depreciation	73,940	19,251	854	0	0
Non-Departmental	123	41	1	0	0
Co Exec Admin	118,632	28,870	15,758	79	4,919
Co Exec Compliance	9,453	2,328	3,040	30	511
Co Exec Corp Counsel	0	28,163	0	0	0
Mgmt & Budget Admin	314,299	78,082	0	0	0
Mgmt & Budget Purchasing	1,693	2,950	0	1,897	0
Mgmt & Budget Fiscal Services	85,254	15,614	15,849	180	3,180
Facilities Management Admin	29,141	42,422	1,498	0	0
Facilities Support Services	231,793	38,823	30,048	0	0
Human Resources	120,945	29,432	21,605	107	6,743
Treasurer	54	9,841	164	4	0
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2025	985,328	295,816	88,819	2,297	15,353
Roll Forwards	0	0	0	0	0
Fixed Costs	985,328	295,816	88,819	2,297	15,353

Oakland County, Michigan
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Schedule A - Allocated Costs By Department

Central Service Departments	Hum Svc Homeland	Hum Svc MSU Ext	Pub Svc Admin	Pub Svc Comm Cor	Pub Svc Childrens Village
Building Depreciation	22,976	29,540	0	89,800	0
Non-Departmental	111	0	423	87	0
Co Exec Admin	15,465	0	2,729	40,748	3
Co Exec Compliance	3,211	0	339	4,421	5
Co Exec Corp Counsel	30,723	0	0	2,560	51,206
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	10,432	0	(18)	6,108	0
Mgmt & Budget Fiscal Services	17,157	0	2,102	28,774	250
Facilities Management Admin	17,799	36,513	0	48,559	0
Facilities Support Services	3,132	0	2,017	9,574	0
Human Resources	21,201	0	3,743	55,862	5
Treasurer	492	1	27	606	400
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2025	142,700	66,054	11,360	287,099	51,869
Roll Forwards	0	0	0	0	0
Fixed Costs	142,700	66,054	11,360	287,099	51,869

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule A - Allocated Costs By Department

Central Service Departments	Pub Svc Animal	Pub Svc CC Prob	Pub Svc Med Exam	IT Application Services	C&ED Admin
Building Depreciation	389,142	119,917	286,337	0	0
Non-Departmental	724	0	46	0	0
Co Exec Admin	43,759	0	39,609	0	7,284
Co Exec Compliance	5,470	656	4,801	0	4,277
Co Exec Corp Counsel	43,525	5,121	35,844	0	99,851
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	45,161	(395)	16,212	0	313
Mgmt & Budget Fiscal Services	32,208	2,689	33,149	0	19,022
Facilities Management Admin	53,230	136,071	74,337	0	0
Facilities Support Services	25,459	1,593	59,468	0	0
Human Resources	59,990	0	54,304	0	7,427
Treasurer	78,328	21	2,612	0	123
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2025	776,996	265,673	606,720	0	138,298
Roll Forwards	0	0	0	0	0
Fixed Costs	776,996	265,673	606,720	0	138,298

Oakland County, Michigan
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Schedule A - Allocated Costs By Department

Central Service Departments	C&ED Vets Svc	C&ED Dev & Plan	Public Communication	Clerk / ROD	District Court
Building Depreciation	23,543	188,665	0	118,857	0
Non-Departmental	32	162	27	139	2,284
Co Exec Admin	24,878	65,714	5,639	10,476	22,624
Co Exec Compliance	1,685	8,182	3,446	9,023	16,977
Co Exec Corp Counsel	15,362	102,412	10,241	222,745	107,532
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	307	21,754	9,634	9,034	38,435
Mgmt & Budget Fiscal Services	11,431	52,560	23,576	64,636	141,917
Facilities Management Admin	25,320	84,983	0	257,073	82,044
Facilities Support Services	979	31,538	202,231	234,658	31,926
Human Resources	25,364	66,996	42,184	95,333	205,900
Treasurer	3,395	2,263	107	212,187	77,790
Clerk Adm/Micrographics	0	0	0	779,101	0
Allocated Costs for Fiscal 2025	132,297	625,230	297,085	2,013,264	727,431
Roll Forwards	0	0	0	0	0
Fixed Costs	132,297	625,230	297,085	2,013,264	727,431

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Schedule A - Allocated Costs By Department

Central Service Departments	Probate Court	Circuit Court	Prosecuting Atty	Sheriff Office	Board of Comm.
Building Depreciation	87,623	486,769	162,158	2,280,758	43,364
Non-Departmental	218	467	923	28,819	420
Co Exec Admin	8,147	30,121	31,063	231,948	5,297
Co Exec Compliance	6,825	26,364	21,037	168,930	4,822
Co Exec Corp Counsel	125,454	176,660	161,298	750,166	92,170
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	1,067	1,787	11,490	123,596	6,579
Mgmt & Budget Fiscal Services	102,078	234,927	137,258	1,466,030	28,937
Facilities Management Admin	193,091	1,049,282	357,342	981,996	95,560
Facilities Support Services	45,498	142,718	547,043	161,439	851
Human Resources	74,135	274,124	282,691	2,110,913	48,208
Treasurer	103,382	310,029	2,422	94,092	413
Clerk Adm/Micrographics	2,091	5,606	0	55,023	0
Allocated Costs for Fiscal 2025	749,609	2,738,854	1,714,725	8,453,711	326,622
Roll Forwards	0	0	0	0	0
Fixed Costs	749,609	2,738,854	1,714,725	8,453,711	326,622

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule A - Allocated Costs By Department

Central Service Departments	Water Res. Comm.	Parks & Rec	Road Commission	Friend of Court	Health Dept.
Building Depreciation	51,044	0	54,432	184,932	120,782
Non-Departmental	8	0	0	0	590
Co Exec Admin	7,384	36,657	0	25,923	298,765
Co Exec Compliance	5,027	31,972	0	17,797	33,779
Co Exec Corp Counsel	20,482	197,142	0	0	524,859
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	13,493	529,426	0	2,651	68,638
Mgmt & Budget Fiscal Services	37,557	121,851	0	316,289	205,822
Facilities Management Admin	195,251	4,618	21,042	366,894	226,989
Facilities Support Services	14,574	158,651	0	47,739	182,583
Human Resources	55,227	274,202	0	235,922	409,586
Treasurer	20,684	29,030	0	229	207,194
Clerk Adm/Micrographics	290,026	0	0	0	0
Allocated Costs for Fiscal 2025	710,757	1,383,550	75,474	1,198,375	2,279,587
Roll Forwards	0	264,110	0	(5,517)	0
Fixed Costs	710,757	1,647,660	75,474	1,192,857	2,279,587

Oakland County, Michigan
Cost Allocation Plan
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Schedule A - Allocated Costs By Department

Central Service Departments	Indigent Defense	Land Bank	ROD Automation	Pontiac Develop Fund	Long Term Revolving Fund
Building Depreciation	12,672	0	0	0	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	6,300	0	0	0	0
Co Exec Compliance	19,269	0	1,017	0	0
Co Exec Corp Counsel	17,922	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	5,299	0	1,677	0	0
Mgmt & Budget Fiscal Services	616,910	894	17,398	21	0
Facilities Management Admin	27,925	0	0	0	0
Facilities Support Services	714	0	0	0	0
Human Resources	57,330	0	6,008	0	0
Treasurer	9,885	30	9,173	236	0
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2025	774,227	924	35,274	257	0
Roll Forwards	0	0	0	0	0
Fixed Costs	774,227	924	35,274	257	0

Oakland County, Michigan
Cost Allocation Plan
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Schedule A - Allocated Costs By Department

Central Service Departments	Oakland Enhance	Safer Communities	ARP	PA Seized Funds	Water Res Co SRF
Building Depreciation	0	0	0	0	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	5,461	0	0	0	2,908
Co Exec Compliance	439	0	15,731	0	34,423
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	0	0	18,237	0	213,152
Mgmt & Budget Fiscal Services	2,672	0	87,900	0	492,023
Facilities Management Admin	0	0	0	0	0
Facilities Support Services	0	0	16,389	0	0
Human Resources	5,436	0	0	0	122,096
Treasurer	0	0	364	0	11,809
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2025	14,009	0	138,621	0	876,410
Roll Forwards	0	0	0	0	0
Fixed Costs	14,009	0	138,621	0	876,410

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule A - Allocated Costs By Department

Central Service Departments	Multi Org Grants	Workforce Develop	LE Grants Misc	LE Grants PA-CRP	LE Grants CLEMIS IT
Building Depreciation	0	29,640	0	24,706	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	2,732	19,354	5,031	3,138	0
Co Exec Compliance	1,841	15,999	3,856	2,314	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	7,570	(328)	950	4,499	0
Mgmt & Budget Fiscal Services	163,470	67,860	203,263	68,627	0
Facilities Management Admin	0	13,351	0	54,443	0
Facilities Support Services	0	17,360	0	10,220	0
Human Resources	24,872	19,732	45,776	28,547	0
Treasurer	65	1,634	65,961	295	0
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2025	200,549	184,602	324,837	196,789	0
Roll Forwards	0	0	0	19,858	0
Fixed Costs	200,549	184,602	324,837	216,647	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule A - Allocated Costs By Department

Central Service Departments	LE Grants Rd Pat	Housing Trust Fund	House Comm Dev	Hum Svcs Grants	Opioid Settlement
Building Depreciation	0	0	26,701	6,964	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	1,587	409	31,268	59,723	12
Co Exec Compliance	987	1,336	13,679	11,696	297
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	105	0	1,530	69,537	527
Mgmt & Budget Fiscal Services	32,943	6,008	84,419	423,153	1,907
Facilities Management Admin	0	0	10,523	13,147	0
Facilities Support Services	0	0	3,631	18,514	0
Human Resources	14,440	3,725	31,878	81,878	556
Treasurer	0	126	5,203	1,366	57
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2025	50,062	11,604	208,834	685,978	3,356
Roll Forwards	0	0	0	0	0
Fixed Costs	50,062	11,604	208,834	685,978	3,356

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule A - Allocated Costs By Department

Central Service Departments	Other Grants	Judicial Grants	Brownfield Init.	Concealed Pistol	Child Care Fund
Building Depreciation	0	0	0	0	539,481
Non-Departmental	0	0	0	0	0
Co Exec Admin	115	1,078	0	0	175,235
Co Exec Compliance	2,449	924	12	205	32,096
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	1,171	20,360	422	1,158	79,380
Mgmt & Budget Fiscal Services	44,017	81,920	465	1,462	422,498
Facilities Management Admin	0	0	0	0	304,121
Facilities Support Services	0	0	0	25,904	2,915
Human Resources	4,778	9,807	0	1,680	348,081
Treasurer	98	439	110	45,968	1,375
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2025	52,629	114,528	1,008	76,377	1,905,181
Roll Forwards	0	0	0	0	0
Fixed Costs	52,629	114,528	1,008	76,377	1,905,181

Oakland County, Michigan
Cost Allocation Plan
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Schedule A - Allocated Costs By Department

Central Service Departments	Waste Res Mgmt	Oakland Transit	Safer Communities	Misc DSF	Water Res Co DSF
Building Depreciation	0	0	0	0	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	127	0	0	0
Co Exec Compliance	0	48,887	8	0	820
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	1,160	4,371	0	0	0
Mgmt & Budget Fiscal Services	2,613	200,513	32	0	5,055
Facilities Management Admin	0	0	0	0	0
Facilities Support Services	0	0	0	0	0
Human Resources	0	5,303	0	0	0
Treasurer	633	111	0	11	80
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2025	4,405	259,312	39	11	5,955
Roll Forwards	0	0	0	0	0
Fixed Costs	4,405	259,312	39	11	5,955

Oakland County, Michigan
Cost Allocation Plan
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Schedule A - Allocated Costs By Department

Central Service Departments	Proj Work Orders	Major Dept Supp Proj	Drain Debt Funds	Water Res Co CPF	Drain Refunding
Building Depreciation	0	0	0	0	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	369	0
Co Exec Compliance	7,100	14,825	0	20,037	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	44,120	0	0	34,668	0
Mgmt & Budget Fiscal Services	15,212	29,275	0	99,212	0
Facilities Management Admin	0	0	0	0	0
Facilities Support Services	0	0	0	0	0
Human Resources	857	0	0	15,572	0
Treasurer	727	0	14	605	0
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2025	68,014	44,101	14	170,464	0
Roll Forwards	0	0	0	0	0
Fixed Costs	68,014	44,101	14	170,464	0

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Cost Allocation Plan
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Schedule A - Allocated Costs By Department

Central Service Departments	Fire Record Mgmt	Airport	Drain Prop Funds	Delq Tax Revolv	Fac & Operations
Building Depreciation	0	0	0	0	71,927
Non-Departmental	0	0	0	0	0
Co Exec Admin	5,258	25,323	8,387	0	392,983
Co Exec Compliance	693	5,018	45,431	400	26,660
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	1,897	47,914	442,996	738	426,750
Mgmt & Budget Fiscal Services	90,796	260,801	421,956	1,550	633,188
Facilities Management Admin	0	0	0	0	133,265
Facilities Support Services	0	534	27,841	0	0
Human Resources	5,360	34,717	393,013	2,557	239,494
Treasurer	21	5,218	49,924	83,028	5,465
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2025	104,026	379,525	1,389,548	88,273	1,929,733
Roll Forwards	22,866	(145,376)	(241,600)	(49,621)	398,228
Fixed Costs	126,892	234,149	1,147,947	38,651	2,327,961

Oakland County, Michigan
Cost Allocation Plan
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Schedule A - Allocated Costs By Department

Central Service Departments	Info Tech Infra Mod	Info Tech Clemis	Info Technology	Drain Equipment	Radio Communicat
Building Depreciation	0	30,979	325,662	0	13,068
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	42,132	256,778	0	15,446
Co Exec Compliance	0	6,733	39,707	0	3,966
Co Exec Corp Counsel	0	174,100	450,611	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	3,268	20,835	168,020	64,183	19,910
Mgmt & Budget Fiscal Services	0	440,914	387,633	99,666	132,674
Facilities Management Admin	0	11,976	145,304	0	10,142
Facilities Support Services	0	2	1,145	0	0
Human Resources	0	42,956	261,788	0	15,747
Treasurer	39	274	50,771	1,746	3,204
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2025	3,307	770,901	2,087,419	165,595	214,157
Roll Forwards	0	238,115	46,760	(17,696)	54,026
Fixed Costs	3,307	1,009,015	2,134,179	147,899	268,184

Oakland County, Michigan
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Schedule A - Allocated Costs By Department

Central Service Departments	Motor Pool	Communication	Bldg & Liab Ins	Fringe Benefits	Delq Per Prop Tx
Building Depreciation	59,960	4,642	10,053	85,125	1,129
Non-Departmental	0	0	0	0	0
Co Exec Admin	18,796	3,341	28,652	68,528	0
Co Exec Compliance	7,086	2,791	7,235	2,619	337
Co Exec Corp Counsel	0	0	80,266	0	53,766
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	98,692	15,673	9,425	21,170	0
Mgmt & Budget Fiscal Services	274,423	73,904	84,573	94,841	1,610
Facilities Management Admin	80,075	1,794	4,528	36,992	2,489
Facilities Support Services	284,380	0	17,221	4,057	0
Human Resources	25,769	2,087	17,461	41,769	1,505
Treasurer	4,545	257	727	4,654	35,883
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2025	853,726	104,490	260,143	359,755	96,719
Roll Forwards	(104,806)	23,718	(7,517)	6,226	(38,461)
Fixed Costs	748,921	128,207	252,626	365,982	58,258

Oakland County, Michigan
Cost Allocation Plan
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Schedule A - Allocated Costs By Department

Central Service Departments	Public Transport	Retirement	Retiree Hlt Care	Superseding Trust	Economic Develop
Building Depreciation	0	0	0	0	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	0	(10)	0	0	0
Mgmt & Budget Fiscal Services	0	66,829	65,839	11,792	0
Facilities Management Admin	0	0	0	0	0
Facilities Support Services	0	3,623	0	0	0
Human Resources	0	55	0	0	0
Treasurer	4	11,362	536	7	0
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2025	4	81,859	66,375	11,799	0
Roll Forwards	0	0	0	0	0
Fixed Costs	4	81,859	66,375	11,799	0

Oakland County, Michigan
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Schedule A - Allocated Costs By Department

Central Service Departments	Others	Total Allocated	Direct Billed	Unallocated	Cost Adjustments
Building Depreciation	108,795	6,186,189	0	0	(7,009,773)
Non-Departmental	70,690	106,339	0	21,708,661	0
Co Exec Admin	0	2,305,450	0	1,038,898	0
Co Exec Compliance	2	794,933	0	0	(581,568)
Co Exec Corp Counsel	0	3,621,146	0	0	2,548
Mgmt & Budget Admin	0	392,381	0	0	0
Mgmt & Budget Purchasing	0	2,779,085	0	0	295,742
Mgmt & Budget Fiscal Services	3,504	9,529,690	0	0	417
Facilities Management Admin	135,142	5,366,278	0	0	(2,616,590)
Facilities Support Services	0	2,638,787	0	429,063	374,090
Human Resources	0	6,515,794	0	0	0
Treasurer	9,533	1,579,529	0	13,642,817	0
Clerk Adm/Micrographics	0	1,131,848	0	0	0
Allocated Costs for Fiscal 2025	327,667	42,947,450	0	36,819,439	(9,535,134)
Roll Forwards	0	463,312			
Fixed Costs	327,667	43,410,762			

Oakland County, Michigan
Cost Allocation Plan
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Schedule A - Allocated Costs By Department

Central Service Departments	Disallowed	Total Expenditures
Building Depreciation		
Non-Departmental		
Co Exec Admin		
Co Exec Compliance		
Co Exec Corp Counsel		
Mgmt & Budget Admin		
Mgmt & Budget Purchasing		
Mgmt & Budget Fiscal Services	0	
Facilities Management Admin		
Facilities Support Services	72,868	
Human Resources		
Treasurer		
Clerk Adm/Micrographics		
Allocated Costs for Fiscal 2025	72,868	70,304,623

Oakland County, Michigan
Cost Allocation Plan
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Schedule B - Fixed Costs Proposed

Receiving Departments	Allocated Costs for Fiscal 2025	Base Year Estimated Costs	Roll Forwards	Fixed Costs	Adjustments	Proposed Costs Future Period
Div, Equity, and Inclusion	19,293	NA	NA	19,293	0	19,293
Co Exec Comm Engage	23,043	NA	NA	23,043	0	23,043
Co Exec Indigent Defense	2,510	NA	NA	2,510	0	2,510
Office of Sustainability	26,573	NA	NA	26,573	0	26,573
Performance Mgmt/Strategic Partner	11,687	NA	NA	11,687	0	11,687
M&B Equalization	985,328	NA	NA	985,328	0	985,328
M&B Reimb.	295,816	NA	NA	295,816	0	295,816
Hum Svc Admin	88,819	NA	NA	88,819	0	88,819
Hum Svc Social Service	2,297	NA	NA	2,297	0	2,297
HHS Admin Svcs	15,353	NA	NA	15,353	0	15,353
Hum Svc Homeland	142,700	NA	NA	142,700	0	142,700
Hum Svc MSU Ext	66,054	NA	NA	66,054	0	66,054
Pub Svc Admin	11,360	NA	NA	11,360	0	11,360
Pub Svc Comm Cor	287,099	NA	NA	287,099	0	287,099
Pub Svc Childrens Village	51,869	NA	NA	51,869	0	51,869
Pub Svc Animal	776,996	NA	NA	776,996	0	776,996
Pub Svc CC Prob	265,673	NA	NA	265,673	0	265,673
Pub Svc Med Exam	606,720	NA	NA	606,720	0	606,720
IT Application Services	0	NA	NA	0	0	0
C&ED Admin	138,298	NA	NA	138,298	0	138,298
C&ED Vets Svc	132,297	NA	NA	132,297	0	132,297
C&ED Dev & Plan	625,230	NA	NA	625,230	0	625,230
Public Communication	297,085	NA	NA	297,085	0	297,085
Clerk / ROD	2,013,264	NA	NA	2,013,264	0	2,013,264
District Court	727,431	NA	NA	727,431	0	727,431
Probate Court	749,609	NA	NA	749,609	0	749,609
Circuit Court	2,738,854	NA	NA	2,738,854	0	2,738,854
Prosecuting Atty	1,714,725	NA	NA	1,714,725	0	1,714,725
Sheriff Office	8,453,711	NA	NA	8,453,711	0	8,453,711
Board of Comm.	326,622	NA	NA	326,622	0	326,622
Water Res. Comm.	710,757	NA	NA	710,757	0	710,757
Parks & Rec	1,383,550	1,119,440	264,110	1,647,660	0	1,647,660
Road Commission	75,474	NA	NA	75,474	0	75,474
Friend of Court	1,198,375	1,203,892	(5,517)	1,192,857	0	1,192,857
Health Dept.	2,279,587	NA	NA	2,279,587	0	2,279,587
Indigent Defense	774,227	NA	NA	774,227	0	774,227
Land Bank	924	NA	NA	924	0	924
ROD Automation	35,274	NA	NA	35,274	0	35,274
Pontiac Develop Fund	257	NA	NA	257	0	257
Long Term Revolving Fund	0	NA	NA	0	0	0
Oakland Enhance	14,009	NA	NA	14,009	0	14,009
Safer Communities	0	NA	NA	0	0	0
ARP	138,621	NA	NA	138,621	0	138,621
PA Seized Funds	0	NA	NA	0	0	0
Water Res Co SRF	876,410	NA	NA	876,410	0	876,410
Multi Org Grants	200,549	NA	NA	200,549	0	200,549
Workforce Develop	184,602	NA	NA	184,602	0	184,602
LE Grants Misc	324,837	NA	NA	324,837	0	324,837
LE Grants PA-CRP	196,789	176,931	19,858	216,647	0	216,647
LE Grants CLEMIS IT	0	NA	NA	0	0	0
LE Grants Rd Pat	50,062	NA	NA	50,062	0	50,062
Housing Trust Fund	11,604	NA	NA	11,604	0	11,604
House Comm Dev	208,834	NA	NA	208,834	0	208,834

Oakland County, Michigan
Cost Allocation Plan
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Schedule B - Fixed Costs Proposed

Hum Svcs Grants	685,978	NA	NA	685,978	0	685,978
Opioid Settlement	3,356	NA	NA	3,356	0	3,356
Other Grants	52,629	NA	NA	52,629	0	52,629
Judicial Grants	114,528	NA	NA	114,528	0	114,528
Brownfield Init.	1,008	NA	NA	1,008	0	1,008
Concealed Pistol	76,377	NA	NA	76,377	0	76,377
Child Care Fund	1,905,181	NA	NA	1,905,181	0	1,905,181
Waste Res Mgmt	4,405	NA	NA	4,405	0	4,405
Oakland Transit	259,312	NA	NA	259,312	0	259,312
Safer Communities	39	NA	NA	39	0	39
Misc DSF	11	NA	NA	11	0	11
Water Res Co DSF	5,955	NA	NA	5,955	0	5,955
Proj Work Orders	68,014	NA	NA	68,014	0	68,014
Major Dept Supp Proj	44,101	NA	NA	44,101	0	44,101
Drain Debt Funds	14	NA	NA	14	0	14
Water Res Co CPF	170,464	NA	NA	170,464	0	170,464
Drain Refunding	0	NA	NA	0	0	0
Fire Record Mgmt	104,026	81,160	22,866	126,892	0	126,892
Airport	379,525	524,901	(145,376)	234,149	0	234,149
Drain Prop Funds	1,389,548	1,631,148	(241,600)	1,147,947	0	1,147,947
Delq Tax Revolv	88,273	137,894	(49,621)	38,651	0	38,651
Fac & Operations	1,929,733	1,531,505	398,228	2,327,961	0	2,327,961
Info Tech Infra Mod	3,307	NA	NA	3,307	0	3,307
Info Tech Clemis	770,901	532,786	238,115	1,009,015	0	1,009,015
Info Technology	2,087,419	2,040,659	46,760	2,134,179	0	2,134,179
Drain Equipment	165,595	183,291	(17,696)	147,899	0	147,899
Radio Communicat	214,157	160,131	54,026	268,184	0	268,184
Motor Pool	853,726	958,532	(104,806)	748,921	0	748,921
Communication	104,490	80,772	23,718	128,207	0	128,207
Bldg & Liab Ins	260,143	267,660	(7,517)	252,626	0	252,626
Fringe Benefits	359,755	353,529	6,226	365,982	0	365,982
Delq Per Prop Tx	96,719	135,180	(38,461)	58,258	0	58,258
Public Transport	4	NA	NA	4	0	4
Retirement	81,859	NA	NA	81,859	0	81,859
Retiree Hlt Care	66,375	NA	NA	66,375	0	66,375
Superseding Trust	11,799	NA	NA	11,799	0	11,799
Economic Develop	0	NA	NA	0	0	0
Others	327,667	NA	NA	327,667	0	327,667
Total Allocated	42,947,450	11,119,411	463,312	43,410,762	0	43,410,762
Direct Billed	0					
Unallocated Total	36,819,439					
Cost Adjustments	(9,535,134)					
Disallowed Total	72,868					
Total Expenditures	70,304,623					

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Building Depreciation	0		7,009,773		0	
Non-Departmental	23,377,297		0	(21,708,661)	0	
Co Exec Admin	3,350,669		0	(1,038,898)	0	
Co Exec Compliance	318,302		581,568		0	
Co Exec Corp Counsel	4,030,399		(2,548)	0	0	
Mgmt & Budget Admin	646,734		0		0	
Mgmt & Budget Purchasing	2,688,199		(295,742)		0	
Mgmt & Budget Fiscal Services	8,675,072	0	(417)	0	0	
Facilities Management Admin	1,787,193		2,616,590		0	
Facilities Support Services	3,180,548	(72,868)	(374,090)	(429,063)	0	
Human Resources	6,173,056		0		0	
Treasurer	15,017,380		0	(13,642,817)	0	
Clerk Adm/Micrographics	1,059,774		0		0	
Div, Equity, and Inclusion						19,293
Co Exec Comm Engage						23,043
Co Exec Indigent Defense						2,510
Office of Sustainability						26,573
Performance Mgmt/Strategic Partner						11,687
M&B Equalization						985,328
M&B Reimb.						295,816
Hum Svc Admin						88,819
Hum Svc Social Service						2,297
HHS Admin Svcs						15,353
Hum Svc Homeland						142,700
Hum Svc MSU Ext						66,054
Pub Svc Admin						11,360
Pub Svc Comm Cor						287,099
Pub Svc Childrens Village						51,869
Pub Svc Animal						776,996
Pub Svc CC Prob						265,673
Pub Svc Med Exam						606,720
IT Application Services						0
C&ED Admin						138,298
C&ED Vets Svc						132,297
C&ED Dev & Plan						625,230
Public Communication						297,085
Clerk / ROD						2,013,264
District Court						727,431
Probate Court						749,609
Circuit Court						2,738,854
Prosecuting Atty						1,714,725
Sheriff Office						8,453,711
Board of Comm.						326,622
Water Res. Comm.						710,757
Parks & Rec						1,383,550
Road Commission						75,474
Friend of Court						1,198,375
Health Dept.						2,279,587
Indigent Defense						774,227
Land Bank						924
ROD Automation						35,274
Pontiac Develop Fund						257

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Long Term Revolving Fund						0
Oakland Enhance						14,009
Safer Communities						0
ARP						138,621
PA Seized Funds						0
Water Res Co SRF						876,410
Multi Org Grants						200,549
Workforce Develop						184,602
LE Grants Misc						324,837
LE Grants PA-CRP						196,789
LE Grants CLEMIS IT						0
LE Grants Rd Pat						50,062
Housing Trust Fund						11,604
House Comm Dev						208,834
Hum Svcs Grants						685,978
Opioid Settlement						3,356
Other Grants						52,629
Judicial Grants						114,528
Brownfield Init.						1,008
Concealed Pistol						76,377
Child Care Fund						1,905,181
Waste Res Mgmt						4,405
Oakland Transit						259,312
Safer Communities						39
Misc DSF						11
Water Res Co DSF						5,955
Proj Work Orders						68,014
Major Dept Supp Proj						44,101
Drain Debt Funds						14
Water Res Co CPF						170,464
Drain Refunding						0
Fire Record Mgmt						104,026
Airport						379,525
Drain Prop Funds						1,389,548
Delq Tax Revolv						88,273
Fac & Operations						1,929,733
Info Tech Infra Mod						3,307
Info Tech Clemis						770,901
Info Technology						2,087,419
Drain Equipment						165,595
Radio Communicat						214,157
Motor Pool						853,726
Communication						104,490
Bldg & Liab Ins						260,143
Fringe Benefits						359,755
Delq Per Prop Tx						96,719
Public Transport						4
Retirement						81,859
Retiree Hlt Care						66,375
Superseding Trust						11,799
Economic Develop						0
Others						327,667
Totals	70,304,623	(72,868)	9,535,134	(36,819,439)	0	42,947,450

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule C - Summary of Allocated Costs

Deviation: 0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
Building Depreciation		
1.4.1 N. Office Bldg	Assigned square footage by department	Building square footage summary
1.4.2 NO Health Ctr	Assigned square footage by department	Building square footage summary
1.4.3 Court House	Assigned square footage by department	Building square footage summary
1.4.4 Info Tech Bldg	Assigned square footage by department	Building square footage summary
1.4.5 Annex I	Assigned square footage by department	Building square footage summary
1.4.6 Annex II	Assigned square footage by department	Building square footage summary
1.4.7 Oak Pointe	Assigned square footage by department	Building square footage summary
1.4.8 Public Works	Assigned square footage by department	Building square footage summary
1.4.9 Child Care Ctr	Assigned square footage by department	Building square footage summary
1.4.10 Health Svc Ctr	Assigned square footage by department	Building square footage summary
1.4.11 S. Health Svc	Assigned square footage by department	Building square footage summary
1.4.12 Law Enf Complex	Assigned square footage by department	Building square footage summary
1.4.13 Medical Exam	Assigned square footage by department	Building square footage summary
1.4.14 Child Welfare	Assigned square footage by department	Building square footage summary
1.4.15 Work Release	Assigned square footage by department	Building square footage summary
1.4.16 Animal Shelter	Assigned square footage by department	Building square footage summary
1.4.17 MCF	Assigned square footage by department	Building square footage summary
1.4.18 Materials Mgmt	Assigned square footage by department	Building square footage summary
1.4.19 Sheriff Admin	Assigned square footage by department	Building square footage summary
1.4.20 South Ofc Bldg	Assigned square footage by department	Building square footage summary
1.4.21 Mens Facility	Assigned square footage by department	Building square footage summary
1.4.22 D Building	Assigned square footage by department	Building square footage summary
1.4.23 Central Garage	Assigned square footage by department	Building square footage summary
1.4.24 Central Services	Assigned square footage by department	Building square footage summary
1.4.25 EOB 41 West	Assigned square footage by department	Building square footage summary
1.4.26 WOB	Assigned square footage by department	Building square footage summary
Non-Departmental		
2.4.1 Property Insur	Dollar amount of insured value by department	Statement of values
2.4.2 Specific Serv	Dollar amount of expenses by department	Paid invoices
2.4.3 Grounds Care	Direct allocation to Facilities Management	Expenditure financial analysis inquiry
2.4.4 FM&O	Direct allocation to Facilities Management	Expenditure financial analysis inquiry
2.4.5 Excess Coverage	Dollar amount of insurance premiums by department	General ledger
Co Exec Admin		
3.4.1 Administration	Dollar amount of assigned wages by department	Executive Office allocation summary
Co Exec Compliance		
4.4.1 General Audits	Dollar amount of expense by benefiting dept. (1,000)	General ledger
4.4.2 Audits/Bank Rec	Number of hours by benefiting department	Annual Audit Division Time Summary
Co Exec Corp Counsel		
5.4.1 Civil Counsel	Number of case files by department	Annual file summary
5.4.2 Bldg Liab	Direct allocation to the liability fund	Corporation Counsel
Mgmt & Budget Admin		
6.4.1 Budget Admin	Personnel expenses by benefiting division	Employee Earnings Distribution Report
Mgmt & Budget Purchasing		
7.4.1 Purch General	Number of purchase orders by benefiting department	Purchase order summary
7.4.2 PCARD	Dollar amount of P-card purchases by department	P-card purchase summary
7.4.3 OfficeMax	Dollar amount of OfficeMax purchases by department	P-card purchase summary
7.4.4 ATM Reimb	Number of ATM transactions by building occupant	ATM withdrawals summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
7.4.5 Home Depot	Dollar amount of Home Depot purchases by department	P-card purchase summary
Mgmt & Budget Fiscal Services		
8.4.1 General Acctng	Dollar amount of expense by benefiting dept. (1,000)	General ledger
8.4.2 Payroll Svcs	Dollar amount of personnel expenses by department	Annual Financial Statement
8.4.3 Budgeting	Dollar amount of expense by benefiting dept. (1,000)	General ledger
8.4.4 Grant Acctng	Assigned wages by benefiting grant	Grant accounting worksheet
8.4.5 Fund Accounting	Assigned wages by benefiting department	Employee assignment summary
8.4.6 Accts Payable	Number of accounting transactions by benefiting dept.	Detail General Ledger
8.4.7 Drain Acctng	Allocated wages by fund type	Fiscal WRC accounting distribution summary
8.4.8 Cash Receipting	Number of cash receipts processed by department	Detail transaction summary
8.4.9 Billed Acctng	Personnel expenses by benefiting department	Labor Distribution Report
8.4.10 Prof Services	Dollar amount of services by benefiting department	Paid Invoices
Facilities Management Admin		
9.4.1 N. Office Bldg	Assigned square footage by department	Building square footage summary
9.4.2 NO Health Ctr	Assigned square footage by department	Building square footage summary
9.4.3 Courthouse	Assigned square footage by department	Building square footage summary
9.4.4 Central Svc Bld	Assigned square footage by department	Building square footage summary
9.4.5 Info Tech Bldg	Assigned square footage by department	Building square footage summary
9.4.6 Annex I	Assigned square footage by department	Building square footage summary
9.4.7 Annex II	Assigned square footage by department	Building square footage summary
9.4.8 Oak Pointe	Assigned square footage by department	Building square footage summary
9.4.9 Public Works	Assigned square footage by department	Building square footage summary
9.4.10 Child Care Ctr	Assigned square footage by department	Building square footage summary
9.4.11 Health Svc Ctr	Assigned square footage by department	Building square footage summary
9.4.12 S. Health Svc	Assigned square footage by department	Building square footage summary
9.4.13 Law Enf Complex	Assigned square footage by department	Building square footage summary
9.4.14 Medical Exam	Assigned square footage by department	Building square footage summary
9.4.15 Child Welfare	Assigned square footage by department	Building square footage summary
9.4.16 Work Release	Assigned square footage by department	Building square footage summary
9.4.17 Animal Shelter	Assigned square footage by department	Building square footage summary
9.4.18 Materials Mgmt	Assigned square footage by department	Building square footage summary
9.4.19 Sheriff Admin	Assigned square footage by department	Building square footage summary
9.4.20 P&R (Market)	Assigned square footage by department	Building square footage summary
9.4.21 South Ofc Bldg	Assigned square footage by department	Building square footage summary
9.4.22 Mens Facility	Assigned square footage by department	Building square footage summary
9.4.23 D Building	Assigned square footage by department	Building square footage summary
9.4.24 Central Garage	Assigned square footage by department	Building square footage summary
9.4.25 Med Care Fac.	Assigned square footage by department	Building square footage summary
9.4.26 EOB 41 West	Assigned square footage by department	Building square footage summary
9.4.27 District Court	Assigned square footage by department	Building square footage summary
9.4.28 West Oakland Ofc Bldg	Assigned square footage by department	Building square footage summary
9.4.29 Building Secur	Dollar amount of security costs by location	Building security summary
9.4.30 Support Services Admin	Dollar amount of wages by supervised division	Trial Balance
Facilities Support Services		
10.4.1 Mail Services	Dollar amount of postage charges	Annual postage chargeback summary
10.4.2 Records Retent	Records Count by department	Record summary log
10.4.3 Materials Mgmt	Direct allocation to Facilities	Consultant's workpapers
10.4.4 Admin Supt MP	Direct allocation to Motor Pool	Consultant's workpapers
Human Resources		
11.4.1 Personnel Svcs	Dollar amount of personnel expenses by department	Annual Financial Statement

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
Treasurer		
12.4.1 Cash Accounting	Number of cash transactions by department	Cash transaction summary
12.4.2 Disb General	Number of vouchers by department	Voucher transaction count summary
12.4.3 Disb Specific	Number of checks and direct deposits by department	Check and direct deposit summary
12.4.4 Delq Tax Fund	Direct allocation to the Delinquent Tax Fund	County Treasurer
12.4.5 Delq Per Prop	Direct allocation to Delinquent Personal Property Tax	County Treasurer
Clerk Adm/Micrographics		
13.4.1 Clerk Admin	Direct allocation to Clerk/ROD	General Ledger
13.4.2 Micrographics	Dollar amount of Micrographics charges by department	General ledger

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .1 - Nature and Extent of Services
For Department Building Depreciation

Oakland County owns and operates numerous buildings throughout the County. Most of these buildings either house departments that directly administer Federal and State programs or provide support services to such programs. The depreciation is based on the assigned useful life of the original cost of the buildings and subsequent capital improvements. In addition, any allowable interest expense would also be included with the building charge. The cost of each facility was then allocated to the occupants at each respective facility based on the gross square footage assigned to each. The following is a list of buildings included in this schedule.

Buildings

North Office Building
North Office Health Center
Courthouse
Central Service Building
Information Technology Building
Annex I
Annex II
Oak Pointe
Public Works
Child Care Center
Health Service Center
Southfield Health Center
Law Enforcement Complex
Medical Examiner
Child Welfare
Work Release
Animal Control
Materials Management
Sheriff Administration
Farmers Market
South Office Building
Mens Facility
D Building
Central Garage
Service Center
EOB 41 West
West Office Building

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .1 - Nature and Extent of Services
For Department Building Depreciation**

established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .2 - Costs To Be Allocated
For Department Building Depreciation

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Cost Adjustments:				
Building Depr./Int	7,009,773			
Total Departmental Cost	7,009,773			7,009,773
Adjustments:				
Total To Be Allocated:	7,009,773			7,009,773

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Total	G&A	N. Office Bldg	NO Health Ctr	Court House
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	0				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Depr./Int	7,009,773	0	80,306	91,332	1,255,793
Functional Cost	7,009,773	0	80,306	91,332	1,255,793
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	7,009,773	0	80,306	91,332	1,255,793
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	7,009,773	0	80,306	91,332	1,255,793

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Info Tech Bldg	Annex I	Annex II	Oak Pointe	Public Works
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Depr./Int	387,427	75,411	27,472	354,468	76,399
Functional Cost	387,427	75,411	27,472	354,468	76,399
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	387,427	75,411	27,472	354,468	76,399
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	387,427	75,411	27,472	354,468	76,399

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex	Medical Exam
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Depr./Int	62,870	53,292	15,966	1,414,888	286,337
Functional Cost	62,870	53,292	15,966	1,414,888	286,337
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	62,870	53,292	15,966	1,414,888	286,337
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	62,870	53,292	15,966	1,414,888	286,337

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Child Welfare	Work Release	Animal Shelter	MCF	Materials Mgmt
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Depr./Int	525,186	372,273	389,142	1,953	49,617
Functional Cost	525,186	372,273	389,142	1,953	49,617
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	525,186	372,273	389,142	1,953	49,617
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	525,186	372,273	389,142	1,953	49,617

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Sheriff Admin	South Ofc Bldg	Mens Facility	D Building	Central Garage
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Depr./Int	300,772	194,569	31,398	15,709	73,028
Functional Cost	300,772	194,569	31,398	15,709	73,028
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	300,772	194,569	31,398	15,709	73,028
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	300,772	194,569	31,398	15,709	73,028

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Central Services	EOB 41 West	WOB
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Building Depr./Int	12,452	825,782	35,931
Functional Cost	12,452	825,782	35,931
Allocation Step 1			
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
1st Allocation	12,452	825,782	35,931
Allocation Step 2			
2nd Allocation	0	0	0
Total For Building Depreciation			
Schedule .3 Total	12,452	825,782	35,931

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - N. Office Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Hum Svc MSU Ext	13,820	36.783690	29,540		29,540		29,540
Pub Svc CC Prob	17,123	45.575044	36,599		36,599		36,599
C&ED Vets Svc	5,389	14.343510	11,519		11,519		11,519
Water Res. Comm.	992	2.640334	2,120		2,120		2,120
Others	247	0.657422	528		528		528
Schedule .4 Total for N. Office Bldg	37,571	100.000000	80,306		80,306	0	80,306

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - NO Health Ctr

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	465	0.553216	505		505		505
Hum Svc Admin	786	0.935113	854		854		854
Health Dept.	76,819	91.392438	83,471		83,471		83,471
Hum Svcs Grants	5,984	7.119233	6,502		6,502		6,502
Schedule .4 Total for NO Health Ctr	84,054	100.000000	91,332		91,332	0	91,332

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Court House

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Admin	13,890	3.211086	40,325		40,325		40,325
Co Exec Corp Counsel	6,515	1.506136	18,914		18,914		18,914
Mgmt & Budget Admin	3,573	0.826005	10,373		10,373		10,373
Facilities Support Services	23,866	5.517334	69,286		69,286		69,286
Treasurer	14,047	3.247381	40,780		40,780		40,780
Clerk Adm/Micrographics	5,073	1.172774	14,728		14,728		14,728
M&B Reimb.	6,631	1.532952	19,251		19,251		19,251
Pub Svc CC Prob	3,774	0.872472	10,956		10,956		10,956
Clerk / ROD	39,638	9.163500	115,075		115,075		115,075
Probate Court	30,182	6.977465	87,623		87,623		87,623
Circuit Court	161,384	37.308697	468,520		468,520		468,520
Prosecuting Atty	55,856	12.912771	162,158		162,158		162,158
Sheriff Office	18,076	4.178804	52,477		52,477		52,477
Board of Comm.	14,937	3.453131	43,364		43,364		43,364
Indigent Defense	4,365	1.009099	12,672		12,672		12,672
LE Grants PA-CRP	8,510	1.967339	24,706		24,706		24,706
Fac & Operations	7,327	1.693853	21,271		21,271		21,271
Info Technology	443	0.102413	1,286		1,286		1,286
Delq Per Prop Tx	389	0.089929	1,129		1,129		1,129
Others	14,088	3.256859	40,899		40,899		40,899
Schedule .4 Total for Court House	432,564	100.000000	1,255,793		1,255,793	0	1,255,793

Allocation Basis: Assigned square footage by department
Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Info Tech Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Clerk Adm/Micrographics	1,094	1.341673	5,198		5,198		5,198
Road Commission	11,456	14.049546	54,432		54,432		54,432
Info Tech Clemis	6,520	7.996076	30,979		30,979		30,979
Info Technology	61,493	75.414520	292,176		292,176		292,176
Communication	977	1.198185	4,642		4,642		4,642
Schedule .4 Total for Info Tech Bldg	81,540	100.000000	387,427		387,427	0	387,427

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Annex I

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Hum Svc Homeland	9,079	30.467465	22,976		22,976		22,976
Sheriff Office	17,013	57.092520	43,054		43,054		43,054
Others	3,707	12.440015	9,381		9,381		9,381
Schedule .4 Total for Annex I	29,799	100.000000	75,411		75,411	0	75,411

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Annex II

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Support Services	29,062	85.083584	23,374		23,374		23,374
Water Res. Comm.	4,361	12.767515	3,507		3,507		3,507
Others	734	2.148901	590		590		590
Schedule .4 Total for Annex II	34,157	100.000000	27,472		27,472	0	27,472

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Oak Pointe

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
M&B Equalization	15,873	20.859452	73,940		73,940		73,940
Pub Svc Comm Cor	13,202	17.349366	61,498		61,498		61,498
Sheriff Office	1,588	2.086865	7,397		7,397		7,397
Friend of Court	39,700	52.171628	184,932		184,932		184,932
House Comm Dev	5,732	7.532689	26,701		26,701		26,701
Schedule .4 Total for Oak Pointe	76,095	100.000000	354,468		354,468	0	354,468

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Public Works

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Water Res. Comm.	40,322	59.445673	45,416		45,416		45,416
Fac & Operations	27,508	40.554327	30,983		30,983		30,983
Schedule .4 Total for Public Works	67,830	100.000000	76,399		76,399	0	76,399

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Child Care Ctr

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fringe Benefits	14,193	100.000000	62,870		62,870		62,870
Schedule .4 Total for Child Care Ctr	14,193	100.000000	62,870		62,870	0	62,870

Allocation Basis: Assigned square footage by department
Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Health Svc Ctr

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff Office	16,773	68.570377	36,543		36,543		36,543
Info Technology	1,095	4.476514	2,386		2,386		2,386
Others	6,593	26.953109	14,364		14,364		14,364
Schedule .4 Total for Health Svc Ctr	24,461	100.000000	53,292		53,292	0	53,292

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - S. Health Svc

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Health Dept.	36,895	97.104882	15,504		15,504		15,504
Hum Svcs Grants	1,100	2.895118	462		462		462
Schedule .4 Total for S. Health Svc	37,995	100.000000	15,966		15,966	0	15,966

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Law Enf Complex

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Comm Cor	610	0.227631	3,221		3,221		3,221
Sheriff Office	267,368	99.772369	1,411,667		1,411,667		1,411,667
Schedule .4 Total for Law Enf Complex	267,978	100.000000	1,414,888		1,414,888	0	1,414,888

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Medical Exam

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Med Exam	38,680	100.000000	286,337		286,337		286,337
Schedule .4 Total for Medical Exam	38,680	100.000000	286,337		286,337	0	286,337

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Child Welfare

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Child Care Fund	172,476	100.000000	525,186		525,186		525,186
Schedule .4 Total for Child Welfare	172,476	100.000000	525,186		525,186	0	525,186

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Work Release

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff Office	61,138	100.000000	372,273		372,273		372,273
Schedule .4 Total for Work Release	61,138	100.000000	372,273		372,273	0	372,273

Allocation Basis: Assigned square footage by department
Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Animal Shelter

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Animal	35,431	100.000000	389,142		389,142		389,142
Schedule .4 Total for Animal Shelter	35,431	100.000000	389,142		389,142	0	389,142

Allocation Basis: Assigned square footage by department
Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - MCF

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Health Dept.	2,985	100.000000	1,953		1,953		1,953
Schedule .4 Total for MCF	2,985	100.000000	1,953		1,953	0	1,953

Allocation Basis: Assigned square footage by department
Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Materials Mgmt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management Admin	6,497	31.183105	15,472		15,472		15,472
Facilities Support Services	11,715	56.227502	27,898		27,898		27,898
Health Dept.	2,623	12.589393	6,246		6,246		6,246
Schedule .4 Total for Materials Mgmt	20,835	100.000000	49,617		49,617	0	49,617

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Sheriff Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff Office	61,891	100.000000	300,772		300,772		300,772
Schedule .4 Total for Sheriff Admin	61,891	100.000000	300,772		300,772	0	300,772

Allocation Basis: Assigned square footage by department
Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - South Ofc Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Comm Cor	7,048	12.890718	25,081		25,081		25,081
Pub Svc CC Prob	20,334	37.190672	72,362		72,362		72,362
C&ED Vets Svc	3,379	6.180155	12,025		12,025		12,025
Clerk / ROD	1,063	1.944216	3,783		3,783		3,783
Circuit Court	5,128	9.379058	18,249		18,249		18,249
Sheriff Office	995	1.819845	3,541		3,541		3,541
Health Dept.	3,824	6.994056	13,608		13,608		13,608
Fac & Operations	2,272	4.155464	8,085		8,085		8,085
Info Technology	8,378	15.323274	29,814		29,814		29,814
Others	2,254	4.122542	8,021		8,021		8,021
Schedule .4 Total for South Ofc Bldg	54,675	100.000000	194,569		194,569	0	194,569

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Mens Facility

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff Office	7,024	100.000000	31,398		31,398		31,398
Schedule .4 Total for Mens Facility	7,024	100.000000	31,398		31,398	0	31,398

Allocation Basis: Assigned square footage by department
Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - D Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Others	3,164	100.000000	15,709		15,709		15,709
Schedule .4 Total for D Building	3,164	100.000000	15,709		15,709	0	15,709

Allocation Basis: Assigned square footage by department
Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Central Garage

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Radio Communicat	5,876	17.893903	13,068		13,068		13,068
Motor Pool	26,962	82.106097	59,960		59,960		59,960
Schedule .4 Total for Central Garage	32,838	100.000000	73,028		73,028	0	73,028

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Central Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fac & Operations	17,699	93.054679	11,587		11,587		11,587
Others	1,321	6.945321	865		865		865
Schedule .4 Total for Central Services	19,020	100.000000	12,452		12,452	0	12,452

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
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Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - EOB 41 West

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Compliance	1,014	1.227113	10,133		10,133		10,133
Mgmt & Budget Purchasing	8,576	10.378420	85,703		85,703		85,703
Mgmt & Budget Fiscal Services	23,418	28.339768	234,025		234,025		234,025
Human Resources	22,702	27.473285	226,869		226,869		226,869
C&ED Dev & Plan	18,879	22.846805	188,665		188,665		188,665
Workforce Develop	2,966	3.589365	29,640		29,640		29,640
Bldg & Liab Ins	1,006	1.217431	10,053		10,053		10,053
Fringe Benefits	2,227	2.695049	22,255		22,255		22,255
Others	1,845	2.232764	18,438		18,438		18,438
Schedule .4 Total for EOB 41 West	82,633	100.000000	825,782		825,782	0	825,782

Allocation Basis: Assigned square footage by department
Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
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Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - WOB

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff Office	5,656	60.215054	21,636		21,636		21,636
Child Care Fund	3,737	39.784946	14,295		14,295		14,295
Schedule .4 Total for WOB	9,393	100.000000	35,931		35,931	0	35,931

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Court House	Info Tech Bldg
Non-Departmental	505	0	505	0	0
Co Exec Admin	40,325	0	0	40,325	0
Co Exec Compliance	10,133	0	0	0	0
Co Exec Corp Counsel	18,914	0	0	18,914	0
Mgmt & Budget Admin	10,373	0	0	10,373	0
Mgmt & Budget Purchasing	85,703	0	0	0	0
Mgmt & Budget Fiscal Services	234,025	0	0	0	0
Facilities Management Admin	15,472	0	0	0	0
Facilities Support Services	120,559	0	0	69,286	0
Human Resources	226,869	0	0	0	0
Treasurer	40,780	0	0	40,780	0
Clerk Adm/Micrographics	19,926	0	0	14,728	5,198
M&B Equalization	73,940	0	0	0	0
M&B Reimb.	19,251	0	0	19,251	0
Hum Svc Admin	854	0	854	0	0
Hum Svc Homeland	22,976	0	0	0	0
Hum Svc MSU Ext	29,540	29,540	0	0	0
Pub Svc Comm Cor	89,800	0	0	0	0
Pub Svc Animal	389,142	0	0	0	0
Pub Svc CC Prob	119,917	36,599	0	10,956	0
Pub Svc Med Exam	286,337	0	0	0	0
C&ED Vets Svc	23,543	11,519	0	0	0
C&ED Dev & Plan	188,665	0	0	0	0
Clerk / ROD	118,857	0	0	115,075	0
Probate Court	87,623	0	0	87,623	0
Circuit Court	486,769	0	0	468,520	0
Prosecuting Atty	162,158	0	0	162,158	0
Sheriff Office	2,280,758	0	0	52,477	0
Board of Comm.	43,364	0	0	43,364	0
Water Res. Comm.	51,044	2,120	0	0	0
Road Commission	54,432	0	0	0	54,432
Friend of Court	184,932	0	0	0	0
Health Dept.	120,782	0	83,471	0	0
Indigent Defense	12,672	0	0	12,672	0
Workforce Develp	29,640	0	0	0	0
LE Grants PA-CRP	24,706	0	0	24,706	0
House Comm Dev	26,701	0	0	0	0
Hum Svcs Grants	6,964	0	6,502	0	0
Child Care Fund	539,481	0	0	0	0
Fac & Operations	71,927	0	0	21,271	0
Info Tech Clemis	30,979	0	0	0	30,979
Info Technology	325,662	0	0	1,286	292,176
Radio Communicat	13,068	0	0	0	0
Motor Pool	59,960	0	0	0	0
Communication	4,642	0	0	0	4,642
Bldg & Liab Ins	10,053	0	0	0	0
Fringe Benefits	85,125	0	0	0	0
Delq Per Prop Tx	1,129	0	0	1,129	0
Others	108,795	528	0	40,899	0
Direct Bill	0	0	0	0	0

Oakland County, Michigan
Cost Allocation Plan
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Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Court House	Info Tech Bldg
Total	7,009,773	80,306	91,332	1,255,793	387,427

Oakland County, Michigan
Cost Allocation Plan
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Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Annex I	Annex II	Oak Pointe	Public Works	Child Care Ctr
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management Admin	0	0	0	0	0
Facilities Support Services	0	23,374	0	0	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	0	0	0	0	0
M&B Equalization	0	0	73,940	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	22,976	0	0	0	0
Hum Svc MSU Ext	0	0	0	0	0
Pub Svc Comm Cor	0	0	61,498	0	0
Pub Svc Animal	0	0	0	0	0
Pub Svc CC Prob	0	0	0	0	0
Pub Svc Med Exam	0	0	0	0	0
C&ED Vets Svc	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	0	0	0	0	0
Probate Court	0	0	0	0	0
Circuit Court	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	43,054	0	7,397	0	0
Board of Comm.	0	0	0	0	0
Water Res. Comm.	0	3,507	0	45,416	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	184,932	0	0
Health Dept.	0	0	0	0	0
Indigent Defense	0	0	0	0	0
Workforce Develp	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	26,701	0	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	0	0	0	30,983	0
Info Tech Clemis	0	0	0	0	0
Info Technology	0	0	0	0	0
Radio Communicat	0	0	0	0	0
Motor Pool	0	0	0	0	0
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0
Fringe Benefits	0	0	0	0	62,870
Delq Per Prop Tx	0	0	0	0	0
Others	9,381	590	0	0	0
Direct Bill	0	0	0	0	0

Oakland County, Michigan
Cost Allocation Plan
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Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Annex I	Annex II	Oak Pointe	Public Works	Child Care Ctr
Total	75,411	27,472	354,468	76,399	62,870

Oakland County, Michigan
Cost Allocation Plan
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Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Health Svc Ctr	S. Health Svc	Law Enf Complex	Medical Exam	Child Welfare
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management Admin	0	0	0	0	0
Facilities Support Services	0	0	0	0	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	0	0	0	0	0
M&B Equalization	0	0	0	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0
Hum Svc MSU Ext	0	0	0	0	0
Pub Svc Comm Cor	0	0	3,221	0	0
Pub Svc Animal	0	0	0	0	0
Pub Svc CC Prob	0	0	0	0	0
Pub Svc Med Exam	0	0	0	286,337	0
C&ED Vets Svc	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	0	0	0	0	0
Probate Court	0	0	0	0	0
Circuit Court	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	36,543	0	1,411,667	0	0
Board of Comm.	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health Dept.	0	15,504	0	0	0
Indigent Defense	0	0	0	0	0
Workforce Develp	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	0	0	0
Hum Svcs Grants	0	462	0	0	0
Child Care Fund	0	0	0	0	525,186
Fac & Operations	0	0	0	0	0
Info Tech Clemis	0	0	0	0	0
Info Technology	2,386	0	0	0	0
Radio Communicat	0	0	0	0	0
Motor Pool	0	0	0	0	0
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Delq Per Prop Tx	0	0	0	0	0
Others	14,364	0	0	0	0
Direct Bill	0	0	0	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Health Svc Ctr	S. Health Svc	Law Enf Complex	Medical Exam	Child Welfare
Total	53,292	15,966	1,414,888	286,337	525,186

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Work Release	Animal Shelter	MCF	Materials Mgmt	Sheriff Admin
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management Admin	0	0	0	15,472	0
Facilities Support Services	0	0	0	27,898	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	0	0	0	0	0
M&B Equalization	0	0	0	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0
Hum Svc MSU Ext	0	0	0	0	0
Pub Svc Comm Cor	0	0	0	0	0
Pub Svc Animal	0	389,142	0	0	0
Pub Svc CC Prob	0	0	0	0	0
Pub Svc Med Exam	0	0	0	0	0
C&ED Vets Svc	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	0	0	0	0	0
Probate Court	0	0	0	0	0
Circuit Court	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	372,273	0	0	0	300,772
Board of Comm.	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health Dept.	0	0	1,953	6,246	0
Indigent Defense	0	0	0	0	0
Workforce Develp	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	0	0	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	0	0	0	0	0
Info Tech Clemis	0	0	0	0	0
Info Technology	0	0	0	0	0
Radio Communicat	0	0	0	0	0
Motor Pool	0	0	0	0	0
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Delq Per Prop Tx	0	0	0	0	0
Others	0	0	0	0	0
Direct Bill	0	0	0	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Work Release	Animal Shelter	MCF	Materials Mgmt	Sheriff Admin
Total	372,273	389,142	1,953	49,617	300,772

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	South Ofc Bldg	Mens Facility	D Building	Central Garage	Central Services
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management Admin	0	0	0	0	0
Facilities Support Services	0	0	0	0	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	0	0	0	0	0
M&B Equalization	0	0	0	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0
Hum Svc MSU Ext	0	0	0	0	0
Pub Svc Comm Cor	25,081	0	0	0	0
Pub Svc Animal	0	0	0	0	0
Pub Svc CC Prob	72,362	0	0	0	0
Pub Svc Med Exam	0	0	0	0	0
C&ED Vets Svc	12,025	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	3,783	0	0	0	0
Probate Court	0	0	0	0	0
Circuit Court	18,249	0	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	3,541	31,398	0	0	0
Board of Comm.	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health Dept.	13,608	0	0	0	0
Indigent Defense	0	0	0	0	0
Workforce Develp	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	0	0	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	8,085	0	0	0	11,587
Info Tech Clemis	0	0	0	0	0
Info Technology	29,814	0	0	0	0
Radio Communicat	0	0	0	13,068	0
Motor Pool	0	0	0	59,960	0
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Delq Per Prop Tx	0	0	0	0	0
Others	8,021	0	15,709	0	865
Direct Bill	0	0	0	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	South Ofc Bldg	Mens Facility	D Building	Central Garage	Central Services
Total	194,569	31,398	15,709	73,028	12,452

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	EOB 41 West	WOB
Non-Departmental	0	0
Co Exec Admin	0	0
Co Exec Compliance	10,133	0
Co Exec Corp Counsel	0	0
Mgmt & Budget Admin	0	0
Mgmt & Budget Purchasing	85,703	0
Mgmt & Budget Fiscal Services	234,025	0
Facilities Management Admin	0	0
Facilities Support Services	0	0
Human Resources	226,869	0
Treasurer	0	0
Clerk Adm/Micrographics	0	0
M&B Equalization	0	0
M&B Reimb.	0	0
Hum Svc Admin	0	0
Hum Svc Homeland	0	0
Hum Svc MSU Ext	0	0
Pub Svc Comm Cor	0	0
Pub Svc Animal	0	0
Pub Svc CC Prob	0	0
Pub Svc Med Exam	0	0
C&ED Vets Svc	0	0
C&ED Dev & Plan	188,665	0
Clerk / ROD	0	0
Probate Court	0	0
Circuit Court	0	0
Prosecuting Atty	0	0
Sheriff Office	0	21,636
Board of Comm.	0	0
Water Res. Comm.	0	0
Road Commission	0	0
Friend of Court	0	0
Health Dept.	0	0
Indigent Defense	0	0
Workforce Develp	29,640	0
LE Grants PA-CRP	0	0
House Comm Dev	0	0
Hum Svcs Grants	0	0
Child Care Fund	0	14,295
Fac & Operations	0	0
Info Tech Clemis	0	0
Info Technology	0	0
Radio Communicat	0	0
Motor Pool	0	0
Communication	0	0
Bldg & Liab Ins	10,053	0
Fringe Benefits	22,255	0
Delq Per Prop Tx	0	0
Others	18,438	0
Direct Bill	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	EOB 41 West	WOB
Total	825,782	35,931

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .1 - Nature and Extent of Services
For Department Non-Departmental

Oakland County charges various expenses that are not related to a specific department to the Non-Departmental Department. While most of these expenses are general government in nature, some of the expenses are eligible for allocation. The cost of this department has been separated into the following functions:

Property Insurance – this activity includes the costs associated with property insurance for County owned buildings. The basis of allocation is the dollar amount of insured value by department. The insurance for buildings with multiple occupants was allocated to Facilities Management and in turn allocated to the occupants within each respective building.

Specific Services – this activity includes the costs included in the Non-Departmental schedule that relate to specific departments. The basis of allocation is the dollar amount of expenses by benefiting department.

Service Center - these activities identify the costs of providing grounds maintenance for several facilities that are primarily located in the Oakland County Complex as well as space costs for the Facility Maintenance & Operations department. The basis of allocation is the dollar amount of charges by benefiting department. The cost associated with ground maintenance has been allocated to the Facilities Management schedule in this cost plan for redistribution to those activities that are part of the Service Center location. These costs are then allocated to the appropriate building and in turn allocated based on the square footage of each department located within each respective facility.

Excess Liability Insurance – this activity includes the costs of excess liability coverage for General Fund Departments. The basis of allocation is the dollar amount of insurance premiums by benefiting department.

Employee Incentives – this activity includes the costs of severance payments to employees for early retirement. The amount identified in this activity is considered a one-time payment and is not considered an ongoing expense. Including these costs as an allocated

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .1 - Nature and Extent of Services
For Department Non-Departmental

central service expense would result in a skewed increase in the carry-forward of the current cost allocation plan and have the opposite impact on the carry-forward in the proposed year. To avoid the disparity in each year, this cost is included as a one-time adjustment on summary schedules A & B of this cost allocation plan. See the supplemental summary schedule at the back of the cost plan for more information regarding the allocation of this costs.

General government – this function includes costs that are considered general government and should not be allocated for the proposed purpose of this cost plan.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .2 - Costs To Be Allocated
For Department Non-Departmental

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	23,377,297			23,377,297
Inbound Costs:				
Building Depreciation	505		505	
Co Exec Compliance		1,484	1,484	
Mgmt & Budget Purchasing		3,571	3,571	
Mgmt & Budget Fiscal Services		19,668	19,668	
Facilities Management Admin		874	874	
Human Resources		22	22	
Treasurer		6,974	6,974	
Total Allocated Additions:	505	32,593	33,098	33,098
Total To Be Allocated:	23,377,802	32,593		23,410,395

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department Non-Departmental

	Total	G&A	Property Insur	Specific Serv	Grounds Care
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
Buildings	1,654,005	0	0	0	500,000
Insurance	468,159	0	402,971	26,714	0
Employee Incentives	0	0	0	0	0
Other Expenses	21,255,133	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	23,377,297				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	23,377,297	0	402,971	26,714	500,000
Allocation Step 1					
Inbound - All Others	505	505	0	0	0
Reallocate Admin Costs		(505)	9	1	11
Unallocated Costs	(21,678,438)	0	0	0	0
1st Allocation	1,699,365	0	402,980	26,715	500,011
Allocation Step 2					
Inbound - All Others	32,593	32,593	0	0	0
Reallocate Admin Costs		(32,593)	562	37	697
Unallocated Costs	(30,224)	0	0	0	0
2nd Allocation	2,369	0	562	37	697
Total For Non-Departmental					
Schedule .3 Total	1,701,734	0	403,542	26,752	500,708

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department Non-Departmental

	FM&O	Excess Coverage	Employee Incentives**	General Gov't**
Wages & Benefits				
SALARIES & WAGES	0	0	0	0
FRINGE BENEFITS	0	0	0	0
Other Expense & Cost				
Buildings	735,928	0	0	418,077
Insurance	0	33,715	0	4,759
Employee Incentives	0	0	0	0
Other Expenses	0	0	0	21,255,133
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	735,928	33,715	0	21,677,969
Allocation Step 1				
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	16	1	0	469
Unallocated Costs	0	0	0	(21,678,438)
1st Allocation	735,944	33,716	0	0
Allocation Step 2				
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	1,026	47	0	30,224
Unallocated Costs	0	0	0	(30,224)
2nd Allocation	1,026	47	0	0
Total For Non-Departmental				
Schedule .3 Total	736,970	33,763	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Non-Departmental

Activity - Property Insur

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management Admin	347,350,656	80.855982	325,833		325,833	454	326,287
District Court	1,486,204	0.345957	1,394		1,394	2	1,396
Sheriff Office	5,501,554	1.280647	5,161		5,161	7	5,168
Others	75,253,369	17.517414	70,592		70,592	98	70,690
Schedule .4 Total for Property Insur	429,591,783	100.000000	402,980		402,980	562	403,542

Allocation Basis: Dollar amount of insured value by department

Allocation Source: Statement of values

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Non-Departmental

Activity - Specific Serv

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mgmt & Budget Fiscal Services	26,714	100.000000	26,715		26,715	37	26,752
Schedule .4 Total for Specific Serv	26,714	100.000000	26,715		26,715	37	26,752

Allocation Basis: Dollar amount of expenses by department

Allocation Source: Paid invoices

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Non-Departmental

Activity - Grounds Care

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management Admin	100	100.000000	500,011		500,011	697	500,708
Schedule .4 Total for Grounds Care	100	100.000000	500,011		500,011	697	500,708

Allocation Basis: Direct allocation to Facilities Management
Allocation Source: Expenditure financial analysis inquiry

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Non-Departmental

Activity - FM&O

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management Admin	100	100.000000	735,944		735,944	1,026	736,970
Schedule .4 Total for FM&O	100	100.000000	735,944		735,944	1,026	736,970

Allocation Basis: Direct allocation to Facilities Management
Allocation Source: Expenditure financial analysis inquiry

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Non-Departmental

Activity - Excess Coverage

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Admin	2,831	0.030864	10		10	0	10
Co Exec Compliance	451	0.004917	2		2		2
Co Exec Corp Counsel	11,853	0.129221	44		44	0	44
Mgmt & Budget Admin	297,494	3.243280	1,093		1,093	1	1,095
Mgmt & Budget Purchasing	4,584	0.049975	17		17	0	17
Mgmt & Budget Fiscal Services	22,345	0.243605	82		82	0	82
Facilities Management Admin	83,615	0.911571	307		307	0	308
Facilities Support Services	8,672	0.094542	32		32	0	32
Human Resources	18,168	0.198068	67		67	0	67
Treasurer	817,986	8.917683	3,007		3,007	4	3,011
Clerk Adm/Micrographics	2,801	0.030537	10		10	0	10
Co Exec Indigent Defense	457	0.004982	2		2		2
M&B Equalization	33,512	0.365348	123		123	0	123
M&B Reimb.	11,116	0.121187	41		41	0	41
Hum Svc Admin	360	0.003925	1		1		1
Hum Svc Homeland	30,169	0.328902	111		111	0	111
Pub Svc Admin	114,867	1.252280	422		422	1	423
Pub Svc Comm Cor	23,652	0.257854	87		87	0	87
Pub Svc Animal	196,771	2.145197	723		723	1	724
Pub Svc Med Exam	12,528	0.136580	46		46	0	46
C&ED Vets Svc	8,755	0.095447	32		32	0	32
C&ED Dev & Plan	44,143	0.481247	162		162	0	162
Public Communication	7,222	0.078734	27		27	0	27
Clerk / ROD	37,761	0.411670	139		139	0	139
District Court	241,303	2.630685	887		887	1	888
Probate Court	59,242	0.645856	218		218	0	218
Circuit Court	126,964	1.384162	467		467	1	467
Prosecuting Atty	250,764	2.733829	922		922	1	923
Sheriff Office	6,425,481	70.050592	23,618		23,618	33	23,651
Board of Comm.	114,178	1.244769	420		420	1	420
Water Res. Comm.	2,171	0.023668	8		8	0	8
Health Dept.	160,413	1.748823	590		590	1	590
Schedule .4 Total for Excess Coverage	9,172,629	100.000000	33,716		33,716	47	33,763

Allocation Basis: Dollar amount of insurance premiums by department
Allocation Source: General ledger

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .5 - Allocation Summary
For Department Non-Departmental

Receiving Department	Total	Property Insur	Specific Serv	Grounds Care	FM&O
Co Exec Admin	10	0	0	0	0
Co Exec Compliance	2	0	0	0	0
Co Exec Corp Counsel	44	0	0	0	0
Mgmt & Budget Admin	1,095	0	0	0	0
Mgmt & Budget Purchasing	17	0	0	0	0
Mgmt & Budget Fiscal Services	26,834	0	26,752	0	0
Facilities Management Admin	1,564,273	326,287	0	500,708	736,970
Facilities Support Services	32	0	0	0	0
Human Resources	67	0	0	0	0
Treasurer	3,011	0	0	0	0
Clerk Adm/Micrographics	10	0	0	0	0
Co Exec Indigent Defense	2	0	0	0	0
M&B Equalization	123	0	0	0	0
M&B Reimb.	41	0	0	0	0
Hum Svc Admin	1	0	0	0	0
Hum Svc Homeland	111	0	0	0	0
Pub Svc Admin	423	0	0	0	0
Pub Svc Comm Cor	87	0	0	0	0
Pub Svc Animal	724	0	0	0	0
Pub Svc Med Exam	46	0	0	0	0
C&ED Vets Svc	32	0	0	0	0
C&ED Dev & Plan	162	0	0	0	0
Public Communication	27	0	0	0	0
Clerk / ROD	139	0	0	0	0
District Court	2,284	1,396	0	0	0
Probate Court	218	0	0	0	0
Circuit Court	467	0	0	0	0
Prosecuting Atty	923	0	0	0	0
Sheriff Office	28,819	5,168	0	0	0
Board of Comm.	420	0	0	0	0
Water Res. Comm.	8	0	0	0	0
Health Dept.	590	0	0	0	0
Others	70,690	70,690	0	0	0
Direct Bill	0	0	0	0	0
Total	1,701,734	403,542	26,752	500,708	736,970

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .5 - Allocation Summary
For Department Non-Departmental

Receiving Department	Excess Coverage
Co Exec Admin	10
Co Exec Compliance	2
Co Exec Corp Counsel	44
Mgmt & Budget Admin	1,095
Mgmt & Budget Purchasing	17
Mgmt & Budget Fiscal Services	82
Facilities Management Admin	308
Facilities Support Services	32
Human Resources	67
Treasurer	3,011
Clerk Adm/Micrographics	10
Co Exec Indigent Defense	2
M&B Equalization	123
M&B Reimb.	41
Hum Svc Admin	1
Hum Svc Homeland	111
Pub Svc Admin	423
Pub Svc Comm Cor	87
Pub Svc Animal	724
Pub Svc Med Exam	46
C&ED Vets Svc	32
C&ED Dev & Plan	162
Public Communication	27
Clerk / ROD	139
District Court	888
Probate Court	218
Circuit Court	467
Prosecuting Atty	923
Sheriff Office	23,651
Board of Comm.	420
Water Res. Comm.	8
Health Dept.	590
Others	0
Direct Bill	0
Total	33,763

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .1 - Nature and Extent of Services
For Department Co Exec Admin

The County Executive Administration office is responsible for the supervision of all County departments not under the direction of an elected official, coordination of County activities, prepare the annual budget and administer the department expenses, appoint non-elected directors of departments, and act as liaison with Commissioners. The cost of this schedule has been separated into the following activities. Each individual in this office was assigned 100% to their respective activity based on assigned responsibilities.

Administration – this function identifies the cost of those activities that are administrative in nature, which benefit all County departments. Costs have been allocated based on the dollar amount of assigned wages of County Executive administrative personnel by benefiting department

General Government - this function identifies costs associated with cultural affairs and legislative activities and have not been allocated for the proposed purpose of this cost plan.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .2 - Costs To Be Allocated
For Department Co Exec Admin

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,350,669			3,350,669
Cost Adjustments:				
Incentive Payment	0			
Total Departmental Cost Adjustments:	0			0
Inbound Costs:				
Building Depreciation	40,325		40,325	
Non-Departmental	10	0	10	
Co Exec Compliance		2,599	2,599	
Co Exec Corp Counsel		95,876	95,876	
Mgmt & Budget Purchasing		2,803	2,803	
Mgmt & Budget Fiscal Services		14,965	14,965	
Facilities Management Admin		88,462	88,462	
Facilities Support Services		27,194	27,194	
Human Resources		30,232	30,232	
Treasurer		66	66	
Total Allocated Additions:	40,335	262,197	302,532	302,532
Total To Be Allocated:	3,391,004	262,197		3,653,201

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department Co Exec Admin

	Total	G&A	Administration	Pandemics**	General Govt**
Wages & Benefits					
SALARIES & WAGES	1,754,001	660,616	863,171	0	230,214
FRINGE BENEFITS	689,214	259,558	339,162	0	90,494
Other Expense & Cost					
Supplies	0	0	0	0	0
Operating Expenses	6,813	2,566	3,352	0	895
Professional Serv	0	0	0	0	0
Contract Services	285,525	75,525	0	0	210,000
Internal Charges	615,116	231,653	302,698	0	80,765
Capital Outlay	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	3,350,669				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Incentive Payment	0	0	0	0	0
Functional Cost	3,350,669	1,229,918	1,508,383	0	612,368
Allocation Step 1					
Inbound - All Others	40,335	15,190	19,849	0	5,296
Reallocate Admin Costs		(1,245,108)	886,722	0	358,386
Unallocated Costs	(976,050)	0	0	0	(976,050)
1st Allocation	2,414,954	0	2,414,954	0	0
Allocation Step 2					
Inbound - All Others	262,197	98,743	129,028	0	34,426
Reallocate Admin Costs		(98,743)	70,322	0	28,422
Unallocated Costs	(62,848)	0	0	0	(62,848)
2nd Allocation	199,349	0	199,349	0	0
Total For Co Exec Admin					
Schedule .3 Total	2,614,303	0	2,614,303	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Co Exec Admin

Activity - Administration

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Compliance	771	0.089322	2,157		2,157	178	2,335
Co Exec Corp Counsel	23,670	2.742211	66,223		66,223	5,467	71,690
Mgmt & Budget Admin	1,112	0.128827	3,111		3,111	257	3,368
Mgmt & Budget Purchasing	6,557	0.759640	18,345		18,345	1,514	19,859
Mgmt & Budget Fiscal Services	26,058	3.018865	72,904		72,904	6,018	78,922
Facilities Management Admin	8,826	1.022508	24,693		24,693	2,038	26,731
Facilities Support Services	9,833	1.139170	27,510		27,510	2,271	29,781
Human Resources	25,148	2.913440	70,358		70,358	5,808	76,166
Div, Equity, and Inclusion	333	0.038579	932		932	77	1,009
Co Exec Indigent Defense	53	0.006140	148		148	12	160
Office of Sustainability	172	0.019927	481		481	40	521
Performance Mgmt/Strategic Partner	264	0.030585	739		739	61	800
M&B Equalization	39,169	4.537798	109,586		109,586	9,046	118,632
M&B Reimb.	9,532	1.104299	26,668		26,668	2,201	28,870
Hum Svc Admin	5,203	0.602777	14,557		14,557	1,202	15,758
Hum Svc Social Service	26	0.003012	73		73	6	79
HHS Admin Svcs	1,624	0.188143	4,544		4,544	375	4,919
Hum Svc Homeland	5,106	0.591539	14,285		14,285	1,179	15,465
Pub Svc Admin	901	0.104382	2,521		2,521	208	2,729
Pub Svc Comm Cor	13,454	1.558670	37,641		37,641	3,107	40,748
Pub Svc Childrens Village	1	0.000116	3		3	0	3
Pub Svc Animal	14,448	1.673826	40,422		40,422	3,337	43,759
Pub Svc Med Exam	13,078	1.515109	36,589		36,589	3,020	39,609
C&ED Admin	2,405	0.278623	6,729		6,729	555	7,284
C&ED Vets Svc	8,214	0.951606	22,981		22,981	1,897	24,878
C&ED Dev & Plan	21,697	2.513636	60,703		60,703	5,011	65,714
Public Communication	1,862	0.215716	5,209		5,209	430	5,639
Clerk / ROD	3,459	0.400731	9,677		9,677	799	10,476
District Court	7,470	0.865413	20,899		20,899	1,725	22,624
Probate Court	2,690	0.311641	7,526		7,526	621	8,147
Circuit Court	9,945	1.152146	27,824		27,824	2,297	30,121
Prosecuting Atty	10,256	1.188176	28,694		28,694	2,369	31,063
Sheriff Office	76,583	8.872276	214,261		214,261	17,687	231,948
Board of Comm.	1,749	0.202625	4,893		4,893	404	5,297
Water Res. Comm.	2,438	0.282447	6,821		6,821	563	7,384
Parks & Rec	12,103	1.402154	33,861		33,861	2,795	36,657
Friend of Court	8,559	0.991575	23,946		23,946	1,977	25,923
Health Dept.	98,644	11.428082	275,983		275,983	22,782	298,765
Indigent Defense	2,080	0.240972	5,819		5,819	480	6,300
Oakland Enhance	1,803	0.208881	5,044		5,044	416	5,461
Water Res Co SRF	960	0.111218	2,686		2,686	222	2,908
Multi Org Grants	902	0.104498	2,524		2,524	208	2,732
Workforce Develop	6,390	0.740293	17,878		17,878	1,476	19,354
LE Grants Misc	1,661	0.192430	4,647		4,647	384	5,031
LE Grants PA-CRP	1,036	0.120022	2,898		2,898	239	3,138
LE Grants Rd Pat	524	0.060706	1,466		1,466	121	1,587
Housing Trust Fund	135	0.015640	378		378	31	409
House Comm Dev	10,324	1.196054	28,884		28,884	2,384	31,268
Hum Svcs Grants	19,719	2.284481	55,169		55,169	4,554	59,723
Opioid Settlement	4	0.000463	11		11	1	12
Other Grants	38	0.004402	106		106	9	115
Judicial Grants	356	0.041243	996		996	82	1,078

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Co Exec Admin

Activity - Administration

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Child Care Fund	57,858	6.702951	161,873		161,873	13,362	175,235
Oakland Transit	42	0.004866	118		118	10	127
Water Res Co CPF	122	0.014134	341		341	28	369
Fire Record Mgmt	1,736	0.201119	4,857		4,857	401	5,258
Airport	8,361	0.968637	23,392		23,392	1,931	25,323
Drain Prop Funds	2,769	0.320794	7,747		7,747	639	8,387
Fac & Operations	129,752	15.031997	363,016		363,016	29,968	392,983
Info Tech Clemis	13,911	1.611614	38,920		38,920	3,213	42,132
Info Technology	84,781	9.822029	237,198		237,198	19,580	256,778
Radio Communicat	5,100	0.590844	14,269		14,269	1,178	15,446
Motor Pool	6,206	0.718976	17,363		17,363	1,433	18,796
Communication	1,103	0.127784	3,086		3,086	255	3,341
Bldg & Liab Ins	9,460	1.095958	26,467		26,467	2,185	28,652
Fringe Benefits	22,626	2.621262	63,302		63,302	5,225	68,528
Schedule .4 Total for Administration	863,172	100.000000	2,414,954		2,414,954	199,349	2,614,303

Allocation Basis: Dollar amount of assigned wages by department
Allocation Source: Executive Office allocation summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .5 - Allocation Summary
For Department Co Exec Admin

Receiving Department	Total	Administration
Co Exec Compliance	2,335	2,335
Co Exec Corp Counsel	71,690	71,690
Mgmt & Budget Admin	3,368	3,368
Mgmt & Budget Purchasing	19,859	19,859
Mgmt & Budget Fiscal Services	78,922	78,922
Facilities Management Admin	26,731	26,731
Facilities Support Services	29,781	29,781
Human Resources	76,166	76,166
Div, Equity, and Inclusion	1,009	1,009
Co Exec Indigent Defense	160	160
Office of Sustainability	521	521
Performance Mgmt/Strategic Partner	800	800
M&B Equalization	118,632	118,632
M&B Reimb.	28,870	28,870
Hum Svc Admin	15,758	15,758
Hum Svc Social Service	79	79
HHS Admin Svcs	4,919	4,919
Hum Svc Homeland	15,465	15,465
Pub Svc Admin	2,729	2,729
Pub Svc Comm Cor	40,748	40,748
Pub Svc Childrens Village	3	3
Pub Svc Animal	43,759	43,759
Pub Svc Med Exam	39,609	39,609
C&ED Admin	7,284	7,284
C&ED Vets Svc	24,878	24,878
C&ED Dev & Plan	65,714	65,714
Public Communication	5,639	5,639
Clerk / ROD	10,476	10,476
District Court	22,624	22,624
Probate Court	8,147	8,147
Circuit Court	30,121	30,121
Prosecuting Atty	31,063	31,063
Sheriff Office	231,948	231,948
Board of Comm.	5,297	5,297
Water Res. Comm.	7,384	7,384
Parks & Rec	36,657	36,657
Friend of Court	25,923	25,923
Health Dept.	298,765	298,765
Indigent Defense	6,300	6,300
Oakland Enhance	5,461	5,461
Water Res Co SRF	2,908	2,908
Multi Org Grants	2,732	2,732
Workforce Develp	19,354	19,354
LE Grants Misc	5,031	5,031
LE Grants PA-CRP	3,138	3,138
LE Grants Rd Pat	1,587	1,587
Housing Trust Fund	409	409
House Comm Dev	31,268	31,268
Hum Svcs Grants	59,723	59,723
Opioid Settlement	12	12
Other Grants	115	115
Judicial Grants	1,078	1,078

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .5 - Allocation Summary
For Department Co Exec Admin

Receiving Department	Total	Administration
Child Care Fund	175,235	175,235
Oakland Transit	127	127
Water Res Co CPF	369	369
Fire Record Mgmt	5,258	5,258
Airport	25,323	25,323
Drain Prop Funds	8,387	8,387
Fac & Operations	392,983	392,983
Info Tech Clemis	42,132	42,132
Info Technology	256,778	256,778
Radio Communicat	15,446	15,446
Motor Pool	18,796	18,796
Communication	3,341	3,341
Bldg & Liab Ins	28,652	28,652
Fringe Benefits	68,528	68,528
Direct Bill	0	0
Total	2,614,303	2,614,303

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .1 - Nature and Extent of Services
For Department Co Exec Compliance

The County Executive Compliance Division is responsible for reviewing the internal controls, which are necessary to ensure the integrity of the financial system. This is accomplished through both the verification and appraisal of the effectiveness of financial records, controls and operations, and the determination that management policies and procedures are being followed. The cost of the Compliance Division has been separated into the following activities based on the number of total audit hours by audit type.

General Audits – this function identifies the cost of those audit activities that are general such as reviewing County policies and procedures, attendance audits and assisting the outside auditors. In addition, the cost of the outside auditor, which is included in the Board of Commissioners budget, has been added to this function. Costs have been allocated based on the dollar amount of expenses by benefiting department.

Specific Audits / Bank Reconciliation's – this function identifies costs associated with performing specific types of audits and bank reconciliation's that relate to specific departments. The basis of allocation is the number of hours spent performing these services by benefiting department.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .2 - Costs To Be Allocated
For Department Co Exec Compliance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	318,302			318,302
Cost Adjustments:				
Annual County Audit	581,568			
Incentive Payment	0			
Total Departmental Cost Adjustments:	581,568			581,568
Inbound Costs:				
Building Depreciation	10,133		10,133	
Non-Departmental	2		2	
Co Exec Admin	2,157	178	2,335	
Co Exec Compliance		262	262	
Co Exec Corp Counsel		2,338	2,338	
Mgmt & Budget Purchasing		1,287	1,287	
Mgmt & Budget Fiscal Services		1,612	1,612	
Facilities Management Admin		4,506	4,506	
Human Resources		2,355	2,355	
Treasurer		12	12	
Total Allocated Additions:	12,292	12,551	24,843	24,843
Total To Be Allocated:	912,162	12,551		924,713

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department Co Exec Compliance

	Total	G&A	General Audits	Audits/Bank Rec
Wages & Benefits				

SALARIES & WAGES	138,462	0	101,667	36,795
FRINGE BENEFITS	51,844	0	38,069	13,775
Other Expense & Cost				

Training	1,855	0	1,362	493
Operating Expenses	80,516	0	59,123	21,393
Contract Services	0	0	0	0
Travel	0	0	0	0
Internal Charges	45,625	0	33,502	12,123
Departmental Total				

Expenditures Per Financial Statement	318,302			
Deductions				

*Total Disallowed Costs	0	0	0	0
Cost Adjustments				

Annual County Audit	581,568	0	581,568	0
Incentive Payment	0	0	0	0
Functional Cost	899,870	0	815,291	84,579
Allocation Step 1				

Inbound - All Others	12,292	0	9,026	3,266
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	912,162	0	824,317	87,845
Allocation Step 2				

Inbound - All Others	12,551	0	9,216	3,335
2nd Allocation	12,551	0	9,216	3,335
Total For Co Exec Compliance				

Schedule .3 Total	924,713	0	833,533	91,180

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Co Exec Compliance

Activity - General Audits

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	1,914	0.180069	1,484		1,484		1,484
Co Exec Admin	3,351	0.315262	2,599		2,599		2,599
Co Exec Compliance	338	0.031799	262		262		262
Co Exec Corp Counsel	4,030	0.379142	3,125		3,125	35	3,160
Mgmt & Budget Admin	647	0.060870	502		502	6	507
Mgmt & Budget Purchasing	2,689	0.252981	2,085		2,085	23	2,109
Mgmt & Budget Fiscal Services	8,675	0.816144	6,728		6,728	76	6,803
Facilities Management Admin	1,797	0.169062	1,394		1,394	16	1,409
Facilities Support Services	3,181	0.299269	2,467		2,467	28	2,495
Human Resources	6,579	0.618952	5,102		5,102	57	5,159
Treasurer	15,021	1.413176	11,649		11,649	131	11,780
Clerk Adm/Micrographics	1,060	0.099725	822		822	9	831
Div, Equity, and Inclusion	835	0.078557	648		648	7	655
Co Exec Indigent Defense	163	0.015335	126		126	1	128
Office of Sustainability	432	0.040643	335		335	4	339
Performance Mgmt/Strategic Partner	610	0.057389	473		473	5	478
M&B Equalization	12,054	1.134041	9,348		9,348	105	9,453
M&B Reimb.	2,968	0.279229	2,302		2,302	26	2,328
Hum Svc Admin	3,877	0.364748	3,007		3,007	34	3,040
Hum Svc Social Service	38	0.003575	29		29	0	30
HHS Admin Svcs	652	0.061340	506		506	6	511
Hum Svc Homeland	4,095	0.385258	3,176		3,176	36	3,211
Pub Svc Admin	432	0.040643	335		335	4	339
Pub Svc Comm Cor	5,637	0.530329	4,372		4,372	49	4,421
Pub Svc Childrens Village	6	0.000564	5		5	0	5
Pub Svc Animal	6,975	0.656208	5,409		5,409	61	5,470
Pub Svc CC Prob	836	0.078651	648		648	7	656
Pub Svc Med Exam	6,122	0.575958	4,748		4,748	53	4,801
C&ED Admin	5,454	0.513112	4,230		4,230	48	4,277
C&ED Vets Svc	2,149	0.202178	1,667		1,667	19	1,685
C&ED Dev & Plan	10,433	0.981537	8,091		8,091	91	8,182
Public Communication	4,394	0.413388	3,408		3,408	38	3,446
Clerk / ROD	11,506	1.082485	8,923		8,923	100	9,023
District Court	21,648	2.036644	16,788		16,788	189	16,977
Probate Court	8,703	0.818778	6,749		6,749	76	6,825
Circuit Court	33,618	3.162782	26,071		26,071	293	26,364
Prosecuting Atty	26,825	2.523696	20,803		20,803	234	21,037
Sheriff Office	215,405	20.265307	167,051		167,051	1,879	168,930
Board of Comm.	6,148	0.578404	4,768		4,768	54	4,822
Water Res. Comm.	6,410	0.603053	4,971		4,971	56	5,027
Parks & Rec	40,769	3.835548	31,617		31,617	355	31,972
Friend of Court	22,693	2.134958	17,599		17,599	198	17,797
Health Dept.	43,073	4.052308	33,404		33,404	375	33,779
Indigent Defense	24,571	2.311640	19,055		19,055	214	19,269
ROD Automation	1,297	0.122022	1,006		1,006	11	1,017
Oakland Enhance	560	0.052685	434		434	5	439
ARP	20,059	1.887151	15,556		15,556	175	15,731
Water Res Co SRF	43,894	4.129548	34,041		34,041	383	34,423
Multi Org Grants	2,348	0.220900	1,821		1,821	20	1,841
Workforce Develop	20,401	1.919326	15,821		15,821	178	15,999
LE Grants Misc	4,917	0.462591	3,813		3,813	43	3,856
LE Grants PA-CRP	2,951	0.277630	2,289		2,289	26	2,314

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Co Exec Compliance

Activity - General Audits

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
LE Grants Rd Pat	1,259	0.118447	976		976	11	987
Housing Trust Fund	1,703	0.160218	1,321		1,321	15	1,336
House Comm Dev	17,443	1.641038	13,527		13,527	152	13,679
Hum Svcs Grants	14,914	1.403109	11,566		11,566	130	11,696
Opioid Settlement	379	0.035656	294		294	3	297
Other Grants	3,123	0.293812	2,422		2,422	27	2,449
Judicial Grants	1,178	0.110826	914		914	10	924
Brownfield Init.	15	0.001411	12		12	0	12
Concealed Pistol	261	0.024555	202		202	2	205
Child Care Fund	40,926	3.850319	31,739		31,739	357	32,096
Oakland Transit	62,337	5.864666	48,343		48,343	543	48,887
Safer Communities	10	0.000941	8		8	0	8
Water Res Co DSF	1,046	0.098408	811		811	9	820
Proj Work Orders	9,053	0.851706	7,021		7,021	79	7,100
Major Dept Supp Proj	18,904	1.778489	14,660		14,660	165	14,825
Water Res Co CPF	25,550	2.403744	19,814		19,814	223	20,037
Fire Record Mgmt	884	0.083167	686		686	8	693
Airport	6,398	0.601924	4,962		4,962	56	5,018
Drain Prop Funds	57,930	5.450055	44,926		44,926	505	45,431
Delq Tax Revolv	510	0.047981	396		396	4	400
Fac & Operations	33,995	3.198250	26,364		26,364	296	26,660
Info Tech Clemis	8,585	0.807677	6,658		6,658	75	6,733
Info Technology	50,632	4.763459	39,266		39,266	441	39,707
Radio Communicat	5,057	0.475763	3,922		3,922	44	3,966
Motor Pool	9,035	0.850013	7,007		7,007	79	7,086
Communication	3,559	0.334831	2,760		2,760	31	2,791
Bldg & Liab Ins	9,226	0.867982	7,155		7,155	80	7,235
Fringe Benefits	3,340	0.314227	2,590		2,590	29	2,619
Delq Per Prop Tx	430	0.040454	333		333	4	337
Others	3	0.000282	2		2	0	2
Schedule .4 Total for General Audits	1,062,925	100.000000	824,317		824,317	9,216	833,533

Allocation Basis: Dollar amount of expense by benefiting dept. (1,000)

Allocation Source: General ledger

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Co Exec Compliance

Activity - Audits/Bank Rec

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mgmt & Budget Purchasing	409.25	71.829750	63,099		63,099	2,395	65,494
Human Resources	58.25	10.223782	8,981		8,981	341	9,322
Treasurer	102.25	17.946468	15,765		15,765	598	16,364
Schedule .4 Total for Audits/Bank Rec	569.75	100.000000	87,845		87,845	3,335	91,180

Allocation Basis: Number of hours by benefiting department

Allocation Source: Annual Audit Division Time Summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .5 - Allocation Summary
For Department Co Exec Compliance

Receiving Department	Total	General Audits	Audits/Bank Rec
Non-Departmental	1,484	1,484	0
Co Exec Admin	2,599	2,599	0
Co Exec Compliance	262	262	0
Co Exec Corp Counsel	3,160	3,160	0
Mgmt & Budget Admin	507	507	0
Mgmt & Budget Purchasing	67,603	2,109	65,494
Mgmt & Budget Fiscal Services	6,803	6,803	0
Facilities Management Admin	1,409	1,409	0
Facilities Support Services	2,495	2,495	0
Human Resources	14,481	5,159	9,322
Treasurer	28,143	11,780	16,364
Clerk Adm/Micrographics	831	831	0
Div, Equity, and Inclusion	655	655	0
Co Exec Indigent Defense	128	128	0
Office of Sustainability	339	339	0
Performance Mgmt/Strategic Partner	478	478	0
M&B Equalization	9,453	9,453	0
M&B Reimb.	2,328	2,328	0
Hum Svc Admin	3,040	3,040	0
Hum Svc Social Service	30	30	0
HHS Admin Svcs	511	511	0
Hum Svc Homeland	3,211	3,211	0
Pub Svc Admin	339	339	0
Pub Svc Comm Cor	4,421	4,421	0
Pub Svc Childrens Village	5	5	0
Pub Svc Animal	5,470	5,470	0
Pub Svc CC Prob	656	656	0
Pub Svc Med Exam	4,801	4,801	0
C&ED Admin	4,277	4,277	0
C&ED Vets Svc	1,685	1,685	0
C&ED Dev & Plan	8,182	8,182	0
Public Communication	3,446	3,446	0
Clerk / ROD	9,023	9,023	0
District Court	16,977	16,977	0
Probate Court	6,825	6,825	0
Circuit Court	26,364	26,364	0
Prosecuting Atty	21,037	21,037	0
Sheriff Office	168,930	168,930	0
Board of Comm.	4,822	4,822	0
Water Res. Comm.	5,027	5,027	0
Parks & Rec	31,972	31,972	0
Friend of Court	17,797	17,797	0
Health Dept.	33,779	33,779	0
Indigent Defense	19,269	19,269	0
ROD Automation	1,017	1,017	0
Oakland Enhance	439	439	0
ARP	15,731	15,731	0
Water Res Co SRF	34,423	34,423	0
Multi Org Grants	1,841	1,841	0
Workforce Develop	15,999	15,999	0
LE Grants Misc	3,856	3,856	0
LE Grants PA-CRP	2,314	2,314	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .5 - Allocation Summary
For Department Co Exec Compliance

Receiving Department	Total	General Audits	Audits/Bank Rec
LE Grants Rd Pat	987	987	0
Housing Trust Fund	1,336	1,336	0
House Comm Dev	13,679	13,679	0
Hum Svcs Grants	11,696	11,696	0
Opioid Settlement	297	297	0
Other Grants	2,449	2,449	0
Judicial Grants	924	924	0
Brownfield Init.	12	12	0
Concealed Pistol	205	205	0
Child Care Fund	32,096	32,096	0
Oakland Transit	48,887	48,887	0
Safer Communities	8	8	0
Water Res Co DSF	820	820	0
Proj Work Orders	7,100	7,100	0
Major Dept Supp Proj	14,825	14,825	0
Water Res Co CPF	20,037	20,037	0
Fire Record Mgmt	693	693	0
Airport	5,018	5,018	0
Drain Prop Funds	45,431	45,431	0
Delq Tax Revolv	400	400	0
Fac & Operations	26,660	26,660	0
Info Tech Clemis	6,733	6,733	0
Info Technology	39,707	39,707	0
Radio Communicat	3,966	3,966	0
Motor Pool	7,086	7,086	0
Communication	2,791	2,791	0
Bldg & Liab Ins	7,235	7,235	0
Fringe Benefits	2,619	2,619	0
Delq Per Prop Tx	337	337	0
Others	2	2	0
Direct Bill	0	0	0
Total	924,713	833,533	91,180

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .1 - Nature and Extent of Services
For Department Co Exec Corp Counsel

The Corporation Counsel Division is responsible for representing the County in all civil matters. Responsibilities include providing advice on business and legal matters and rendering opinions on the legality of actions or their interpretation. The cost of this division has been separated into the following activities.

Civil counsel – this function identifies the cost of providing general civil counsel for several County departments. The basis of allocation is the percentage of effort based on number of cases handled by benefiting department.

Building Liability – this activity identifies the building costs associated with Corporation Counsel staff charged directly in the Building Liability fund. These costs have been allocated directly to the benefiting fund.

This department receives allocations from other service departments. The allocations received are, in turn, re-allocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .2 - Costs To Be Allocated
For Department Co Exec Corp Counsel

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,030,399			4,030,399
Cost Adjustments:				
Misc. Reimbursement	-2,548			
Incentive Payment	0			
Total Departmental Cost Adjustments:	-2,548			-2,548
Inbound Costs:				
Building Depreciation	18,914		18,914	
Non-Departmental	44	0	44	
Co Exec Admin	66,223	5,467	71,690	
Co Exec Compliance	3,125	35	3,160	
Co Exec Corp Counsel		240,859	240,859	
Mgmt & Budget Purchasing		1,050	1,050	
Mgmt & Budget Fiscal Services		18,690	18,690	
Facilities Management Admin		41,492	41,492	
Facilities Support Services		10,334	10,334	
Human Resources		43,234	43,234	
Treasurer		81	81	
Total Allocated Additions:	88,306	361,241	449,547	449,547
Total To Be Allocated:	4,116,157	361,241		4,477,398

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department Co Exec Corp Counsel

	Total	G&A	Civil Counsel	Bldg Liab	Pandemics**
Wages & Benefits					
SALARIES & WAGES	2,382,180	176,793	2,205,387	0	0
FRINGE BENEFITS	1,111,813	82,497	1,029,316	0	0
Other Expense & Cost					
Operating Exp	44,551	3,306	41,245	0	0
Legal Services	0	0	0	0	0
Bldg Space Costs	168,801	10,803	134,720	23,278	0
Internal Charges	323,054	23,971	299,083	0	0
Departmental Total					
Expenditures Per Financial Statement	4,030,399				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Misc. Reimbursement	(2,548)	0	(2,548)	0	0
Incentive Payment	0	0	0	0	0
Functional Cost	4,027,851	297,370	3,707,203	23,278	0
Allocation Step 1					
Inbound - Building Depreciation: Court House	18,914	1,210	15,095	2,608	0
Inbound - All Others	69,392	5,149	64,243	0	0
Reallocate Admin Costs		(303,729)	258,960	44,770	0
Unallocated Costs	0	0	0	0	0
1st Allocation	4,116,157	0	4,045,501	70,656	0
Allocation Step 2					
Inbound - Facilities Management Admin: Courthouse	41,492	2,656	33,115	5,722	0
Inbound - All Others	319,749	23,725	296,024	0	0
Reallocate Admin Costs		(26,381)	22,492	3,888	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	361,241	0	351,631	9,610	0
Total For Co Exec Corp Counsel					
Schedule .3 Total	4,477,398	0	4,397,132	80,266	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Co Exec Corp Counsel

Activity - Civil Counsel

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Admin	41	2.369942	95,876		95,876		95,876
Co Exec Compliance	1	0.057803	2,338		2,338		2,338
Co Exec Corp Counsel	103	5.953757	240,859		240,859		240,859
Mgmt & Budget Purchasing	67	3.872832	156,675		156,675	14,864	171,539
Mgmt & Budget Fiscal Services	29	1.676301	67,815		67,815	6,434	74,248
Facilities Management Admin	34	1.965318	79,507		79,507	7,543	87,050
Facilities Support Services	11	0.635838	25,723		25,723	2,440	28,163
Human Resources	51	2.947977	119,260		119,260	11,314	130,575
Treasurer	10	0.578035	23,384		23,384	2,218	25,603
Co Exec Comm Engage	9	0.520231	21,046		21,046	1,997	23,043
Office of Sustainability	7	0.404624	16,369		16,369	1,553	17,922
M&B Reimb.	11	0.635838	25,723		25,723	2,440	28,163
Hum Svc Homeland	12	0.693642	28,061		28,061	2,662	30,723
Pub Svc Comm Cor	1	0.057803	2,338		2,338	222	2,560
Pub Svc Childrens Village	20	1.156069	46,769		46,769	4,437	51,206
Pub Svc Animal	17	0.982659	39,753		39,753	3,771	43,525
Pub Svc CC Prob	2	0.115607	4,677		4,677	444	5,121
Pub Svc Med Exam	14	0.809249	32,738		32,738	3,106	35,844
C&ED Admin	39	2.254335	91,199		91,199	8,652	99,851
C&ED Vets Svc	6	0.346821	14,031		14,031	1,331	15,362
C&ED Dev & Plan	40	2.312139	93,538		93,538	8,874	102,412
Public Communication	4	0.231214	9,354		9,354	887	10,241
Clerk / ROD	87	5.028902	203,444		203,444	19,301	222,745
District Court	42	2.427746	98,214		98,214	9,318	107,532
Probate Court	49	2.832370	114,584		114,584	10,871	125,454
Circuit Court	69	3.988439	161,352		161,352	15,308	176,660
Prosecuting Atty	63	3.641618	147,322		147,322	13,976	161,298
Sheriff Office	293	16.936417	685,163		685,163	65,003	750,166
Board of Comm.	36	2.080925	84,184		84,184	7,987	92,170
Water Res. Comm.	8	0.462428	18,708		18,708	1,775	20,482
Parks & Rec	77	4.450867	180,060		180,060	17,082	197,142
Health Dept.	205	11.849711	479,380		479,380	45,479	524,859
Indigent Defense	7	0.404624	16,369		16,369	1,553	17,922
Info Tech Clemis	68	3.930636	159,014		159,014	15,086	174,100
Info Technology	176	10.173410	411,565		411,565	39,045	450,611
Delq Per Prop Tx	21	1.213873	49,107		49,107	4,659	53,766
Schedule .4 Total for Civil Counsel	1,730	100.000000	4,045,501		4,045,501	351,631	4,397,132

Allocation Basis: Number of case files by department
Allocation Source: Annual file summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Co Exec Corp Counsel

Activity - Bldg Liab

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Bldg & Liab Ins	100	100.000000	70,656		70,656	9,610	80,266
Schedule .4 Total for Bldg Liab	100	100.000000	70,656		70,656	9,610	80,266

Allocation Basis: Direct allocation to the liability fund
Allocation Source: Corporation Counsel

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .5 - Allocation Summary
For Department Co Exec Corp Counsel

Receiving Department	Total	Civil Counsel	Bldg Liab
Co Exec Admin	95,876	95,876	0
Co Exec Compliance	2,338	2,338	0
Co Exec Corp Counsel	240,859	240,859	0
Mgmt & Budget Purchasing	171,539	171,539	0
Mgmt & Budget Fiscal Services	74,248	74,248	0
Facilities Management Admin	87,050	87,050	0
Facilities Support Services	28,163	28,163	0
Human Resources	130,575	130,575	0
Treasurer	25,603	25,603	0
Co Exec Comm Engage	23,043	23,043	0
Office of Sustainability	17,922	17,922	0
M&B Reimb.	28,163	28,163	0
Hum Svc Homeland	30,723	30,723	0
Pub Svc Comm Cor	2,560	2,560	0
Pub Svc Childrens Village	51,206	51,206	0
Pub Svc Animal	43,525	43,525	0
Pub Svc CC Prob	5,121	5,121	0
Pub Svc Med Exam	35,844	35,844	0
C&ED Admin	99,851	99,851	0
C&ED Vets Svc	15,362	15,362	0
C&ED Dev & Plan	102,412	102,412	0
Public Communication	10,241	10,241	0
Clerk / ROD	222,745	222,745	0
District Court	107,532	107,532	0
Probate Court	125,454	125,454	0
Circuit Court	176,660	176,660	0
Prosecuting Atty	161,298	161,298	0
Sheriff Office	750,166	750,166	0
Board of Comm.	92,170	92,170	0
Water Res. Comm.	20,482	20,482	0
Parks & Rec	197,142	197,142	0
Health Dept.	524,859	524,859	0
Indigent Defense	17,922	17,922	0
Info Tech Clemis	174,100	174,100	0
Info Technology	450,611	450,611	0
Bldg & Liab Ins	80,266	0	80,266
Delq Per Prop Tx	53,766	53,766	0
Direct Bill	0	0	0
Total	4,477,398	4,397,132	80,266

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .1 - Nature and Extent of Services
For Department Mgmt & Budget Admin**

The Management & Budget Administration division is responsible for providing supervision and management of all activities performed by the Purchasing Division, Fiscal Services, Reimbursement and Equalization. The basis of allocation is the dollar amount of employee expenses by supervised division.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .2 - Costs To Be Allocated
For Department Mgmt & Budget Admin

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	646,734			646,734
Cost Adjustments:				
Incentive Payment	0			
Total Departmental Cost Adjustments:	0			0
Inbound Costs:				
Building Depreciation	10,373		10,373	
Non-Departmental	1,093	1	1,095	
Co Exec Admin	3,111	257	3,368	
Co Exec Compliance	502	6	507	
Mgmt & Budget Fiscal Services		2,433	2,433	
Facilities Management Admin		22,756	22,756	
Human Resources		3,397	3,397	
Total Allocated Additions:	15,079	28,850	43,929	43,929
Total To Be Allocated:	661,813	28,850		690,663

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Admin

	Total	G&A	Budget Admin
Wages & Benefits			
SALARIES & WAGES	195,122	0	195,122
FRINGE BENEFITS	79,444	0	79,444
Other Expense & Cost			
Operating Exp	1,263	0	1,263
Bldg Space Costs	67,324	0	67,324
Internal Charges	303,581	0	303,581
Contract Services	0	0	0
Departmental Total			
Expenditures Per Financial Statement	646,734		
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Incentive Payment	0	0	0
Functional Cost	646,734	0	646,734
Allocation Step 1			
Inbound - All Others	15,079	0	15,079
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	661,813	0	661,813
Allocation Step 2			
Inbound - All Others	28,850	0	28,850
2nd Allocation	28,850	0	28,850
Total For Mgmt & Budget Admin			
Schedule .3 Total	690,663	0	690,663

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Admin

Activity - Budget Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mgmt & Budget Purchasing	1,067,778	7.735725	51,196		51,196	2,232	53,428
Mgmt & Budget Fiscal Services	4,893,519	35.452046	234,626		234,626	10,228	244,854
M&B Equalization	6,281,404	45.506848	301,170		301,170	13,129	314,299
M&B Reimb.	1,560,505	11.305381	74,821		74,821	3,262	78,082
Schedule .4 Total for Budget Admin	13,803,206	100.000000	661,813		661,813	28,850	690,663

Allocation Basis: Personnel expenses by benefiting division

Allocation Source: Employee Earnings Distribution Report

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Admin

Receiving Department	Total	Budget Admin
Mgmt & Budget Purchasing	53,428	53,428
Mgmt & Budget Fiscal Services	244,854	244,854
M&B Equalization	314,299	314,299
M&B Reimb.	78,082	78,082
Direct Bill	0	0
Total	690,663	690,663

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .1 - Nature and Extent of Services
For Department Mgmt & Budget Purchasing

The Purchasing Division was established as a clearinghouse to provide goods and services to various County departments through its centralized procurement and stores activities. The Division provides timely, effective, and efficient service to using agencies and to vendors doing business with Oakland County. The costs of this department have been allocated to the following activities.

Purchasing General – this function accounts for the time associated with performing purchasing activities for all County departments. The cost of this department has been allocated based on the number of purchase orders recorded for each department.

Rebates – these activities distribute rebates provided to Purchasing from vendors based on the amount of PCARD, OfficeMax and Home Depot purchases. The basis of allocation is the dollar amount of direct billed purchases by department. The ATM refund was allocated based on the number of ATM transactions by the building occupant where the ATM's are located. For those buildings that are identified in the Facilities Management schedule of this cost plan and may include multiple occupants, the ATM refund was allocated to Facilities Management and in turn assigned to the respective building within that schedule.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .2 - Costs To Be Allocated
For Department Mgmt & Budget Purchasing

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,688,199			2,688,199
Cost Adjustments:				
Reimbursements	-295,742			
Incentive Payment	0			
Total Departmental Cost Adjustments:	-295,742			-295,742
Inbound Costs:				
Building Depreciation	85,703		85,703	
Non-Departmental	17	0	17	
Co Exec Admin	18,345	1,514	19,859	
Co Exec Compliance	65,184	2,419	67,603	
Co Exec Corp Counsel	156,675	14,864	171,539	
Mgmt & Budget Admin	51,196	2,232	53,428	
Mgmt & Budget Purchasing		60	60	
Mgmt & Budget Fiscal Services		11,365	11,365	
Facilities Management Admin		38,109	38,109	
Human Resources		20,037	20,037	
Treasurer		487	487	
Total Allocated Additions:	377,121	91,086	468,206	468,206
Total To Be Allocated:	2,769,578	91,086		2,860,663

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Purchasing

	Total	G&A	Purch General	PCARD	OfficeMax
Wages & Benefits					
SALARIES & WAGES	1,067,778	0	1,067,778	0	0
FRINGE BENEFITS	551,499	0	551,499	0	0
Other Expense & Cost					
Supplies	1,418	0	1,418	0	0
Operating Exp	15,388	0	15,388	0	0
Bldg Space Costs	161,598	0	161,598	0	0
Internal Charges	890,518	0	890,518	0	0
Departmental Total					
Expenditures Per Financial Statement	2,688,199				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Reimbursements	(295,742)	(145,036)	0	(104,000)	(23,308)
Incentive Payment	0	0	0	0	0
Functional Cost	2,392,457	(145,036)	2,688,199	(104,000)	(23,308)
Allocation Step 1					
Inbound - All Others	377,121	0	377,121	0	0
Reallocate Admin Costs		145,036	(145,036)	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	2,769,578	0	2,920,284	(104,000)	(23,308)
Allocation Step 2					
Inbound - All Others	91,086	0	91,086	0	0
2nd Allocation	91,086	0	91,086	0	0
Total For Mgmt & Budget Purchasing					
Schedule .3 Total	2,860,663	0	3,011,369	(104,000)	(23,308)

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Purchasing

	ATM Reimb	Home Depot
Wages & Benefits		
SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
Other Expense & Cost		
Supplies	0	0
Operating Exp	0	0
Bldg Space Costs	0	0
Internal Charges	0	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Cost Adjustments		
Reimbursements	(1,688)	(21,710)
Incentive Payment	0	0
Functional Cost	(1,688)	(21,710)
Allocation Step 1		
Inbound - All Others	0	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	0
1st Allocation	(1,688)	(21,710)
Allocation Step 2		
Inbound - All Others	0	0
2nd Allocation	0	0
Total For Mgmt & Budget Purchasing		
Schedule .3 Total	(1,688)	(21,710)

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Purchasing**

Activity - Purch General

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	39	0.136512	3,987		3,987		3,987
Co Exec Admin	29	0.101509	2,964		2,964		2,964
Co Exec Compliance	13	0.045504	1,329		1,329		1,329
Co Exec Corp Counsel	12	0.042004	1,227		1,227		1,227
Mgmt & Budget Purchasing	2	0.007001	204		204		204
Mgmt & Budget Fiscal Services	32	0.112010	3,271		3,271	102	3,373
Facilities Management Admin	146	0.511043	14,924		14,924	467	15,391
Facilities Support Services	60	0.210018	6,133		6,133	192	6,325
Human Resources	193	0.675557	19,728		19,728	617	20,346
Treasurer	284	0.994084	29,030		29,030	908	29,939
Clerk Adm/Micrographics	8	0.028002	818		818	26	843
Div, Equity, and Inclusion	53	0.185516	5,418		5,418	170	5,587
Office of Sustainability	10	0.035003	1,022		1,022	32	1,054
M&B Equalization	29	0.101509	2,964		2,964	93	3,057
M&B Reimb.	30	0.105009	3,067		3,067	96	3,163
Hum Svc Social Service	18	0.063005	1,840		1,840	58	1,897
Hum Svc Homeland	112	0.392033	11,448		11,448	358	11,807
Pub Svc Comm Cor	61	0.213518	6,235		6,235	195	6,430
Pub Svc Animal	451	1.578634	46,101		46,101	1,443	47,543
Pub Svc Med Exam	171	0.598551	17,479		17,479	547	18,026
C&ED Admin	3	0.010501	307		307	10	316
C&ED Vets Svc	5	0.017501	511		511	16	527
C&ED Dev & Plan	233	0.815569	23,817		23,817	745	24,562
Public Communication	102	0.357030	10,426		10,426	326	10,753
Clerk / ROD	95	0.332528	9,711		9,711	304	10,015
District Court	395	1.382618	40,376		40,376	1,264	41,640
Probate Court	19	0.066506	1,942		1,942	61	2,003
Circuit Court	70	0.245021	7,155		7,155	224	7,379
Prosecuting Atty	121	0.423536	12,368		12,368	387	12,756
Sheriff Office	1,288	4.508383	131,658		131,658	4,120	135,778
Board of Comm.	66	0.231020	6,746		6,746	211	6,958
Water Res. Comm.	130	0.455039	13,288		13,288	416	13,704
Parks & Rec	5,309	18.583079	542,679		542,679	16,983	559,662
Friend of Court	34	0.119010	3,475		3,475	109	3,584
Health Dept.	684	2.394204	69,918		69,918	2,188	72,106
Indigent Defense	52	0.182015	5,315		5,315	166	5,482
ROD Automation	16	0.056005	1,636		1,636	51	1,687
ARP	173	0.605551	17,684		17,684	553	18,237
Water Res Co SRF	2,083	7.291120	212,921		212,921	6,663	219,585
Multi Org Grants	74	0.259022	7,564		7,564	237	7,801
Workforce Develop	2	0.007001	204		204	6	211
LE Grants Misc	11	0.038503	1,124		1,124	35	1,160
LE Grants PA-CRP	47	0.164514	4,804		4,804	150	4,955
LE Grants Rd Pat	1	0.003500	102		102	3	105
House Comm Dev	16	0.056005	1,636		1,636	51	1,687
Hum Svcs Grants	696	2.436207	71,144		71,144	2,226	73,371
Opioid Settlement	5	0.017501	511		511	16	527
Other Grants	66	0.231020	6,746		6,746	211	6,958
Judicial Grants	197	0.689559	20,137		20,137	630	20,767
Brownfield Init.	4	0.014001	409		409	13	422
Concealed Pistol	15	0.052504	1,533		1,533	48	1,581
Child Care Fund	786	2.751234	80,344		80,344	2,514	82,858

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Purchasing

Activity - Purch General

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Waste Res Mgmt	11	0.038503	1,124		1,124	35	1,160
Oakland Transit	42	0.147012	4,293		4,293	134	4,427
Proj Work Orders	425	1.487626	43,443		43,443	1,360	44,802
Water Res Co CPF	329	1.151598	33,630		33,630	1,052	34,682
Fire Record Mgmt	18	0.063005	1,840		1,840	58	1,897
Airport	483	1.690644	49,372		49,372	1,545	50,917
Drain Prop Funds	4,335	15.173790	443,118		443,118	13,867	456,985
Delq Tax Revolv	7	0.024502	716		716	22	738
Fac & Operations	4,248	14.869264	434,225		434,225	13,589	447,814
Info Tech Infra Mod	31	0.108509	3,169		3,169	99	3,268
Info Tech Clemis	199	0.696559	20,342		20,342	637	20,978
Info Technology	1,639	5.736988	167,536		167,536	5,243	172,779
Drain Equipment	645	2.257692	65,931		65,931	2,063	67,994
Radio Communicat	197	0.689559	20,137		20,137	630	20,767
Motor Pool	954	3.339284	97,517		97,517	3,052	100,568
Communication	154	0.539046	15,742		15,742	493	16,234
Bldg & Liab Ins	90	0.315027	9,200		9,200	288	9,488
Fringe Benefits	211	0.738563	21,568		21,568	675	22,243
Schedule .4 Total for Purch General	28,569	100.000000	2,920,284		2,920,284	91,086	3,011,369

Allocation Basis: Number of purchase orders by benefiting department
Allocation Source: Purchase order summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Purchasing

Activity - PCARD

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	25,485	0.399994	(416)		(416)		(416)
Co Exec Admin	4,597	0.072151	(75)		(75)		(75)
Co Exec Compliance	2,583	0.040541	(42)		(42)		(42)
Co Exec Corp Counsel	4,987	0.078272	(81)		(81)		(81)
Mgmt & Budget Purchasing	7,107	0.111546	(116)		(116)		(116)
Mgmt & Budget Fiscal Services	152	0.002386	(2)		(2)		(2)
Facilities Management Admin	2,093	0.032850	(34)		(34)		(34)
Facilities Support Services	7,715	0.121089	(126)		(126)		(126)
Human Resources	75,812	1.189889	(1,237)		(1,237)		(1,237)
Treasurer	13,228	0.207617	(216)		(216)		(216)
Clerk Adm/Micrographics	1,681	0.026384	(27)		(27)		(27)
Div, Equity, and Inclusion	24,413	0.383168	(398)		(398)		(398)
Office of Sustainability	23,635	0.370957	(386)		(386)		(386)
M&B Equalization	35,865	0.562910	(585)		(585)		(585)
M&B Reimb.	53	0.000832	(1)		(1)		(1)
Hum Svc Homeland	72,794	1.142521	(1,188)		(1,188)		(1,188)
Pub Svc Admin	1,122	0.017610	(18)		(18)		(18)
Pub Svc Comm Cor	2,271	0.035644	(37)		(37)		(37)
Pub Svc Animal	134,270	2.107402	(2,192)		(2,192)		(2,192)
Pub Svc CC Prob	1,000	0.015695	(16)		(16)		(16)
Pub Svc Med Exam	97,330	1.527619	(1,589)		(1,589)		(1,589)
C&ED Admin	180	0.002825	(3)		(3)		(3)
C&ED Vets Svc	4,568	0.071696	(75)		(75)		(75)
C&ED Dev & Plan	160,191	2.514239	(2,615)		(2,615)		(2,615)
Public Communication	62,953	0.988064	(1,028)		(1,028)		(1,028)
Clerk / ROD	18,036	0.283080	(294)		(294)		(294)
District Court	48,377	0.759290	(790)		(790)		(790)
Probate Court	24,565	0.385554	(401)		(401)		(401)
Circuit Court	182,083	2.857840	(2,972)		(2,972)		(2,972)
Prosecuting Atty	19,637	0.308208	(321)		(321)		(321)
Sheriff Office	380,100	5.965768	(6,204)		(6,204)		(6,204)
Board of Comm.	17,119	0.268687	(279)		(279)		(279)
Water Res. Comm.	12,416	0.194872	(203)		(203)		(203)
Parks & Rec	1,138,822	17.874108	(18,589)		(18,589)		(18,589)
Friend of Court	29,881	0.468990	(488)		(488)		(488)
Health Dept.	84,054	1.319249	(1,372)		(1,372)		(1,372)
Indigent Defense	2,847	0.044684	(46)		(46)		(46)
ROD Automation	609	0.009558	(10)		(10)		(10)
Water Res Co SRF	313,616	4.922284	(5,119)		(5,119)		(5,119)
Multi Org Grants	14,081	0.221005	(230)		(230)		(230)
Workforce Develop	27,974	0.439059	(457)		(457)		(457)
LE Grants Misc	9,377	0.147174	(153)		(153)		(153)
LE Grants PA-CRP	7,963	0.124981	(130)		(130)		(130)
House Comm Dev	1,304	0.020467	(21)		(21)		(21)
Hum Svcs Grants	192,171	3.016173	(3,137)		(3,137)		(3,137)
Other Grants	352,217	5.528137	(5,749)		(5,749)		(5,749)
Judicial Grants	18,962	0.297613	(310)		(310)		(310)
Child Care Fund	174,848	2.744285	(2,854)		(2,854)		(2,854)
Oakland Transit	3,433	0.053882	(56)		(56)		(56)
Proj Work Orders	36,424	0.571684	(595)		(595)		(595)
Water Res Co CPF	780	0.012242	(13)		(13)		(13)
Airport	137,142	2.152479	(2,239)		(2,239)		(2,239)

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Purchasing

Activity - PCARD

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Drain Prop Funds	580,796	9.115743	(9,480)		(9,480)		(9,480)
Fac & Operations	1,067,077	16.748049	(17,418)		(17,418)		(17,418)
Info Tech Clemis	8,545	0.134116	(139)		(139)		(139)
Info Technology	251,599	3.948911	(4,107)		(4,107)		(4,107)
Drain Equipment	189,486	2.974032	(3,093)		(3,093)		(3,093)
Radio Communicat	49,633	0.779003	(810)		(810)		(810)
Motor Pool	107,819	1.692247	(1,760)		(1,760)		(1,760)
Communication	34,363	0.539336	(561)		(561)		(561)
Bldg & Liab Ins	3,388	0.053176	(55)		(55)		(55)
Fringe Benefits	63,132	0.990873	(1,031)		(1,031)		(1,031)
Retirement	590	0.009260	(10)		(10)		(10)
Schedule .4 Total for PCARD	6,371,351	100.000000	(104,000)		(104,000)	0	(104,000)

Allocation Basis: Dollar amount of P-card purchases by department
Allocation Source: P-card purchase summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Purchasing

Activity - OfficeMax

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Admin	2,865	0.368753	(86)		(86)		(86)
Co Exec Corp Counsel	3,191	0.410712	(96)		(96)		(96)
Mgmt & Budget Purchasing	949	0.122145	(28)		(28)		(28)
Mgmt & Budget Fiscal Services	5,506	0.708675	(165)		(165)		(165)
Facilities Management Admin	1,040	0.133858	(31)		(31)		(31)
Facilities Support Services	4,087	0.526036	(123)		(123)		(123)
Human Resources	3,838	0.493987	(115)		(115)		(115)
Treasurer	7,331	0.943570	(220)		(220)		(220)
Clerk Adm/Micrographics	1,393	0.179292	(42)		(42)		(42)
Div, Equity, and Inclusion	996	0.128195	(30)		(30)		(30)
Office of Sustainability	365	0.046979	(11)		(11)		(11)
M&B Equalization	25,968	3.342330	(779)		(779)		(779)
M&B Reimb.	7,066	0.909462	(212)		(212)		(212)
Hum Svc Homeland	4,986	0.641746	(150)		(150)		(150)
Pub Svc Comm Cor	9,451	1.216434	(284)		(284)		(284)
Pub Svc Animal	5,371	0.691299	(161)		(161)		(161)
Pub Svc CC Prob	12,625	1.624958	(379)		(379)		(379)
Pub Svc Med Exam	7,532	0.969440	(226)		(226)		(226)
C&ED Vets Svc	4,841	0.623083	(145)		(145)		(145)
C&ED Dev & Plan	6,204	0.798514	(186)		(186)		(186)
Public Communication	2,633	0.338892	(79)		(79)		(79)
Clerk / ROD	22,873	2.943974	(686)		(686)		(686)
District Court	57,595	7.413028	(1,728)		(1,728)		(1,728)
Probate Court	17,828	2.294634	(535)		(535)		(535)
Circuit Court	85,938	11.061043	(2,578)		(2,578)		(2,578)
Prosecuting Atty	31,511	4.055767	(945)		(945)		(945)
Sheriff Office	169,086	21.762992	(5,072)		(5,072)		(5,072)
Board of Comm.	3,310	0.426029	(99)		(99)		(99)
Water Res. Comm.	61	0.007851	(2)		(2)		(2)
Parks & Rec	19,384	2.494906	(582)		(582)		(582)
Friend of Court	14,862	1.912882	(446)		(446)		(446)
Health Dept.	69,865	8.992294	(2,096)		(2,096)		(2,096)
Indigent Defense	4,549	0.585500	(136)		(136)		(136)
Water Res Co SRF	7,632	0.982311	(229)		(229)		(229)
Multi Org Grants	43	0.005535	(1)		(1)		(1)
Workforce Develp	2,754	0.354466	(83)		(83)		(83)
LE Grants Misc	1,868	0.240429	(56)		(56)		(56)
LE Grants PA-CRP	10,847	1.396113	(325)		(325)		(325)
House Comm Dev	4,498	0.578936	(135)		(135)		(135)
Hum Svcs Grants	23,202	2.986319	(696)		(696)		(696)
Other Grants	164	0.021108	(5)		(5)		(5)
Judicial Grants	3,243	0.417405	(97)		(97)		(97)
Concealed Pistol	14,102	1.815062	(423)		(423)		(423)
Child Care Fund	19,888	2.559776	(597)		(597)		(597)
Airport	2,785	0.358456	(84)		(84)		(84)
Drain Prop Funds	31,413	4.043154	(942)		(942)		(942)
Fac & Operations	13,693	1.762420	(411)		(411)		(411)
Info Technology	21,742	2.798403	(652)		(652)		(652)
Radio Communicat	1,428	0.183797	(43)		(43)		(43)
Motor Pool	1,590	0.204648	(48)		(48)		(48)
Bldg & Liab Ins	236	0.030375	(7)		(7)		(7)
Fringe Benefits	715	0.092027	(21)		(21)		(21)

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Purchasing

Activity - OfficeMax

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Schedule .4 Total for OfficeMax	776,943	100.000000	(23,308)		(23,308)	0	(23,308)

Allocation Basis: Dollar amount of OfficeMax purchases by department
Allocation Source: P-card purchase summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Purchasing

Activity - ATM Reimb

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management Admin	2,785	61.330104	(1,035)		(1,035)		(1,035)
District Court	1,756	38.669896	(653)		(653)		(653)
Schedule .4 Total for ATM Reimb	4,541	100.000000	(1,688)		(1,688)	0	(1,688)

Allocation Basis: Number of ATM transactions by building occupant

Allocation Source: ATM withdrawals summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Purchasing

Activity - Home Depot

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management Admin	95	0.018709	(4)		(4)		(4)
Facilities Support Services	693	0.136475	(30)		(30)		(30)
Hum Svc Homeland	873	0.171923	(37)		(37)		(37)
Pub Svc Comm Cor	32	0.006302	(1)		(1)		(1)
Pub Svc Animal	688	0.135490	(29)		(29)		(29)
C&ED Dev & Plan	179	0.035251	(8)		(8)		(8)
Public Communication	281	0.055338	(12)		(12)		(12)
District Court	815	0.160501	(35)		(35)		(35)
Circuit Court	987	0.194373	(42)		(42)		(42)
Sheriff Office	21,162	4.167504	(905)		(905)		(905)
Water Res. Comm.	159	0.031312	(7)		(7)		(7)
Parks & Rec	258,815	50.969306	(11,065)		(11,065)		(11,065)
Water Res Co SRF	25,377	4.997578	(1,085)		(1,085)		(1,085)
Hum Svcs Grants	23	0.004529	(1)		(1)		(1)
Other Grants	751	0.147897	(32)		(32)		(32)
Child Care Fund	655	0.128991	(28)		(28)		(28)
Proj Work Orders	2,065	0.406667	(88)		(88)		(88)
Water Res Co CPF	28	0.005514	(1)		(1)		(1)
Airport	15,924	3.135967	(681)		(681)		(681)
Drain Prop Funds	83,410	16.426211	(3,566)		(3,566)		(3,566)
Fac & Operations	75,667	14.901356	(3,235)		(3,235)		(3,235)
Info Tech Clemis	81	0.015952	(3)		(3)		(3)
Drain Equipment	16,801	3.308677	(718)		(718)		(718)
Radio Communicat	110	0.021663	(5)		(5)		(5)
Motor Pool	1,616	0.318244	(69)		(69)		(69)
Fringe Benefits	499	0.098270	(21)		(21)		(21)
Schedule .4 Total for Home Depot	507,786	100.000000	(21,710)		(21,710)	0	(21,710)

Allocation Basis: Dollar amount of Home Depot purchases by department
Allocation Source: P-card purchase summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Purchasing

Receiving Department	Total	Purch General	PCARD	OfficeMax	ATM Reimb
Non-Departmental	3,571	3,987	(416)	0	0
Co Exec Admin	2,803	2,964	(75)	(86)	0
Co Exec Compliance	1,287	1,329	(42)	0	0
Co Exec Corp Counsel	1,050	1,227	(81)	(96)	0
Mgmt & Budget Purchasing	60	204	(116)	(28)	0
Mgmt & Budget Fiscal Services	3,206	3,373	(2)	(165)	0
Facilities Management Admin	14,286	15,391	(34)	(31)	(1,035)
Facilities Support Services	6,047	6,325	(126)	(123)	0
Human Resources	18,993	20,346	(1,237)	(115)	0
Treasurer	29,503	29,939	(216)	(220)	0
Clerk Adm/Micrographics	774	843	(27)	(42)	0
Div, Equity, and Inclusion	5,159	5,587	(398)	(30)	0
Office of Sustainability	657	1,054	(386)	(11)	0
M&B Equalization	1,693	3,057	(585)	(779)	0
M&B Reimb.	2,950	3,163	(1)	(212)	0
Hum Svc Social Service	1,897	1,897	0	0	0
Hum Svc Homeland	10,432	11,807	(1,188)	(150)	0
Pub Svc Admin	(18)	0	(18)	0	0
Pub Svc Comm Cor	6,108	6,430	(37)	(284)	0
Pub Svc Animal	45,161	47,543	(2,192)	(161)	0
Pub Svc CC Prob	(395)	0	(16)	(379)	0
Pub Svc Med Exam	16,212	18,026	(1,589)	(226)	0
C&ED Admin	313	316	(3)	0	0
C&ED Vets Svc	307	527	(75)	(145)	0
C&ED Dev & Plan	21,754	24,562	(2,615)	(186)	0
Public Communication	9,634	10,753	(1,028)	(79)	0
Clerk / ROD	9,034	10,015	(294)	(686)	0
District Court	38,435	41,640	(790)	(1,728)	(653)
Probate Court	1,067	2,003	(401)	(535)	0
Circuit Court	1,787	7,379	(2,972)	(2,578)	0
Prosecuting Atty	11,490	12,756	(321)	(945)	0
Sheriff Office	123,596	135,778	(6,204)	(5,072)	0
Board of Comm.	6,579	6,958	(279)	(99)	0
Water Res. Comm.	13,493	13,704	(203)	(2)	0
Parks & Rec	529,426	559,662	(18,589)	(582)	0
Friend of Court	2,651	3,584	(488)	(446)	0
Health Dept.	68,638	72,106	(1,372)	(2,096)	0
Indigent Defense	5,299	5,482	(46)	(136)	0
ROD Automation	1,677	1,687	(10)	0	0
ARP	18,237	18,237	0	0	0
Water Res Co SRF	213,152	219,585	(5,119)	(229)	0
Multi Org Grants	7,570	7,801	(230)	(1)	0
Workforce Develp	(328)	211	(457)	(83)	0
LE Grants Misc	950	1,160	(153)	(56)	0
LE Grants PA-CRP	4,499	4,955	(130)	(325)	0
LE Grants Rd Pat	105	105	0	0	0
House Comm Dev	1,530	1,687	(21)	(135)	0
Hum Svcs Grants	69,537	73,371	(3,137)	(696)	0
Opioid Settlement	527	527	0	0	0
Other Grants	1,171	6,958	(5,749)	(5)	0
Judicial Grants	20,360	20,767	(310)	(97)	0
Brownfield Init.	422	422	0	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Purchasing

Receiving Department	Total	Purch General	PCARD	OfficeMax	ATM Reimb
Concealed Pistol	1,158	1,581	0	(423)	0
Child Care Fund	79,380	82,858	(2,854)	(597)	0
Waste Res Mgmt	1,160	1,160	0	0	0
Oakland Transit	4,371	4,427	(56)	0	0
Proj Work Orders	44,120	44,802	(595)	0	0
Water Res Co CPF	34,668	34,682	(13)	0	0
Fire Record Mgmt	1,897	1,897	0	0	0
Airport	47,914	50,917	(2,239)	(84)	0
Drain Prop Funds	442,996	456,985	(9,480)	(942)	0
Delq Tax Revolv	738	738	0	0	0
Fac & Operations	426,750	447,814	(17,418)	(411)	0
Info Tech Infra Mod	3,268	3,268	0	0	0
Info Tech Clemis	20,835	20,978	(139)	0	0
Info Technology	168,020	172,779	(4,107)	(652)	0
Drain Equipment	64,183	67,994	(3,093)	0	0
Radio Communicat	19,910	20,767	(810)	(43)	0
Motor Pool	98,692	100,568	(1,760)	(48)	0
Communication	15,673	16,234	(561)	0	0
Bldg & Liab Ins	9,425	9,488	(55)	(7)	0
Fringe Benefits	21,170	22,243	(1,031)	(21)	0
Retirement	(10)	0	(10)	0	0
Direct Bill	0	0	0	0	0
Total	2,860,663	3,011,369	(104,000)	(23,308)	(1,688)

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Purchasing

Receiving Department	Home Depot
Non-Departmental	0
Co Exec Admin	0
Co Exec Compliance	0
Co Exec Corp Counsel	0
Mgmt & Budget Purchasing	0
Mgmt & Budget Fiscal Services	0
Facilities Management Admin	(4)
Facilities Support Services	(30)
Human Resources	0
Treasurer	0
Clerk Adm/Micrographics	0
Div, Equity, and Inclusion	0
Office of Sustainability	0
M&B Equalization	0
M&B Reimb.	0
Hum Svc Social Service	0
Hum Svc Homeland	(37)
Pub Svc Admin	0
Pub Svc Comm Cor	(1)
Pub Svc Animal	(29)
Pub Svc CC Prob	0
Pub Svc Med Exam	0
C&ED Admin	0
C&ED Vets Svc	0
C&ED Dev & Plan	(8)
Public Communication	(12)
Clerk / ROD	0
District Court	(35)
Probate Court	0
Circuit Court	(42)
Prosecuting Atty	0
Sheriff Office	(905)
Board of Comm.	0
Water Res. Comm.	(7)
Parks & Rec	(11,065)
Friend of Court	0
Health Dept.	0
Indigent Defense	0
ROD Automation	0
ARP	0
Water Res Co SRF	(1,085)
Multi Org Grants	0
Workforce Develp	0
LE Grants Misc	0
LE Grants PA-CRP	0
LE Grants Rd Pat	0
House Comm Dev	0
Hum Svcs Grants	(1)
Opioid Settlement	0
Other Grants	(32)
Judicial Grants	0
Brownfield Init.	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Purchasing

Receiving Department	Home Depot
Concealed Pistol	0
Child Care Fund	(28)
Waste Res Mgmt	0
Oakland Transit	0
Proj Work Orders	(88)
Water Res Co CPF	(1)
Fire Record Mgmt	0
Airport	(681)
Drain Prop Funds	(3,566)
Delq Tax Revolv	0
Fac & Operations	(3,235)
Info Tech Infra Mod	0
Info Tech Clemis	(3)
Info Technology	0
Drain Equipment	(718)
Radio Communicat	(5)
Motor Pool	(69)
Communication	0
Bldg & Liab Ins	0
Fringe Benefits	(21)
Retirement	0
Direct Bill	0
Total	<u>(21,710)</u>

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .1 - Nature and Extent of Services
For Department Mgmt & Budget Fiscal Services

The Fiscal Services Division is responsible for maintaining a system of accounts for all County departments and federal grants to ensure that all assets, liabilities, reserves, revenues, and expenditures are properly recorded. The cost of this Division has been separated into the following activities based on the assigned responsibilities of the individuals within this office.

General Accounting – this activity identifies the cost of maintaining and reviewing all accounting activity that is recorded in the County's general ledger, preparing financial statements, report writing, and making sure that compliance is met with all financial reporting requirements. Costs have been allocated based on the dollar amount of expenses by benefiting department.

Payroll Services – this activity identifies the costs of processing and maintaining payroll services for all County departments. The basis of allocation is the dollar amount of personnel (wages & fringe benefits) costs by benefiting.

Budgeting – this activity identifies the costs of development, evaluation, recommendation and implementation of the annual county budget. The basis of allocation is the dollar amount of expenses by benefiting department excluding the proprietary funds which are managed by the staff allocated in the Fund Accounting activity.

Grant Accounting – this activity identifies the costs of preparing and monitoring accounting information related to specific grants and contracts. The basis of allocation is the dollar amount of assigned wages by benefiting department.

Fund Accounting – this activity identifies costs associated with maintaining the financial records and accounts of several departments that are proprietary in nature. The basis of allocation is the assigned wages of the employees who provide this service based on time and effort reports.

Accounts Payable – this activity identifies the costs of processing accounts payable transactions for those departments that do not record this information into the general ledger directly. The basis of allocation is the number of Voucher transactions posted into the general ledger by benefiting department.

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .1 - Nature and Extent of Services
For Department Mgmt & Budget Fiscal Services

WRC Accounting – this activity identifies the costs of performing accounting services for the Water Resources Commission. This activity has been allocated based on the dollar amount of Fiscal Services wages by benefiting funds.

Cash Receipting – the cost of the Cash Receipting activity has been allocated based on the number of cash receipts by benefiting department.

Direct Billed Accounting – this function identifies the divisional administrative support related to accounting staff that are directly included in the budgets of other funds. The basis of allocation is the dollar amount of personnel expense by benefiting department.

Professional Services – this activity identifies the cost of professional services that are for the benefit of specific departments. The basis of allocation is the dollar amount of professional services by benefiting department.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .2 - Costs To Be Allocated
For Department Mgmt & Budget Fiscal Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,675,072			8,675,072
Deductions:				
Wage & Fringe Adj.	0			
Total Deductions:	0			0
Cost Adjustments:				
Incentive Payment	0			
Misc Reimbursement	-417			
Total Departmental Cost Adjustments:	-417			-417
Inbound Costs:				
Building Depreciation	234,025		234,025	
Non-Departmental	26,797	37	26,834	
Co Exec Admin	72,904	6,018	78,922	
Co Exec Compliance	6,728	76	6,803	
Co Exec Corp Counsel	67,815	6,434	74,248	
Mgmt & Budget Admin	234,626	10,228	244,854	
Mgmt & Budget Purchasing	3,103	102	3,206	
Mgmt & Budget Fiscal Services		37,714	37,714	
Facilities Management Admin		104,061	104,061	
Facilities Support Services		16,846	16,846	
Human Resources		79,623	79,623	
Treasurer		222,993	222,993	
Total Allocated Additions:	645,998	484,132	1,130,130	1,130,130
Total To Be Allocated:	9,320,653	484,132		9,804,785

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Fiscal Services

	Total	G&A	General Acctng	Payroll Svcs	Budgeting
Wages & Benefits					
SALARIES & WAGES	4,286,825	0	719,057	397,959	536,227
FRINGE BENEFITS	2,147,969	0	360,335	199,403	268,683
Other Expense & Cost					
Supplies	5,784	0	970	537	724
Postage	4,452	0	0	0	0
Operating Expenses	89,886	0	15,074	8,341	11,245
Professional Serv	141,662	0	67,503	29,668	0
Internal Charges	1,998,494	0	335,147	185,460	250,012
*Wage & Fringe Adj.	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	8,675,072				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Incentive Payment	0	0	0	0	0
Misc Reimbursement	(417)	0	(417)	0	0
Functional Cost					
	8,674,655	0	1,497,669	821,368	1,066,891
Allocation Step 1					
Inbound - Mgmt & Budget Admin	234,626	234,626	0	0	0
Inbound - All Others	411,371	0	68,987	38,175	51,463
Reallocate Admin Costs		(234,626)	35,147	19,451	26,208
Unallocated Costs	0	0	0	0	0
1st Allocation	9,320,653	0	1,601,803	878,994	1,144,561
Allocation Step 2					
Inbound - Mgmt & Budget Admin	10,228	10,228	0	0	0
Inbound - Facilities Support Services: Records Retent	13,031	13,031	0	0	0
Inbound - Treasurer: Disb Specific	222,946	0	0	222,946	0
Inbound - All Others	237,928	0	39,901	22,079	29,765
Reallocate Admin Costs		(23,258)	3,484	1,928	2,598
Unallocated Costs	0	0	0	0	0
2nd Allocation	484,132	0	43,385	246,954	32,363
Total For Mgmt & Budget Fiscal Services					
Schedule .3 Total	9,804,785	0	1,645,188	1,125,947	1,176,924

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Fiscal Services

	Grant Acctng	Fund Accounting	Accts Payable	Drain Acctng	Cash Receipting
Wages & Benefits					
SALARIES & WAGES	628,842	1,341,072	255,749	380,475	27,444
FRINGE BENEFITS	315,089	671,920	128,146	190,642	13,751
Other Expense & Cost					
Supplies	849	1,808	345	514	37
Postage	0	0	4,452	0	0
Operating Expenses	13,186	28,117	5,366	7,982	575
Professional Serv	0	0	0	0	0
Internal Charges	293,179	625,130	119,310	177,466	12,790
*Wage & Fringe Adj.	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Incentive Payment	0	0	0	0	0
Misc Reimbursement	0	0	0	0	0
Functional Cost					
	1,251,145	2,668,047	513,368	757,079	54,597
Allocation Step 1					
Inbound - Mgmt & Budget Admin	0	0	0	0	0
Inbound - All Others	60,348	128,677	24,559	36,530	2,633
Reallocate Admin Costs	30,736	65,531	12,506	18,582	1,337
Unallocated Costs	0	0	0	0	0
1st Allocation	1,342,229	2,862,255	550,432	812,191	58,567
Allocation Step 2					
Inbound - Mgmt & Budget Admin	0	0	0	0	0
Inbound - Facilities Support Services: Records Retent	0	0	0	0	0
Inbound - Treasurer: Disb Specific	0	0	0	0	0
Inbound - All Others	34,904	74,425	14,204	21,128	1,522
Reallocate Admin Costs	3,047	6,496	1,240	1,842	133
Unallocated Costs	0	0	0	0	0
2nd Allocation	37,951	80,921	15,444	22,970	1,655
Total For Mgmt & Budget Fiscal Services					
Schedule .3 Total	1,380,180	2,943,176	565,876	835,161	60,222

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Fiscal Services

	Billed Acctng	Prof Services	Pandemics**
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
Supplies	0	0	0
Postage	0	0	0
Operating Expenses	0	0	0
Professional Serv	0	44,491	0
Internal Charges	0	0	0
*Wage & Fringe Adj.	0	0	0
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Incentive Payment	0	0	0
Misc Reimbursement	0	0	0
Functional Cost	0	44,491	0
Allocation Step 1			
Inbound - Mgmt & Budget Admin	0	0	0
Inbound - All Others	0	0	0
Reallocate Admin Costs	25,128	0	0
Unallocated Costs	0	0	0
1st Allocation	25,128	44,491	0
Allocation Step 2			
Inbound - Mgmt & Budget Admin	0	0	0
Inbound - Facilities Support Services:			
Records Retent	0	0	0
Inbound - Treasurer: Disb Specific	0	0	0
Inbound - All Others	0	0	0
Reallocate Admin Costs	2,491	0	0
Unallocated Costs	0	0	0
2nd Allocation	2,491	0	0
Total For Mgmt & Budget Fiscal Services			
Schedule .3 Total	27,619	44,491	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - General Acctng

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	1,914	0.180069	2,884		2,884		2,884
Co Exec Admin	3,351	0.315262	5,050		5,050		5,050
Co Exec Compliance	338	0.031799	509		509		509
Co Exec Corp Counsel	4,030	0.379142	6,073		6,073		6,073
Mgmt & Budget Admin	647	0.060870	975		975		975
Mgmt & Budget Purchasing	2,689	0.252981	4,052		4,052		4,052
Mgmt & Budget Fiscal Services	8,675	0.816144	13,073		13,073		13,073
Facilities Management Admin	1,797	0.169062	2,708		2,708	75	2,783
Facilities Support Services	3,181	0.299269	4,794		4,794	132	4,926
Human Resources	6,579	0.618952	9,914		9,914	274	10,188
Treasurer	15,021	1.413176	22,636		22,636	626	23,262
Clerk Adm/Micrographics	1,060	0.099725	1,597		1,597	44	1,641
Div, Equity, and Inclusion	835	0.078557	1,258		1,258	35	1,293
Co Exec Indigent Defense	163	0.015335	246		246	7	252
Office of Sustainability	432	0.040643	651		651	18	669
Performance Mgmt/Strategic Partner	610	0.057389	919		919	25	945
M&B Equalization	12,054	1.134041	18,165		18,165	502	18,667
M&B Reimb.	2,968	0.279229	4,473		4,473	124	4,596
Hum Svc Admin	3,877	0.364748	5,843		5,843	161	6,004
Hum Svc Social Service	38	0.003575	57		57	2	59
HHS Admin Svcs	652	0.061340	983		983	27	1,010
Hum Svc Homeland	4,095	0.385258	6,171		6,171	171	6,342
Pub Svc Admin	432	0.040643	651		651	18	669
Pub Svc Comm Cor	5,637	0.530329	8,495		8,495	235	8,730
Pub Svc Childrens Village	6	0.000564	9		9	0	9
Pub Svc Animal	6,975	0.656208	10,511		10,511	291	10,802
Pub Svc CC Prob	836	0.078651	1,260		1,260	35	1,295
Pub Svc Med Exam	6,122	0.575958	9,226		9,226	255	9,481
C&ED Admin	5,454	0.513112	8,219		8,219	227	8,446
C&ED Vets Svc	2,149	0.202178	3,239		3,239	90	3,328
C&ED Dev & Plan	10,433	0.981537	15,722		15,722	435	16,157
Public Communication	4,394	0.413388	6,622		6,622	183	6,805
Clerk / ROD	11,506	1.082485	17,339		17,339	479	17,819
District Court	21,648	2.036644	32,623		32,623	902	33,525
Probate Court	8,703	0.818778	13,115		13,115	363	13,478
Circuit Court	33,618	3.162782	50,662		50,662	1,401	52,062
Prosecuting Atty	26,825	2.523696	40,425		40,425	1,118	41,542
Sheriff Office	215,405	20.265307	324,611		324,611	8,978	333,588
Board of Comm.	6,148	0.578404	9,265		9,265	256	9,521
Water Res. Comm.	6,410	0.603053	9,660		9,660	267	9,927
Parks & Rec	40,769	3.835548	61,438		61,438	1,699	63,137
Friend of Court	22,693	2.134958	34,198		34,198	945	35,143
Health Dept.	43,073	4.052308	64,910		64,910	1,795	66,705
Indigent Defense	24,571	2.311640	37,028		37,028	1,024	38,052
ROD Automation	1,297	0.122022	1,955		1,955	54	2,009
Oakland Enhance	560	0.052685	844		844	23	867
ARP	20,059	1.887151	30,228		30,228	836	31,064
Water Res Co SRF	43,894	4.129548	66,147		66,147	1,829	67,976
Multi Org Grants	2,348	0.220900	3,538		3,538	98	3,636
Workforce Develop	20,401	1.919326	30,744		30,744	850	31,594
LE Grants Misc	4,917	0.462591	7,410		7,410	205	7,615
LE Grants PA-CRP	2,951	0.277630	4,447		4,447	123	4,570

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - General Acctng

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
LE Grants Rd Pat	1,259	0.118447	1,897		1,897	52	1,950
Housing Trust Fund	1,703	0.160218	2,566		2,566	71	2,637
House Comm Dev	17,443	1.641038	26,286		26,286	727	27,013
Hum Svcs Grants	14,914	1.403109	22,475		22,475	621	23,096
Opioid Settlement	379	0.035656	571		571	16	587
Other Grants	3,123	0.293812	4,706		4,706	130	4,836
Judicial Grants	1,178	0.110826	1,775		1,775	49	1,824
Brownfield Init.	15	0.001411	23		23	1	23
Concealed Pistol	261	0.024555	393		393	11	404
Child Care Fund	40,926	3.850319	61,674		61,674	1,705	63,380
Oakland Transit	62,337	5.864666	93,940		93,940	2,597	96,538
Safer Communities	10	0.000941	15		15	0	15
Water Res Co DSF	1,046	0.098408	1,576		1,576	44	1,620
Proj Work Orders	9,053	0.851706	13,643		13,643	377	14,020
Major Dept Supp Proj	18,904	1.778489	28,488		28,488	788	29,275
Water Res Co CPF	25,550	2.403744	38,503		38,503	1,064	39,568
Fire Record Mgmt	884	0.083167	1,332		1,332	37	1,369
Airport	6,398	0.601924	9,642		9,642	267	9,908
Drain Prop Funds	57,930	5.450055	87,299		87,299	2,414	89,713
Delq Tax Revolv	510	0.047981	769		769	21	790
Fac & Operations	33,995	3.198250	51,230		51,230	1,416	52,646
Info Tech Clemis	8,585	0.807677	12,937		12,937	358	13,295
Info Technology	50,632	4.763459	76,301		76,301	2,110	78,411
Radio Communicat	5,057	0.475763	7,621		7,621	211	7,831
Motor Pool	9,035	0.850013	13,616		13,616	376	13,992
Communication	3,559	0.334831	5,363		5,363	148	5,512
Bldg & Liab Ins	9,226	0.867982	13,903		13,903	384	14,288
Fringe Benefits	3,340	0.314227	5,033		5,033	139	5,172
Delq Per Prop Tx	430	0.040454	648		648	18	666
Others	3	0.000282	5		5	0	5
Schedule .4 Total for General Acctng	1,062,925	100.000000	1,601,803		1,601,803	43,385	1,645,188

Allocation Basis: Dollar amount of expense by benefiting dept. (1,000)

Allocation Source: General ledger

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Payroll Svcs

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	1,791	0.000327	3		3		3
Co Exec Admin	2,443,215	0.446149	3,922		3,922		3,922
Co Exec Compliance	190,306	0.034751	305		305		305
Co Exec Corp Counsel	3,493,993	0.638029	5,608		5,608		5,608
Mgmt & Budget Admin	274,566	0.050138	441		441		441
Mgmt & Budget Purchasing	1,619,277	0.295692	2,599		2,599		2,599
Mgmt & Budget Fiscal Services	6,434,794	1.175041	10,329		10,329		10,329
Facilities Management Admin	2,075,966	0.379087	3,332		3,332	962	4,294
Facilities Support Services	1,451,472	0.265050	2,330		2,330	672	3,002
Human Resources	3,712,205	0.677876	5,959		5,959	1,719	7,678
Treasurer	3,988,864	0.728396	6,403		6,403	1,848	8,250
Clerk Adm/Micrographics	840,076	0.153404	1,348		1,348	389	1,737
Div, Equity, and Inclusion	602,797	0.110075	968		968	279	1,247
Co Exec Indigent Defense	116,268	0.021231	187		187	54	240
Office of Sustainability	379,873	0.069368	610		610	176	786
Performance Mgmt/Strategic Partner	581,738	0.106230	934		934	269	1,203
M&B Equalization	9,672,516	1.766273	15,525		15,525	4,480	20,006
M&B Reimb.	2,353,800	0.429821	3,778		3,778	1,090	4,868
Hum Svc Admin	1,727,839	0.315516	2,773		2,773	800	3,574
Hum Svc Social Service	8,571	0.001565	14		14	4	18
HHS Admin Svcs	539,259	0.098473	866		866	250	1,115
Hum Svc Homeland	1,695,562	0.309622	2,722		2,722	785	3,507
Pub Svc Admin	299,309	0.054656	480		480	139	619
Pub Svc Comm Cor	4,467,499	0.815798	7,171		7,171	2,069	9,240
Pub Svc Childrens Village	362	0.000066	1		1	0	1
Pub Svc Animal	4,797,659	0.876088	7,701		7,701	2,222	9,923
Pub Svc Med Exam	4,342,891	0.793044	6,971		6,971	2,012	8,982
C&ED Admin	594,005	0.108470	953		953	275	1,229
C&ED Vets Svc	2,028,497	0.370419	3,256		3,256	940	4,195
C&ED Dev & Plan	5,357,970	0.978405	8,600		8,600	2,482	11,082
Public Communication	3,373,634	0.616050	5,415		5,415	1,563	6,978
Clerk / ROD	7,624,227	1.392240	12,238		12,238	3,531	15,769
District Court	16,466,707	3.006942	26,431		26,431	7,627	34,058
Probate Court	5,928,869	1.082655	9,516		9,516	2,746	12,263
Circuit Court	21,922,931	4.003289	35,189		35,189	10,154	45,343
Prosecuting Atty	22,608,063	4.128399	36,288		36,288	10,472	46,760
Sheriff Office	168,818,815	30.827562	270,973		270,973	78,196	349,169
Board of Comm.	3,855,403	0.704025	6,188		6,188	1,786	7,974
Water Res. Comm.	4,416,775	0.806536	7,089		7,089	2,046	9,135
Parks & Rec	21,929,135	4.004422	35,199		35,199	10,157	45,356
Friend of Court	18,867,696	3.445381	30,285		30,285	8,739	39,024
Health Dept.	32,756,365	5.981554	52,577		52,577	15,172	67,750
Indigent Defense	4,584,960	0.837248	7,359		7,359	2,124	9,483
ROD Automation	480,530	0.087748	771		771	223	994
Oakland Enhance	434,786	0.079395	698		698	201	899
Water Res Co SRF	9,764,529	1.783075	15,673		15,673	4,523	20,196
Multi Org Grants	1,989,100	0.363224	3,193		3,193	921	4,114
Workforce Develop	1,578,071	0.288167	2,533		2,533	731	3,264
LE Grants Misc	3,660,879	0.668504	5,876		5,876	1,696	7,572
LE Grants PA-CRP	2,283,015	0.416895	3,664		3,664	1,057	4,722
LE Grants Rd Pat	1,154,804	0.210876	1,854		1,854	535	2,388
Housing Trust Fund	297,914	0.054401	478		478	138	616

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Payroll Svcs

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
House Comm Dev	2,549,403	0.465540	4,092		4,092	1,181	5,273
Hum Svcs Grants	6,548,123	1.195736	10,510		10,510	3,033	13,543
Opioid Settlement	44,491	0.008124	71		71	21	92
Other Grants	382,138	0.069781	613		613	177	790
Judicial Grants	784,312	0.143221	1,259		1,259	363	1,622
Concealed Pistol	134,323	0.024528	216		216	62	278
Child Care Fund	27,837,530	5.083338	44,682		44,682	12,894	57,576
Oakland Transit	424,080	0.077440	681		681	196	877
Proj Work Orders	68,538	0.012516	110		110	32	142
Water Res Co CPF	1,245,391	0.227418	1,999		1,999	577	2,576
Fire Record Mgmt	428,653	0.078275	688		688	198	886
Airport	2,776,475	0.507005	4,457		4,457	1,286	5,743
Drain Prop Funds	31,430,961	5.739526	50,450		50,450	14,558	65,008
Delq Tax Revolv	204,498	0.037343	328		328	95	423
Fac & Operations	19,153,423	3.497556	30,743		30,743	8,872	39,615
Info Tech Clemis	3,435,386	0.627327	5,514		5,514	1,591	7,105
Info Technology	20,936,303	3.823123	33,605		33,605	9,697	43,302
Radio Communicat	1,259,390	0.229974	2,021		2,021	583	2,605
Motor Pool	2,060,895	0.376335	3,308		3,308	955	4,262
Communication	166,880	0.030474	268		268	77	345
Bldg & Liab Ins	1,396,449	0.255002	2,241		2,241	647	2,888
Fringe Benefits	3,340,441	0.609989	5,362		5,362	1,547	6,909
Delq Per Prop Tx	120,329	0.021973	193		193	56	249
Retirement	4,426	0.000808	7		7	2	9
Schedule .4 Total for Payroll Svcs	547,622,986	100.000000	878,994		878,994	246,954	1,125,947

Allocation Basis: Dollar amount of personnel expenses by department
Allocation Source: Annual Financial Statement

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Budgeting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	1,914	0.262860	3,009		3,009		3,009
Co Exec Admin	3,351	0.460211	5,267		5,267		5,267
Co Exec Compliance	338	0.046419	531		531		531
Co Exec Corp Counsel	4,030	0.553461	6,335		6,335		6,335
Mgmt & Budget Admin	647	0.088856	1,017		1,017		1,017
Mgmt & Budget Purchasing	2,689	0.369295	4,227		4,227		4,227
Mgmt & Budget Fiscal Services	8,675	1.191384	13,636		13,636		13,636
Facilities Management Admin	1,797	0.246792	2,825		2,825	82	2,907
Facilities Support Services	3,181	0.436864	5,000		5,000	146	5,146
Human Resources	6,579	0.903529	10,341		10,341	301	10,643
Treasurer	15,021	2.062913	23,611		23,611	688	24,299
Clerk Adm/Micrographics	1,060	0.145575	1,666		1,666	49	1,715
Div, Equity, and Inclusion	835	0.114675	1,313		1,313	38	1,351
Co Exec Indigent Defense	163	0.022386	256		256	7	264
Office of Sustainability	432	0.059329	679		679	20	699
Performance Mgmt/Strategic Partner	610	0.083775	959		959	28	987
M&B Equalization	12,054	1.655440	18,948		18,948	552	19,500
M&B Reimb.	2,968	0.407611	4,665		4,665	136	4,801
Hum Svc Admin	3,877	0.532449	6,094		6,094	178	6,272
Hum Svc Social Service	38	0.005219	60		60	2	61
HHS Admin Svcs	652	0.089543	1,025		1,025	30	1,055
Hum Svc Homeland	4,095	0.562388	6,437		6,437	188	6,625
Pub Svc Admin	432	0.059329	679		679	20	699
Pub Svc Comm Cor	5,637	0.774159	8,861		8,861	258	9,119
Pub Svc Childrens Village	6	0.000824	9		9	0	10
Pub Svc Animal	6,975	0.957914	10,964		10,964	319	11,283
Pub Svc CC Prob	836	0.114812	1,314		1,314	38	1,352
Pub Svc Med Exam	6,122	0.840767	9,623		9,623	280	9,903
C&ED Admin	5,454	0.749027	8,573		8,573	250	8,823
C&ED Vets Svc	2,149	0.295134	3,378		3,378	98	3,476
C&ED Dev & Plan	10,433	1.432819	16,399		16,399	478	16,877
Public Communication	4,394	0.603451	6,907		6,907	201	7,108
Clerk / ROD	11,506	1.580180	18,086		18,086	527	18,613
District Court	21,648	2.973034	34,028		34,028	992	35,020
Probate Court	8,703	1.195229	13,680		13,680	399	14,079
Circuit Court	33,618	4.616938	52,844		52,844	1,540	54,384
Prosecuting Atty	26,825	3.684019	42,166		42,166	1,229	43,395
Sheriff Office	215,405	29.582702	338,592		338,592	9,869	348,461
Board of Comm.	6,148	0.844337	9,664		9,664	282	9,946
Friend of Court	22,693	3.116550	35,671		35,671	1,039	36,710
Health Dept.	43,073	5.915443	67,706		67,706	1,973	69,679
Indigent Defense	24,571	3.374465	38,623		38,623	1,126	39,748
ROD Automation	1,297	0.178124	2,039		2,039	59	2,098
Oakland Enhance	560	0.076908	880		880	26	906
ARP	20,059	2.754808	31,530		31,530	919	32,449
Multi Org Grants	2,348	0.322463	3,691		3,691	108	3,798
Workforce Devlop	20,401	2.801777	32,068		32,068	934	33,003
LE Grants Misc	4,917	0.675278	7,729		7,729	225	7,954
LE Grants PA-CRP	2,951	0.405276	4,639		4,639	135	4,774
LE Grants Rd Pat	1,259	0.172905	1,979		1,979	58	2,037
Housing Trust Fund	1,703	0.233882	2,677		2,677	78	2,755
House Comm Dev	17,443	2.395539	27,418		27,418	799	28,217

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Budgeting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Hum Svcs Grants	14,914	2.048218	23,443		23,443	683	24,126
Opioid Settlement	379	0.052050	596		596	17	613
Other Grants	3,123	0.428898	4,909		4,909	143	5,052
Judicial Grants	1,178	0.161781	1,852		1,852	54	1,906
Brownfield Init.	15	0.002060	24		24	1	24
Concealed Pistol	261	0.035845	410		410	12	422
Child Care Fund	40,926	5.620584	64,331		64,331	1,875	66,206
Oakland Transit	62,337	8.561070	97,987		97,987	2,855	100,842
Safer Communities	10	0.001373	16		16	0	16
Delq Per Prop Tx	430	0.059054	676		676	20	696
Schedule .4 Total for Budgeting	728,145	100.000000	1,144,561		1,144,561	32,363	1,176,924

Allocation Basis: Dollar amount of expense by benefiting dept. (1,000)

Allocation Source: General ledger

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Grant Acctng

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Friend of Court	77,943	12.394727	166,366		166,366	4,704	171,070
Indigent Defense	134,668	21.415304	287,442		287,442	8,127	295,570
ROD Automation	5,440	0.865085	11,611		11,611	328	11,940
ARP	11,025	1.753228	23,532		23,532	665	24,198
Multi Org Grants	68,518	10.895935	146,248		146,248	4,135	150,383
LE Grants Misc	80,983	12.878157	172,854		172,854	4,887	177,742
LE Grants PA-CRP	16,473	2.619585	35,161		35,161	994	36,155
LE Grants Rd Pat	12,105	1.924973	25,838		25,838	731	26,568
House Comm Dev	10,402	1.654157	22,203		22,203	628	22,830
Hum Svcs Grants	165,111	26.256441	352,422		352,422	9,965	362,387
Other Grants	14,633	2.326983	31,233		31,233	883	32,116
Judicial Grants	31,411	4.995070	67,045		67,045	1,896	68,941
Brownfield Init.	128	0.020355	273		273	8	281
Schedule .4 Total for Grant Acctng	628,840	100.000000	1,342,229		1,342,229	37,951	1,380,180

Allocation Basis: Assigned wages by benefiting grant
Allocation Source: Grant accounting worksheet

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Fund Accounting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Support Services	16,812	1.253624	35,882		35,882	1,014	36,896
Human Resources	3,746	0.279329	7,995		7,995	226	8,221
M&B Equalization	11,908	0.887946	25,415		25,415	719	26,134
Sheriff Office	166,650	12.426626	355,682		355,682	10,056	365,737
Land Bank	81	0.006040	173		173	5	178
Opioid Settlement	242	0.018045	516		516	15	531
Child Care Fund	106,830	7.966015	228,008		228,008	6,446	234,454
Oakland Transit	404	0.030125	862		862	24	887
Fire Record Mgmt	40,344	3.008340	86,106		86,106	2,434	88,541
Airport	111,187	8.290905	237,307		237,307	6,709	244,016
Fac & Operations	246,108	18.351588	525,269		525,269	14,851	540,120
Info Tech Clemis	191,360	14.269182	408,420		408,420	11,547	419,967
Info Technology	118,994	8.873051	253,969		253,969	7,180	261,150
Radio Communicat	51,484	3.839018	109,882		109,882	3,107	112,989
Motor Pool	114,808	8.560912	245,035		245,035	6,928	251,963
Communication	30,901	2.304201	65,952		65,952	1,865	67,817
Bldg & Liab Ins	30,447	2.270348	64,983		64,983	1,837	66,820
Fringe Benefits	32,946	2.456691	70,317		70,317	1,988	72,305
Retirement	30,447	2.270348	64,983		64,983	1,837	66,820
Retiree Hlt Care	30,000	2.237016	64,029		64,029	1,810	65,839
Superseding Trust	5,373	0.400650	11,468		11,468	324	11,792
Schedule .4 Total for Fund Accounting	1,341,072	100.000000	2,862,255		2,862,255	80,921	2,943,176

Allocation Basis: Assigned wages by benefiting department
Allocation Source: Employee assignment summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Accts Payable

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	107	0.398303	2,192		2,192		2,192
Co Exec Admin	30	0.111674	615		615		615
Co Exec Compliance	13	0.048392	266		266		266
Co Exec Corp Counsel	22	0.081894	451		451		451
Mgmt & Budget Purchasing	2	0.007445	41		41		41
Mgmt & Budget Fiscal Services	33	0.122841	676		676		676
Human Resources	162	0.603038	3,319		3,319	94	3,413
Treasurer	320	1.191185	6,557		6,557	185	6,742
Clerk Adm/Micrographics	21	0.078172	430		430	12	442
Div, Equity, and Inclusion	47	0.174955	963		963	27	990
M&B Equalization	45	0.167510	922		922	26	948
M&B Reimb.	64	0.238237	1,311		1,311	37	1,348
Hum Svc Social Service	2	0.007445	41		41	1	42
Hum Svc Homeland	27	0.100506	553		553	16	569
Pub Svc Comm Cor	80	0.297796	1,639		1,639	46	1,685
Pub Svc Animal	4	0.014890	82		82	2	84
Pub Svc CC Prob	2	0.007445	41		41	1	42
Pub Svc Med Exam	227	0.844997	4,651		4,651	131	4,783
C&ED Admin	3	0.011167	61		61	2	63
C&ED Vets Svc	15	0.055837	307		307	9	316
C&ED Dev & Plan	253	0.941781	5,184		5,184	147	5,330
Public Communication	122	0.454139	2,500		2,500	71	2,570
Clerk / ROD	530	1.972901	10,860		10,860	307	11,167
District Court	1,866	6.946099	38,234		38,234	1,081	39,315
Probate Court	2,955	10.999851	60,547		60,547	1,712	62,259
Circuit Court	3,946	14.688803	80,852		80,852	2,286	83,138
Prosecuting Atty	253	0.941781	5,184		5,184	147	5,330
Sheriff Office	3,065	11.409321	62,801		62,801	1,776	64,576
Board of Comm.	71	0.264294	1,455		1,455	41	1,496
Parks & Rec	1	0.003722	20		20	1	21
Friend of Court	231	0.859887	4,733		4,733	134	4,867
Health Dept.	9	0.033502	184		184	5	190
Indigent Defense	11,109	41.352741	227,619		227,619	6,438	234,058
Land Bank	34	0.126563	697		697	20	716
ROD Automation	17	0.063282	348		348	10	358
Pontiac Develop Fund	1	0.003722	20		20	1	21
ARP	9	0.033502	184		184	5	190
Multi Org Grants	73	0.271739	1,496		1,496	42	1,538
LE Grants Misc	113	0.420637	2,315		2,315	65	2,381
LE Grants PA-CRP	327	1.217242	6,700		6,700	189	6,890
Opioid Settlement	4	0.014890	82		82	2	84
Other Grants	58	0.215902	1,188		1,188	34	1,222
Judicial Grants	362	1.347528	7,417		7,417	210	7,627
Brownfield Init.	1	0.003722	20		20	1	21
Concealed Pistol	17	0.063282	348		348	10	358
Child Care Fund	20	0.074449	410		410	12	421
Waste Res Mgmt	20	0.074449	410		410	12	421
Oakland Transit	65	0.241959	1,332		1,332	38	1,369
Proj Work Orders	17	0.063282	348		348	10	358
Airport	21	0.078172	430		430	12	442
Delq Tax Revolv	16	0.059559	328		328	9	337
Info Tech Clemis	15	0.055837	307		307	9	316

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Accts Payable

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Info Technology	2	0.007445	41		41	1	42
Radio Communicat	1	0.003722	20		20	1	21
Motor Pool	19	0.070727	389		389	11	400
Fringe Benefits	15	0.055837	307		307	9	316
Schedule .4 Total for Accts Payable	26,864	100.000000	550,432		550,432	15,444	565,876

Allocation Basis: Number of accounting transactions by benefiting dept.

Allocation Source: Detail General Ledger

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Drain Acctng

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Water Res. Comm.	8,321	2.186986	17,763		17,763	502	18,265
Water Res Co SRF	183,669	48.273224	392,071		392,071	11,089	403,159
Water Res Co DSF	1,565	0.411325	3,341		3,341	94	3,435
Water Res Co CPF	25,894	6.805650	55,275		55,275	1,563	56,838
Drain Prop Funds	116,149	30.527126	247,939		247,939	7,012	254,951
Drain Equipment	44,880	11.795689	95,804		95,804	2,709	98,513
Schedule .4 Total for Drain Acctng	380,478	100.000000	812,191		812,191	22,970	835,161

Allocation Basis: Allocated wages by fund type
Allocation Source: Fiscal WRC accounting distribution summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Cash Receipting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	104	19.771867	11,580		11,580		11,580
Co Exec Admin	1	0.190114	111		111		111
Co Exec Corp Counsel	2	0.380228	223		223		223
Mgmt & Budget Purchasing	4	0.760456	445		445		445
Facilities Support Services	3	0.570342	334		334	12	346
Human Resources	1	0.190114	111		111	4	115
Office of Sustainability	2	0.380228	223		223	8	231
Hum Svc Homeland	1	0.190114	111		111	4	115
Pub Svc Admin	1	0.190114	111		111	4	115
Pub Svc Childrens Village	2	0.380228	223		223	8	231
Pub Svc Animal	1	0.190114	111		111	4	115
C&ED Admin	4	0.760456	445		445	16	461
C&ED Vets Svc	1	0.190114	111		111	4	115
C&ED Dev & Plan	27	5.133080	3,006		3,006	108	3,114
Public Communication	1	0.190114	111		111	4	115
Clerk / ROD	11	2.091255	1,225		1,225	44	1,269
Prosecuting Atty	2	0.380228	223		223	8	231
Sheriff Office	39	7.414449	4,342		4,342	156	4,498
Water Res. Comm.	2	0.380228	223		223	8	231
Parks & Rec	11	2.091255	1,225		1,225	44	1,269
Health Dept.	13	2.471483	1,447		1,447	52	1,499
Water Res Co SRF	6	1.140684	668		668	24	692
Brownfield Init.	1	0.190114	111		111	4	115
Child Care Fund	4	0.760456	445		445	16	461
Waste Res Mgmt	19	3.612167	2,116		2,116	76	2,191
Proj Work Orders	6	1.140684	668		668	24	692
Water Res Co CPF	2	0.380228	223		223	8	231
Airport	6	1.140684	668		668	24	692
Drain Prop Funds	22	4.182510	2,450		2,450	88	2,537
Fac & Operations	7	1.330798	779		779	28	807
Info Tech Clemis	2	0.380228	223		223	8	231
Info Technology	41	7.794677	4,565		4,565	163	4,729
Drain Equipment	10	1.901141	1,113		1,113	40	1,153
Radio Communicat	80	15.209125	8,908		8,908	320	9,228
Motor Pool	33	6.273764	3,674		3,674	132	3,806
Communication	2	0.380228	223		223	8	231
Bldg & Liab Ins	5	0.950570	557		557	20	577
Fringe Benefits	47	8.935361	5,233		5,233	187	5,421
Schedule .4 Total for Cash Receipting	526	100.000000	58,567		58,567	1,655	60,222

Allocation Basis: Number of cash receipts processed by department
Allocation Source: Detail transaction summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Billed Acctng

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Parks & Rec	224,775	43.696285	10,980		10,980	1,088	12,069
House Comm Dev	20,220	3.930770	988		988	98	1,086
Drain Prop Funds	181,531	35.289646	8,868		8,868	879	9,747
Fringe Benefits	87,877	17.083299	4,293		4,293	426	4,718
Schedule .4 Total for Billed Acctng	514,403	100.000000	25,128		25,128	2,491	27,619

Allocation Basis: Personnel expenses by benefiting department

Allocation Source: Labor Distribution Report

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Prof Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Friend of Court	31,991	66.249042	29,475		29,475		29,475
LE Grants PA-CRP	12,500	25.885813	11,517		11,517		11,517
Others	3,798	7.865145	3,499		3,499		3,499
Schedule .4 Total for Prof Services	48,289	100.000000	44,491		44,491	0	44,491

Allocation Basis: Dollar amount of services by benefiting department

Allocation Source: Paid Invoices

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Total	General Acctng	Payroll Svcs	Budgeting	Grant Acctng
Non-Departmental	19,668	2,884	3	3,009	0
Co Exec Admin	14,965	5,050	3,922	5,267	0
Co Exec Compliance	1,612	509	305	531	0
Co Exec Corp Counsel	18,690	6,073	5,608	6,335	0
Mgmt & Budget Admin	2,433	975	441	1,017	0
Mgmt & Budget Purchasing	11,365	4,052	2,599	4,227	0
Mgmt & Budget Fiscal Services	37,714	13,073	10,329	13,636	0
Facilities Management Admin	9,983	2,783	4,294	2,907	0
Facilities Support Services	50,316	4,926	3,002	5,146	0
Human Resources	40,259	10,188	7,678	10,643	0
Treasurer	62,553	23,262	8,250	24,299	0
Clerk Adm/Micrographics	5,536	1,641	1,737	1,715	0
Div, Equity, and Inclusion	4,881	1,293	1,247	1,351	0
Co Exec Indigent Defense	756	252	240	264	0
Office of Sustainability	2,384	669	786	699	0
Performance Mgmt/Strategic Partner	3,135	945	1,203	987	0
M&B Equalization	85,254	18,667	20,006	19,500	0
M&B Reimb.	15,614	4,596	4,868	4,801	0
Hum Svc Admin	15,849	6,004	3,574	6,272	0
Hum Svc Social Service	180	59	18	61	0
HHS Admin Svcs	3,180	1,010	1,115	1,055	0
Hum Svc Homeland	17,157	6,342	3,507	6,625	0
Pub Svc Admin	2,102	669	619	699	0
Pub Svc Comm Cor	28,774	8,730	9,240	9,119	0
Pub Svc Childrens Village	250	9	1	10	0
Pub Svc Animal	32,208	10,802	9,923	11,283	0
Pub Svc CC Prob	2,689	1,295	0	1,352	0
Pub Svc Med Exam	33,149	9,481	8,982	9,903	0
C&ED Admin	19,022	8,446	1,229	8,823	0
C&ED Vets Svc	11,431	3,328	4,195	3,476	0
C&ED Dev & Plan	52,560	16,157	11,082	16,877	0
Public Communication	23,576	6,805	6,978	7,108	0
Clerk / ROD	64,636	17,819	15,769	18,613	0
District Court	141,917	33,525	34,058	35,020	0
Probate Court	102,078	13,478	12,263	14,079	0
Circuit Court	234,927	52,062	45,343	54,384	0
Prosecuting Atty	137,258	41,542	46,760	43,395	0
Sheriff Office	1,466,030	333,588	349,169	348,461	0
Board of Comm.	28,937	9,521	7,974	9,946	0
Water Res. Comm.	37,557	9,927	9,135	0	0
Parks & Rec	121,851	63,137	45,356	0	0
Friend of Court	316,289	35,143	39,024	36,710	171,070
Health Dept.	205,822	66,705	67,750	69,679	0
Indigent Defense	616,910	38,052	9,483	39,748	295,570
Land Bank	894	0	0	0	0
ROD Automation	17,398	2,009	994	2,098	11,940
Pontiac Develop Fund	21	0	0	0	0
Oakland Enhance	2,672	867	899	906	0
ARP	87,900	31,064	0	32,449	24,198
Water Res Co SRF	492,023	67,976	20,196	0	0
Multi Org Grants	163,470	3,636	4,114	3,798	150,383
Workforce Develop	67,860	31,594	3,264	33,003	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Total	General Acctng	Payroll Svcs	Budgeting	Grant Acctng
LE Grants Misc	203,263	7,615	7,572	7,954	177,742
LE Grants PA-CRP	68,627	4,570	4,722	4,774	36,155
LE Grants Rd Pat	32,943	1,950	2,388	2,037	26,568
Housing Trust Fund	6,008	2,637	616	2,755	0
House Comm Dev	84,419	27,013	5,273	28,217	22,830
Hum Svcs Grants	423,153	23,096	13,543	24,126	362,387
Opioid Settlement	1,907	587	92	613	0
Other Grants	44,017	4,836	790	5,052	32,116
Judicial Grants	81,920	1,824	1,622	1,906	68,941
Brownfield Init.	465	23	0	24	281
Concealed Pistol	1,462	404	278	422	0
Child Care Fund	422,498	63,380	57,576	66,206	0
Waste Res Mgmt	2,613	0	0	0	0
Oakland Transit	200,513	96,538	877	100,842	0
Safer Communities	32	15	0	16	0
Water Res Co DSF	5,055	1,620	0	0	0
Proj Work Orders	15,212	14,020	142	0	0
Major Dept Supp Proj	29,275	29,275	0	0	0
Water Res Co CPF	99,212	39,568	2,576	0	0
Fire Record Mgmt	90,796	1,369	886	0	0
Airport	260,801	9,908	5,743	0	0
Drain Prop Funds	421,956	89,713	65,008	0	0
Delq Tax Revolv	1,550	790	423	0	0
Fac & Operations	633,188	52,646	39,615	0	0
Info Tech Clemis	440,914	13,295	7,105	0	0
Info Technology	387,633	78,411	43,302	0	0
Drain Equipment	99,666	0	0	0	0
Radio Communicat	132,674	7,831	2,605	0	0
Motor Pool	274,423	13,992	4,262	0	0
Communication	73,904	5,512	345	0	0
Bldg & Liab Ins	84,573	14,288	2,888	0	0
Fringe Benefits	94,841	5,172	6,909	0	0
Delq Per Prop Tx	1,610	666	249	696	0
Retirement	66,829	0	9	0	0
Retiree Hlt Care	65,839	0	0	0	0
Superseding Trust	11,792	0	0	0	0
Others	3,504	5	0	0	0
Direct Bill	0	0	0	0	0
Total	9,804,785	1,645,188	1,125,947	1,176,924	1,380,180

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Fund Accounting	Accts Payable	Drain Acctng	Cash Receipting	Billed Acctng
Non-Departmental	0	2,192	0	11,580	0
Co Exec Admin	0	615	0	111	0
Co Exec Compliance	0	266	0	0	0
Co Exec Corp Counsel	0	451	0	223	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	0	41	0	445	0
Mgmt & Budget Fiscal Services	0	676	0	0	0
Facilities Management Admin	0	0	0	0	0
Facilities Support Services	36,896	0	0	346	0
Human Resources	8,221	3,413	0	115	0
Treasurer	0	6,742	0	0	0
Clerk Adm/Micrographics	0	442	0	0	0
Div, Equity, and Inclusion	0	990	0	0	0
Co Exec Indigent Defense	0	0	0	0	0
Office of Sustainability	0	0	0	231	0
Performance Mgmt/Strategic Partner	0	0	0	0	0
M&B Equalization	26,134	948	0	0	0
M&B Reimb.	0	1,348	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Social Service	0	42	0	0	0
HHS Admin Svcs	0	0	0	0	0
Hum Svc Homeland	0	569	0	115	0
Pub Svc Admin	0	0	0	115	0
Pub Svc Comm Cor	0	1,685	0	0	0
Pub Svc Childrens Village	0	0	0	231	0
Pub Svc Animal	0	84	0	115	0
Pub Svc CC Prob	0	42	0	0	0
Pub Svc Med Exam	0	4,783	0	0	0
C&ED Admin	0	63	0	461	0
C&ED Vets Svc	0	316	0	115	0
C&ED Dev & Plan	0	5,330	0	3,114	0
Public Communication	0	2,570	0	115	0
Clerk / ROD	0	11,167	0	1,269	0
District Court	0	39,315	0	0	0
Probate Court	0	62,259	0	0	0
Circuit Court	0	83,138	0	0	0
Prosecuting Atty	0	5,330	0	231	0
Sheriff Office	365,737	64,576	0	4,498	0
Board of Comm.	0	1,496	0	0	0
Water Res. Comm.	0	0	18,265	231	0
Parks & Rec	0	21	0	1,269	12,069
Friend of Court	0	4,867	0	0	0
Health Dept.	0	190	0	1,499	0
Indigent Defense	0	234,058	0	0	0
Land Bank	178	716	0	0	0
ROD Automation	0	358	0	0	0
Pontiac Develop Fund	0	21	0	0	0
Oakland Enhance	0	0	0	0	0
ARP	0	190	0	0	0
Water Res Co SRF	0	0	403,159	692	0
Multi Org Grants	0	1,538	0	0	0
Workforce Develop	0	0	0	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Fund Accounting	Accts Payable	Drain Acctng	Cash Receipting	Billed Acctng
LE Grants Misc	0	2,381	0	0	0
LE Grants PA-CRP	0	6,890	0	0	0
LE Grants Rd Pat	0	0	0	0	0
Housing Trust Fund	0	0	0	0	0
House Comm Dev	0	0	0	0	1,086
Hum Svcs Grants	0	0	0	0	0
Opioid Settlement	531	84	0	0	0
Other Grants	0	1,222	0	0	0
Judicial Grants	0	7,627	0	0	0
Brownfield Init.	0	21	0	115	0
Concealed Pistol	0	358	0	0	0
Child Care Fund	234,454	421	0	461	0
Waste Res Mgmt	0	421	0	2,191	0
Oakland Transit	887	1,369	0	0	0
Safer Communities	0	0	0	0	0
Water Res Co DSF	0	0	3,435	0	0
Proj Work Orders	0	358	0	692	0
Major Dept Supp Proj	0	0	0	0	0
Water Res Co CPF	0	0	56,838	231	0
Fire Record Mgmt	88,541	0	0	0	0
Airport	244,016	442	0	692	0
Drain Prop Funds	0	0	254,951	2,537	9,747
Delq Tax Revolv	0	337	0	0	0
Fac & Operations	540,120	0	0	807	0
Info Tech Clemis	419,967	316	0	231	0
Info Technology	261,150	42	0	4,729	0
Drain Equipment	0	0	98,513	1,153	0
Radio Communicat	112,989	21	0	9,228	0
Motor Pool	251,963	400	0	3,806	0
Communication	67,817	0	0	231	0
Bldg & Liab Ins	66,820	0	0	577	0
Fringe Benefits	72,305	316	0	5,421	4,718
Delq Per Prop Tx	0	0	0	0	0
Retirement	66,820	0	0	0	0
Retiree Hlt Care	65,839	0	0	0	0
Superseding Trust	11,792	0	0	0	0
Others	0	0	0	0	0
Direct Bill	0	0	0	0	0
Total	2,943,176	565,876	835,161	60,222	27,619

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Prof Services
Non-Departmental	0
Co Exec Admin	0
Co Exec Compliance	0
Co Exec Corp Counsel	0
Mgmt & Budget Admin	0
Mgmt & Budget Purchasing	0
Mgmt & Budget Fiscal Services	0
Facilities Management Admin	0
Facilities Support Services	0
Human Resources	0
Treasurer	0
Clerk Adm/Micrographics	0
Div, Equity, and Inclusion	0
Co Exec Indigent Defense	0
Office of Sustainability	0
Performance Mgmt/Strategic Partner	0
M&B Equalization	0
M&B Reimb.	0
Hum Svc Admin	0
Hum Svc Social Service	0
HHS Admin Svcs	0
Hum Svc Homeland	0
Pub Svc Admin	0
Pub Svc Comm Cor	0
Pub Svc Childrens Village	0
Pub Svc Animal	0
Pub Svc CC Prob	0
Pub Svc Med Exam	0
C&ED Admin	0
C&ED Vets Svc	0
C&ED Dev & Plan	0
Public Communication	0
Clerk / ROD	0
District Court	0
Probate Court	0
Circuit Court	0
Prosecuting Atty	0
Sheriff Office	0
Board of Comm.	0
Water Res. Comm.	0
Parks & Rec	0
Friend of Court	29,475
Health Dept.	0
Indigent Defense	0
Land Bank	0
ROD Automation	0
Pontiac Develop Fund	0
Oakland Enhance	0
ARP	0
Water Res Co SRF	0
Multi Org Grants	0
Workforce Develop	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Prof Services
LE Grants Misc	0
LE Grants PA-CRP	11,517
LE Grants Rd Pat	0
Housing Trust Fund	0
House Comm Dev	0
Hum Svcs Grants	0
Opioid Settlement	0
Other Grants	0
Judicial Grants	0
Brownfield Init.	0
Concealed Pistol	0
Child Care Fund	0
Waste Res Mgmt	0
Oakland Transit	0
Safer Communities	0
Water Res Co DSF	0
Proj Work Orders	0
Major Dept Supp Proj	0
Water Res Co CPF	0
Fire Record Mgmt	0
Airport	0
Drain Prop Funds	0
Delq Tax Revolv	0
Fac & Operations	0
Info Tech Clemis	0
Info Technology	0
Drain Equipment	0
Radio Communicat	0
Motor Pool	0
Communication	0
Bldg & Liab Ins	0
Fringe Benefits	0
Delq Per Prop Tx	0
Retirement	0
Retiree Hlt Care	0
Superseding Trust	0
Others	3,499
Direct Bill	0
Total	44,491

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .1 - Nature and Extent of Services
For Department Facilities Management Admin

The Facilities Management department is responsible for providing administrative support to Facilities Operations. The schedule includes the cost of providing administrative support as well as engineering employees who provide technical support. In addition, an adjustment was included for the cost of providing building security at specific locations. The cost of this schedule has been separated as follows:

Facilities Management – The costs of Facilities Management has been identified for each building and the costs in turn allocated to the occupants of each respective building based on the assigned square footage of each department within the assigned building.

Building Security – this activity includes building security that was provided to specific departments at select locations. The basis of allocation is the dollar amount of assigned security costs by department.

Facilities Administration – this activity identifies the costs associated with providing administrative support to Facilities Support Services and the Motor Pool. The basis of allocation is the dollar amount of wages by supervised department.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .2 - Costs To Be Allocated
For Department Facilities Management Admin

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,787,193			1,787,193
Cost Adjustments:				
Building Security	2,616,590			
Incentive Payment	0			
Total Departmental Cost Adjustments:	2,616,590			2,616,590
Inbound Costs:				
Building Depreciation	15,472		15,472	
Non-Departmental	1,562,095	2,178	1,564,273	
Co Exec Admin	24,693	2,038	26,731	
Co Exec Compliance	1,394	16	1,409	
Co Exec Corp Counsel	79,507	7,543	87,050	
Mgmt & Budget Purchasing	13,819	467	14,286	
Mgmt & Budget Fiscal Services	8,865	1,119	9,983	
Facilities Management Admin		11,034	11,034	
Facilities Support Services		2,311	2,311	
Human Resources		25,688	25,688	
Treasurer		134	134	
Total Allocated Additions:	1,705,845	52,527	1,758,372	1,758,372
Total To Be Allocated:	6,109,628	52,527		6,162,155

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management Admin

	Total	G&A	N. Office Bldg	NO Health Ctr	Courthouse
Wages & Benefits					
SALARIES & WAGES	814,527	0	15,751	35,238	181,338
FRINGE BENEFITS	432,755	0	8,352	18,738	96,376
Other Expense & Cost					
Operating Expenses	4,361	0	84	189	971
Contractual Serv	268,938	0	5,459	12,237	62,985
Internal Charges	266,612	0	5,146	11,544	59,373
Departmental Total					
Expenditures Per Financial Statement	1,787,193				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Security	2,616,590	0	24,986	0	1,924,944
Incentive Payment	0	0	0	0	0
Functional Cost	4,403,783	0	59,778	77,946	2,325,987
Allocation Step 1					
Inbound - Non-Departmental: Property Insur	325,833	0	9,467	15,105	107,371
Inbound - Non-Departmental: Grounds Care	500,011	0	11,271	25,215	124,523
Inbound - Non-Departmental: FM&O	735,944	0	14,928	33,397	164,931
Inbound - Mgmt & Budget Purchasing: ATM Reimb	(1,035)	0	0	0	(238)
Inbound - All Others	145,092	0	2,800	6,282	32,313
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	6,109,628	0	98,245	157,945	2,754,887
Allocation Step 2					
Inbound - Non-Departmental: Property Insur	454	0	13	21	150
Inbound - Non-Departmental: Grounds Care	697	0	16	35	174
Inbound - Non-Departmental: FM&O	1,026	0	21	47	230
Inbound - All Others	50,350	0	971	2,180	11,224
2nd Allocation	52,527	0	1,021	2,282	11,778
Total For Facilities Management Admin					
Schedule .3 Total	6,162,155	0	99,266	160,227	2,766,665

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management Admin

	Central Svc Bldg	Info Tech Bldg	Annex I	Annex II	Oak Pointe
Wages & Benefits					
SALARIES & WAGES	7,974	34,184	12,493	14,320	31,901
FRINGE BENEFITS	4,241	18,176	6,621	7,616	16,964
Other Expense & Cost					
Operating Expenses	43	183	67	77	171
Contractual Serv	2,770	11,860	4,330	4,975	11,080
Internal Charges	2,613	11,198	4,079	4,692	10,451
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Security	0	0	0	0	0
Incentive Payment	0	0	0	0	0
Functional Cost	17,641	75,601	27,590	31,680	70,567
Allocation Step 1					
Inbound - Non-Departmental: Property Insur	0	9,013	7,022	5,255	8,450
Inbound - Non-Departmental: Grounds Care	5,706	24,461	8,939	10,247	22,827
Inbound - Non-Departmental: FM&O	7,557	32,398	11,840	13,572	30,235
Inbound - Mgmt & Budget Purchasing: ATM Reimb	0	0	0	0	(125)
Inbound - All Others	1,422	6,094	2,220	2,554	5,688
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	32,326	147,567	57,611	63,306	137,642
Allocation Step 2					
Inbound - Non-Departmental: Property Insur	0	13	10	7	12
Inbound - Non-Departmental: Grounds Care	8	34	12	14	32
Inbound - Non-Departmental: FM&O	11	45	16	19	42
Inbound - All Others	493	2,114	770	886	1,973
2nd Allocation	512	2,206	809	926	2,059
Total For Facilities Management Admin					
Schedule .3 Total	32,837	149,773	58,420	64,233	139,701

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management Admin

	Public Works	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex
Wages & Benefits					
SALARIES & WAGES	28,437	5,950	10,255	15,929	112,344
FRINGE BENEFITS	15,103	3,159	5,453	8,482	59,677
Other Expense & Cost					
Operating Expenses	152	32	55	85	601
Contractual Serv	9,870	2,071	3,550	5,540	38,996
Internal Charges	9,305	1,946	3,359	5,226	36,766
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Security	0	0	0	0	0
Incentive Payment	0	0	0	0	0
Functional Cost	62,867	13,158	22,672	35,262	248,384
Allocation Step 1					
Inbound - Non-Departmental: Property Insur	0	2,469	3,981	5,851	68,113
Inbound - Non-Departmental: Grounds Care	20,348	4,258	7,102	0	80,389
Inbound - Non-Departmental: FM&O	26,951	5,639	9,407	15,096	106,475
Inbound - Mgmt & Budget Purchasing: ATM Reimb	0	0	0	0	0
Inbound - All Others	5,064	1,059	1,828	2,844	20,008
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	115,230	26,583	44,990	59,053	523,369
Allocation Step 2					
Inbound - Non-Departmental: Property Insur	0	3	6	8	95
Inbound - Non-Departmental: Grounds Care	28	6	10	0	112
Inbound - Non-Departmental: FM&O	38	8	13	21	148
Inbound - All Others	1,757	367	634	986	6,943
2nd Allocation	1,823	384	663	1,016	7,298
Total For Facilities Management Admin					
Schedule .3 Total	117,053	26,967	45,652	60,069	530,668

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management Admin

	Medical Exam	Child Welfare	Work Release	Animal Shelter	Materials Mgmt
Wages & Benefits					
SALARIES & WAGES	16,216	72,307	25,631	14,854	8,735
FRINGE BENEFITS	8,612	38,429	13,632	7,876	4,630
Other Expense & Cost					
Operating Expenses	87	387	137	79	47
Contractual Serv	5,621	25,092	8,902	5,164	3,039
Internal Charges	5,306	23,675	8,398	4,852	2,853
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Security	0	0	0	0	0
Incentive Payment	0	0	0	0	0
Functional Cost	35,842	159,890	56,700	32,825	19,304
Allocation Step 1					
Inbound - Non-Departmental: Property Insur	7,587	0	13,511	2,748	0
Inbound - Non-Departmental: Grounds Care	11,603	51,740	18,340	0	6,250
Inbound - Non-Departmental: FM&O	15,369	68,529	24,292	14,078	8,278
Inbound - Mgmt & Budget Purchasing: ATM Reimb	0	0	0	0	0
Inbound - All Others	2,887	12,884	4,570	2,641	1,552
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	73,288	293,043	117,414	52,291	35,385
Allocation Step 2					
Inbound - Non-Departmental: Property Insur	11	0	19	4	0
Inbound - Non-Departmental: Grounds Care	16	72	26	0	9
Inbound - Non-Departmental: FM&O	21	96	34	20	12
Inbound - All Others	1,001	4,471	1,586	916	538
2nd Allocation	1,050	4,638	1,664	939	559
Total For Facilities Management Admin					
Schedule .3 Total	74,337	297,682	119,078	53,230	35,943

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management Admin

	Sheriff Admin	P&R (Market)	South Ofc Bldg	Mens Facility	D Building
Wages & Benefits					
--- SALARIES & WAGES ---	25,946	1,562	22,921	2,945	1,326
FRINGE BENEFITS	13,805	822	12,160	1,558	692
Other Expense & Cost					
--- Operating Expenses ---	139	8	123	16	7
Contractual Serv	9,009	538	7,961	1,022	457
Internal Charges	8,505	507	7,492	960	427
Departmental Total					
--- Expenditures Per Financial Statement ---					
Deductions					
--- *Total Disallowed Costs ---	0	0	0	0	0
Cost Adjustments					
--- Building Security ---	0	0	93,699	0	0
Incentive Payment	0	0	0	0	0
Functional Cost	57,404	3,437	144,356	6,501	2,909
Allocation Step 1					
--- Inbound - Non-Departmental: Property Insur ---	8,353	0	7,694	0	0
Inbound - Non-Departmental: Grounds Care	18,566	0	0	2,107	949
Inbound - Non-Departmental: FM&O	24,591	1,481	21,724	2,791	1,257
Inbound - Mgmt & Budget Purchasing: ATM Reimb	0	(672)	0	0	0
Inbound - All Others	4,628	276	4,077	522	232
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	113,543	4,521	177,851	11,921	5,347
Allocation Step 2					
--- Inbound - Non-Departmental: Property Insur ---	12	0	11	0	0
Inbound - Non-Departmental: Grounds Care	26	0	0	3	1
Inbound - Non-Departmental: FM&O	34	2	30	4	2
Inbound - All Others	1,606	95	1,415	181	80
2nd Allocation	1,677	97	1,455	188	83
Total For Facilities Management Admin					
--- Schedule .3 Total ---	115,220	4,618	179,307	12,109	5,431

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management Admin

	Central Garage	Med Care Fac.	EOB 41 West	District Court	West Oakland Ofc Bldg
Wages & Benefits					
SALARIES & WAGES	13,767	1,251	44,169	22,476	3,938
FRINGE BENEFITS	7,314	649	23,455	11,944	2,077
Other Expense & Cost					
Operating Expenses	74	7	236	120	21
Contractual Serv	4,787	430	12,022	7,799	1,372
Internal Charges	4,506	400	14,450	7,358	1,280
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Security	0	0	164,104	0	0
Incentive Payment	0	0	0	0	0
Functional Cost	30,448	2,737	258,436	49,697	8,688
Allocation Step 1					
Inbound - Non-Departmental: Property Insur	0	0	27,425	16,419	0
Inbound - Non-Departmental: Grounds Care	9,851	895	31,606	0	2,818
Inbound - Non-Departmental: FM&O	13,047	1,186	41,862	21,302	3,732
Inbound - Mgmt & Budget Purchasing: ATM Reimb	0	0	0	0	0
Inbound - All Others	2,452	218	7,864	4,004	696
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	55,798	5,036	367,192	91,422	15,934
Allocation Step 2					
Inbound - Non-Departmental: Property Insur	0	0	38	23	0
Inbound - Non-Departmental: Grounds Care	14	1	44	0	4
Inbound - Non-Departmental: FM&O	18	2	58	30	5
Inbound - All Others	851	75	2,728	1,389	241
2nd Allocation	883	78	2,869	1,442	250
Total For Facilities Management Admin					
Schedule .3 Total	56,681	5,114	370,061	92,863	16,185

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management Admin

	Building Secur	Support Services Admin
Wages & Benefits		

SALARIES & WAGES	0	30,369
FRINGE BENEFITS	0	16,142
Other Expense & Cost		

Operating Expenses	0	163
Contractual Serv	0	0
Internal Charges	0	9,945
Departmental Total		

Expenditures Per Financial Statement		
Deductions		

*Total Disallowed Costs	0	0
Cost Adjustments		

Building Security	408,857	0
Incentive Payment	0	0
Functional Cost	408,857	56,619
Allocation Step 1		

Inbound - Non-Departmental: Property Insur	0	0
Inbound - Non-Departmental: Grounds Care	0	0
Inbound - Non-Departmental: FM&O	0	0
Inbound - Mgmt & Budget Purchasing: ATM Reimb	0	0
Inbound - All Others	0	5,412
Reallocate Admin Costs	0	0
Unallocated Costs	0	0
1st Allocation	408,857	62,031
Allocation Step 2		

Inbound - Non-Departmental: Property Insur	0	0
Inbound - Non-Departmental: Grounds Care	0	0
Inbound - Non-Departmental: FM&O	0	0
Inbound - All Others	0	1,878
2nd Allocation	0	1,878
Total For Facilities Management Admin		

Schedule .3 Total	408,857	63,909

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

Activity - N. Office Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Hum Svc MSU Ext	13,820	36.783690	36,138		36,138	376	36,513
Pub Svc CC Prob	17,123	45.575044	44,775		44,775	466	45,241
C&ED Vets Svc	5,389	14.343510	14,092		14,092	146	14,238
Water Res. Comm.	992	2.640334	2,594		2,594	27	2,621
Others	247	0.657422	646		646	7	653
Schedule .4 Total for N. Office Bldg	37,571	100.000000	98,245		98,245	1,021	99,266

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

Activity - NO Health Ctr

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	465	0.553216	874		874		874
Hum Svc Admin	786	0.935113	1,477		1,477	21	1,498
Health Dept.	76,819	91.392438	144,350		144,350	2,098	146,447
Hum Svcs Grants	5,984	7.119233	11,244		11,244	163	11,408
Schedule .4 Total for NO Health Ctr	84,054	100.000000	157,945		157,945	2,282	160,227

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

Activity - Courthouse

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Admin	13,890	3.211086	88,462		88,462		88,462
Co Exec Corp Counsel	6,515	1.506136	41,492		41,492		41,492
Mgmt & Budget Admin	3,573	0.826005	22,756		22,756		22,756
Facilities Support Services	23,866	5.517334	151,996		151,996	688	152,684
Treasurer	14,047	3.247381	89,462		89,462	405	89,867
Clerk Adm/Micrographics	5,073	1.172774	32,309		32,309	146	32,455
M&B Reimb.	6,631	1.532952	42,231		42,231	191	42,422
Pub Svc CC Prob	3,774	0.872472	24,036		24,036	109	24,144
Clerk / ROD	39,638	9.163500	252,444		252,444	1,143	253,587
Probate Court	30,182	6.977465	192,221		192,221	870	193,091
Circuit Court	161,384	37.308697	1,027,812		1,027,812	4,652	1,032,465
Prosecuting Atty	55,856	12.912771	355,732		355,732	1,610	357,342
Sheriff Office	18,076	4.178804	115,121		115,121	521	115,642
Board of Comm.	14,937	3.453131	95,130		95,130	431	95,560
Indigent Defense	4,365	1.009099	27,800		27,800	126	27,925
LE Grants PA-CRP	8,510	1.967339	54,198		54,198	245	54,443
Fac & Operations	7,327	1.693853	46,664		46,664	211	46,875
Info Technology	443	0.102413	2,821		2,821	13	2,834
Delq Per Prop Tx	389	0.089929	2,477		2,477	11	2,489
Others	14,088	3.256859	89,723		89,723	406	90,129
Schedule .4 Total for Courthouse	432,564	100.000000	2,754,887		2,754,887	11,778	2,766,665

Allocation Basis: Assigned square footage by department
Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

Activity - Central Svc Bld

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fac & Operations	17,699	93.054679	30,081		30,081	476	30,557
Others	1,321	6.945321	2,245		2,245	36	2,281
Schedule .4 Total for Central Svc Bld	19,020	100.000000	32,326		32,326	512	32,837

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

Activity - Info Tech Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Clerk Adm/Micrographics	1,094	1.341673	1,980		1,980	30	2,009
Road Commission	11,456	14.049546	20,732		20,732	310	21,042
Info Tech Clemis	6,520	7.996076	11,800		11,800	176	11,976
Info Technology	61,493	75.414520	111,287		111,287	1,664	112,951
Communication	977	1.198185	1,768		1,768	26	1,794
Schedule .4 Total for Info Tech Bldg	81,540	100.000000	147,567		147,567	2,206	149,773

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

Activity - Annex I

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Hum Svc Homeland	9,079	30.467465	17,553		17,553	246	17,799
Sheriff Office	17,013	57.092520	32,892		32,892	462	33,353
Others	3,707	12.440015	7,167		7,167	101	7,267
Schedule .4 Total for Annex I	29,799	100.000000	57,611		57,611	809	58,420

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

Activity - Annex II

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Support Services	29,062	85.083584	53,863		53,863	788	54,651
Water Res. Comm.	4,361	12.767515	8,083		8,083	118	8,201
Others	734	2.148901	1,360		1,360	20	1,380
Schedule .4 Total for Annex II	34,157	100.000000	63,306		63,306	926	64,233

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

Activity - Oak Pointe

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
M&B Equalization	15,873	20.859452	28,711		28,711	430	29,141
Pub Svc Comm Cor	13,202	17.349366	23,880		23,880	357	24,237
Sheriff Office	1,588	2.086865	2,872		2,872	43	2,915
Friend of Court	39,700	52.171628	71,810		71,810	1,074	72,884
House Comm Dev	5,732	7.532689	10,368		10,368	155	10,523
Schedule .4 Total for Oak Pointe	76,095	100.000000	137,642		137,642	2,059	139,701

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

Activity - Public Works

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Water Res. Comm.	40,322	59.445673	68,499		68,499	1,084	69,583
Fac & Operations	27,508	40.554327	46,731		46,731	739	47,470
Schedule .4 Total for Public Works	67,830	100.000000	115,230		115,230	1,823	117,053

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

Activity - Child Care Ctr

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fringe Benefits	14,193	100.000000	26,583		26,583	384	26,967
Schedule .4 Total for Child Care Ctr	14,193	100.000000	26,583		26,583	384	26,967

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

Activity - Health Svc Ctr

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff Office	16,773	68.570377	30,850		30,850	454	31,304
Info Technology	1,095	4.476514	2,014		2,014	30	2,044
Others	6,593	26.953109	12,126		12,126	179	12,305
Schedule .4 Total for Health Svc Ctr	24,461	100.000000	44,990		44,990	663	45,652

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

Activity - S. Health Svc

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Health Dept.	36,895	97.104882	57,344		57,344	986	58,330
Hum Svcs Grants	1,100	2.895118	1,710		1,710	29	1,739
Schedule .4 Total for S. Health Svc	37,995	100.000000	59,053		59,053	1,016	60,069

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

Activity - Law Enf Complex

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Comm Cor	610	0.227631	1,191		1,191	17	1,208
Sheriff Office	267,368	99.772369	522,178		522,178	7,282	529,460
Schedule .4 Total for Law Enf Complex	267,978	100.000000	523,369		523,369	7,298	530,668

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

Activity - Medical Exam

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Med Exam	38,680	100.000000	73,288		73,288	1,050	74,337
Schedule .4 Total for Medical Exam	38,680	100.000000	73,288		73,288	1,050	74,337

Allocation Basis: Assigned square footage by department
Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

Activity - Child Welfare

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Child Care Fund	172,476	100.000000	293,043		293,043	4,638	297,682
Schedule .4 Total for Child Welfare	172,476	100.000000	293,043		293,043	4,638	297,682

Allocation Basis: Assigned square footage by department
Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

Activity - Work Release

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff Office	61,138	100.000000	117,414		117,414	1,664	119,078
Schedule .4 Total for Work Release	61,138	100.000000	117,414		117,414	1,664	119,078

Allocation Basis: Assigned square footage by department
Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

Activity - Animal Shelter

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Animal	35,431	100.000000	52,291		52,291	939	53,230
Schedule .4 Total for Animal Shelter	35,431	100.000000	52,291		52,291	939	53,230

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

Activity - Materials Mgmt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management Admin	6,497	31.183105	11,034		11,034		11,034
Facilities Support Services	11,715	56.227502	19,896		19,896	456	20,353
Health Dept.	2,623	12.589393	4,455		4,455	102	4,557
Schedule .4 Total for Materials Mgmt	20,835	100.000000	35,385		35,385	559	35,943

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

Activity - Sheriff Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff Office	61,891	100.000000	113,543		113,543	1,677	115,220
Schedule .4 Total for Sheriff Admin	61,891	100.000000	113,543		113,543	1,677	115,220

Allocation Basis: Assigned square footage by department
Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

Activity - P&R (Market)

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Parks & Rec	7,453	100.000000	4,521		4,521	97	4,618
Schedule .4 Total for P&R (Market)	7,453	100.000000	4,521		4,521	97	4,618

Allocation Basis: Assigned square footage by department
Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

Activity - South Ofc Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Comm Cor	7,048	12.890718	22,926		22,926	188	23,114
Pub Svc CC Prob	20,334	37.190672	66,144		66,144	542	66,686
C&ED Vets Svc	3,379	6.180155	10,991		10,991	90	11,081
Clerk / ROD	1,063	1.944216	3,458		3,458	28	3,486
Circuit Court	5,128	9.379058	16,681		16,681	136	16,817
Sheriff Office	995	1.819845	3,237		3,237	26	3,263
Health Dept.	3,824	6.994056	12,439		12,439	102	12,541
Fac & Operations	2,272	4.155464	7,391		7,391	60	7,451
Info Technology	8,378	15.323274	27,253		27,253	223	27,476
Others	2,254	4.122542	7,332		7,332	60	7,392
Schedule .4 Total for South Ofc Bldg	54,675	100.000000	177,851		177,851	1,455	179,307

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

Activity - Mens Facility

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff Office	7,024	100.000000	11,921		11,921	188	12,109
Schedule .4 Total for Mens Facility	7,024	100.000000	11,921		11,921	188	12,109

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

Activity - D Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Others	3,164	100.000000	5,347		5,347	83	5,431
Schedule .4 Total for D Building	3,164	100.000000	5,347		5,347	83	5,431

Allocation Basis: Assigned square footage by department
Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

Activity - Central Garage

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Radio Communicat	5,876	17.893903	9,985		9,985	158	10,142
Motor Pool	26,962	82.106097	45,814		45,814	725	46,538
Schedule .4 Total for Central Garage	32,838	100.000000	55,798		55,798	883	56,681

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

Activity - Med Care Fac.

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Health Dept.	2,985	100.000000	5,036		5,036	78	5,114
Schedule .4 Total for Med Care Fac.	2,985	100.000000	5,036		5,036	78	5,114

Allocation Basis: Assigned square footage by department
Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

Activity - EOB 41 West

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Compliance	1,014	1.227113	4,506		4,506		4,506
Mgmt & Budget Purchasing	8,576	10.378420	38,109		38,109		38,109
Mgmt & Budget Fiscal Services	23,418	28.339768	104,061		104,061		104,061
Human Resources	22,702	27.473285	100,880		100,880	1,313	102,192
C&ED Dev & Plan	18,879	22.846805	83,892		83,892	1,091	84,983
Workforce Develop	2,966	3.589365	13,180		13,180	172	13,351
Bldg & Liab Ins	1,006	1.217431	4,470		4,470	58	4,528
Fringe Benefits	2,227	2.695049	9,896		9,896	129	10,025
Others	1,845	2.232764	8,199		8,199	107	8,305
Schedule .4 Total for EOB 41 West	82,633	100.000000	367,192		367,192	2,869	370,061

Allocation Basis: Assigned square footage by department
Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

Activity - District Court

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
District Court	47,366	88.349623	80,771		80,771	1,274	82,044
Sheriff Office	5,719	10.667388	9,752		9,752	154	9,906
Fac & Operations	527	0.982989	899		899	14	913
Schedule .4 Total for District Court	53,612	100.000000	91,422		91,422	1,442	92,863

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

Activity - West Oakland Ofc Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff Office	5,656	60.215054	9,595		9,595	151	9,746
Child Care Fund	3,737	39.784946	6,339		6,339	100	6,439
Schedule .4 Total for West Oakland Ofc Bldg	9,393	100.000000	15,934		15,934	250	16,185

Allocation Basis: Assigned square footage by department
Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

Activity - Building Secur

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Water Res. Comm.	114,952	28.089690	114,847		114,847		114,847
Friend of Court	294,280	71.910310	294,010		294,010		294,010
Schedule .4 Total for Building Secur	409,232	100.000000	408,857		408,857	0	408,857

Allocation Basis: Dollar amount of security costs by location
Allocation Source: Building security summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

Activity - Support Services Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Support Services	945,741	47.523599	29,479		29,479	892	30,372
Motor Pool	1,044,304	52.476401	32,552		32,552	985	33,537
Schedule .4 Total for Support Services Admin	1,990,045	100.000000	62,031		62,031	1,878	63,909

Allocation Basis: Dollar amount of wages by supervised division
Allocation Source: Trial Balance

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .5 - Allocation Summary
For Department Facilities Management Admin

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Courthouse	Central Svc Bld
Non-Departmental	874	0	874	0	0
Co Exec Admin	88,462	0	0	88,462	0
Co Exec Compliance	4,506	0	0	0	0
Co Exec Corp Counsel	41,492	0	0	41,492	0
Mgmt & Budget Admin	22,756	0	0	22,756	0
Mgmt & Budget Purchasing	38,109	0	0	0	0
Mgmt & Budget Fiscal Services	104,061	0	0	0	0
Facilities Management Admin	11,034	0	0	0	0
Facilities Support Services	258,060	0	0	152,684	0
Human Resources	102,192	0	0	0	0
Treasurer	89,867	0	0	89,867	0
Clerk Adm/Micrographics	34,464	0	0	32,455	0
M&B Equalization	29,141	0	0	0	0
M&B Reimb.	42,422	0	0	42,422	0
Hum Svc Admin	1,498	0	1,498	0	0
Hum Svc Homeland	17,799	0	0	0	0
Hum Svc MSU Ext	36,513	36,513	0	0	0
Pub Svc Comm Cor	48,559	0	0	0	0
Pub Svc Animal	53,230	0	0	0	0
Pub Svc CC Prob	136,071	45,241	0	24,144	0
Pub Svc Med Exam	74,337	0	0	0	0
C&ED Vets Svc	25,320	14,238	0	0	0
C&ED Dev & Plan	84,983	0	0	0	0
Clerk / ROD	257,073	0	0	253,587	0
District Court	82,044	0	0	0	0
Probate Court	193,091	0	0	193,091	0
Circuit Court	1,049,282	0	0	1,032,465	0
Prosecuting Atty	357,342	0	0	357,342	0
Sheriff Office	981,996	0	0	115,642	0
Board of Comm.	95,560	0	0	95,560	0
Water Res. Comm.	195,251	2,621	0	0	0
Parks & Rec	4,618	0	0	0	0
Road Commission	21,042	0	0	0	0
Friend of Court	366,894	0	0	0	0
Health Dept.	226,989	0	146,447	0	0
Indigent Defense	27,925	0	0	27,925	0
Workforce Develop	13,351	0	0	0	0
LE Grants PA-CRP	54,443	0	0	54,443	0
House Comm Dev	10,523	0	0	0	0
Hum Svcs Grants	13,147	0	11,408	0	0
Child Care Fund	304,121	0	0	0	0
Fac & Operations	133,265	0	0	46,875	30,557
Info Tech Clemis	11,976	0	0	0	0
Info Technology	145,304	0	0	2,834	0
Radio Communicat	10,142	0	0	0	0
Motor Pool	80,075	0	0	0	0
Communication	1,794	0	0	0	0
Bldg & Liab Ins	4,528	0	0	0	0
Fringe Benefits	36,992	0	0	0	0
Delq Per Prop Tx	2,489	0	0	2,489	0
Others	135,142	653	0	90,129	2,281

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .5 - Allocation Summary
For Department Facilities Management Admin

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Courthouse	Central Svc Bld
Direct Bill	0	0	0	0	0
Total	6,162,155	99,266	160,227	2,766,665	32,837

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .5 - Allocation Summary
For Department Facilities Management Admin

Receiving Department	Info Tech Bldg	Annex I	Annex II	Oak Pointe	Public Works
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management Admin	0	0	0	0	0
Facilities Support Services	0	0	54,651	0	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	2,009	0	0	0	0
M&B Equalization	0	0	0	29,141	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	17,799	0	0	0
Hum Svc MSU Ext	0	0	0	0	0
Pub Svc Comm Cor	0	0	0	24,237	0
Pub Svc Animal	0	0	0	0	0
Pub Svc CC Prob	0	0	0	0	0
Pub Svc Med Exam	0	0	0	0	0
C&ED Vets Svc	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	0	0	0	0	0
District Court	0	0	0	0	0
Probate Court	0	0	0	0	0
Circuit Court	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	0	33,353	0	2,915	0
Board of Comm.	0	0	0	0	0
Water Res. Comm.	0	0	8,201	0	69,583
Parks & Rec	0	0	0	0	0
Road Commission	21,042	0	0	0	0
Friend of Court	0	0	0	72,884	0
Health Dept.	0	0	0	0	0
Indigent Defense	0	0	0	0	0
Workforce Develop	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	0	10,523	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	0	0	0	0	47,470
Info Tech Clemis	11,976	0	0	0	0
Info Technology	112,951	0	0	0	0
Radio Communicat	0	0	0	0	0
Motor Pool	0	0	0	0	0
Communication	1,794	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Delq Per Prop Tx	0	0	0	0	0
Others	0	7,267	1,380	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .5 - Allocation Summary
For Department Facilities Management Admin

Receiving Department	Info Tech Bldg	Annex I	Annex II	Oak Pointe	Public Works
Direct Bill	0	0	0	0	0
Total	149,773	58,420	64,233	139,701	117,053

Oakland County, Michigan
Cost Allocation Plan
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Schedule .5 - Allocation Summary
For Department Facilities Management Admin

Receiving Department	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex	Medical Exam
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management Admin	0	0	0	0	0
Facilities Support Services	0	0	0	0	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	0	0	0	0	0
M&B Equalization	0	0	0	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0
Hum Svc MSU Ext	0	0	0	0	0
Pub Svc Comm Cor	0	0	0	1,208	0
Pub Svc Animal	0	0	0	0	0
Pub Svc CC Prob	0	0	0	0	0
Pub Svc Med Exam	0	0	0	0	74,337
C&ED Vets Svc	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	0	0	0	0	0
District Court	0	0	0	0	0
Probate Court	0	0	0	0	0
Circuit Court	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	0	31,304	0	529,460	0
Board of Comm.	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0
Parks & Rec	0	0	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health Dept.	0	0	58,330	0	0
Indigent Defense	0	0	0	0	0
Workforce Develop	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	0	0	0
Hum Svcs Grants	0	0	1,739	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	0	0	0	0	0
Info Tech Clemis	0	0	0	0	0
Info Technology	0	2,044	0	0	0
Radio Communicat	0	0	0	0	0
Motor Pool	0	0	0	0	0
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0
Fringe Benefits	26,967	0	0	0	0
Delq Per Prop Tx	0	0	0	0	0
Others	0	12,305	0	0	0

Oakland County, Michigan
Cost Allocation Plan
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Schedule .5 - Allocation Summary
For Department Facilities Management Admin

Receiving Department	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex	Medical Exam
Direct Bill	0	0	0	0	0
Total	26,967	45,652	60,069	530,668	74,337

Oakland County, Michigan
Cost Allocation Plan
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Schedule .5 - Allocation Summary
For Department Facilities Management Admin

Receiving Department	Child Welfare	Work Release	Animal Shelter	Materials Mgmt	Sheriff Admin
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management Admin	0	0	0	11,034	0
Facilities Support Services	0	0	0	20,353	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	0	0	0	0	0
M&B Equalization	0	0	0	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0
Hum Svc MSU Ext	0	0	0	0	0
Pub Svc Comm Cor	0	0	0	0	0
Pub Svc Animal	0	0	53,230	0	0
Pub Svc CC Prob	0	0	0	0	0
Pub Svc Med Exam	0	0	0	0	0
C&ED Vets Svc	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	0	0	0	0	0
District Court	0	0	0	0	0
Probate Court	0	0	0	0	0
Circuit Court	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	0	119,078	0	0	115,220
Board of Comm.	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0
Parks & Rec	0	0	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health Dept.	0	0	0	4,557	0
Indigent Defense	0	0	0	0	0
Workforce Develop	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	0	0	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	297,682	0	0	0	0
Fac & Operations	0	0	0	0	0
Info Tech Clemis	0	0	0	0	0
Info Technology	0	0	0	0	0
Radio Communicat	0	0	0	0	0
Motor Pool	0	0	0	0	0
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Delq Per Prop Tx	0	0	0	0	0
Others	0	0	0	0	0

Oakland County, Michigan
Cost Allocation Plan
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Schedule .5 - Allocation Summary
For Department Facilities Management Admin

Receiving Department	Child Welfare	Work Release	Animal Shelter	Materials Mgmt	Sheriff Admin
Direct Bill	0	0	0	0	0
Total	297,682	119,078	53,230	35,943	115,220

Oakland County, Michigan
Cost Allocation Plan
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Schedule .5 - Allocation Summary
For Department Facilities Management Admin

Receiving Department	P&R (Market)	South Ofc Bldg	Mens Facility	D Building	Central Garage
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management Admin	0	0	0	0	0
Facilities Support Services	0	0	0	0	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	0	0	0	0	0
M&B Equalization	0	0	0	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0
Hum Svc MSU Ext	0	0	0	0	0
Pub Svc Comm Cor	0	23,114	0	0	0
Pub Svc Animal	0	0	0	0	0
Pub Svc CC Prob	0	66,686	0	0	0
Pub Svc Med Exam	0	0	0	0	0
C&ED Vets Svc	0	11,081	0	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	0	3,486	0	0	0
District Court	0	0	0	0	0
Probate Court	0	0	0	0	0
Circuit Court	0	16,817	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	0	3,263	12,109	0	0
Board of Comm.	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0
Parks & Rec	4,618	0	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health Dept.	0	12,541	0	0	0
Indigent Defense	0	0	0	0	0
Workforce Develop	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	0	0	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	0	7,451	0	0	0
Info Tech Clemis	0	0	0	0	0
Info Technology	0	27,476	0	0	0
Radio Communicat	0	0	0	0	10,142
Motor Pool	0	0	0	0	46,538
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Delq Per Prop Tx	0	0	0	0	0
Others	0	7,392	0	5,431	0

Oakland County, Michigan
Cost Allocation Plan
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Schedule .5 - Allocation Summary
For Department Facilities Management Admin

Receiving Department	P&R (Market)	South Ofc Bldg	Mens Facility	D Building	Central Garage
Direct Bill	0	0	0	0	0
Total	4,618	179,307	12,109	5,431	56,681

Oakland County, Michigan
Cost Allocation Plan
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Schedule .5 - Allocation Summary
For Department Facilities Management Admin

Receiving Department	Med Care Fac.	EOB 41 West	District Court	West Oakland Ofc Bldg	Building Secur
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	4,506	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	0	38,109	0	0	0
Mgmt & Budget Fiscal Services	0	104,061	0	0	0
Facilities Management Admin	0	0	0	0	0
Facilities Support Services	0	0	0	0	0
Human Resources	0	102,192	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	0	0	0	0	0
M&B Equalization	0	0	0	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0
Hum Svc MSU Ext	0	0	0	0	0
Pub Svc Comm Cor	0	0	0	0	0
Pub Svc Animal	0	0	0	0	0
Pub Svc CC Prob	0	0	0	0	0
Pub Svc Med Exam	0	0	0	0	0
C&ED Vets Svc	0	0	0	0	0
C&ED Dev & Plan	0	84,983	0	0	0
Clerk / ROD	0	0	0	0	0
District Court	0	0	82,044	0	0
Probate Court	0	0	0	0	0
Circuit Court	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	0	0	9,906	9,746	0
Board of Comm.	0	0	0	0	0
Water Res. Comm.	0	0	0	0	114,847
Parks & Rec	0	0	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	294,010
Health Dept.	5,114	0	0	0	0
Indigent Defense	0	0	0	0	0
Workforce Develop	0	13,351	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	0	0	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	6,439	0
Fac & Operations	0	0	913	0	0
Info Tech Clemis	0	0	0	0	0
Info Technology	0	0	0	0	0
Radio Communicat	0	0	0	0	0
Motor Pool	0	0	0	0	0
Communication	0	0	0	0	0
Bldg & Liab Ins	0	4,528	0	0	0
Fringe Benefits	0	10,025	0	0	0
Delq Per Prop Tx	0	0	0	0	0
Others	0	8,305	0	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .5 - Allocation Summary
For Department Facilities Management Admin

Receiving Department	Med Care Fac.	EOB 41 West	District Court	West Oakland Ofc Bldg	Building Secur
Direct Bill	0	0	0	0	0
Total	5,114	370,061	92,863	16,185	408,857

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .5 - Allocation Summary
For Department Facilities Management Admin

Receiving Department	Support Services Admin
Non-Departmental	0
Co Exec Admin	0
Co Exec Compliance	0
Co Exec Corp Counsel	0
Mgmt & Budget Admin	0
Mgmt & Budget Purchasing	0
Mgmt & Budget Fiscal Services	0
Facilities Management Admin	0
Facilities Support Services	30,372
Human Resources	0
Treasurer	0
Clerk Adm/Micrographics	0
M&B Equalization	0
M&B Reimb.	0
Hum Svc Admin	0
Hum Svc Homeland	0
Hum Svc MSU Ext	0
Pub Svc Comm Cor	0
Pub Svc Animal	0
Pub Svc CC Prob	0
Pub Svc Med Exam	0
C&ED Vets Svc	0
C&ED Dev & Plan	0
Clerk / ROD	0
District Court	0
Probate Court	0
Circuit Court	0
Prosecuting Atty	0
Sheriff Office	0
Board of Comm.	0
Water Res. Comm.	0
Parks & Rec	0
Road Commission	0
Friend of Court	0
Health Dept.	0
Indigent Defense	0
Workforce Develop	0
LE Grants PA-CRP	0
House Comm Dev	0
Hum Svcs Grants	0
Child Care Fund	0
Fac & Operations	0
Info Tech Clemis	0
Info Technology	0
Radio Communicat	0
Motor Pool	33,537
Communication	0
Bldg & Liab Ins	0
Fringe Benefits	0
Delq Per Prop Tx	0
Others	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .5 - Allocation Summary
For Department Facilities Management Admin

Receiving Department	Support Services Admin
Direct Bill	0
Total	63,909

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .1 - Nature and Extent of Services
For Department Facilities Support Services

The Facilities Support Services Division (formerly Central Services Support Services) accounts for the cost of central services provided to all County departments that are not included in the Proprietary Funds. For cost allocation purposes, these cost centers have been consolidated in this schedule and allocated as follows:

Mail Services – this activity accounts for the cost of receiving, sorting, delivering, and processing mail. The basis of allocation is the dollar amount of postage charges by benefiting department.

Records Retention – this activity identifies the cost associated with storing, retrieving, microfilming, and disposing of County records for departments that are required to maintain historical records for a selected period of time. The basis of allocation is the number of boxes in storage by benefiting department.

Materials Management – this activity identifies the space costs associated with the delivery and disposal of property (desks, chairs, files, etc.) for all County Departments. The basis of allocation is a direct allocation to Facilities.

Administrative Support – this activity identifies the administrative support incurred in the Central Service Support Division related to those proprietary departments where administrative support is provided. The basis of allocation is the dollar amount of personnel expense by benefiting department.

Food Services / General Government – this activity identifies the costs of the Courthouse Cafeteria and other non-allocable costs. For the purposes of this cost plan, these costs are not allocated.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .2 - Costs To Be Allocated
For Department Facilities Support Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,180,548			3,180,548
Deductions:				
Equipment	-72,868			
Total Deductions:	-72,868			-72,868
Cost Adjustments:				
Misc Revenue	-392,776			
Equipment Depr.	18,686			
Incentive Payment	0			
Total Departmental Cost Adjustments:	-374,090			-374,090
Inbound Costs:				
Building Depreciation	120,559		120,559	
Non-Departmental	32	0	32	
Co Exec Admin	27,510	2,271	29,781	
Co Exec Compliance	2,467	28	2,495	
Co Exec Corp Counsel	25,723	2,440	28,163	
Mgmt & Budget Purchasing	5,855	192	6,047	
Mgmt & Budget Fiscal Services	48,340	1,977	50,316	
Facilities Management Admin	255,235	2,825	258,060	
Facilities Support Services		2,159	2,159	
Human Resources		17,960	17,960	
Treasurer		1,075	1,075	
Total Allocated Additions:	485,720	30,927	516,647	516,647
Total To Be Allocated:	3,219,310	30,927		3,250,237

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department Facilities Support Services

	Total	G&A	Mail Services	Records Retent	Materials Mgmt
Wages & Benefits					
SALARIES & WAGES	945,741	269,254	398,034	278,453	0
FRINGE BENEFITS	505,731	104,601	230,689	170,441	0
Other Expense & Cost					
Operating Expenses	465,035	2,282	404,402	8,982	0
Internal Charges	1,191,173	8,895	209,480	692,800	0
*Equipment	72,868	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	3,180,548				
Deductions					
*Total Disallowed Costs	(72,868)	0	0	0	0
Cost Adjustments					
Misc Revenue	(392,776)	0	(392,776)	0	0
Equipment Depr.	18,686	0	18,686	0	0
Incentive Payment	0	0	0	0	0
Functional Cost	2,733,590	385,032	868,515	1,150,676	0
Allocation Step 1					
Inbound - Building Depreciation: Court House	69,286	0	19,083	19,083	0
Inbound - Building Depreciation: Annex II	23,374	0	11,687	11,687	0
Inbound - Building Depreciation: Materials Mgmt	27,898	0	16,244	11,655	0
Inbound - Mgmt & Budget Fiscal Services: Fund Accounting	35,882	0	35,882	0	0
Inbound - Facilities Management Admin: Courthouse	151,996	0	41,865	41,865	0
Inbound - Facilities Management Admin: Annex II	53,863	0	26,932	26,932	0
Inbound - Facilities Management Admin: Materials Mgmt	19,896	0	11,584	8,312	0
Inbound - Facilities Management Admin: Support Services Admin	29,479	8,393	12,407	8,680	0
Inbound - All Others	74,045	21,081	31,165	21,799	0
Reallocate Admin Costs		(414,505)	79,751	55,792	0
Unallocated Costs	(428,754)	0	0	0	0
1st Allocation	2,790,556	0	1,155,115	1,356,480	0
Allocation Step 2					
Inbound - Mgmt & Budget Fiscal Services: Fund Accounting	1,014	0	1,014	0	0
Inbound - Facilities Management Admin: Courthouse	688	0	190	190	0
Inbound - Facilities Management Admin: Annex II	788	0	394	394	0
Inbound - Facilities Management Admin: Materials Mgmt	456	0	266	191	0
Inbound - Facilities Management Admin: Support Services Admin	892	254	376	263	0
Inbound - All Others	27,087	7,712	11,401	7,974	0
Reallocate Admin Costs		(7,966)	1,533	1,072	0
Unallocated Costs	(309)	0	0	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department Facilities Support Services

	Total	G&A	Mail Services	Records Retent	Materials Mgmt
2nd Allocation	30,618	0	15,173	10,084	0
Total For Facilities Support Services					
Schedule .3 Total	2,821,174	0	1,170,288	1,366,563	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department Facilities Support Services

	Admin Supt MP	Food Services/Gen Govt**
Wages & Benefits		
SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
Other Expense & Cost		
Operating Expenses	0	49,369
Internal Charges	0	279,998
*Equipment	0	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Cost Adjustments		
Misc Revenue	0	0
Equipment Depr.	0	0
Incentive Payment	0	0
Functional Cost	0	329,367
Allocation Step 1		
Inbound - Building Depreciation: Court House	0	31,121
Inbound - Building Depreciation: Annex II	0	0
Inbound - Building Depreciation: Materials Mgmt	0	0
Inbound - Mgmt & Budget Fiscal Services: Fund Accounting	0	0
Inbound - Facilities Management Admin: Courthouse	0	68,266
Inbound - Facilities Management Admin: Annex II	0	0
Inbound - Facilities Management Admin: Materials Mgmt	0	0
Inbound - Facilities Management Admin: Support Services Admin	0	0
Inbound - All Others	0	0
Reallocate Admin Costs	278,962	0
Unallocated Costs	0	(428,754)
1st Allocation	278,962	0
Allocation Step 2		
Inbound - Mgmt & Budget Fiscal Services: Fund Accounting	0	0
Inbound - Facilities Management Admin: Courthouse	0	309
Inbound - Facilities Management Admin: Annex II	0	0
Inbound - Facilities Management Admin: Materials Mgmt	0	0
Inbound - Facilities Management Admin: Support Services Admin	0	0
Inbound - All Others	0	0
Reallocate Admin Costs	5,361	0
Unallocated Costs	0	(309)

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department Facilities Support Services

	Admin Supt MP	Food Services/Gen Govt**
2nd Allocation	5,361	0
Total For Facilities Support Services		
Schedule .3 Total	284,323	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Facilities Support Services

Activity - Mail Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Admin	222.73	0.016526	191		191		191
Co Exec Corp Counsel	426.07	0.031613	365		365		365
Mgmt & Budget Fiscal Services	4,451.83	0.330312	3,815		3,815		3,815
Facilities Management Admin	132.12	0.009803	113		113		113
Human Resources	14,930.47	1.107793	12,796		12,796	169	12,965
Treasurer	36,015.90	2.672265	30,868		30,868	407	31,275
M&B Equalization	127,325.14	9.447119	109,125		109,125	1,439	110,564
M&B Reimb.	44,707.99	3.317190	38,317		38,317	505	38,823
Hum Svc Admin	1,626.02	0.120645	1,394		1,394	18	1,412
Hum Svc Homeland	8.95	0.000664	8		8	0	8
Pub Svc Comm Cor	2,553.32	0.189448	2,188		2,188	29	2,217
Pub Svc Animal	29,318.65	2.175350	25,128		25,128	331	25,459
Pub Svc CC Prob	1,834.55	0.136118	1,572		1,572	21	1,593
Pub Svc Med Exam	570.31	0.042315	489		489	6	495
C&ED Vets Svc	1,127.93	0.083689	967		967	13	979
C&ED Dev & Plan	563.87	0.041837	483		483	6	490
Public Communication	232,884.61	17.279297	199,596		199,596	2,635	202,231
Clerk / ROD	227,643.35	16.890409	195,104		195,104	2,573	197,676
District Court	646.26	0.047950	554		554	7	561
Probate Court	44,470.02	3.299533	38,113		38,113	503	38,616
Circuit Court	53,396.31	3.961836	45,764		45,764	604	46,367
Prosecuting Atty	28,681.21	2.128054	24,581		24,581	324	24,906
Sheriff Office	16,243.49	1.205215	13,922		13,922	184	14,105
Board of Comm.	69.12	0.005128	59		59	1	60
Water Res. Comm.	15,689.87	1.164138	13,447		13,447	177	13,624
Parks & Rec	182,702.38	13.555933	156,587		156,587	2,065	158,651
Friend of Court	48,189.42	3.575501	41,301		41,301	545	41,846
Health Dept.	79,263.35	5.881087	67,933		67,933	896	68,829
Indigent Defense	822.82	0.061051	705		705	9	714
ARP	18,873.09	1.400323	16,175		16,175	213	16,389
Workforce Develop	19,991.35	1.483294	17,134		17,134	226	17,360
LE Grants PA-CRP	11,769.59	0.873266	10,087		10,087	133	10,220
House Comm Dev	4,181.99	0.310290	3,584		3,584	47	3,631
Hum Svcs Grants	21,321.17	1.581963	18,274		18,274	241	18,514
Concealed Pistol	29,830.58	2.213334	25,567		25,567	337	25,904
Child Care Fund	3,356.48	0.249040	2,877		2,877	38	2,915
Airport	615.06	0.045635	527		527	7	534
Drain Prop Funds	32,061.72	2.378877	27,479		27,479	362	27,841
Info Tech Clemis	1.77	0.000131	1		1	0	2
Info Technology	225.91	0.016762	194		194	2	196
Motor Pool	65.72	0.004876	56		56	1	57
Bldg & Liab Ins	109.87	0.008152	94		94	1	95
Fringe Benefits	4,672.61	0.346693	4,005		4,005	53	4,057
Retirement	4,171.95	0.309545	3,576		3,576	47	3,623
Schedule .4 Total for Mail Services	1,347,766.92	100.000000	1,155,115		1,155,115	15,173	1,170,288

Allocation Basis: Dollar amount of postage charges
Allocation Source: Annual postage chargeback summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Facilities Support Services

Activity - Records Retent

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Admin	688	1.990683	27,003		27,003		27,003
Co Exec Corp Counsel	254	0.734932	9,969		9,969		9,969
Mgmt & Budget Fiscal Services	332	0.960620	13,031		13,031		13,031
Facilities Management Admin	56	0.162032	2,198		2,198		2,198
Facilities Support Services	55	0.159139	2,159		2,159		2,159
Human Resources	72	0.208327	2,826		2,826	22	2,848
Treasurer	1,933	5.593009	75,868		75,868	588	76,456
M&B Equalization	3,065	8.868378	120,298		120,298	932	121,229
Hum Svc Admin	724	2.094847	28,416		28,416	220	28,636
Hum Svc Homeland	79	0.228581	3,101		3,101	24	3,125
Pub Svc Admin	51	0.147565	2,002		2,002	15	2,017
Pub Svc Comm Cor	186	0.538179	7,300		7,300	56	7,357
Pub Svc Med Exam	1,491	4.314111	58,520		58,520	453	58,973
C&ED Dev & Plan	785	2.271346	30,810		30,810	238	31,049
Clerk / ROD	935	2.705362	36,698		36,698	284	36,982
District Court	793	2.294494	31,124		31,124	241	31,365
Probate Court	174	0.503458	6,829		6,829	53	6,882
Circuit Court	2,436	7.048407	95,610		95,610	740	96,351
Prosecuting Atty	13,201	38.196235	518,124		518,124	4,014	522,138
Sheriff Office	3,725	10.778045	146,202		146,202	1,132	147,334
Board of Comm.	20	0.057869	785		785	6	791
Water Res. Comm.	24	0.069442	942		942	7	949
Friend of Court	149	0.431122	5,848		5,848	45	5,893
Health Dept.	2,876	8.321518	112,880		112,880	874	113,754
Info Technology	24	0.069442	942		942	7	949
Bldg & Liab Ins	433	1.252857	16,995		16,995	132	17,126
Schedule .4 Total for Records Retent	34,561	100.000000	1,356,480		1,356,480	10,084	1,366,563

Allocation Basis: Records Count by department
Allocation Source: Record summary log

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Facilities Support Services

Activity - Materials Mgmt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management Admin	100	100.000000	0		0		0
Schedule .4 Total for Materials Mgmt	100	100.000000	0		0	0	0

Allocation Basis: Direct allocation to Facilities
Allocation Source: Consultant's workpapers

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Facilities Support Services

Activity - Admin Supt MP

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Motor Pool	100	100.000000	278,962		278,962	5,361	284,323
Schedule .4 Total for Admin Supt MP	100	100.000000	278,962		278,962	5,361	284,323

Allocation Basis: Direct allocation to Motor Pool
Allocation Source: Consultant's workpapers

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .5 - Allocation Summary
For Department Facilities Support Services

Receiving Department	Total	Mail Services	Records Retent	Materials Mgmt	Admin Supt MP
Co Exec Admin	27,194	191	27,003	0	0
Co Exec Corp Counsel	10,334	365	9,969	0	0
Mgmt & Budget Fiscal Services	16,846	3,815	13,031	0	0
Facilities Management Admin	2,311	113	2,198	0	0
Facilities Support Services	2,159	0	2,159	0	0
Human Resources	15,813	12,965	2,848	0	0
Treasurer	107,730	31,275	76,456	0	0
M&B Equalization	231,793	110,564	121,229	0	0
M&B Reimb.	38,823	38,823	0	0	0
Hum Svc Admin	30,048	1,412	28,636	0	0
Hum Svc Homeland	3,132	8	3,125	0	0
Pub Svc Admin	2,017	0	2,017	0	0
Pub Svc Comm Cor	9,574	2,217	7,357	0	0
Pub Svc Animal	25,459	25,459	0	0	0
Pub Svc CC Prob	1,593	1,593	0	0	0
Pub Svc Med Exam	59,468	495	58,973	0	0
C&ED Vets Svc	979	979	0	0	0
C&ED Dev & Plan	31,538	490	31,049	0	0
Public Communication	202,231	202,231	0	0	0
Clerk / ROD	234,658	197,676	36,982	0	0
District Court	31,926	561	31,365	0	0
Probate Court	45,498	38,616	6,882	0	0
Circuit Court	142,718	46,367	96,351	0	0
Prosecuting Atty	547,043	24,906	522,138	0	0
Sheriff Office	161,439	14,105	147,334	0	0
Board of Comm.	851	60	791	0	0
Water Res. Comm.	14,574	13,624	949	0	0
Parks & Rec	158,651	158,651	0	0	0
Friend of Court	47,739	41,846	5,893	0	0
Health Dept.	182,583	68,829	113,754	0	0
Indigent Defense	714	714	0	0	0
ARP	16,389	16,389	0	0	0
Workforce Develop	17,360	17,360	0	0	0
LE Grants PA-CRP	10,220	10,220	0	0	0
House Comm Dev	3,631	3,631	0	0	0
Hum Svcs Grants	18,514	18,514	0	0	0
Concealed Pistol	25,904	25,904	0	0	0
Child Care Fund	2,915	2,915	0	0	0
Airport	534	534	0	0	0
Drain Prop Funds	27,841	27,841	0	0	0
Info Tech Clemis	2	2	0	0	0
Info Technology	1,145	196	949	0	0
Motor Pool	284,380	57	0	0	284,323
Bldg & Liab Ins	17,221	95	17,126	0	0
Fringe Benefits	4,057	4,057	0	0	0
Retirement	3,623	3,623	0	0	0
Direct Bill	0	0	0	0	0
Total	2,821,174	1,170,288	1,366,563	0	284,323

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .1 - Nature and Extent of Services
For Department Human Resources**

The Human Resources Department performs all personnel and labor relations functions for the County. The department recruits, tests and interviews candidates for employment and provides a formal appeals procedure for County employees through the Personnel Appeal board and the Unemployment Compensation Appeal Board. Additional responsibilities include maintaining all official employee records, prepare and recommend the salary portion of the annual County budget, conduct annual comparative salary surveys, administer the Affirmative Action Resolution, Tuition Reimbursement Program, and in-service training. The basis of allocation is the dollar amount of personnel expenses by benefiting department.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .2 - Costs To Be Allocated
For Department Human Resources

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,173,056			6,173,056
Cost Adjustments:				
Incentive Payment	0			
Total Departmental Cost Adjustments:	0			0
Inbound Costs:				
Building Depreciation	226,869		226,869	
Non-Departmental	67	0	67	
Co Exec Admin	70,358	5,808	76,166	
Co Exec Compliance	14,083	398	14,481	
Co Exec Corp Counsel	119,260	11,314	130,575	
Mgmt & Budget Purchasing	18,376	617	18,993	
Mgmt & Budget Fiscal Services	37,640	2,619	40,259	
Facilities Management Admin	100,880	1,313	102,192	
Facilities Support Services	15,622	190	15,813	
Human Resources		45,934	45,934	
Treasurer		252	252	
Total Allocated Additions:	603,156	68,446	671,602	671,602
Total To Be Allocated:	6,776,212	68,446		6,844,658

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	G&A	Personnel Svcs
Wages & Benefits			
SALARIES & WAGES	2,579,593	0	2,579,593
FRINGE BENEFITS	1,132,612	0	1,132,612
Other Expense & Cost			
Operating Expenses	409,153	0	409,153
Internal Charges	2,051,698	0	2,051,698
Departmental Total			
Expenditures Per Financial Statement	6,173,056		
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Incentive Payment	0	0	0
Functional Cost	6,173,056	0	6,173,056
Allocation Step 1			
Inbound - All Others	603,156	0	603,156
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	6,776,212	0	6,776,212
Allocation Step 2			
Inbound - All Others	68,446	0	68,446
2nd Allocation	68,446	0	68,446
Total For Human Resources			
Schedule .3 Total	6,844,658	0	6,844,658

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Human Resources**

Activity - Personnel Svcs

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	1,791	0.000327	22		22		22
Co Exec Admin	2,443,215	0.446149	30,232		30,232		30,232
Co Exec Compliance	190,306	0.034751	2,355		2,355		2,355
Co Exec Corp Counsel	3,493,993	0.638029	43,234		43,234		43,234
Mgmt & Budget Admin	274,566	0.050138	3,397		3,397		3,397
Mgmt & Budget Purchasing	1,619,277	0.295692	20,037		20,037		20,037
Mgmt & Budget Fiscal Services	6,434,794	1.175041	79,623		79,623		79,623
Facilities Management Admin	2,075,966	0.379087	25,688		25,688		25,688
Facilities Support Services	1,451,472	0.265050	17,960		17,960		17,960
Human Resources	3,712,205	0.677876	45,934		45,934		45,934
Treasurer	3,988,864	0.728396	49,358		49,358	519	49,877
Clerk Adm/Micrographics	840,076	0.153404	10,395		10,395	109	10,504
Div, Equity, and Inclusion	602,797	0.110075	7,459		7,459	78	7,537
Co Exec Indigent Defense	116,268	0.021231	1,439		1,439	15	1,454
Office of Sustainability	379,873	0.069368	4,701		4,701	49	4,750
Performance Mgmt/Strategic Partner	581,738	0.106230	7,198		7,198	76	7,274
M&B Equalization	9,672,516	1.766273	119,686		119,686	1,259	120,945
M&B Reimb.	2,353,800	0.429821	29,126		29,126	306	29,432
Hum Svc Admin	1,727,839	0.315516	21,380		21,380	225	21,605
Hum Svc Social Service	8,571	0.001565	106		106	1	107
HHS Admin Svcs	539,259	0.098473	6,673		6,673	70	6,743
Hum Svc Homeland	1,695,562	0.309622	20,981		20,981	221	21,201
Pub Svc Admin	299,309	0.054656	3,704		3,704	39	3,743
Pub Svc Comm Cor	4,467,499	0.815798	55,280		55,280	581	55,862
Pub Svc Childrens Village	362	0.000066	4		4	0	5
Pub Svc Animal	4,797,659	0.876088	59,366		59,366	624	59,990
Pub Svc Med Exam	4,342,891	0.793044	53,738		53,738	565	54,304
C&ED Admin	594,005	0.108470	7,350		7,350	77	7,427
C&ED Vets Svc	2,028,497	0.370419	25,100		25,100	264	25,364
C&ED Dev & Plan	5,357,970	0.978405	66,299		66,299	697	66,996
Public Communication	3,373,634	0.616050	41,745		41,745	439	42,184
Clerk / ROD	7,624,227	1.392240	94,341		94,341	992	95,333
District Court	16,466,707	3.006942	203,757		203,757	2,143	205,900
Probate Court	5,928,869	1.082655	73,363		73,363	773	74,135
Circuit Court	21,922,931	4.003289	271,271		271,271	2,853	274,124
Prosecuting Atty	22,608,063	4.128399	279,749		279,749	2,942	282,691
Sheriff Office	168,818,815	30.827562	2,088,941		2,088,941	21,972	2,110,913
Board of Comm.	3,855,403	0.704025	47,706		47,706	502	48,208
Water Res. Comm.	4,416,775	0.806536	54,653		54,653	575	55,227
Parks & Rec	21,929,135	4.004422	271,348		271,348	2,854	274,202
Friend of Court	18,867,696	3.445381	233,466		233,466	2,456	235,922
Health Dept.	32,756,365	5.981554	405,323		405,323	4,263	409,586
Indigent Defense	4,584,960	0.837248	56,734		56,734	597	57,330
ROD Automation	480,530	0.087748	5,946		5,946	62	6,008
Oakland Enhance	434,786	0.079395	5,380		5,380	57	5,436
Water Res Co SRF	9,764,529	1.783075	120,825		120,825	1,271	122,096
Multi Org Grants	1,989,100	0.363224	24,613		24,613	259	24,872
Workforce Develop	1,578,071	0.288167	19,527		19,527	205	19,732
LE Grants Misc	3,660,879	0.668504	45,299		45,299	476	45,776
LE Grants PA-CRP	2,283,015	0.416895	28,250		28,250	297	28,547
LE Grants Rd Pat	1,154,804	0.210876	14,289		14,289	150	14,440
Housing Trust Fund	297,914	0.054401	3,686		3,686	39	3,725

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Human Resources

Activity - Personnel Svcs

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
House Comm Dev	2,549,403	0.465540	31,546		31,546	332	31,878
Hum Svcs Grants	6,548,123	1.195736	81,026		81,026	852	81,878
Opioid Settlement	44,491	0.008124	550		550	6	556
Other Grants	382,138	0.069781	4,729		4,729	50	4,778
Judicial Grants	784,312	0.143221	9,705		9,705	102	9,807
Concealed Pistol	134,323	0.024528	1,662		1,662	17	1,680
Child Care Fund	27,837,530	5.083338	344,458		344,458	3,623	348,081
Oakland Transit	424,080	0.077440	5,248		5,248	55	5,303
Proj Work Orders	68,538	0.012516	848		848	9	857
Water Res Co CPF	1,245,391	0.227418	15,410		15,410	162	15,572
Fire Record Mgmt	428,653	0.078275	5,304		5,304	56	5,360
Airport	2,776,475	0.507005	34,356		34,356	361	34,717
Drain Prop Funds	31,430,961	5.739526	388,922		388,922	4,091	393,013
Delq Tax Revolv	204,498	0.037343	2,530		2,530	27	2,557
Fac & Operations	19,153,423	3.497556	237,002		237,002	2,493	239,494
Info Tech Clemis	3,435,386	0.627327	42,509		42,509	447	42,956
Info Technology	20,936,303	3.823123	259,063		259,063	2,725	261,788
Radio Communicat	1,259,390	0.229974	15,584		15,584	164	15,747
Motor Pool	2,060,895	0.376335	25,501		25,501	268	25,769
Communication	166,880	0.030474	2,065		2,065	22	2,087
Bldg & Liab Ins	1,396,449	0.255002	17,279		17,279	182	17,461
Fringe Benefits	3,340,441	0.609989	41,334		41,334	435	41,769
Delq Per Prop Tx	120,329	0.021973	1,489		1,489	16	1,505
Retirement	4,426	0.000808	55		55	1	55
Schedule .4 Total for Personnel Svcs	547,622,986	100.000000	6,776,212		6,776,212	68,446	6,844,658

Allocation Basis: Dollar amount of personnel expenses by department
Allocation Source: Annual Financial Statement

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Svcs
Non-Departmental	22	22
Co Exec Admin	30,232	30,232
Co Exec Compliance	2,355	2,355
Co Exec Corp Counsel	43,234	43,234
Mgmt & Budget Admin	3,397	3,397
Mgmt & Budget Purchasing	20,037	20,037
Mgmt & Budget Fiscal Services	79,623	79,623
Facilities Management Admin	25,688	25,688
Facilities Support Services	17,960	17,960
Human Resources	45,934	45,934
Treasurer	49,877	49,877
Clerk Adm/Micrographics	10,504	10,504
Div, Equity, and Inclusion	7,537	7,537
Co Exec Indigent Defense	1,454	1,454
Office of Sustainability	4,750	4,750
Performance Mgmt/Strategic Partner	7,274	7,274
M&B Equalization	120,945	120,945
M&B Reimb.	29,432	29,432
Hum Svc Admin	21,605	21,605
Hum Svc Social Service	107	107
HHS Admin Svcs	6,743	6,743
Hum Svc Homeland	21,201	21,201
Pub Svc Admin	3,743	3,743
Pub Svc Comm Cor	55,862	55,862
Pub Svc Childrens Village	5	5
Pub Svc Animal	59,990	59,990
Pub Svc Med Exam	54,304	54,304
C&ED Admin	7,427	7,427
C&ED Vets Svc	25,364	25,364
C&ED Dev & Plan	66,996	66,996
Public Communication	42,184	42,184
Clerk / ROD	95,333	95,333
District Court	205,900	205,900
Probate Court	74,135	74,135
Circuit Court	274,124	274,124
Prosecuting Atty	282,691	282,691
Sheriff Office	2,110,913	2,110,913
Board of Comm.	48,208	48,208
Water Res. Comm.	55,227	55,227
Parks & Rec	274,202	274,202
Friend of Court	235,922	235,922
Health Dept.	409,586	409,586
Indigent Defense	57,330	57,330
ROD Automation	6,008	6,008
Oakland Enhance	5,436	5,436
Water Res Co SRF	122,096	122,096
Multi Org Grants	24,872	24,872
Workforce Develop	19,732	19,732
LE Grants Misc	45,776	45,776
LE Grants PA-CRP	28,547	28,547
LE Grants Rd Pat	14,440	14,440
Housing Trust Fund	3,725	3,725

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Svcs
House Comm Dev	31,878	31,878
Hum Svcs Grants	81,878	81,878
Opioid Settlement	556	556
Other Grants	4,778	4,778
Judicial Grants	9,807	9,807
Concealed Pistol	1,680	1,680
Child Care Fund	348,081	348,081
Oakland Transit	5,303	5,303
Proj Work Orders	857	857
Water Res Co CPF	15,572	15,572
Fire Record Mgmt	5,360	5,360
Airport	34,717	34,717
Drain Prop Funds	393,013	393,013
Delq Tax Revolv	2,557	2,557
Fac & Operations	239,494	239,494
Info Tech Clemis	42,956	42,956
Info Technology	261,788	261,788
Radio Communicat	15,747	15,747
Motor Pool	25,769	25,769
Communication	2,087	2,087
Bldg & Liab Ins	17,461	17,461
Fringe Benefits	41,769	41,769
Delq Per Prop Tx	1,505	1,505
Retirement	55	55
Direct Bill	0	0
Total	6,844,658	6,844,658

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .1 - Nature and Extent of Services
For Department Treasurer

The Oakland County Treasurer is responsible for the cash management of the County, collection of delinquent taxes, and investment of County money. The costs of the Treasurer's Office have been allocated to the following activities.

Cash Accounting – this function identifies the cost of receiving and processing cash receipts and wire transfers that are handled by the Treasurers Office. The basis of allocation is the number of cash transactions processed by benefiting department.

Disbursement General – this function identifies the cost related to processing disbursement checks and disbursing direct deposits related to several county departments. The basis of allocation is the number of disbursement accounting transactions processed by benefiting department.

Disbursement Specific – this function identifies the costs related to processing disbursement checks that are unique to specific departments. The basis of allocation is the number of disbursement checks printed by department.

Delinquent Tax – this function identifies the costs directly related to the Delinquent Tax Fund. These costs were allocated directly to the Delinquent Tax fund.

Delinquent Personal Property Tax – the employees who are responsible for performing the work associated with this fund are charged directly to the fund. This function identifies the administrative support within the Treasurer's Office of overseeing the activity related to this fund.

General Government – this function includes costs related delinquent taxes, investment of County funds and other activities that are considered general government and should not be allocated for the purpose of this cost plan.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .2 - Costs To Be Allocated
For Department Treasurer

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	15,017,380			15,017,380
Cost Adjustments:				
Incentive Payment	0			
Total Departmental Cost Adjustments:	0			0
Inbound Costs:				
Building Depreciation	40,780		40,780	
Non-Departmental	3,007	4	3,011	
Co Exec Compliance	27,414	729	28,143	
Co Exec Corp Counsel	23,384	2,218	25,603	
Mgmt & Budget Purchasing	28,594	908	29,503	
Mgmt & Budget Fiscal Services	59,207	3,347	62,553	
Facilities Management Admin	89,462	405	89,867	
Facilities Support Services	106,736	994	107,730	
Human Resources	49,358	519	49,877	
Treasurer		10,816	10,816	
Total Allocated Additions:	427,942	19,942	447,884	447,884
Total To Be Allocated:	15,445,322	19,942		15,465,264

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Total	G&A	Cash Accounting	Disb General	Disb Specific
Wages & Benefits					
SALARIES & WAGES	2,239,965	362,760	520,560	29,159	110,431
FRINGE BENEFITS	1,176,007	152,330	290,708	14,618	55,363
Other Expense & Cost					
Supplies	24,010	5,794	1,254	1,463	5,541
Postage	31,740	3,001	0	1,828	6,922
Advertising	5,815	0	0	0	0
Bonds	53,433	0	0	0	0
Travel	16,955	5,203	0	708	2,681
Professional Serv	55,607	0	19,324	0	0
Operating Expenses	41,151	3,227	903	166	630
ISF IT Development	768,771	0	151,547	369	1,399
ISF IT Oper/Print	487,802	250,682	0	1,378	5,221
ISF Specific	33,405	2,178	0	0	0
ISF Insurance	804,645	327,362	0	0	0
ISF Building/Tele	375,822	47,203	58,703	2,518	10,673
Prop Tax Land Sale	8,902,252	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	15,017,380				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Incentive Payment	0	0	0	0	0
Functional Cost	15,017,380	1,159,740	1,042,999	52,207	198,861
Allocation Step 1					
Inbound - Co Exec Compliance:	15,765	0	15,765	0	0
Audits/Bank Rec					
Inbound - All Others	412,177	57,466	82,464	4,619	17,494
Reallocate Admin Costs		(1,217,206)	223,601	12,537	47,471
Unallocated Costs	(13,629,378)	0	0	0	0
1st Allocation	1,815,943	0	1,364,829	69,363	263,826
Allocation Step 2					
Inbound - Co Exec Compliance:	598	0	598	0	0
Audits/Bank Rec					
Inbound - Treasurer: Cash Accounting	10,538	10,432	0	0	0
Inbound - All Others	8,805	1,227	1,761	98	373
Reallocate Admin Costs		(11,659)	2,142	120	455
Unallocated Costs	(13,439)	0	0	0	0
2nd Allocation	6,504	0	4,502	218	828
Total For Treasurer					
Schedule .3 Total	1,822,447	0	1,369,330	69,581	264,654

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Delq Tax Fund	Delq Per Prop	Investment Serv**	General Gov't**
Wages & Benefits				
SALARIES & WAGES	0	0	217,322	999,733
FRINGE BENEFITS	0	0	112,983	550,005
Other Expense & Cost				
Supplies	0	0	0	9,958
Postage	0	0	0	19,989
Advertising	0	0	0	5,815
Bonds	0	0	0	53,433
Travel	0	0	2,067	6,296
Professional Serv	0	0	0	36,283
Operating Expenses	0	0	230	35,995
ISF IT Development	0	0	456	615,000
ISF IT Oper/Print	0	0	25,085	205,436
ISF Specific	0	0	0	31,227
ISF Insurance	0	0	0	477,283
ISF Building/Tele	18,115	0	26,909	211,701
Prop Tax Land Sale	0	0	0	8,902,252
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Incentive Payment	0	0	0	0
 Functional Cost	 18,115	 0	 385,052	 12,160,406
Allocation Step 1				
Inbound - Co Exec Compliance:	0	0	0	0
Audits/Bank Rec				
Inbound - All Others	0	0	34,427	215,707
Reallocate Admin Costs	64,268	35,542	93,360	740,426
Unallocated Costs	0	0	(512,839)	(13,116,540)
1st Allocation	82,383	35,542	0	0
Allocation Step 2				
Inbound - Co Exec Compliance:	0	0	0	0
Audits/Bank Rec				
Inbound - Treasurer: Cash Accounting	0	0	0	106
Inbound - All Others	0	0	735	4,610
Reallocate Admin Costs	616	340	894	7,093
Unallocated Costs	0	0	(1,629)	(11,809)
2nd Allocation	616	340	0	0
Total For Treasurer				
Schedule .3 Total	82,999	35,883	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Cash Accounting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	258	0.503061	6,866		6,866		6,866
Co Exec Admin	1	0.001950	27		27		27
Co Exec Corp Counsel	2	0.003900	53		53		53
Mgmt & Budget Purchasing	18	0.035097	479		479		479
Facilities Management Admin	2	0.003900	53		53		53
Facilities Support Services	38	0.074094	1,011		1,011		1,011
Human Resources	1	0.001950	27		27		27
Treasurer	396	0.772141	10,538		10,538		10,538
M&B Reimb.	366	0.713645	9,740		9,740	32	9,772
Hum Svc Admin	4	0.007799	106		106	0	107
Hum Svc Homeland	6	0.011699	160		160	0	160
Pub Svc Admin	1	0.001950	27		27	0	27
Pub Svc Comm Cor	19	0.037047	506		506	2	507
Pub Svc Childrens Village	15	0.029248	399		399	1	400
Pub Svc Animal	2,917	5.687712	77,627		77,627	260	77,887
Pub Svc Med Exam	90	0.175486	2,395		2,395	8	2,403
C&ED Admin	4	0.007799	106		106	0	107
C&ED Vets Svc	126	0.245681	3,353		3,353	11	3,364
C&ED Dev & Plan	75	0.146239	1,996		1,996	7	2,002
Clerk / ROD	7,928	15.458410	210,981		210,981	706	211,687
District Court	2,786	5.432282	74,141		74,141	248	74,389
Probate Court	3,760	7.331435	100,061		100,061	335	100,396
Circuit Court	10,566	20.602112	281,186		281,186	944	282,130
Prosecuting Atty	81	0.157938	2,156		2,156	7	2,163
Sheriff Office	3,140	6.122529	83,562		83,562	279	83,841
Board of Comm.	12	0.023398	319		319	1	320
Water Res. Comm.	767	1.495535	20,411		20,411	68	20,480
Parks & Rec	845	1.647623	22,487		22,487	75	22,562
Health Dept.	7,710	15.033342	205,179		205,179	686	205,866
ROD Automation	343	0.668799	9,128		9,128	30	9,158
Pontiac Develop Fund	8	0.015599	213		213	1	214
Water Res Co SRF	307	0.598604	8,170		8,170	27	8,197
Workforce Develop	2	0.003900	53		53	0	53
LE Grants Misc	2,466	4.808330	65,625		65,625	219	65,845
Housing Trust Fund	3	0.005850	80		80	0	80
House Comm Dev	170	0.331474	4,524		4,524	15	4,539
Opioid Settlement	2	0.003900	53		53	0	53
Brownfield Init.	4	0.007799	106		106	0	107
Concealed Pistol	1,721	3.355692	45,799		45,799	153	45,953
Child Care Fund	13	0.025348	346		346	1	347
Waste Res Mgmt	23	0.044847	612		612	2	614
Oakland Transit	2	0.003900	53		53	0	53
Proj Work Orders	9	0.017549	239		239	1	240
Water Res Co CPF	5	0.009749	133		133	0	133
Airport	139	0.271029	3,699		3,699	12	3,711
Drain Prop Funds	1,513	2.950123	40,264		40,264	135	40,399
Fac & Operations	31	0.060445	825		825	3	828
Info Tech Clemis	1	0.001950	27		27	0	27
Info Technology	1,849	3.605272	49,206		49,206	165	49,370
Drain Equipment	45	0.087743	1,197		1,197	4	1,201
Radio Communicat	95	0.185236	2,528		2,528	8	2,536
Motor Pool	52	0.101392	1,384		1,384	5	1,388

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Cash Accounting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Communication	2	0.003900	53		53	0	53
Bldg & Liab Ins	5	0.009749	133		133	0	133
Fringe Benefits	149	0.290528	3,965		3,965	13	3,978
Retirement	16	0.031198	426		426	1	427
Retiree Hlt Care	20	0.038997	532		532	2	534
Others	357	0.696096	9,500		9,500	32	9,532
Schedule .4 Total for Cash Accounting	51,286	100.000000	1,364,829		1,364,829	4,502	1,369,330

Allocation Basis: Number of cash transactions by department
Allocation Source: Cash transaction summary

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Treasurer**

Activity - Disb General

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	122	0.155710	108		108		108
Co Exec Admin	45	0.057434	40		40		40
Co Exec Compliance	14	0.017868	12		12		12
Co Exec Corp Counsel	31	0.039566	27		27		27
Mgmt & Budget Purchasing	9	0.011487	8		8		8
Mgmt & Budget Fiscal Services	53	0.067644	47		47		47
Facilities Management Admin	91	0.116144	81		81		81
Facilities Support Services	72	0.091894	64		64		64
Human Resources	255	0.325459	226		226		226
Treasurer	314	0.400761	278		278		278
Clerk Adm/Micrographics	32	0.040842	28		28	0	28
Div, Equity, and Inclusion	60	0.076578	53		53	0	53
Co Exec Indigent Defense	11	0.014039	10		10	0	10
M&B Equalization	61	0.077855	54		54	0	54
M&B Reimb.	77	0.098276	68		68	0	68
Hum Svc Admin	65	0.082960	57		57	0	58
Hum Svc Social Service	5	0.006382	4		4	0	4
Hum Svc Homeland	374	0.477339	331		331	1	332
Hum Svc MSU Ext	1	0.001276	1		1		1
Pub Svc Comm Cor	111	0.141670	98		98	0	98
Pub Svc Animal	496	0.633049	439		439	1	440
Pub Svc CC Prob	24	0.030631	21		21	0	21
Pub Svc Med Exam	235	0.299932	208		208	1	209
C&ED Admin	18	0.022974	16		16	0	16
C&ED Vets Svc	35	0.044671	31		31	0	31
C&ED Dev & Plan	294	0.375235	260		260	1	261
Public Communication	121	0.154433	107		107	0	107
Clerk / ROD	564	0.719838	499		499	2	501
District Court	1,987	2.536024	1,759		1,759	5	1,764
Probate Court	3,362	4.290947	2,976		2,976	9	2,986
Circuit Court	6,923	8.835880	6,129		6,129	19	6,148
Prosecuting Atty	292	0.372682	258		258	1	259
Sheriff Office	3,226	4.117369	2,856		2,856	9	2,865
Board of Comm.	105	0.134012	93		93	0	93
Water Res. Comm.	230	0.293551	204		204	1	204
Parks & Rec	7,283	9.295350	6,448		6,448	20	6,468
Friend of Court	258	0.329287	228		228	1	229
Health Dept.	1,496	1.909357	1,324		1,324	4	1,329
Indigent Defense	11,122	14.195096	9,849		9,849	36	9,885
Land Bank	34	0.043394	30		30	0	30
ROD Automation	17	0.021697	15		15	0	15
Pontiac Develop Fund	25	0.031908	22		22	0	22
ARP	410	0.523286	363		363	1	364
Water Res Co SRF	4,067	5.190744	3,600		3,600	11	3,612
Multi Org Grants	73	0.093170	65		65	0	65
Workforce Develop	1,780	2.271828	1,576		1,576	5	1,581
LE Grants Misc	131	0.167196	116		116	0	116
LE Grants PA-CRP	332	0.423734	294		294	1	295
Housing Trust Fund	52	0.066368	46		46	0	46
House Comm Dev	748	0.954678	662		662	2	664
Hum Svcs Grants	1,538	1.962962	1,362		1,362	4	1,366
Opioid Settlement	4	0.005105	4		4	0	4

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Disb General

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Other Grants	111	0.141670	98		98	0	98
Judicial Grants	494	0.630496	437		437	1	439
Brownfield Init.	4	0.005105	4		4	0	4
Concealed Pistol	18	0.022974	16		16	0	16
Child Care Fund	1,158	1.477965	1,025		1,025	3	1,028
Waste Res Mgmt	21	0.026802	19		19	0	19
Oakland Transit	65	0.082960	57		57	0	58
Misc DSF	13	0.016592	11		11	0	11
Water Res Co DSF	90	0.114868	80		80	0	80
Proj Work Orders	548	0.699417	485		485	1	487
Drain Debt Funds	16	0.020421	14		14	0	14
Water Res Co CPF	531	0.677719	470		470	1	472
Fire Record Mgmt	24	0.030631	21		21	0	21
Airport	1,697	2.165895	1,502		1,502	5	1,507
Drain Prop Funds	10,726	13.689678	9,496		9,496	30	9,526
Delq Tax Revolv	33	0.042118	29		29	0	29
Fac & Operations	5,222	6.664880	4,623		4,623	15	4,638
Info Tech Infra Mod	44	0.056158	39		39	0	39
Info Tech Clemis	279	0.356090	247		247	1	248
Info Technology	1,577	2.012738	1,396		1,396	4	1,400
Drain Equipment	613	0.782377	543		543	2	544
Radio Communicat	752	0.959784	666		666	2	668
Motor Pool	3,554	4.535998	3,146		3,146	10	3,156
Communication	230	0.293551	204		204	1	204
Bldg & Liab Ins	669	0.853850	592		592	2	594
Fringe Benefits	761	0.971270	674		674	2	676
Public Transport	5	0.006382	4		4	0	4
Retiree Hlt Care	2	0.002553	2		2		2
Superseding Trust	8	0.010210	7		7	0	7
Others	1	0.001276	1		1		1
Schedule .4 Total for Disb General	78,351	100.000000	69,363		69,363	218	69,581

Allocation Basis: Number of vouchers by department

Allocation Source: Voucher transaction count summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Disb Specific

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mgmt & Budget Fiscal Services	151,897	84.505060	222,946		222,946		222,946
District Court	1,093	0.608070	1,604		1,604	32	1,637
Circuit Court	14,525	8.080713	21,319		21,319	432	21,751
Sheriff Office	4,932	2.743826	7,239		7,239	147	7,386
Retirement	7,302	4.062331	10,717		10,717	217	10,935
Schedule .4 Total for Disb Specific	179,749	100.000000	263,826		263,826	828	264,654

Allocation Basis: Number of checks and direct deposits by department

Allocation Source: Check and direct deposit summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Delq Tax Fund

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Delq Tax Revolv	100	100.000000	82,383		82,383	616	82,999
Schedule .4 Total for Delq Tax Fund	100	100.000000	82,383		82,383	616	82,999

Allocation Basis: Direct allocation to the Delinquent Tax Fund
Allocation Source: County Treasurer

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Delq Per Prop

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Delq Per Prop Tx	100	100.000000	35,542		35,542	340	35,883
Schedule .4 Total for Delq Per Prop	100	100.000000	35,542		35,542	340	35,883

Allocation Basis: Direct allocation to Delinquent Personal Property Tax
Allocation Source: County Treasurer

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Cash Accounting	Disb General	Disb Specific	Delq Tax Fund
Non-Departmental	6,974	6,866	108	0	0
Co Exec Admin	66	27	40	0	0
Co Exec Compliance	12	0	12	0	0
Co Exec Corp Counsel	81	53	27	0	0
Mgmt & Budget Purchasing	487	479	8	0	0
Mgmt & Budget Fiscal Services	222,993	0	47	222,946	0
Facilities Management Admin	134	53	81	0	0
Facilities Support Services	1,075	1,011	64	0	0
Human Resources	252	27	226	0	0
Treasurer	10,816	10,538	278	0	0
Clerk Adm/Micrographics	28	0	28	0	0
Div, Equity, and Inclusion	53	0	53	0	0
Co Exec Indigent Defense	10	0	10	0	0
M&B Equalization	54	0	54	0	0
M&B Reimb.	9,841	9,772	68	0	0
Hum Svc Admin	164	107	58	0	0
Hum Svc Social Service	4	0	4	0	0
Hum Svc Homeland	492	160	332	0	0
Hum Svc MSU Ext	1	0	1	0	0
Pub Svc Admin	27	27	0	0	0
Pub Svc Comm Cor	606	507	98	0	0
Pub Svc Childrens Village	400	400	0	0	0
Pub Svc Animal	78,328	77,887	440	0	0
Pub Svc CC Prob	21	0	21	0	0
Pub Svc Med Exam	2,612	2,403	209	0	0
C&ED Admin	123	107	16	0	0
C&ED Vets Svc	3,395	3,364	31	0	0
C&ED Dev & Plan	2,263	2,002	261	0	0
Public Communication	107	0	107	0	0
Clerk / ROD	212,187	211,687	501	0	0
District Court	77,790	74,389	1,764	1,637	0
Probate Court	103,382	100,396	2,986	0	0
Circuit Court	310,029	282,130	6,148	21,751	0
Prosecuting Atty	2,422	2,163	259	0	0
Sheriff Office	94,092	83,841	2,865	7,386	0
Board of Comm.	413	320	93	0	0
Water Res. Comm.	20,684	20,480	204	0	0
Parks & Rec	29,030	22,562	6,468	0	0
Friend of Court	229	0	229	0	0
Health Dept.	207,194	205,866	1,329	0	0
Indigent Defense	9,885	0	9,885	0	0
Land Bank	30	0	30	0	0
ROD Automation	9,173	9,158	15	0	0
Pontiac Develop Fund	236	214	22	0	0
ARP	364	0	364	0	0
Water Res Co SRF	11,809	8,197	3,612	0	0
Multi Org Grants	65	0	65	0	0
Workforce Develp	1,634	53	1,581	0	0
LE Grants Misc	65,961	65,845	116	0	0
LE Grants PA-CRP	295	0	295	0	0
Housing Trust Fund	126	80	46	0	0
House Comm Dev	5,203	4,539	664	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Cash Accounting	Disb General	Disb Specific	Delq Tax Fund
Hum Svcs Grants	1,366	0	1,366	0	0
Opioid Settlement	57	53	4	0	0
Other Grants	98	0	98	0	0
Judicial Grants	439	0	439	0	0
Brownfield Init.	110	107	4	0	0
Concealed Pistol	45,968	45,953	16	0	0
Child Care Fund	1,375	347	1,028	0	0
Waste Res Mgmt	633	614	19	0	0
Oakland Transit	111	53	58	0	0
Misc DSF	11	0	11	0	0
Water Res Co DSF	80	0	80	0	0
Proj Work Orders	727	240	487	0	0
Drain Debt Funds	14	0	14	0	0
Water Res Co CPF	605	133	472	0	0
Fire Record Mgmt	21	0	21	0	0
Airport	5,218	3,711	1,507	0	0
Drain Prop Funds	49,924	40,399	9,526	0	0
Delq Tax Revolv	83,028	0	29	0	82,999
Fac & Operations	5,465	828	4,638	0	0
Info Tech Infra Mod	39	0	39	0	0
Info Tech Clemis	274	27	248	0	0
Info Technology	50,771	49,370	1,400	0	0
Drain Equipment	1,746	1,201	544	0	0
Radio Communicat	3,204	2,536	668	0	0
Motor Pool	4,545	1,388	3,156	0	0
Communication	257	53	204	0	0
Bldg & Liab Ins	727	133	594	0	0
Fringe Benefits	4,654	3,978	676	0	0
Delq Per Prop Tx	35,883	0	0	0	0
Public Transport	4	0	4	0	0
Retirement	11,362	427	0	10,935	0
Retiree Hlt Care	536	534	2	0	0
Superseding Trust	7	0	7	0	0
Others	9,533	9,532	1	0	0
Direct Bill	0	0	0	0	0
Total	1,822,447	1,369,330	69,581	264,654	82,999

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Delq Per Prop
Non-Departmental	0
Co Exec Admin	0
Co Exec Compliance	0
Co Exec Corp Counsel	0
Mgmt & Budget Purchasing	0
Mgmt & Budget Fiscal Services	0
Facilities Management Admin	0
Facilities Support Services	0
Human Resources	0
Treasurer	0
Clerk Adm/Micrographics	0
Div, Equity, and Inclusion	0
Co Exec Indigent Defense	0
M&B Equalization	0
M&B Reimb.	0
Hum Svc Admin	0
Hum Svc Social Service	0
Hum Svc Homeland	0
Hum Svc MSU Ext	0
Pub Svc Admin	0
Pub Svc Comm Cor	0
Pub Svc Childrens Village	0
Pub Svc Animal	0
Pub Svc CC Prob	0
Pub Svc Med Exam	0
C&ED Admin	0
C&ED Vets Svc	0
C&ED Dev & Plan	0
Public Communication	0
Clerk / ROD	0
District Court	0
Probate Court	0
Circuit Court	0
Prosecuting Atty	0
Sheriff Office	0
Board of Comm.	0
Water Res. Comm.	0
Parks & Rec	0
Friend of Court	0
Health Dept.	0
Indigent Defense	0
Land Bank	0
ROD Automation	0
Pontiac Develop Fund	0
ARP	0
Water Res Co SRF	0
Multi Org Grants	0
Workforce Develop	0
LE Grants Misc	0
LE Grants PA-CRP	0
Housing Trust Fund	0
House Comm Dev	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Delq Per Prop
Hum Svcs Grants	0
Opioid Settlement	0
Other Grants	0
Judicial Grants	0
Brownfield Init.	0
Concealed Pistol	0
Child Care Fund	0
Waste Res Mgmt	0
Oakland Transit	0
Misc DSF	0
Water Res Co DSF	0
Proj Work Orders	0
Drain Debt Funds	0
Water Res Co CPF	0
Fire Record Mgmt	0
Airport	0
Drain Prop Funds	0
Delq Tax Revolv	0
Fac & Operations	0
Info Tech Infra Mod	0
Info Tech Clemis	0
Info Technology	0
Drain Equipment	0
Radio Communicat	0
Motor Pool	0
Communication	0
Bldg & Liab Ins	0
Fringe Benefits	0
Delq Per Prop Tx	35,883
Public Transport	0
Retirement	0
Retiree Hlt Care	0
Superseding Trust	0
Others	0
Direct Bill	0
Total	<u>35,883</u>

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .1 - Nature and Extent of Services
For Department Clerk Adm/Micrographics

The Oakland County Clerk's Department has many duties assigned to it. A good portion of its duties, while important to the efficient operation of government, are not eligible for allocation in this cost plan. The services allocated here only include the Clerk Administration in order to identify the portion of administrative support related to the Micrographics and other Clerk department operations. The costs of this department have been allocated as follows:

Clerk Administration - The costs of this activity includes administrative support of all Clerk activities other than the Micrographics. The basis of allocation is a direct allocation to the Clerk's Office.

Micrographics – this activity identifies the costs associated with providing micrographics services. This service was included in the Micrographics Fund prior to FY 2009 and charged back to user departments through internal billings. The costs associated with providing this service are now included in the Clerk's General Fund budget and allocated as part of the cost allocation plan. The basis of allocation is the dollar amount of computed micrographics charges by department.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .2 - Costs To Be Allocated
For Department Clerk Adm/Micrographics

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,059,774			1,059,774
Cost Adjustments:				
Incentive Payment	0			
Total Departmental Cost Adjustments:	0			0
Inbound Costs:				
Building Depreciation	19,926		19,926	
Non-Departmental	10	0	10	
Co Exec Compliance	822	9	831	
Mgmt & Budget Purchasing	749	26	774	
Mgmt & Budget Fiscal Services	5,042	494	5,536	
Facilities Management Admin	34,288	176	34,464	
Human Resources	10,395	109	10,504	
Treasurer	28	0	28	
Total Allocated Additions:	71,260	814	72,074	72,074
Total To Be Allocated:	1,131,034	814		1,131,848

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department Clerk Adm/Micrographics

	Total	G&A	Clerk Admin	Micrographics
Wages & Benefits				
SALARIES & WAGES	468,716	0	458,123	10,593
FRINGE BENEFITS	179,133	0	175,085	4,048
Other Expense & Cost				
Supplies	1,222	0	1,194	28
Internal Charges	73,359	0	71,701	1,658
Operating Expenses	10,760	0	10,517	243
Micrographics	326,584	0	0	326,584
Departmental Total				
Expenditures Per Financial Statement	1,059,774			
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Incentive Payment	0	0	0	0
Functional Cost	1,059,774	0	716,620	343,154
Allocation Step 1				
Inbound - Building Depreciation: Court House	14,728	0	5,173	9,554
Inbound - Building Depreciation: Info Tech Bldg	5,198	0	0	5,198
Inbound - Facilities Management Admin: Courthouse	32,309	0	11,349	20,959
Inbound - Facilities Management Admin: Info Tech Bldg	1,980	0	0	1,980
Inbound - All Others	17,046	0	12,841	4,205
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	1,131,034	0	745,984	385,050
Allocation Step 2				
Inbound - Facilities Management Admin: Courthouse	146	0	51	95
Inbound - Facilities Management Admin: Info Tech Bldg	30	0	0	30
Inbound - All Others	638	0	481	157
2nd Allocation	814	0	533	281
Total For Clerk Adm/Micrographics				
Schedule .3 Total	1,131,848	0	746,516	385,332

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Clerk Adm/Micrographics

Activity - Clerk Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Clerk / ROD	100	100.000000	745,984		745,984	533	746,516
Schedule .4 Total for Clerk Admin	100	100.000000	745,984		745,984	533	746,516

Allocation Basis: Direct allocation to Clerk/ROD
Allocation Source: General Ledger

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Clerk Adm/Micrographics

Activity - Micrographics

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Clerk / ROD	61,383.50	8.456258	32,561		32,561	24	32,585
Probate Court	3,939.80	0.542751	2,090		2,090	1	2,091
Circuit Court	10,561.40	1.454950	5,602		5,602	4	5,606
Sheriff Office	103,654.10	14.279501	54,983		54,983	40	55,023
Water Res. Comm.	546,355.60	75.266540	289,814		289,814	212	290,026
Schedule .4 Total for Micrographics	725,894.40	100.000000	385,050		385,050	281	385,332

Allocation Basis: Dollar amount of Micrographics charges by department

Allocation Source: General ledger

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2025
Schedule .5 - Allocation Summary
For Department Clerk Adm/Micrographics

Receiving Department	Total	Clerk Admin	Micrographics
Clerk / ROD	779,101	746,516	32,585
Probate Court	2,091	0	2,091
Circuit Court	5,606	0	5,606
Sheriff Office	55,023	0	55,023
Water Res. Comm.	290,026	0	290,026
Direct Bill	0	0	0
Total	1,131,848	746,516	385,332

Section D: Supplemental Data

Oakland County, Michigan
CAP to ACFR Reconciliation
Based on The Fiscal Year Ended September 30, 2025

Fund	Cost Center	Name	CAP Page	Expenses	Notes
10100	9010101	Non-Departmental	C-79	<u>23,377,297</u>	
		Total Per ACFR page 135		<u>23,377,297</u>	
10100	101010X	Co Exec. - Admin	C-90	3,350,669	
10100	1010201	Co Exec. - Auditing/Compliance	C-97	318,302	
10100	1010501	Co Exec. - Corp Counsel	C-105	<u>4,030,399</u>	
		Sub Total Co. Executive		7,699,370	
10100	1010205	Co Exec - Auditing		19,112	Non Central Service
10100	1010210	Co Exec - Purchasing		280	Non Central Service
10100	1010301	Co Exec - Diversity, Equity, and Incl.		834,886	Non Central Service
10100	1010603	Co Exec - Community Engagement		-	Non Central Service
10100	1010702	Co Exec - Indigent Defense		163,351	Non Central Service
10100	1010901	Co Exec - Office of Sustainability		431,915	Non Central Service
10100	1011001	Co Exec - Performance Management		230,217	Non Central Service
10100	1011101	Co Exec - Strategic Partnerships & Initiatives		379,421	Non Central Service
		Miscellaneous - Audit Footing Adjustment		<u>5</u>	Non Central Service
		Total Per ACFR page 132		<u>9,758,558</u>	
10100	1020101	Mgmt & Budget - Admin	C-111	646,734	
10100	1020301	Mgmt & Budget - Purchasing	C-116	2,688,199	
10100	10206XX	Mgmt & Budget - Fiscal Svcs	C-133	<u>8,675,072</u>	
		Sub Total Mgmt & Budget		12,010,005	
10100	1020501	Mgmt & Budget - Equalization		12,041,062	Non Central Service
10100	1020650	Mgmt & Budget - Reimb.		<u>2,961,073</u>	Non Central Service
		Total Per ACFR page 132		<u>27,012,136</u>	
10100	1040101	Facilities Mgmt - Admin	C-158	574,503	
10100	1040801	Facilities Mgmt - Planning & Eng.	C-158	1,212,582	
10100	1040105	Facilities Mgmt - Technical Support	C-158	108	
		Sub Total		1,787,193	
10100	10402XX	Facilities Mgmt - Support Services	C-211	3,180,548	
10100	1040901	Facilities Mgmt - Capital Planning & Design		914,655	Non Central Service
		Miscellaneous - Audit Footing Adjustment		<u>(72,867)</u>	Non Central Service
		Total Per ACFR page 132		<u>5,809,529</u>	
10100	1050XXX	Human Resources	C-222	<u>6,173,056</u>	
		Total Per ACFR page 133		<u>6,173,056</u>	
10100	70101XX	Treasurer	C-229	<u>15,017,380</u>	
		Total Per ACFR page 133		<u>15,017,380</u>	

Oakland County, Michigan
CAP to ACFR Reconciliation
Based on The Fiscal Year Ended September 30, 2025

Fund	Cost Center	Name	CAP Page	Expenses	Notes
10100	2010101	Clerk/ROD - Admin	C-244	733,190	
10100	2010601	Clerk/ROD - Micrographics	C-244	<u>326,584</u>	
		Sub Total Clerk		1,059,774	
10100	2010201	Clerk/ROD - Clerk Admin		372,826	Non Central Service
10100	2010205	Clerk/ROD - Vital Records		1,406,846	Non Central Service
10100	2010210	Clerk/ROD - Legal Records		3,731,972	Non Central Service
10100	2010301	Clerk/ROD - Elections		3,219,625	Non Central Service
10100	2010401	Clerk/ROD - ROD		2,757,903	Non Central Service
10100	2010501	Clerk/ROD - Jury Comm		<u>17,002</u>	Non Central Service
		Total Per ACFR page 133		<u>12,565,949</u>	

Oakland County, Michigan
Indirect Cost Overhead Rates
Based on Year Ended September 30, 2025
For Use in Fiscal Year Beginning October 1, 2026

The indirect cost overhead rates identified on the following Exhibits have been divided into four categories (Billed Departments, Proprietary Funds, Departments with CVT contracts, and Non-Billed Departments).

The departments included in Exhibit “A” represent those departments that were billed for indirect cost in fiscal 2025. It was necessary to calculate a roll forward for these departments, which represents the difference between the amount billed and the actual amount of indirect costs incurred.

Exhibit “B” includes those departments that are considered Proprietary Funds. These departments have been separated from the non-billed departments because the proposed indirect costs may be billed easier by charging each fund once a year based on the dollar amount of proposed costs as opposed to using an overhead rate.

Exhibit “C” includes departments that have established contracts for services with Cities, Villages, and Townships within the County. These departments have been separated to include a roll-forward calculation, which, again, represents the difference between the amount billed and the actual amount of indirect costs incurred.

Those departments included in Exhibit “D” represent those departments for which a rate may have been computed in the past but the departments were never billed for indirect costs. These departments were separated from billed departments because a roll forward should not be computed if a department was not billed for indirect cost for the year represented by this cost plan.

Schedules “E-1 and E-2” provide a comparison between FY 2024 and FY 2025 of actual indirect costs and the proposed rate that was computed for each department. The amount shown under Actual Indirect Costs does not include any Roll-Forward amount or cost adjustment if applicable. These adjustments tend to fluctuate and could result in a distorted comparison.

Oakland County, Michigan
Indirect Cost Overhead Rates
Based On The Fiscal Year Ended September 30, 2025
For Use in Fiscal Year Beginning October 1, 2026

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
	FY 2025 Direct Wages (Rate Base)	Fixed Rate ⁽¹⁾	Gross Recoveries (A * B)	Less FY 2025 Roll Forward ⁽²⁾	Net Recoveries (C - D)	FY 2025 Actual Indirect Costs ⁽³⁾	Roll Forward FY 2025 (F - E)	Indirect Costs W / Roll Forward (F + G)	Employee Incentives	Proposed Costs FY 2027 (H + I)	Proposed Rate FY 2027 (J / A)
Grant Departments											
Friend of the Court	12,328,230	N/A	1,137,596	139,744	997,852	1,198,375	200,523	1,398,898	-	1,398,898	N/A
Health Division	21,790,736	6.59%	1,436,010	(724,265)	2,160,275	2,279,587	119,312	2,398,899	-	2,398,899	11.01%
Workforce Development	1,064,885	20.44%	217,662	(47,873)	265,535	184,602	(80,933)	103,669	-	103,669	9.74%
Prosecuting Attorney - CRP	1,640,330	N/A	173,072	1,230	171,842	196,789	24,947	221,736	-	221,736	N/A
Road Patrol Grant	759,978	3.72%	28,271	(24,670)	52,941	50,062	(2,879)	47,183	-	47,183	6.21%
Human Services Grants	4,316,773	18.25%	787,811	(59,060)	846,871	685,978	(160,893)	525,085	-	525,085	12.16%
Water Res. Comm. (CPF)	820,142	34.96%	286,722	22,845	263,877	170,464	(93,413)	77,051	-	77,051	9.39%
Child Care Fund	18,562,698	9.97%	1,850,701	(424,815)	2,275,516	1,905,181	(370,335)	1,534,846	-	1,534,846	8.27%
Indigent Defense	3,121,514	N/A	-	-	-	774,227	-	774,227	-	774,227	N/A
ARP Local Fiscal Recovery	-	N/A	-	-	-	138,621	-	138,621	-	138,621	N/A

(1) Source: FY 2025 Proposed Rate, Page D-9, FY 2023 CAP

(2) Source: FY 2023 CAP, Page D-9

(3) Source: FY 2025 CAP, Exhibit A, Pages C-2 through C-19

Oakland County, Michigan
Indirect Costs
Based On The Fiscal Year Ended September 30, 2025
For Use in Fiscal Year Beginning October 1, 2026

	(A)	(B)	(C)	(D)	(E)	(F)
	FY 2025 Actual Indirect Costs ⁽¹⁾	Fixed Costs FY 2025 ⁽²⁾	Roll Forward FY 2027 (A - B)	Indirect Costs W / Roll Forward (A + C)	Employee Incentives	Proposed Costs FY 2027 (D + E)
Proprietary Funds						
Parks & Recreation	1,383,550	1,119,440	264,110	1,647,660	-	1,647,660
Fire Records	104,026	81,160	22,866	126,892	-	126,892
Airport	379,525	524,901	(145,376)	234,149	-	234,149
Drain Proprietary Funds	1,389,548	1,631,148	(241,600)	1,147,948	-	1,147,948
Delq Tax Revolving	88,273	137,894	(49,621)	38,652	-	38,652
Facilities & Operations	1,929,733	1,531,505	398,228	2,327,961	-	2,327,961
Information Tech - Clemis	770,901	532,786	238,115	1,009,016	-	1,009,016
Information Technology	2,087,419	2,040,659	46,760	2,134,179	-	2,134,179
Drain Equipment	165,595	183,291	(17,696)	147,899	-	147,899
Radio Communication	214,157	160,131	54,026	268,183	-	268,183
Motor Pool	853,726	958,532	(104,806)	748,920	-	748,920
Telephone Communication	104,490	80,772	23,718	128,208	-	128,208
Building & Liability Insurance	260,143	267,660	(7,517)	252,626	-	252,626
Fringe Benefits	359,755	353,529	6,226	365,981	-	365,981
Delq Pers. Prop. Tax	96,719	135,180	(38,461)	58,258	-	58,258
Totals	10,187,560	9,738,588	448,972	10,636,532	-	10,636,532

(1) Source: FY 2025 CAP, Exhibit A, Pages C-2 through C-20

(2) Source: FY 2023 CAP, Exhibit A, Pages C-2 through C-19

Oakland County, Michigan
Overhead Rates for Departments with CVT Contracts
Based On The Fiscal Year Ended September 30, 2025
For Use in Fiscal Year Beginning October 1, 2026

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
	FY 2025 Direct Wages	Fixed Rate ⁽¹⁾	Gross Recoveries (A * B)	Less FY 2025 Roll Forward ⁽²⁾	Net Recoveries (C - D)	FY 2025 Actual Indirect Costs ⁽³⁾	FY 2027 Roll Forward (F - E)	Indirect Costs W / Roll Forward (F + G)	Employee Incentives	Proposed Costs FY 2027 (H + I)	Proposed Rate FY 2027 (J / A)
<i>Depts w/ CVT Contracts</i>	(Rate Base)										
M & B - Equalization	6,281,404	18.15%	1,140,075	16,538	1,123,537	985,328	(138,209)	847,119	-	847,119	13.49%
Sheriff	109,336,090	8.45%	9,238,900	18,671	9,220,229	8,453,711	(766,518)	7,687,193	-	7,687,193	7.03%

(1) Source: FY 2025 Proposed Rate, Page D-10, FY 2023 CAP

(2) Source: Calculated Below for FY 2025

(3) Source: FY 2025 CAP, Exhibit A, Pages C-2 through C-20

	FY 2023	FY 2025	FY 2025
Roll Forward Calculation	Indirect Costs	Indirect Costs	Roll Forward
M & B - Equalization	968,790	985,328	16,538
Sheriff	8,435,040	8,453,711	18,671

Oakland County, Michigan
Indirect Cost Overhead Rates
Based On The Fiscal Year Ended September 30, 2025
For Use in Fiscal Year Beginning October 1, 2026

Non-Billed Departments	(Base) Direct Wages	Fixed Rate	Actual Indirect Costs	Employee Incentives	Proposed Costs FY 2027	Proposed Rate FY 2027
Co. Exec. Indigent Defense	70,299	0.00%	2,510	-	2,510	3.57%
Office of Sustainability	266,504	0.00%	26,573	-	26,573	9.97%
Performance Mgmt/Strategic Partner	407,923	0.00%	11,687	-	11,687	2.87%
M & B - Reimbursement	1,560,505	0.00%	295,816	-	295,816	18.96%
Human Svc - Admin	1,170,408	0.00%	88,819	-	88,819	7.59%
Human Svc - Social Services	6,508	0.00%	2,297	-	2,297	35.30%
HHS Admin Svcs	359,435	0.00%	15,353	-	15,353	4.27%
Emergency Mgmt & Homeland	1,158,471	0.00%	142,700	-	142,700	12.32%
Human Svc - Neighborhood Hou.	-	0.00%	-	-	-	N/A
Human Svc - MSU Ext.	-	0.00%	66,054	-	66,054	N/A
Public Svc - Admin	206,466	0.00%	11,360	-	11,360	5.50%
Public Svc - Community Corrections	2,932,743	0.00%	287,099	-	287,099	9.79%
Public Svc - Childrens Village	229	0.00%	51,869	-	51,869	N/A
Public Svc - Animal Control	3,218,394	0.00%	776,996	-	776,996	24.14%
Public Svc - CC Probation	-	0.00%	265,673	-	265,673	N/A
Public Svc - Medical Exam	3,096,438	0.00%	606,720	-	606,720	19.59%
C&ED - Admin	413,050	0.00%	138,298	-	138,298	33.48%
C&ED - Veterans	1,300,282	0.00%	132,297	-	132,297	10.17%
C&ED - Dev & Planning	3,591,883	0.00%	625,230	-	625,230	17.41%
Public Communications	2,241,098	0.00%	297,085	-	297,085	13.26%
Clerk	5,003,650	0.00%	2,013,264	-	2,013,264	40.24%
District Court	11,060,110	0.00%	727,431	-	727,431	6.58%
Probate Court	3,976,103	0.00%	749,609	-	749,609	18.85%
Circuit Court	14,523,985	0.00%	2,738,854	-	2,738,854	18.86%
Prosecuting Attorney	15,438,018	0.00%	1,714,725	-	1,714,725	11.11%
Board of Commissioners	2,517,218	0.00%	326,622	-	326,622	12.98%
Water Resources Commissioner	2,908,632	0.00%	710,757	-	710,757	24.44%
Road Commissioner	-	0.00%	75,474	-	75,474	N/A
Land Bank	-	0.00%	924	-	924	N/A
Register of Deeds Automation	315,611	0.00%	35,274	-	35,274	11.18%
Pontiac Development Fund	-	0.00%	257	-	257	N/A
Oakland Enhance	282,558	0.00%	14,009	-	14,009	4.96%
Water Res. Comm. (SRF)	6,430,352	0.00%	876,410	-	876,410	13.63%
Multi Organization Grants	1,348,195	0.00%	200,549	-	200,549	14.88%
LE Grants Misc	2,297,328	0.00%	324,837	-	324,837	14.14%
Housing Trust Fund	-	0.00%	11,604	-	11,604	N/A
Housing & Community Dev.	1,629,476	0.00%	208,834	-	208,834	12.82%
Opioid Settlement	-	0.00%	3,356	-	3,356	N/A
Other Grants	248,661	0.00%	52,629	-	52,629	21.16%
Judicial Grants	507,126	0.00%	114,528	-	114,528	22.58%
Brownfield Initiative	-	0.00%	1,008	-	1,008	N/A
Concealed Pistol	81,416	0.00%	76,377	-	76,377	N/A
Waste Resource Mgmt	-	0.00%	4,405	-	4,405	N/A
Oakland Transit	-	0.00%	259,312	-	259,312	N/A
Safer Communities	-	0.00%	39	-	39	N/A
Misc Debt Service Funds	-	0.00%	11	-	11	N/A
Water Res. Comm. (DSF)	-	0.00%	5,837	-	5,837	N/A
Project Work Orders	45,193	0.00%	68,014	-	68,014	N/A
Major Dept Supp Proj	-	0.00%	44,101	-	44,101	N/A
Drain Debt Funds	-	0.00%	14	-	14	N/A
Info. Tech. Infrastructure Mod.	-	0.00%	3,307	-	3,307	N/A
Public Transport	-	0.00%	4	-	4	N/A
Retirement	-	0.00%	81,859	-	81,859	N/A
Retiree Health Care	-	0.00%	66,375	-	66,375	N/A
						N/A

Oakland County, Michigan

Indirect Cost Comparison

	Based on FY 2024		Based on FY 2025	
	Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Non-Billed Departments				
Div, Equity, and Inclusion	13,472	N/A	19,293	4.74%
Co. Exec. Comm. Engage	(3)	N/A	23,043	N/A
Co. Exec. Indigent Defense	54	N/A	2,510	3.57%
Office of Sustainability	N/A	N/A	26,573	9.97%
Performance Mgmt/Strategic Partner	N/A	N/A	11,687	2.87%
M & B - Reimbursement	280,968	19.33%	295,816	18.96%
Human Svc - Admin	78,097	9.93%	88,819	7.59%
Human Svc - Social Services	2,124	50.97%	2,297	35.30%
HHS Admin Svcs	17,146	4.93%	15,353	4.27%
Human Svc - Homeland Sec.	135,511	16.39%	142,700	12.32%
Human Svc - Neighborhood	-	N/A	-	N/A
Human Svc - MSU Ext.	71,392	N/A	66,054	N/A
Public Svc - Admin	24,421	12.59%	11,360	5.50%
Public Svc - Community Corr.	321,045	11.46%	287,099	9.79%
Public Svc - Childrens Village	-	N/A	51,869	N/A
Public Svc - Animal Control	681,858	27.67%	776,996	24.14%
Public Svc - CC Probation	274,874	N/A	265,673	N/A
Public Svc - Medical Exam	631,475	21.45%	606,720	19.59%
C&ED - Admin	18,254	10.39%	138,298	33.48%
C&ED - Vets Services	132,400	11.02%	132,297	10.17%
C&ED - Dev & Planning	678,143	18.05%	625,230	17.41%
Public Communications	112,931	6.43%	297,085	13.26%
Clerk	1,931,411	39.90%	2,013,264	40.24%
District Court	601,185	5.70%	727,431	6.58%
Probate Court	667,299	17.61%	749,609	18.85%
Family Court	2,468,302	14.48%	2,738,854	18.86%
Prosecuting Attorney	1,538,568	10.22%	1,714,725	11.11%
Board of Commissioners	428,514	20.10%	326,622	12.98%
Water Resources Comm.	447,744	18.02%	710,757	24.44%
Road Commissioner	87,292	N/A	75,474	N/A
Land Bank	914	N/A	924	N/A
Register of Deeds Automation	31,248	10.52%	35,274	11.18%
Pontiac Development Fund	387	N/A	257	N/A
Oakland Enhance	14,064	5.19%	14,009	4.96%
Water Res. Comm. (SRF)	592,421	10.37%	876,410	13.63%
Multi Organization Grants	153,817	12.67%	200,549	14.88%
LE Grants Misc	211,449	9.99%	324,837	14.14%

Oakland County, Michigan

Indirect Cost Comparison

	Based on FY 2024		Based on FY 2025	
	Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Non-Billed Departments				
Housing Trust Fund	22,169	N/A	11,604	N/A
Housing & Community Dev.	223,472	13.66%	208,834	12.82%
Opioid Settlement	1,215	N/A	3,356	N/A
Other Grants	34,290	18.17%	52,629	21.16%
Judicial Grants	126,759	15.69%	114,528	22.58%
Brownfield Initiative	1,139	N/A	1,008	N/A
Concealed Pistol	26,589	N/A	76,377	N/A
Waste Resource Mgmt	1,984	N/A	4,405	N/A
Misc Debt Service Funds	417	N/A	11	N/A
Water Res. Comm. (DSF)	5,558	N/A	5,837	N/A
Project Work Orders	57,925	N/A	68,014	N/A
Major Dept Supp Proj	-	N/A	44,101	N/A
Drain Debt Funds	4,884	N/A	14	N/A
Info. Tech. Infrastructure Mod.	870	N/A	3,307	N/A
Public Transport	6	N/A	4	N/A
Retirement	70,509	N/A	81,859	N/A
Retiree Health Care	59,539	N/A	66,375	N/A
Superseding Trust	14,350	N/A	11,799	N/A

Oakland County, Michigan Indirect Cost Comparison

		Based on FY 2024		Based on FY 2025	
		Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Grant Departments	Fund				
Friend of the Court	27100	1,230,648	N/A	1,198,375	N/A
Health Division	10100	2,273,222	11.97%	2,279,587	11.01%
Workforce Development	Multi	242,316	5.99%	184,602	9.74%
Prosecuting Attorney - CRP	27315	189,549	N/A	196,789	N/A
Road Patrol Grant	27345	42,101	2.86%	50,062	6.21%
Human Services	Multi	690,182	18.25%	685,978	12.16%
Water Res. Comm. (CPF)	Multi	189,140	31.30%	170,464	9.39%
Child Care Fund	Multi	1,786,158	10.93%	1,905,181	8.27%
Indigent Defense	20260	809,429	N/A	774,227	N/A
ARP Local Fiscal Recovery	21285	231,347	N/A	138,621	N/A

		Based on FY 2024		Based on FY 2025	
		Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Proprietary Funds	Fund				
Parks & Recreation	50800	1,171,346	N/A	1,383,550	N/A
Fire Records	53100	73,564	N/A	104,026	N/A
Airport	56500	635,226	N/A	379,525	N/A
Drain Proprietary Funds	Multi	1,293,766	N/A	1,389,548	N/A
Delq Tax Revolving	51800	104,247	N/A	88,273	N/A
Facilities & Operations	63100	1,643,944	N/A	1,929,733	N/A
Information Tech - Clemis	53500	563,224	N/A	770,901	N/A
Information Technology	63600	2,137,561	N/A	2,087,419	N/A
Drain Equipment	63900	202,952	N/A	165,595	N/A
Radio Communication	53600	153,279	N/A	214,157	N/A
Motor Pool	66100	862,226	N/A	853,726	N/A
Telephone Communication	67500	65,521	N/A	104,490	N/A
Building & Liability Insurance	67700	282,270	N/A	260,143	N/A
Fringe Benefits	67800	356,683	N/A	359,755	N/A
Delq. Pers. Prop. Tax	21290	78,879	N/A	96,719	N/A
Totals		9,624,688		10,187,560	

Oakland County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended September 30, 2025

The following pages provide a description of the Internal Service Funds, balance sheet, income statement, and working capital reserve, which are also included in the fiscal 2025 annual financial statements.

Working capital reserves - Internal service funds are dependent upon a reasonable level of working capital reserve to operate from one billing cycle to the next. Charges by an internal service activity to provide for the establishment and maintenance of a reasonable level of working capital reserve, in addition to the full recovery of costs, are allowable. A working capital reserve as part of retained earnings of up to 60 days cash expenses for normal operating purposes is considered reasonable. A working capital reserve exceeding 60 days may be approved by the cognizant Federal agency in exceptional cases.

Contributions to a reserve for certain self-insurance programs including workers compensation, unemployment compensation, and severance pay are allowable subject to the following provisions:

(1) The type of coverage and the extent of coverage and the rates and premiums would have been allowed had insurance (including reinsurance) been purchased to cover the risks. However, provision for known or reasonably estimated self-insured liabilities, which do not become payable for more than one year after the provision is made, shall not exceed the discounted present value of the liability. The rate used for discounting the liability must be determined by giving consideration to such factors as the governmental unit's settlement rate for those liabilities and its investment rate of return.

(2) Earnings or investment income on reserves must be credited to those reserves.

(3) Contributions to reserves must be based on sound actuarial principles using historical experience and reasonable assumptions. Reserve levels must be analyzed and updated at least biennially for each major risk being insured and take into account any reinsurance, coinsurance, etc. Reserve levels related to employee-related coverages will normally be limited to the value of claims submitted and adjudicated but not paid, submitted but not adjudicated, and incurred but not submitted. Reserve levels in excess of the amounts based on the above must be identified and justified in the cost allocation plan or indirect cost rate proposal.

(4) Accounting records, actuarial studies, and cost allocations (or billings) must recognize any significant differences due to types of insured risk and losses generated by the various insured activities or agencies of the governmental unit. If individual departments or agencies of the governmental unit experience significantly different levels of claims for a particular risk, those differences are to be recognized by the use of separate allocations or other techniques resulting in an equitable allocation.

(5) Whenever funds are transferred from a self-insurance reserve to other accounts (e.g., general fund), refunds shall be made to the Federal Government for its share of funds transferred, including earned or imputed interest from the date of transfer.

The following information is provided for information purposes. It will be necessary for the County to monitor the retained earnings for each type of coverage to insure that retained earnings are within acceptable limits.

Oakland County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended September 30, 2025

The retained earnings for each fund per the audit were adjusted to reflect capital contributions, operating transfers in, and operating transfers out that were either subsidies or withdrawals from each respective fund and were not based on provided services. If a transfer into a fund was intended to pay for unbilled services, this amount was treated similar to revenue generated for billed services and was not adjusted out of the retained earnings.

Oakland County, Michigan
Internal Service Funds 2 CFR Part 200 Reconciliation
Based On The Fiscal Year Ended September 30, 2025

	Total	Facilities Maintenance	Information Technology
2 CFR Part 200 Adjusted Fund Balance October 1, 2024	<u>\$ 378,183,477</u>	<u>\$ (97,649)</u>	<u>\$ (111,743,538)</u>
FY 2022 Fund Increase (Decrease)			
2 CFR Part 200 Revenues:			
Operating Revenues	\$ 368,980,665	\$ 37,892,720	\$ 45,781,524
Non Operating Revenue / (Expenses)	<u>2,260,644</u>	<u>106,819</u>	<u>(654,278)</u>
Revenues per ACFR	<u>\$ 371,241,309</u>	<u>\$ 37,999,539</u>	<u>\$ 45,127,246</u>
<i>Revenue Adjustments:</i>			
	-	-	-
Transfers In (recognized as revenue)	<u>168,721</u>	<u>-</u>	<u>15,565</u>
2 CFR Part 200 Revenues	<u><u>\$ 371,410,030</u></u>	<u><u>\$ 37,999,539</u></u>	<u><u>\$ 45,142,811</u></u>
2 CFR Part 200 Expenditures:			
Operating Expenses	\$ 332,059,444	\$ 33,994,627	\$ 50,631,999
Depreciation	<u>15,760,285</u>	<u>286,457</u>	<u>9,365,125</u>
Expenditures per ACFR	<u>\$ 347,819,729</u>	<u>\$ 34,281,084</u>	<u>\$ 59,997,124</u>
<i>Expenditure Adjustments:</i>			
Transfers Out (recognized as expense)	-	-	-
Indirect Costs	<u>-</u>	<u>-</u>	<u>-</u>
2 CFR Part 200 Allowable Expenditures	<u><u>\$ 347,819,729</u></u>	<u><u>\$ 34,281,084</u></u>	<u><u>\$ 59,997,124</u></u>
2 CFR Part 200 Current Year Increase (Decrease)	<u><u>\$ 23,590,301</u></u>	<u><u>\$ 3,718,455</u></u>	<u><u>\$ (14,854,313)</u></u>
2 CFR Part 200 Fund Balance September 30, 2025	<u><u>\$ 401,773,778</u></u>	<u><u>\$ 3,620,806</u></u>	<u><u>\$ (126,597,851)</u></u>
Excessive Balance *			
2 CFR Part 200 Fund Balance	\$ (114,862,885)	\$ 3,620,806	\$ (126,597,851)
Less: 60 Day Expenditure Allowance			
Allowable Reserves - 60 Days	<u>(27,263,000)</u>	<u>(5,665,771)</u>	<u>(8,438,667)</u>
Adjusted Fund Balance	<u><u>\$ (142,125,885)</u></u>	<u><u>\$ (2,044,965)</u></u>	<u><u>\$ (135,036,518)</u></u>
Fund Transfers:			
Contributed Capital	\$ 4,323,263	\$ -	\$ 4,323,263
Transfers In	9,582,517	157,997	8,458,477
Transfers Out	<u>(2,866,521)</u>	<u>(2,500,000)</u>	<u>-</u>
Net Transfers	<u><u>\$ 11,039,259</u></u>	<u><u>\$ (2,342,003)</u></u>	<u><u>\$ 12,781,740</u></u>

Risk funds (Insurance & Fringe Benefits) require an actuarial analysis to determine if there is excessive fund balance.

If a Non-risk fund has a negative fund balance, there is by definition no excessive fund balance.

60 Day Allowable Reserves are based on total CFR allowable expenses

Oakland County, Michigan
Internal Service Funds 2 CFR Part 200 Reconciliation
Based On The Fiscal Year Ended September 30, 2025

	Drain Equipment	Motor Pool	Telephone
2 CFR Part 200 Adjusted Fund Balance October 1, 2024	<u>\$ 37,093,555</u>	<u>\$ (3,343,295)</u>	<u>\$ 1,125,105</u>
FY 2022 Fund Increase (Decrease)			
2 CFR Part 200 Revenues:			
Operating Revenues	\$ 58,591,028	\$ 10,741,144	\$ 4,080,595
Non Operating Revenue / (Expenses)	<u>1,136,291</u>	<u>974,854</u>	<u>100,396</u>
Revenues per ACFR	<u>\$ 59,727,319</u>	<u>\$ 11,715,998</u>	<u>\$ 4,180,991</u>
<i>Revenue Adjustments:</i>			
	-	-	-
Transfers In (recognized as revenue)	<u>-</u>	<u>153,156</u>	<u>-</u>
2 CFR Part 200 Revenues	<u><u>\$ 59,727,319</u></u>	<u><u>\$ 11,869,154</u></u>	<u><u>\$ 4,180,991</u></u>
2 CFR Part 200 Expenditures:			
Operating Expenses	\$ 57,130,670	\$ 9,035,107	\$ 3,559,232
Depreciation	<u>1,477,824</u>	<u>4,492,570</u>	<u>138,309</u>
Expenditures per ACFR	<u>\$ 58,608,494</u>	<u>\$ 13,527,677</u>	<u>\$ 3,697,541</u>
<i>Expenditure Adjustments:</i>			
Transfers Out (recognized as expense)	-	-	-
Indirect Costs	<u>-</u>	<u>-</u>	<u>-</u>
2 CFR Part 200 Allowable Expenditures	<u><u>\$ 58,608,494</u></u>	<u><u>\$ 13,527,677</u></u>	<u><u>\$ 3,697,541</u></u>
2 CFR Part 200 Current Year Increase (Decrease)	<u>\$ 1,118,825</u>	<u>\$ (1,658,523)</u>	<u>\$ 483,450</u>
2 CFR Part 200 Fund Balance September 30, 2025	<u><u>\$ 38,212,380</u></u>	<u><u>\$ (5,001,818)</u></u>	<u><u>\$ 1,608,555</u></u>
Excessive Balance *			
2 CFR Part 200 Fund Balance	\$ 38,212,380	\$ (5,001,818)	\$ 1,608,555
Less: 60 Day Expenditure Allowance			
Allowable Reserves - 60 Days	<u>(9,521,778)</u>	<u>(1,505,851)</u>	<u>(593,205)</u>
Adjusted Fund Balance	<u><u>\$ 28,690,602</u></u>	<u><u>\$ (6,507,669)</u></u>	<u><u>\$ 1,015,350</u></u>
Fund Transfers:			
Contributed Capital	\$ -	\$ -	\$ -
Transfers In	-	966,043	-
Transfers Out	<u>(208,524)</u>	<u>-</u>	<u>-</u>
Net Transfers	<u><u>\$ (208,524)</u></u>	<u><u>\$ 966,043</u></u>	<u><u>\$ -</u></u>

Risk funds (Insurance & Fringe Benefits) require an actuarial analysis to determine if there is excessive fund balance.

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60 Day Allowable Reserves are based on total CFR allowable expenditures



All Monetary Values are US Dollars
MAXCAP 2026 Maximus US Services, Inc.
Prepared By Maximus US Services, Inc.

Oakland County, Michigan
Internal Service Funds 2 CFR Part 200 Reconciliation
Based On The Fiscal Year Ended September 30, 2025

	Liability Insurance	Fringe Benefits
2 CFR Part 200 Adjusted Fund Balance October 1, 2024	<u>\$ (31,287,357)</u>	<u>\$ 486,436,656</u>
FY 2022 Fund Increase (Decrease)		
2 CFR Part 200 Revenues:		
Operating Revenues	\$ 12,801,873	\$ 199,091,781
Non Operating Revenue / (Expenses)	<u>1,006,891</u>	<u>(410,329)</u>
Revenues per ACFR	<u>\$ 13,808,764</u>	<u>\$ 198,681,452</u>
<i>Revenue Adjustments:</i>		
	-	-
Transfers In (recognized as revenue)	<u>-</u>	<u>-</u>
2 CFR Part 200 Revenues	<u>\$ 13,808,764</u>	<u>\$ 198,681,452</u>
2 CFR Part 200 Expenditures:		
Operating Expenses	\$ 9,226,364	\$ 168,481,445
Depreciation	<u>-</u>	
Expenditures per ACFR	<u>\$ 9,226,364</u>	<u>\$ 168,481,445</u>
<i>Expenditure Adjustments:</i>		
Transfers Out (recognized as expense)	-	-
Indirect Costs	<u>-</u>	<u>-</u>
2 CFR Part 200 Allowable Expenditures	<u>\$ 9,226,364</u>	<u>\$ 168,481,445</u>
2 CFR Part 200 Current Year Increase (Decrease)	<u>\$ 4,582,400</u>	<u>\$ 30,200,007</u>
2 CFR Part 200 Fund Balance September 30, 2025	<u><u>\$ (26,704,957)</u></u>	<u><u>\$ 516,636,663</u></u>
Excessive Balance *		
2 CFR Part 200 Fund Balance	\$ (26,704,957)	* See Note
Less: 60 Day Expenditure Allowance		
Allowable Reserves - 60 Days	<u>(1,537,727)</u>	<u>-</u>
Adjusted Fund Balance	<u><u>\$ (28,242,684)</u></u>	<u><u>\$ -</u></u>
Fund Transfers:		
Contributed Capital	\$ -	\$ -
Transfers In	-	-
Transfers Out	<u>(157,997)</u>	<u>-</u>
Net Transfers	<u><u>\$ (157,997)</u></u>	<u><u>\$ -</u></u>

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