



## NORTH OAKLAND COUNTY FIRE AUTHORITY

### Board of Directors Proposed Agenda For

Tuesday January 27, 2026, 6:30 PM

Location: NOCFA Station 1 at 5051 Grange Hall Rd. Holly, MI 48442

#### PLEDGE OF ALLEGIANCE

**ROLL CALL:** George Kullis Karin Winchester Brad Stilwell Debbie Miller Dan Johnson

#### AGENDA APPROVAL

**CONSENT AGENDA** - All items listed under "Consent Agenda" are considered to be routine, and non-controversial and do not require discussion by the NOCFA Board and will be approved by one motion. There will be no separate discussion. If discussion is desired on an item, that item will be removed from the consent agenda and will automatically be moved to the last item under New Business.

1. Approval of Regular Meeting Minutes – December 23, 2025.
2. Financial Reports: General Fund Revenue & Expense – December 2025.
3. Balance Sheet – December 2025.
4. Bills for Payment: December 24, 2025 – January 27, 2026.
5. Payroll Cost: December 24, 2025 – January 27, 2026.
6. Communications: None.

**PUBLIC COMMENT- ON AGENDA ITEMS ONLY:** Members of the public may address the board once recognized by the chair. Comments are limited to 3 minutes. Prior to addressing the board, members of the public will state their name and address for the record. A second public comment is available prior to the adjournment of the meeting for all other comments. Thank you for your cooperation.

**PRESENTATIONS** – Ken Palka, Auditor – Pfeffer Hanniford Palka.

**UNFINISHED BUSINESS** – None.

#### NEW BUSINESS

1. June 30, 2025 Audited Financial Statements.
2. Approval and Execution of the Oakland County P25 Radio System End User Agreement – Proposed Resolution 2026-01.

**REPORTS** – Including Monthly Incident Data for: December 2025 and 2025 Year End Run Counts.

Chiefs Report  Firefighters Assoc.  Holly Twp.  Rose Twp.  Citizen at Large

#### PUBLIC COMMENT

#### ADJOURNMENT

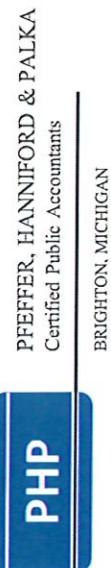
Next meeting will be Tuesday February 24, 2026 at 6:30 pm at  
Rose Township Offices 9080 Mason, Holly, MI 48442



# North Oakland County Fire Authority

Audit Presentation

June 30, 2025



# North Oakland County Fire Authority Revenues For the Year Ended June 30, 2025

Total Revenues: \$2,986,204

Township  
Contributions  
\$2,206,000

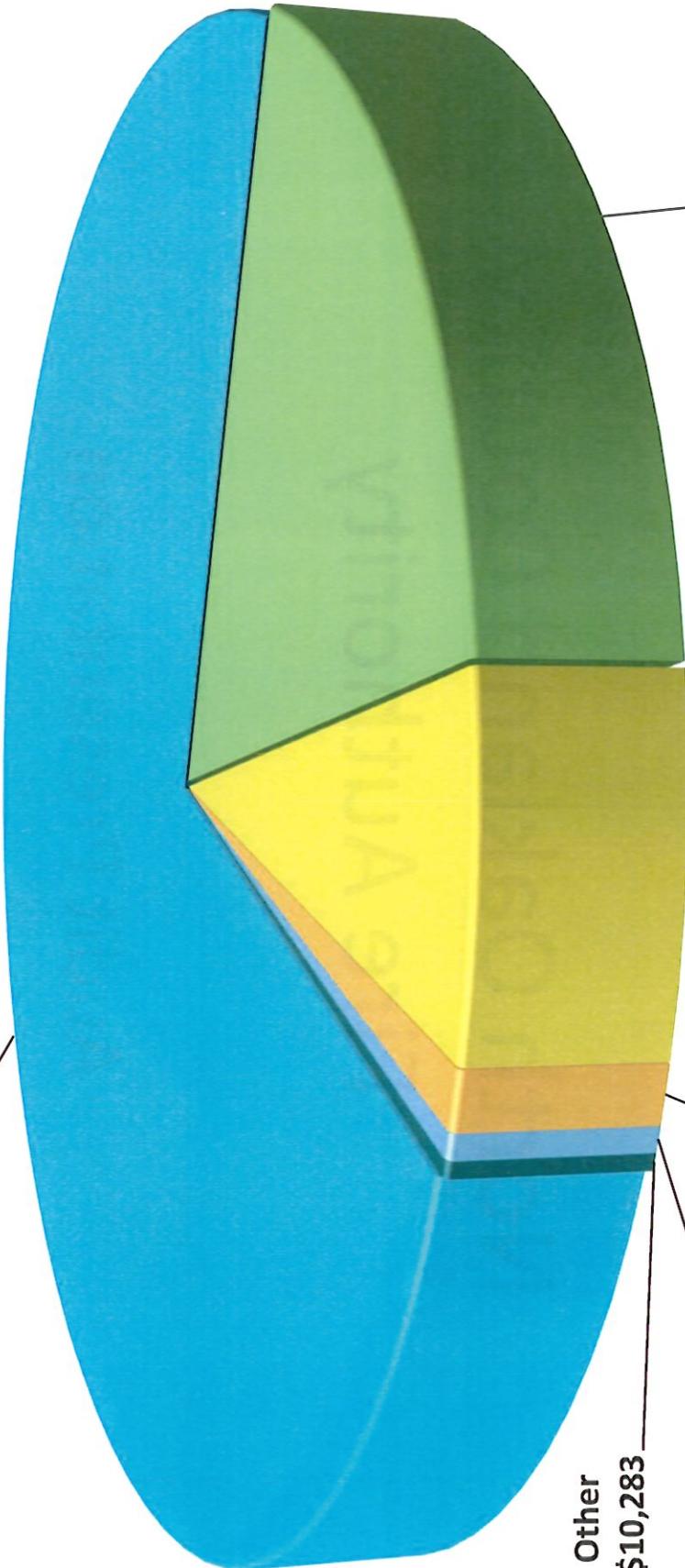
Other  
\$10,283

Interest  
\$15,185

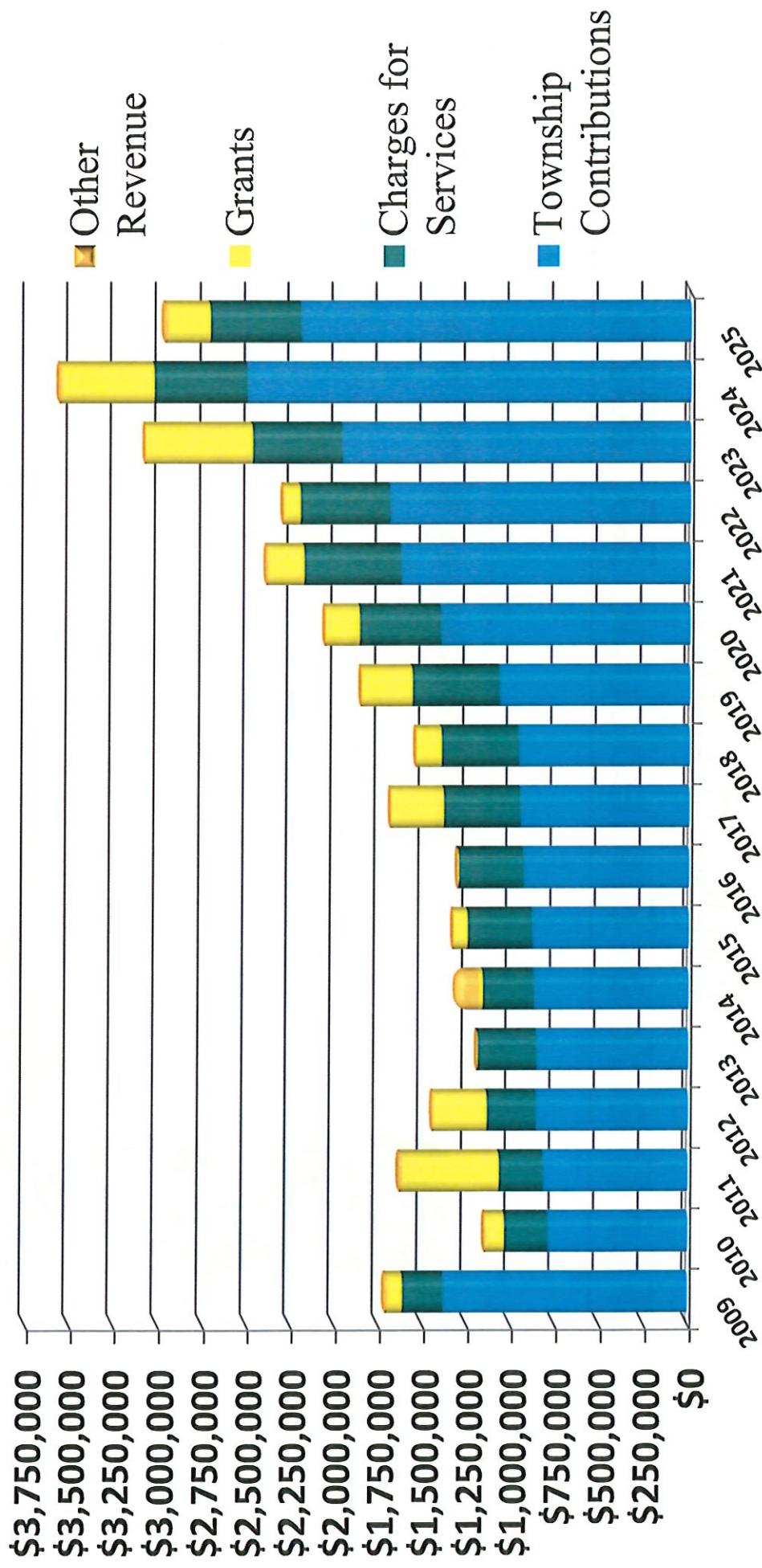
State Grants  
\$33,950

Federal Grants  
\$198,937

Charges for Services  
\$521,849

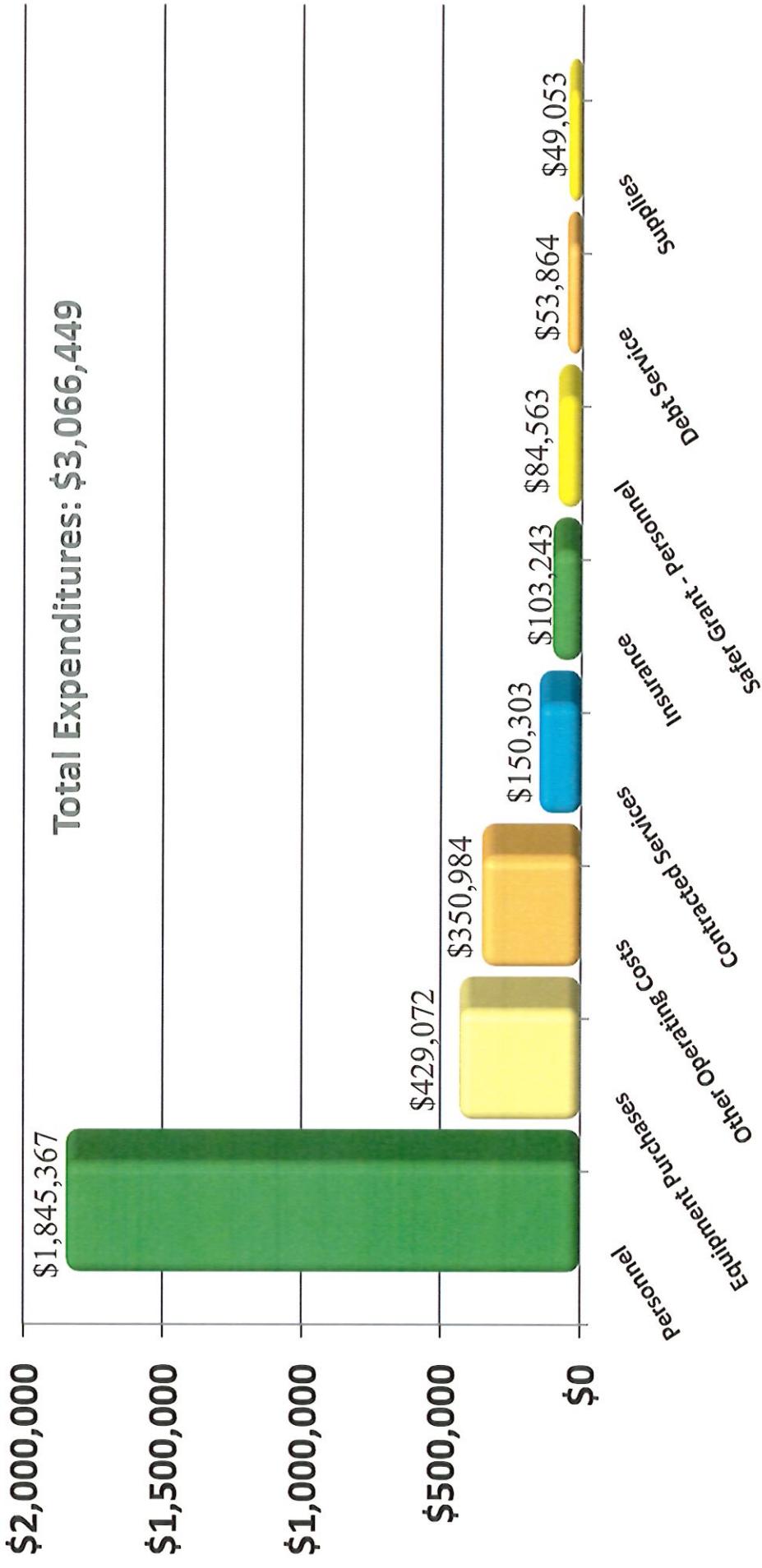


North Oakland County Fire Authority  
Revenue Comparison by Year  
For the Years Ended June 30, 2009-2025

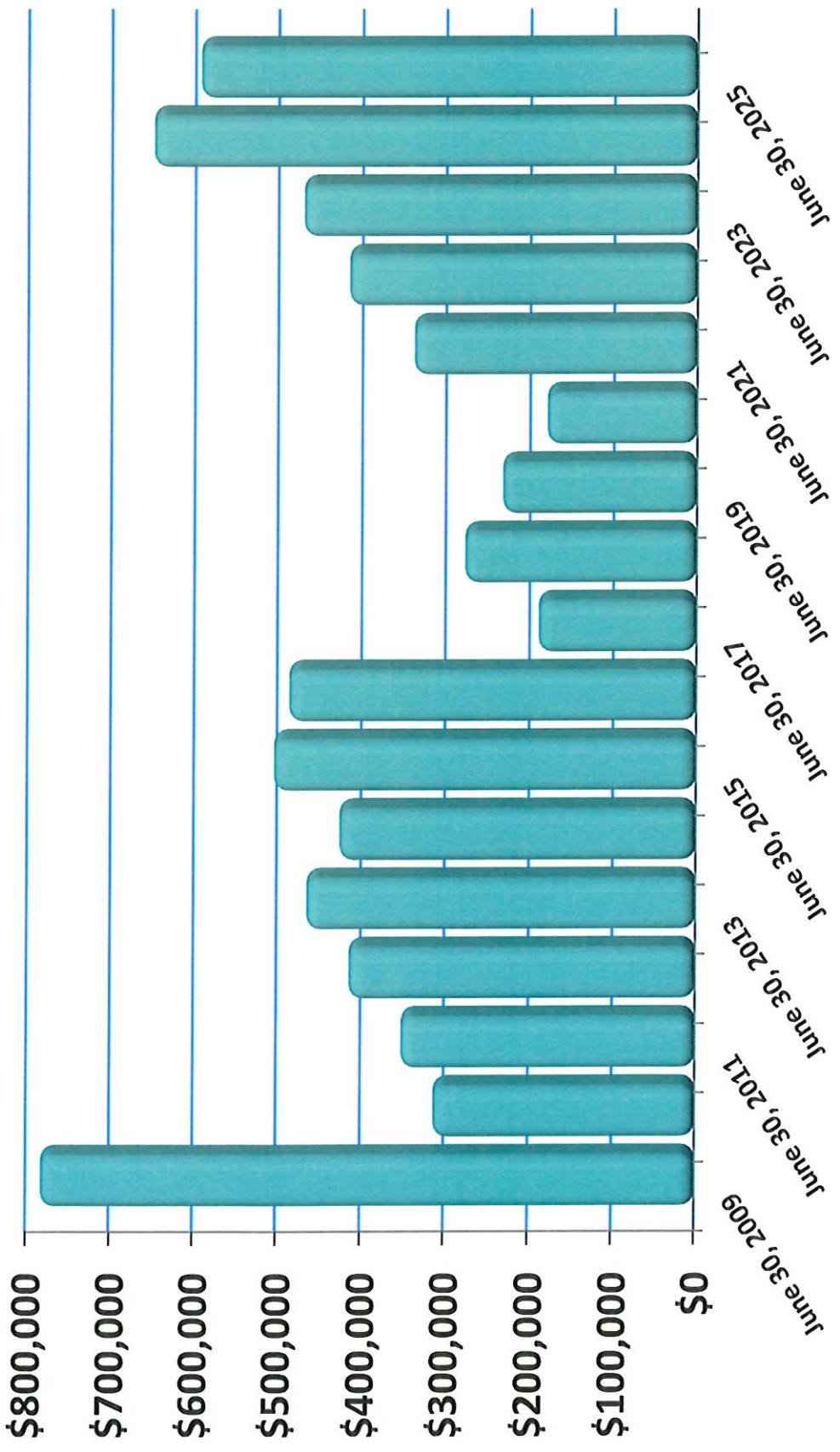


# North Oakland County Fire Authority Expenditures

For the Year Ended June 30, 2025



# North Oakland County Fire Authority Fund Balances For the Years Ended June 30, 2009-2025





# North Oakland County Fire Authority

## Regular Minutes of December 17, 2024

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### 1. PLEDGE OF ALLEGIANCE

**2. CALL TO ORDER / ROLL CALL:** Chairperson Kullis called the regular meeting of the North Oakland County Fire Authority Board to order at 6:30 p.m. at Rose Township Offices, 9080 Mason St., Holly, MI 48442

**Members Present:** Kullis, Miller, Stilwell, Winchester

**Members Absent:** None

**Others Present:** Chief Weil; Diane Hill, Recording Secretary; Ken Palka, Pfeffer, Haniford and Palka, CPA's PC

### 3. AGENDA APPROVAL:

Motion by Stilwell to approve the agenda as presented. Supported by Winchester. A voice vote was taken. All present voted yes. The motion was carried 4/0.

### 4. CONSENT AGENDA:

- a. Approval of meeting minutes from 10/22/2024
- b. Financial Reports: General Fund & Capital Fund Revenue & Expense Year to Date

Checking Account as of 11/30/2024	\$159,595.89
Statement Savings Account as of 11/30/2024	\$13,955.98
Equipment Replacement Money Market Account as of 11/30/2024	\$484,529.83
Accounts Receivable - MEDICAL as of 11/30/2024	\$96,970.61
Accounts Receivable - FIRE as of 11/30/2024	\$921.00
Aging Accounts Turned Over to Collections Allowance as of 11/30/2024	\$109,133.62
Cost of Payroll 10/23/2024 through 12/17/2024	\$230,538.69
Bills for Payment Total 10/23/2024 through 12/17/2024	\$322,419.38

Motion by Winchester to approve the Consent Agenda as presented. Supported by Miller. A roll call vote was taken. The motion was carried 4/0.

Yes votes: Kullis, Miller, Stilwell, Winchester

No votes: None

### 5. PUBLIC COMMENT – ON AGENDA ITEMS ONLY: None

## 6. PRESENTATIONS – FY2024 Audited Financial Statement

Ken Palka, Pfeffer, Haniford and Palka, CPA's PC

Staff agreeably assisted in the audit, and the process went smoothly. Revenues exceeded expenses: \$3.6M in revenue and \$3.4 in expenses. Approximately \$170k in surplus and capital reserve. The net change was \$590,480. The ending fund balance is \$650k. Would like to see the fund balance closer to 80% of one-year budget.

## 7. UNFINISHED BUSINESS:

- a) Approval of Amendments to NOCFA Articles of Incorporation for Adoption by Holly and Rose Townships

The board has been working on this item for two years. The following items were discussed:

- Clarification of the term "Fire Protection Services" and whether it needed to be more specific and inclusive of all the services the department provided
- Discussion about the Chief's role of ex-officio
- Compensation for the Citizen-at-Large position
- Should the Townships cut checks to NOCFA once or twice per year

No action was taken on this item.

- b) Citizen-at-Large

No action was taken because the topic of stipends is unresolved.

## 8. NEW BUSINESS:

- a) Approval of FY2024 Audited Financial Statements

**Motion by Winchester to approve the FY2024 audited financial statements. Supported by Miller. A roll call vote was taken. The motion was carried 4/0.**

**Yes votes: Kullis, Miller, Stilwell, Winchester**

**No votes: None**

- b) 2024-2025 Budget Amendments – Proposed Resolution 2024-01

**Motion by Winchester to approve the 2024-2025 budget amendments, Proposed Resolution 2024-01. Supported by Miller. A roll call vote was taken. The motion was carried 4/0.**

**Yes votes: Kullis, Miller, Stilwell, Winchester**

**No votes: None**

- c) Union Negotiation Committee Appointments

**Motion by Winchester have Holly Township Supervisor and Rose Township Supervisor serve as the union negotiation committee. Supported by Miller. A voice vote was taken. All present voted yes. The motion was carried 4/0.**

## 9. REPORTS – including monthly incident data for October and November 2024

- Chief's Report – Chief Weil
  - The new squad truck had to be modified; panels fit differently in the cold weather
  - ARRPA fund balance of \$49k will be spent for continuation of projects; there is no spend-down deadline
  - Spade, Parken, Seal, and Finkbeiner participated in train-the-trainer and can conduct new trainings for the department
  - The new auditing contract is for \$8,820 (previously \$7k); will get bids and bring to the board for action next month
  - Met with the I-75 authority to recap and offer input on the recent construction project; anticipate the next construction project to begin as early as March
  - Assistant Chief Seal reported two more on-going trainings in January – Fire 1 and Fire2; he is working with the Chief on SOP's
- Firefighter's Association – Finkbeiner on behalf of Campbell
  - Boot drive in December received \$6k that will be shared as follows: \$4k to HAYA for toys and \$2.5k to Kiwanis for Christmas baskets
  - Will help Kiwanis deliver the baskets on Dec 21
  - Banquet – time and place TBD
- Holly Twp – Supervisor Kullis
  - Attended MTA new board training in Frankenmuth with all Township board members
- Rose Twp – Clerk Miller
- Citizen at large – vacant position; no report

## 10. PUBLIC COMMENT - None

11. ADJOURNMENT: Chairperson Kullis adjourned the meeting at 7:58 pm.

Submitted by: Diane Hill, Recording Secretary



# North Oakland County Fire Authority

Budget vs. Actuals: SEMI FY July 1, 2025 - Dec. 31, 2025 - FY26 P&L  
July - December, 2025

				TOTAL		
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET	% REMAINING
Income						
4050 Revenues						
401 Holly Township Contribution	591,505.00	591,505.00	0.00	0.00	100.00 %	0.00 %
402 Rose Township Contribution	591,505.00	591,505.00	0.00	0.00	100.00 %	0.00 %
403 Training/Education revenues	7,700.00	7,700.00	0.00	0.00	100.00 %	0.00 %
405 Grant Receipts	39,668.39	39,668.39	0.00	0.00	100.00 %	0.00 %
406 Medical Cost Recovery	238,518.60	230,000.00	8,518.60	-8,518.60	103.70 %	-3.70 %
410 Sales-Small Items	170.00	170.00	0.00	0.00	100.00 %	0.00 %
413 Review and Inspection Services	31,550.20	31,550.00	0.20	-0.20	100.00 %	-0.00 %
414 Interest Earned	7,864.56	7,000.00	864.56	-864.56	112.35 %	-12.35 %
419 INS-REIMBURSE	353.21	353.00	0.21	-0.21	100.06 %	-0.06 %
419.1 Wage Reimbursement	630.00	630.00	0.00	0.00	100.00 %	0.00 %
Total 4050 Revenues	1,509,464.96	1,500,081.39	9,383.57	\$ -9,383.57	100.63 %	-0.63 %
Total Income	\$1,509,464.96	\$1,500,081.39	\$9,383.57	\$ -9,383.57	100.63 %	-0.63 %
GROSS PROFIT	\$1,509,464.96	\$1,500,081.39	\$9,383.57	\$ -9,383.57	100.63 %	-0.63 %
Expenses						
6000 Risk Management Insurance						
650 Liability Insurance	28,258.50	28,258.50	0.00	0.00	100.00 %	0.00 %
652 Workers Compensation Insurance	19,779.00	19,780.00	-1.00	1.00	99.99 %	0.01 %
Total 6000 Risk Management Insurance	48,037.50	48,038.50	-1.00	1.00	100.00 %	0.00 %
7000 Personnel						
700 Wages, Chief Full Time	46,990.32	47,000.00	-9.68	9.68	99.98 %	0.02 %
700.5 Full Time Employee Wages	366,079.38	398,000.00	-31,920.62	31,920.62	91.98 %	8.02 %
700.7 Full Time Overtime Wages	90,448.09	90,450.00	-1.91	1.91	100.00 %	0.00 %
700.9 Full Time Administrative Position	27,660.00	27,660.00	0.00	0.00	100.00 %	0.00 %
704 Officer Wages	8,815.17	8,815.00	0.17	-0.17	100.00 %	-0.00 %
705 Instructor Wages	0.00		0.00	0.00		
707 Special Event Pay	4,600.00	4,600.00	0.00	0.00	100.00 %	0.00 %
708 Duty Shift Medic	17,744.33	17,750.00	-5.67	5.67	99.97 %	0.03 %
708.5 Duty Shift Basic	98,451.25	98,452.00	-0.75	0.75	100.00 %	0.00 %
709 Part Time Overtime Pay	5,330.25	5,332.00	-1.75	1.75	99.97 %	0.03 %
710 Work Detail Pay	1,778.20	1,800.00	-21.80	21.80	98.79 %	1.21 %
711 Training Wages	10,623.59	10,625.00	-1.41	1.41	99.99 %	0.01 %
712 Incident run pay/POC Fire Wages	15,173.41	15,175.00	-1.59	1.59	99.99 %	0.01 %
714 Social Sec/FICA	53,140.25	55,875.74	-2,735.49	2,735.49	95.10 %	4.90 %
715 Medical Exp/Employees	352.50	400.00	-47.50	47.50	88.13 %	11.88 %
716 Healthcare Insurance/Full Time	110,789.85	134,800.00	-24,010.15	24,010.15	82.19 %	17.81 %
716.2 Health Care Stipend	1,500.00	1,500.00	0.00	0.00	100.00 %	0.00 %
716.5 Health Care Savings Contrib	10,818.52	10,820.00	-1.48	1.48	99.99 %	0.01 %
717 401 Contribution - FT Emp	70,320.63	70,500.00	-179.37	179.37	99.75 %	0.25 %
717.2 401K CONTRIBUTIONS - POC EE	6,636.29	6,580.00	56.29	-56.29	100.86 %	-0.86 %
719 Life/Disability Insurance FT	7,268.58	7,500.00	-231.42	231.42	96.91 %	3.09 %
Total 7000 Personnel	954,520.61	1,013,634.74	-59,114.13	59,114.13	94.17 %	5.83 %
7200 Supplies						
722 Operating Supplies	3,889.81	4,200.00	-310.19	310.19	92.61 %	7.39 %
723 Fire Prevention	3,969.12	3,970.00	-0.88	0.88	99.98 %	0.02 %
724 Uniforms	6,246.17	7,000.00	-753.83	753.83	89.23 %	10.77 %
726 Medical Supplies	11,469.66	12,700.00	-1,230.34	1,230.34	90.31 %	9.69 %
Total 7200 Supplies	25,574.76	27,870.00	-2,295.24	2,295.24	91.76 %	8.24 %
7500 SAFER GRANT EXPENDITURES						



# North Oakland County Fire Authority

Budget vs. Actuals: SEMI FY July 1, 2025 - Dec. 31, 2025 - FY26 P&L

July - December, 2025

			TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET	% REMAINING
753 Training Costs	4,417.21	4,417.21	0.00	0.00	100.00 %	0.00 %
754 Employee Physicals	1,122.50	1,122.50	0.00	0.00	100.00 %	0.00 %
761 Equipment Purchases	10,575.22	9,500.35	1,074.87	-1,074.87	111.31 %	-11.31 %
<b>Total 7500 SAFER GRANT EXPENDITURES</b>	<b>16,114.93</b>	<b>15,040.06</b>	<b>1,074.87</b>	<b>-1,074.87</b>	<b>107.15 %</b>	<b>-7.15 %</b>
8000 Contracted Services						
800 Dispatching	24,529.50	24,600.00	-70.50	70.50	99.71 %	0.29 %
802 Auditing	11,780.00	11,780.00	0.00	0.00	100.00 %	0.00 %
804 Legal	3,587.50	7,000.00	-3,412.50	3,412.50	51.25 %	48.75 %
806 Medical Cost Recovery- Billing	13,167.09	12,900.00	267.09	-267.09	102.07 %	-2.07 %
812 Employee Education	2,055.23	2,300.00	-244.77	244.77	89.36 %	10.64 %
814 Dues, Fees, Subscriptions	19,874.31	16,800.00	3,074.31	-3,074.31	118.30 %	-18.30 %
815 Payroll Services	2,844.89	2,800.00	44.89	-44.89	101.60 %	-1.60 %
816 Administrative Services	4,507.96	4,500.00	7.96	-7.96	100.18 %	-0.18 %
820 Construction/Labor Services	4,500.00	4,500.00	0.00	0.00	100.00 %	0.00 %
<b>Total 8000 Contracted Services</b>	<b>86,846.48</b>	<b>87,180.00</b>	<b>-333.52</b>	<b>333.52</b>	<b>99.62 %</b>	<b>0.38 %</b>
8500 Operating Expenses						
850 Communications	2,258.63	2,500.00	-241.37	241.37	90.35 %	9.65 %
851 IT Operational Expenses	25,443.41	26,000.00	-556.59	556.59	97.86 %	2.14 %
852 Fuel	8,194.32	10,500.00	-2,305.68	2,305.68	78.04 %	21.96 %
854 Printing and Publishing	252.45	253.00	-0.55	0.55	99.78 %	0.22 %
858 Utilities	20,211.99	22,000.00	-1,788.01	1,788.01	91.87 %	8.13 %
859 Equipment Lease	1,662.36	1,650.00	12.36	-12.36	100.75 %	-0.75 %
860 Bldg & Grnds Repair/Maint.	20,517.70	20,000.00	517.70	-517.70	102.59 %	-2.59 %
862 Equip Maintenance	25,453.61	25,500.00	-46.39	46.39	99.82 %	0.18 %
866 Vehicle Maintenance	36,904.26	34,500.00	2,404.26	-2,404.26	106.97 %	-6.97 %
867 Debt Write-Off-Medical	131,046.79	92,000.00	39,046.79	-39,046.79	142.44 %	-42.44 %
867.5 QAAP Medical Tax	788.00	800.00	-12.00	12.00	98.50 %	1.50 %
870 Reserve Transfer Fund Balance			3,315.09	-3,315.09	3,315.09	100.00 %
<b>Total 8500 Operating Expenses</b>	<b>272,733.52</b>	<b>239,018.09</b>	<b>33,715.43</b>	<b>-33,715.43</b>	<b>114.11 %</b>	<b>-14.11 %</b>
9700 Purchases						
970 Capital Purchases +10,000	15,065.00	17,000.00	-1,935.00	1,935.00	88.62 %	11.38 %
972 Equipment Purchases	8,611.09	9,600.00	-988.91	988.91	89.70 %	10.30 %
973 Grant Expenses	42,616.15	42,700.00	-83.85	83.85	99.80 %	0.20 %
<b>Total 9700 Purchases</b>	<b>66,292.24</b>	<b>69,300.00</b>	<b>-3,007.76</b>	<b>3,007.76</b>	<b>95.66 %</b>	<b>4.34 %</b>
<b>Total Expenses</b>	<b>\$1,470,120.04</b>	<b>\$1,500,081.39</b>	<b>\$ -29,961.35</b>	<b>\$ 29,961.35</b>	<b>98.00 %</b>	<b>2.00 %</b>
<b>NET OPERATING INCOME</b>	<b>\$39,344.92</b>	<b>\$0.00</b>	<b>\$39,344.92</b>	<b>\$ -39,344.92</b>	<b>0.00%</b>	<b>0.00%</b>
<b>NET INCOME</b>	<b>\$39,344.92</b>	<b>\$0.00</b>	<b>\$39,344.92</b>	<b>\$ -39,344.92</b>	<b>0.00%</b>	<b>0.00%</b>



# North Oakland County Fire Authority

## Balance Sheet

As of December 31, 2025

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1000 Checking	81,845.09
1001 Savings	9,641.88
1002 Fund Balance MM	417,376.81
<b>Total Bank Accounts</b>	<b>\$508,863.78</b>
Accounts Receivable	
1060 A/R-Fire Cost Recovery	921.00
1070 A/R-Medical -ACCUMED	132,145.18
1070.6 A/R AACB - ALL RUNS	179,360.49
1072 Education Co-Pay	-102,087.00
1073 Training Receivables	1,989.00
1075 A/R-General	1,151.89
<b>Total Accounts Receivable</b>	<b>\$213,480.56</b>
Other Current Assets	
1070.7 ALLOWANCE FOR BAD ACCTS	-123,918.62
1071 A/R GRANTS	43,419.00
1076 Contribution Receivable	102,087.00
123 Prepaid Expenses	19,354.00
1600 PREPAID EXPENDITURES	25,316.64
4160 Donations	102,087.00
<b>Total Other Current Assets</b>	<b>\$168,345.02</b>
<b>Total Current Assets</b>	<b>\$890,689.36</b>
Other Assets	
2170 UNEARNED REVENUE - GRANTS	-39,665.00
<b>Total Other Assets</b>	<b>\$-39,665.00</b>
<b>TOTAL ASSETS</b>	<b>\$851,024.36</b>
<b>LIABILITIES AND EQUITY</b>	<b>\$851,024.36</b>



**Bill Payment List**  
**North Oakland County Fire Authority**  
**December 24, 2025-January 27, 2026**

DATE	NUM	VENDOR	AMOUNT
<b>1000 Checking</b>			
01/08/2026	12706	MI DEPT OF HEALTH & HUMAN SERVICES	-395.55
01/08/2026	12707	DIANE HILL	-125.00
01/08/2026	12708	Harvey Kruse, PC	-4,690.00
01/08/2026	12709	CSI EMERGENCY APPARATUS, LLC	-10,541.72
01/08/2026	12710	OAKLAND COUNTY MUTUAL AID ASSOC	-4,200.00
01/08/2026	12711	ABELL PEST CONTROL	-105.00
01/08/2026	12712	DONS ELECTRIC SERVICE, INC	-290.00
01/19/2026	12713	EMS Management & Consultants	-5,904.55
01/19/2026	12714	MAZZA AUTO PARTS	-47.96
01/19/2026	12715	PROFESSIONAL HEATING AND COOLING	-5,820.00
01/19/2026	12716	CSI EMERGENCY APPARATUS, LLC	-3,107.15
01/19/2026	12717	HINES PARK FORD	-307.84
01/19/2026	12718	OAKLAND COUNTY TREASURERS - DISPATCHING	-4,088.25
01/19/2026	12719	ABELL PEST CONTROL	-62.50
01/19/2026	12720	BOUND TREE MEDICAL	-1,595.08
<b>Total for 1000 Checking</b>			<b>-\$41,280.60</b>
<b>TOTAL</b>			<b>-\$41,280.60</b>



# North Oakland County Fire Authority

## Payroll Cost

January 5-16, 2026

	TOTAL
Income	
<b>Total Income</b>	
GROSS PROFIT	\$0.00
Expenses	
7000 Personnel	
700 Wages, Chief Full Time	7,269.22
700.5 Full Time Employee Wages	54,928.92
700.7 Full Time Overtime Wages	17,066.77
704 Officer Wages	1,384.58
707 Special Event Pay	0.00
708 Duty Shift Medic	2,809.00
708.5 Duty Shift Basic	16,239.00
709 Part Time Overtime Pay	3,635.25
710 Work Detail Pay	0.00
711 Training Wages	857.50
712 Incident run pay/POC Fire Wages	2,350.75
716 Healthcare Insurance/Full Time	73,821.68
716.5 Health Care Savings Contrib	1,667.14
717 401 Contribution - FT Emp	10,836.38
717.2 401K CONTRIBUTIONS - POC EE	951.51
<b>Total 7000 Personnel</b>	<b>193,817.70</b>
<b>Total Expenses</b>	<b>\$193,817.70</b>
NET OPERATING INCOME	\$-193,817.70
NET INCOME	\$-193,817.70



John M. Pfeffer, C.P.A.  
Patrick M. Hanniford, C.P.A.  
Kenneth J. Palka, C.P.A.

Members:  
AICPA Private Practice Companies Section  
MACPA

225 E. Grand River - Suite 104  
Brighton, Michigan 48116-1575  
(810) 229-5550  
FAX (810) 229-5578

November 20, 2025

Board of Trustees  
North Oakland County Fire Authority  
5051 Grange Hall Road  
PO Box 129  
Holly, MI 48442

Dear Honorable Board of Trustees:

In planning and performing our audit of North Oakland County Fire Authority as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered North Oakland County Fire Authority's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of North Oakland County Fire Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of North Oakland County Fire Authority's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore there can be no assurance that all such deficiencies have been identified. However, as discussed below, we identified a deficiency in internal control that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We consider the following deficiency in North Oakland County Fire Authority's internal control to be a material weakness:

**1. Establish Control over the Financial Reporting Process**

Management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair presentation in the financial statements of financial position, results of operations, and cash flows, including the notes to financial statements, in conformity with U.S. generally accepted accounting principles.

At times, management may choose to outsource certain accounting functions due to cost or training considerations. Such accounting functions and service providers must be governed by the control policies and procedures of the Authority. Management is as responsible for outsourced functions performed by a service provider as it would be if your personnel performed such functions. Specifically, management is responsible for management decisions and functions: for designating an individual with suitable skill, knowledge, or experience to oversee any outsourced services; and for evaluating the adequacy and results of those services and accepting responsibility for them.

As part of the audit, management requested us to prepare a draft of your financial statements, including the related notes to financial statements. Management reviewed, approved, and accepted responsibility for those financial statements prior to their issuance; however, management did not perform a detailed review of the financial statements. The absence of this control procedure is considered a material weakness because the potential exists that a material misstatement of the financial statements could occur and not be prevented or detected by the Company's internal control.

The existence of significant deficiencies or material weaknesses may already be known to management and may represent a conscious decision by management or those charged with governance to accept that degree of risk because of cost or other considerations. Management is responsible for making decisions concerning costs and the related benefits. We are responsible for communicating significant deficiencies and material weaknesses in accordance with professional standards regardless of management's decisions.

**Response by Management**

Management believes the cost of hiring additional personnel exceeds the benefits of more control over the financial reporting process. Therefore, management has chosen to continue to request the auditors to prepare the financial statements. Management has read, reviewed, understands, and takes responsibility for the financial statements.

**Other**

The following suggestions are not considered material weaknesses; however, we felt they should be discussed with the Authority Board.

**Fixed Asset Capitalization Policy**

The Authority's Fixed Asset Capitalization Policy has a threshold of \$5,000 for an asset which has an estimated useful life of more than one year. This means all fixed assets purchased which cost more than \$5,000 and will last more than one year should be capitalized and depreciated over the estimated useful life of the asset.

We suggest, based on our review of the Authority's fixed asset schedule, the threshold be increased to \$10,000.

**Interest Earnings on Capital Reserve Bank Account**

We discussed with management the Authority's method of posting interest income in the general ledger from assigned bank accounts to non-assigned bank accounts. Typically, the interest earned in an account assigned for a specific purpose, such as capital reserves for equipment, should follow the purpose of the bank account. However, if the Board so desires for the interest earnings to be used for other purposes, such as general operations, we suggest the Authority Board make a motion to that effect.

## CONCLUSION

Thank you for your assistance and hospitality toward our firm while conducting the audit of the North Oakland County Fire Authority.

If you should have any questions, comments, or concerns please do not hesitate to call us.

This report is intended solely for the information and use of the Board of Trustees and management of the North Oakland County Fire Authority and is not intended to be and should not be used by anyone other than the specified parties.

*Pfeffer, Hanniford & Palka, P.C.*

PFEFFER, HANNIFORD & PALKA  
Certified Public Accountants

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# **NORTH OAKLAND COUNTY FIRE AUTHORITY**

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**Report on Financial Statements  
(with required and other supplementary information)**

**For the Year Ended June 30, 2025**

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**NORTH OAKLAND COUNTY FIRE AUTHORITY**

**AUTHORITY BOARD MEMBERS**

George Kullis – Chairperson  
Karin Winchester – Vice Chairperson  
Debbie Miller - Secretary  
Brad Stilwell – Trustee  
Dan Johnson – Member at Large

**OTHER AUTHORITY BOARD MEMBER (non-voting)**

Matt Weil - Fire Chief

**ATTORNEY**

Harvey Kruse, P.C.

**AUDITORS**

Pfeffer, Hanniford & Palka  
Certified Public Accountants

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**PHP**

**PFEFFER ■ HANNIFORD ■ PALKA**

*Certified Public Accountants*

John M. Pfeffer, C.P.A.  
Patrick M. Hanniford, C.P.A.

Kenneth J. Palka, C.P.A.

Members:

AICPA Private Practice Companies Section  
MACPA

225 E. Grand River - Suite 104

Brighton, Michigan 48116-1575

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**INDEPENDENT AUDITOR'S REPORT**

November 20, 2025

To the Board of Trustees  
North Oakland County Fire Authority  
5051 Grange Hall Road  
PO Box 129  
Holly, Michigan 48442

**Report on the Audit of the Financial Statements**

**Opinions**

We have audited the accompanying financial statements of the governmental activities, and each major fund, and the remaining fund information for the North Oakland County Fire Authority, Michigan as of and for the year ended June 30, 2025, and the related notes to the financial statements which collectively comprise the Authority's basic financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund, and the aggregate remaining fund information, of the North Oakland County Fire Authority, Michigan as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the

financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibility for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that individually, or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate to the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, as identified in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management, and although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## Supplementary information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the North Oakland County Fire Authority, Michigan's basic financial statements. The combining and individual fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Pfeffer, Hanniford & Palka, P.C.*

PFEFFER, HANNIFORD & PALKA  
Certified Public Accountants

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MANAGEMENT DISCUSSION AND ANALYSIS

**Management Discussion and Analysis**  
**June 30, 2025**

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Within this section of the North Oakland County Fire Authority's annual financial report, the Authority's management is providing a narrative discussion and analysis of the financial activities of the Authority for the fiscal year ended June 30, 2025. This narrative discusses and analyzes the activity within the context of the accompanying financial statements and disclosures following this section. The discussion focuses on the Authority's primary government and, unless otherwise noted, component units reported separately from the primary government are not included.

### **Overview of the Financial Statements**

Management's Discussion and Analysis introduces the Authority's basic financial statements. The basic financial statements include government-wide financial statements, fund financial statements, and notes to the financial statements. The Authority also includes in this report additional information to supplement the basic financial statements.

#### ***Government-Wide Financial Statements***

The Authority's annual reports include two government-wide financial statements. These statements provide both long-term and short-term information about the Authority's overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The first of these government-wide statements is the Statement of Net Position. This is the Authority-wide statement of position presenting information that includes all the Authority's assets, deferred outflows, liabilities, and deferred inflows with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Authority as a whole is improving or deteriorating. Evaluation of the overall health of the Authority may extend to various non-financial factors as well.

The second government-wide statement is the Statement of Activities, which reports how the Authority's net position changed during the current fiscal year. The design of this statement is intended to show the financial reliance of the Authority's distinct activities or functions on the revenues generated by the Authority.

Both government-wide financial statements distinguish governmental activities of the Authority that are intended to recover all or a significant portion of their costs through user fees and charges or by taxes collected. The Authority's financial reporting includes all the funds of the Authority and, additionally, organizations for which the Authority is accountable.

#### ***Fund Financial Statements***

A fund is an accountable unit used to maintain control over resources segregated for specific activities or objectives. The Authority uses funds to ensure and demonstrate compliance with finance-related laws and regulations.

The Authority has one type of fund: governmental. *Governmental funds* are reported in the financial statements and encompass essentially the same functions as governmental activities in the government-wide financial statements except with a different focus on the financial activity. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of these resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term. Since the focus of the government-wide financial statements includes a long-term view, a reconciliation of these fund balances has been completed to detail its relation to net position.

## ***Notes to the financial statements***

The accompanying notes to the financial statements provide information essential to a full understanding of both the government-wide and fund financial statements.

### ***Other information***

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Other supplementary information includes detail by fund for receivables, payables, transfers, and payments within the reporting entity.

### **Financial Analysis of the Authority as a Whole**

The Authority's net position at the end of the fiscal year was \$4,596,233. This is a (\$54,488) decrease compared to the prior fiscal year's net position.

The following tables provide a summary of the Authority's financial activities and changes in net position:

**Summary of Net Position**

	<b>Governmental Activities</b>	
	<u>6/30/2025</u>	<u>6/30/2024</u>
<b>Assets</b>		
Current and other assets	\$ 747,444	\$ 768,345
Capital assets	<u>4,065,500</u>	<u>4,093,577</u>
<b>Total assets</b>	<u>4,812,944</u>	<u>4,861,922</u>
<b>Liabilities</b>		
Other liabilities	216,711	160,842
Long-term liabilities	<u>50,359</u>	<u>50,359</u>
<b>Total liabilities</b>	<u>216,711</u>	<u>211,201</u>
<b>Net position:</b>		
Invested in capital assets, net of related debt	4,065,500	4,040,400
Unrestricted	<u>530,733</u>	<u>610,321</u>
<b>Total net position</b>	<u>\$ 4,596,233</u>	<u>\$ 4,650,721</u>

**Summary of Changes in Net Position**

	<b>Governmental Activities</b>	
	<u>6/30/2025</u>	<u>6/30/2024</u>
<b>Revenues:</b>		
Program revenues		
Charges for services	\$ 521,849	\$ 526,068
Operating grants and contributions	2,438,887	3,031,121
General revenues		
Interest income	15,185	16,160
Gain on sale of assets	23,636	9,830
Other income	<u>10,283</u>	<u>4,900</u>
<b>Total revenues</b>	<u>3,009,840</u>	<u>3,588,079</u>
<b>Expenses</b>		
Fire and ambulance protection	3,063,641	3,123,175
Interest on long-term debt	<u>687</u>	<u>7,139</u>
<b>Total expenses</b>	<u>3,064,328</u>	<u>3,130,314</u>
<b>Increase (decrease) in net position</b>	<b>(54,488)</b>	<b>457,765</b>
<b>Beginning net position</b>	<u>4,650,721</u>	<u>4,192,956</u>
<b>Ending net position</b>	<b><u>\$ 4,596,233</u></b>	<b><u>\$ 4,650,721</u></b>

## **Changes in Financial Status and Analysis of Authority's Funds**

The Authority's fund balance decreased by \$56,609. This is mainly due to a decrease in operating contributions, as both member Township's did not contribute any additional money with exception to the normal contribution in the current year. The Authority's only major fund is the General Fund, which accounts for all the Authority's fire protection services.

## **Budgetary Highlights**

The Authority's budget was adopted prior to the commencement of the fiscal year. During the year, the Authority made amendments to the budget to bring appropriations closer to economic reality.

## **Capital Asset and Debt Administration**

The Authority purchased 2 Lucas 3 V3.1 machines for a total of \$40,530, a portable skid for \$17,820, and upgraded the training room audio and video equipment for \$18,094. Leasehold improvements were made to Stations 1 and 3. In Station 1, carpet for the entire building was replaced and a new door system was installed (\$37,730). At Station 3, significant roof repairs were made, and a new door system was installed (\$60,206).

In fiscal year 2024, the Authority deposited \$133,330 on a Ford F750 to be delivered in 2025. In fiscal year 2025 the Authority paid the remaining \$159,254 and placed the truck in service.

The Authority disposed of a Special Response Unit vehicle and a brush truck for a gain of \$23,636.

The final remaining principal of \$53,177 was repaid on outstanding debt during the year as part of the Authority's annual debt defeasance. The Authority has no outstanding debt as of June 30, 2025.

## **Economic Conditions and Future Activities**

Future operations will be primarily funded by taxes and special assessments assessed by member townships. Rose Township levies a separate fire millage and Holly Township levies a fire special assessment of real property only. Each Township collects its related taxes and assessments and makes contributions to the Authority as budgeted. This process is expected to continue for the next several years.

Overall, the Authority's financial position remained relatively healthy over the past fiscal year.

## **Contacting the Authority's Financial Management**

This report is designed to provide a general overview of the Authority's financial position and comply with finance-related regulations. If you have any further questions about this report or request additional information, please contact the North Oakland County Fire Authority at P.O. Box 129, Holly, MI 48442.

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BASIC FINANCIAL STATEMENTS

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

**NORTH OAKLAND COUNTY FIRE AUTHORITY**

**STATEMENT OF NET POSITION**  
**JUNE 30, 2025**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash	\$ 422,082
Accounts receivable	280,691
Prepaid Expenses	44,671
Land	217,682
Capital assets - net of depreciation	<u>3,847,818</u>
 Total assets	 <u>4,812,944</u>
 <b>LIABILITIES</b>	
Accounts payable	21,364
Accrued wages	155,682
Unearned Revenue - Grant	<u>39,665</u>
 Total liabilities	 <u>216,711</u>
 <b>NET POSITION</b>	
Invested in capital assets, net of related debt	4,065,500
Unrestricted	<u>530,733</u>
 Total net position	 <u>4,596,233</u>
 Total liabilities and net position	 <u>\$ 4,812,944</u>

The notes are an integral part of the financial statements.

NORTH OAKLAND COUNTY FIRE AUTHORITY

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2025

<u>Functions/Programs</u>	<u>Program Revenues</u>			<u>Net Governmental Activities</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
<b>Governmental activities:</b>				
Fire and ambulance protection	\$ (3,063,641)	\$ 521,849	\$ 2,438,887	\$ (102,905)
Interest on long-term debt	(687)			(687)
<b>Total governmental activities</b>	<b>\$ (3,064,328)</b>	<b>\$ 521,849</b>	<b>\$ 2,438,887</b>	<b>(103,592)</b>
<b>General Revenues:</b>				
Interest income				15,185
Gain on sale of assets				23,636
Other income				10,283
<b>Total general revenues</b>				<b>49,104</b>
<b>Changes in net position</b>				<b>(54,488)</b>
<b>Net position, July 1, 2024</b>				<b>4,650,721</b>
<b>Net position, June 30, 2025</b>				<b>\$ 4,596,233</b>

The notes are an integral part of the financial statements.

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FUND FINANCIAL STATEMENTS

NORTH OAKLAND COUNTY FIRE AUTHORITY

BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2025

**ASSETS**

Cash	\$ 422,082
Accounts receivable	280,691
Prepaid expenditures	44,671
	<hr/>
<b>Total assets</b>	<b>\$ 747,444</b>

**LIABILITIES**

Accounts payable	\$ 21,364
Accrued wages	93,247
Unearned Revenue - Grants	39,665
	<hr/>
<b>Total liabilities</b>	<b>154,276</b>

**FUND BALANCES**

Nonspendable - prepaid expenditures	44,671
Committed - Capital Reserves	361,359
Unassigned	187,138
	<hr/>
<b>Total fund balances</b>	<b>593,168</b>
	<hr/>
<b>Total liabilities and fund balances</b>	<b>\$ 747,444</b>

The notes are an integral part of the financial statements.

NORTH OAKLAND COUNTY FIRE AUTHORITY

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET POSITION OF  
GOVERNMENTAL ACTIVITIES  
JUNE 30, 2025

Total fund balance per balance sheet	\$ 593,168
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds:	
Historical cost	7,792,528
Accumulated depreciation	<u>(3,727,028)</u>
Capital assets, net of depreciation	4,065,500
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. These include:	
Accrued compensated absences	(62,435)
Total long term liabilities	<u>(62,435)</u>
<b>Net position of governmental activities</b>	<u>\$ 4,596,233</u>

The notes are an integral part of the financial statements.

**NORTH OAKLAND COUNTY FIRE AUTHORITY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2025**

**REVENUES**

Township contributions	\$ 2,206,000
Federal Grants	198,937
State Grants	33,950
Charges for services	521,849
Interest	15,185
Miscellaneous	<u>10,283</u>
<b>Total revenues</b>	<b><u>2,986,204</u></b>

**EXPENDITURES**

Current:	
Wages and insurance	1,948,610
General fire protection	730,341
Capital outlay	333,634
Debt service	
Principal	53,177
Interest	<u>687</u>
<b>Total expenditures</b>	<b><u>3,066,449</u></b>

<b>Excess of revenues over (under) expenditures</b>	<b>(80,245)</b>
---	-----------------

**OTHER FINANCING SOURCES (USES)**

Proceeds from sale of assets	<u>23,636</u>
<b>Net changes in fund balance</b>	<b>(56,609)</b>
<b>FUND BALANCE, JULY 1, 2024</b>	<b><u>649,777</u></b>
<b>FUND BALANCE, JUNE 30, 2025</b>	<b><u>\$ 593,168</u></b>

The notes are an integral part of the financial statements.

**NORTH OAKLAND COUNTY FIRE AUTHORITY**

**RECONCILIATION OF CHANGES IN FUND BALANCE OF  
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2025**

<b>Net changes in fund balance - governmental funds</b>	\$ (56,609)
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlay as expenditures.

However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives as depreciation expense. The amount by which capital outlay exceeded depreciation is as follows:

Capital outlay purchases	\$ 333,634
Depreciation expense	<u>(361,711)</u>

<b>Total</b>	(28,077)
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Changes in the balance of long term compensated absences for paid time off for employees are not a use of current financial resources and are reported in the Statement of Net Position:

Change in compensated absences liability	(22,979)
--	----------

The repayment of the principal of long-term debt consumes the current financial resources of governmental funds and reduces long-term liabilities in the Statement of Net Position:

Repayment of principal	<u>53,177</u>
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<b>Changes in net position of governmental activities</b>	\$ <u>(54,488)</u>
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NOTES TO THE FINANCIAL STATEMENTS

**NORTH OAKLAND COUNTY FIRE AUTHORITY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. REPORTING ENTITY**

The North Oakland County Fire Authority was originally organized in 1984 under Public Act 33, of the Public Acts of 1951, as amended. In 2008, the Authority reorganized under the provisions of Act 57, Public Acts of Michigan, 1988, as amended. The Authority approved a fiscal year-end date of June 30. The purpose of the Authority is to provide fire protection and other emergency health and safety services. The governing board of the Authority is made up of five voting board members and one non-voting board member (the Fire Chief). Four of those board members come from the following incorporating municipalities:

- Rose Township
- Holly Township

The fifth board member is a citizen at large agreed upon by both incorporating municipalities. Each voting board member is selected by its respective municipality board of trustees.

In accordance with generally accepted accounting principles and Governmental Accounting Standards Board (GASB) Standards, these financial statements present all activities of the Authority. There are no component units of the Authority using the criteria established by the GASB for determining the reporting entity.

**B. BASIC FINANCIAL STATEMENTS**

In accordance with GASB Statements the basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (Statement of Net Position and Statement of Activities) report on the Authority as a whole. All activities are reported in the government-wide financial statements using the economic resources measurement focus and the accrual basis of accounting, which includes long-term assets and receivables as well as long-term debt and obligations. The government-wide financial statements focus more on the sustainability of the Authority as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. Generally, the effect of interfund activity has been removed from the government-wide financial statements.

The government-wide Statement of Net Position reports all financial and capital resources of the Authority. It is displayed in a format of assets plus deferred outflows of resources less liabilities and deferred inflows of resources equals net position, with the assets and liabilities shown in order of their relative liquidity.

The government-wide Statement of Activities demonstrates the degree to which both direct and indirect expenses of the various functions and programs of the Authority are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or identifiable activity. Indirect expenses for administrative overhead are allocated among the functions and activities using a full cost allocation approach and are presented separately to enhance comparability of direct expenses between governments that allocate direct expenses and those that do not. Program revenues include: 1) charges to customers or users who purchase, use or directly benefit from goods, services or privileges provided by a particular function or program and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes, unrestricted investment income and other revenues not identifiable with particular functions or programs are included as general revenues. The general revenues support the net costs of the functions and programs not covered by program revenues.

**NORTH OAKLAND COUNTY FIRE AUTHORITY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

Also, part of the basic financial statements are fund financial statements for the governmental funds. The focus of the fund financial statements is on major funds, as defined by GASB Statement No. 34. Although this reporting model sets forth minimum criteria for determination of major funds (a percentage of assets, liabilities, revenues, or expenditures of fund category and of the governmental funds combined), it also gives governments the option of displaying other funds as major funds. Other non-major funds are combined with the General Fund into a single opinion unit.

The Authority reports the following major governmental fund:

The General Fund is the Authority's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

**C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

The governmental fund financial statements are prepared with a focus on current financial resources measurement using the modified accrual basis of accounting. To conform to the modified accrual basis of accounting, certain revisions are made to the accrual method. These modifications are outlined below:

1. Revenue is recorded when it becomes both measurable and available (received within 60 days after year-end). Revenue considered susceptible to accrual includes: property taxes, sales and use taxes, transient occupancy taxes, licenses, fees and permits, intergovernmental revenues (including motor vehicle license fees), charges for services, fines, forfeits and penalties, and interest.
2. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.
3. Disbursement for the purchase of capital assets providing future benefits are considered expenditures. Any bond, loan, or capital lease proceeds are reported as another financing source.

With this measurement focus, operating statements present increases and decreases in net current assets and unreserved fund balance as a measure of available spendable resources.

This is the traditional basis of accounting used for governmental funds and is also the manner in which these funds are normally budgeted. This presentation is deemed most appropriate to: 1) demonstrate legal and covenant compliance, 2) demonstrate the sources and uses of liquid resources, and 3) demonstrate how the Authority's actual revenues and expenditures conform to the annual budget. Since the governmental funds financial statements are presented on a different basis than the governmental activities column of the government-wide financial statements, a reconciliation is provided immediately following each fund statement. These reconciliations briefly explain the adjustments necessary to transform the fund financial statements into the governmental activities column of the government-wide financial statements.

**NORTH OAKLAND COUNTY FIRE AUTHORITY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

**D. CAPITAL ASSETS**

All capital assets are recorded and depreciated in the government-wide financial statements. The Authority utilizes the straight-line method to depreciate capital assets over their estimated useful lives. No capital assets or depreciation are shown in the governmental funds financial statements.

The Authority's fixed asset policy defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life greater than one year. Capital assets are recorded at cost if purchased or constructed. Donated capital assets are recorded at the estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major improvements are capitalized and depreciated over the remaining useful lives of the related capital assets.

**E. MANAGEMENT ESTIMATES**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**F. BUDGETS**

The General Fund's annual operating budget was developed using the modified accrual basis of accounting which is consistent with accounting principles generally accepted in the United States of America. The budget can be amended by approval from the Authority Board. The budget amounts shown in the financial statements are the final authorized amounts as revised during the year. All annual appropriations lapse at the fiscal year end.

**G. RISK MANAGEMENT**

The Authority is exposed to various risks of loss pertaining to property loss, torts, errors and omissions, and employee injuries (workers' compensation), as well as medical benefits provided to employees. The Authority has purchased commercial insurance for these claims. Settled claims related to the commercial insurance have not exceeded the amount of insurance coverage for the past several years.

**NORTH OAKLAND COUNTY FIRE AUTHORITY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

**H. FUND EQUITY**

In the fund financial statements under GASB standards, governmental funds report the following components of fund balance:

- Nonspendable - Amounts that are not in spendable form or are legally or contractually required to be maintained intact.
- Restricted - Amounts that are legally restricted by outside parties, constitutional provisions, or enabling legislation for use for a specific purpose.
- Committed - Amounts that have been formally set aside by the Authority board for use for specific purposes. Commitments are made and can be rescinded only via resolution of the Authority board.
- Assigned - Intent to spend resources on specific purposes expressed by the Board or the Fire Chief who are authorized by policy approved by the Board to make assignments. All current year assignments have been made by the Fire Chief or Board.
- Unassigned - Amounts that do not fall into any other category above. This is the residual classification for amounts in the General Fund and represents fund balance that has not been assigned to other funds and has not been restricted, committed, or assigned to specific purposes in the General Fund. In other governmental funds, only negative unassigned amounts are reported, if any, and represent expenditures incurred for specific purposes exceeding the amounts previously restricted, committed, or assigned to those purposes.

**I. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

Under GASB Standards, the Authority is reporting two sections in the Statement of Net Position (Government-wide Statement) and in the Balance Sheet (Fund Statement), which are called *deferred outflows* (previously called *assets*) and *deferred inflows* (previously called *liabilities*).

These separate financial statement elements, which meet the definition of deferred outflows and inflows, are no longer considered assets or liabilities.

Deferred outflows represent a consumption of net position that applies to a future period. The element will not be recognized as an expense and (or) expenditure until the time restriction is met.

Deferred inflows represent an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenues) until that time.

The Authority has no items that qualify as either deferred outflows or deferred inflows as of June 30, 2025.

**NORTH OAKLAND COUNTY FIRE AUTHORITY**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

**NOTE 2 - CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2025, was as follows:

	<u>Balance</u>				<u>Balance</u>
	<u>7/1/2024</u>	<u>Additions</u>	<u>Deletions</u>	<u>Reclassifications</u>	<u>6/30/2025</u>
<b>Governmental activities:</b>					
Capital assets not being depreciated:					
Land	\$ 217,682	\$	\$	\$	\$ 217,682
Deposit on Equipment	133,330	_____	_____	(133,330)	_____
<b>Total nondepreciable capital assets</b>	<b>351,012</b>	_____	_____	(133,330)	217,682
Depreciable capital assets:					
Equipment	424,072	76,444	(5,042)		495,474
Vehicles	2,789,391	159,254	(142,980)	133,330	2,938,995
Buildings	2,910,607				2,910,607
Building improvements	1,141,334	97,936	(9,500)		1,229,770
<b>Total depreciable capital assets</b>	<b>7,265,404</b>	<b>333,634</b>	<b>(157,522)</b>	<b>133,330</b>	<b>7,574,846</b>
Less accumulated depreciation for:					
Equipment	(313,562)	(39,703)	5,042		(348,223)
Vehicles	(1,777,146)	(214,656)	142,980		(1,848,822)
Buildings	(1,071,351)	(72,765)			(1,144,116)
Building improvements	(360,780)	(34,587)	9,500		(385,867)
<b>Total accumulated depreciation</b>	<b>(3,522,839)</b>	<b>(361,711)</b>	<b>157,522</b>		<b>(3,727,028)</b>
Depreciable capital assets, net	3,742,565	(28,077)		133,330	3,847,818
Governmental capital assets, net	\$ 3,960,247	\$ (28,077)	\$	\$ 133,330	\$ 4,065,500

Depreciation of \$361,711 was charged to fire operations.

The Authority made improvements to the door systems at stations 1 and 3, replaced the carpet at station 1, and replaced the roof at station 3. In 2024, the Authority deposited \$133,330 on a Ford F750. In 2025 the Authority received the truck, paid the remaining \$159,254, and various equipment including 2 Lucas 3 v3.1 machines and a portable skid

The Authority sold a Special Response Unit vehicle and one brush truck for a net gain of \$23,636.

NORTH OAKLAND COUNTY FIRE AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025

**NOTE 3 - LONG-TERM LIABILITIES**

The Authority had the following long-term liability:

The Authority entered into a loan agreement to refinance a construction loan with The State Bank in 2019. The loan balance was paid off during this year and there is no remaining balance as of June 30, 2025.

The following is a summary of the aforementioned:

	Balance at 7/1/2024	Additions	Payments & Deductions	Balance at 6/30/2025	Due within one year
<b>Governmental Activities:</b>					
Note Payable - Building	\$ 53,177	\$	\$ (53,177)	\$	\$
<b>Total governmental activities</b>	<b>\$ 53,177</b>	<b>\$</b>	<b>\$ (53,177)</b>	<b>\$</b>	<b>\$</b>

**NORTH OAKLAND COUNTY FIRE AUTHORITY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025**

**NOTE 4 - DEPOSITS AND INVESTMENTS**

Michigan Compiled Laws, Section 129.91, authorizes the Authority to deposit and invest in the accounts of Federally insured banks, credit unions, and savings and loan associations; bonds, securities and other direct obligations of the United States, or any agency or instrumentality of the United States; United States government or Federal agency obligation repurchase agreements; banker's acceptance of United States banks; commercial paper rated by two standard rating agencies within the two highest classifications, which mature not more than 270 days after the date of purchase; obligations of the State of Michigan or its political subdivisions which are rated investment grade; and mutual funds composed of investment vehicles which are legal for direct investment by local units of government in Michigan. Financial institutions eligible for deposit of public funds must maintain an office in Michigan. The Authority's deposits are in accordance with statutory authority.

The investment policy adopted by the board in accordance with Public Act 196 of 1997 has authorized investments in all of the investments mentioned in the preceding paragraph.

As of June 30, 2025, deposits consist of the following:

	<b>Total</b>
<b>Deposits</b>	
Checking accounts	\$ 65,259
Savings accounts	<u>361,359</u>
<b>Total deposits</b>	<b><u>\$ 426,618</u></b>

The carrying amount of cash is stated at \$422,082 for the Authority as of June 30, 2025. The difference between the carrying amount and the above amount stems from outstanding items.

**Deposits - Custodial Credit Risk**

This is the risk that in the event of a bank failure, the Authority will not be able to recover its deposits. The Authority does not have a deposit policy for custodial credit risk. The Authority evaluates each financial institution with which it deposits funds and assesses the level of risk of each institution. Only those institutions with an acceptable estimated risk level are used as depositories.

As of June 30, 2025, deposits in banks totaled \$426,618, which was exposed to custodial credit risk as follows:

	<b>Total</b>
Insured by FDIC	<u>\$ 426,618</u>

Accounts held by an official custodian of a government unit are insured up to \$250,000 for the combined amount of all time and savings accounts (including NOW accounts) and up to \$250,000 for all demand deposit accounts (interest-bearing and non-interest-bearing).

## NORTH OAKLAND COUNTY FIRE AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2025

#### **NOTE 5 – COMMITTED FUND BALANCE**

The Authority reports one source of committed fund balance for the fiscal year ending June 30, 2025. Committed fund balances are defined as balances that can only be used for specific purposes as determined by formal action of the Authority's board of trustees.

The Authority has established committed fund balances for capital replacement savings.

Committed fund balance for capital replacement saving represent funds that the Authority board has committed to set aside specifically for future capital outlay expenditures. For the year ending June 30, 2025, the Authority held \$361,359 in funds committed for capital replacement.

#### **NOTE 6 - EMPLOYEE RETIREMENT PLAN**

##### **Full-Time Employees**

The Authority offers a Defined Contribution pension plan to all full-time firefighters, administered by Nationwide Retirement Solutions. The Authority contributes 13% of the employees' gross compensation. As of June 30, 2025, the plan was comprised of 14 full-time employees. The Authority contributed \$128,614 for full-time employees during the fiscal year.

##### **Paid On Call Employees**

The Authority adopted a Defined Contribution pension plan for all paid on call firefighters, with a tiered contribution schedule as identified below:

Years of service	Employer Contribution Rate
Less than 1 year	0.00%
1 to 5 years	3.00%
6 to 10 years	5.00%
11 to 15 years	8.00%
16 years or greater	10.00%

Employees are neither required nor permitted to contribute to the plan. Employer contributions to the plan will be fully vested after 5 years, with no vesting prior to this period. The plan consisted of 21 employees. The Authority contributed \$16,286 for paid on call employees during the fiscal year.

The Authority made all required contributions for both plans prior to the fiscal year-end and therefore had no outstanding liability as of June 30, 2025.

**NORTH OAKLAND COUNTY FIRE AUTHORITY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025**

**NOTE 7 - OPEB HEALTH CARE SAVINGS PLAN**

The Authority has a Defined Contribution OPEB plan for full-time employees. The plan, known as the North Oakland County Fire Authority Health Care Savings Plan (HCSP), is administered by MERS. The Authority allows voluntary participation in the plan and requires participants to contribute 2% of gross wages with a 2% employer match.

The Authority contributed \$19,785 during the fiscal year. The Authority made all required contributions prior to the fiscal year-end and therefore had no outstanding liability as of June 30, 2025.

**NOTE 8 - SUBSEQUENT EVENTS**

Management has evaluated subsequent events through November 20, 2025. Management has determined that the Authority does not have any other material recognizable or non-recognizable events.

**NOTE 9 – RECENTLY ADOPTED ACCOUNTING STANDARDS**

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. This statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements.

In December 2023, the GASB issued Statement No 102, *Certain Risk Disclosures*. This Statement requires a government to assess whether a concentration or constraint makes the government vulnerable to the risk of a substantial impact. Additionally, this statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to be to occur within 1 month of the date the financial statements are issued. If a government determines that criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of circumstances disclosed and the government's vulnerability to this risk of substantial impact.

The Authority adopted these standards for the year ended June 30, 2025. The adoption did not have a significant impact on the Authority's financial statements for the year ended June 30, 2025.

**NORTH OAKLAND COUNTY FIRE AUTHORITY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025**

**NOTE 10 - UPCOMING GASB STANDARDS**

**GASB 103 – Financial Reporting Model Improvements**

In April 2024, the GASB issued Statement No. 103, *Financial Reporting Model Improvements*. This Statement established new accounting and financial reporting requirements, or modified existing requirements, related to the following:

- a. Management's discussion and analysis (MD&A);
  - I. Requires that the information presented in the MD&A be limited to the related topics discussed in five specific sections:
    - 1) Overview of the Financial Statements,
    - 2) Financial Summary,
    - 3) Detailed Analyses,
    - 4) Significant Capital Asset and Long-Term Financing Activity,
    - 5) Currently Known Facts, Decisions, or Conditions;
  - II. Stresses detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed;
  - III. Removes the requirement for discussion of significant variations between original and final budget amounts and between final budget amounts and actual results;
- b. Unusual or infrequent items;
- c. Presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position;
  - I. Requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses and clarifies the definition of operating and nonoperating revenues and expenses;
  - II. Requires that a subtotal for operating income (loss) and noncapital subsidies be presented before reporting other nonoperating revenues and expenses and defines subsidies;
- d. Information about major component units in basic financial statements should be presented separately in the statement of net position and statement of activities unless it reduces the readability of the statements in which case combining statements should be presented after the fund financial statements;
- e. Budgetary comparison information should include variances between original and final budget amounts and variances between final budget and actual amounts with explanations of significant variances required to be presented in the notes to Required Supplementary Information.

NORTH OAKLAND COUNTY FIRE AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025

**NOTE 10 - UPCOMING GASB STANDARDS (CONTINUED)**

**GASB 104 – Disclosure of Certain Capital Assets**

In September 2024, the GASB issued Statement No. 104, *Disclosure of Certain Assets*. This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement No. 34. Lease assets recognized in accord with Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accord with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* should be disclosed separately by major class of the underlying asset in capital asset note disclosures. Subscription assets recognized in accordance with Statement No. 96, *Subscription-based Information Technology Agreements*, also should be separately disclosed. In addition, the Statement requires intangible assets other than those three types to be separately disclosed. In addition, the Statement requires intangible assets other than those three types to be disclosed separately by major class. This Statement also requires additional disclosures for capital assets held for sale.

The Authority is currently evaluating the impact these standards will have on the financial statements when adopted during the 2026 fiscal year.

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REQUIRED SUPPLEMENTARY INFORMATION

**NORTH OAKLAND COUNTY FIRE AUTHORITY**

**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	Budget Amount			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
<b>REVENUES</b>				
Contributions	\$ 2,206,500	\$ 2,308,080	\$ 2,206,000	\$ (102,080)
Federal Grants	150,000	232,100	198,937	(33,163)
State Grants			33,950	33,950
Charges for services	477,000	510,900	521,849	10,949
Interest	750	15,000	15,185	185
Miscellaneous	<u>11,500</u>	<u>10,300</u>	<u>10,283</u>	<u>(17)</u>
<b>Total revenues</b>	<b>2,845,750</b>	<b>3,076,380</b>	<b>2,986,204</b>	<b>(90,176)</b>
<b>EXPENDITURES</b>				
Insurance	119,500	103,300	103,243	57
Personnel	1,842,857	1,798,917	1,845,367	(46,450)
Supplies	43,500	50,300	49,053	1,247
Contracted services	150,300	159,360	150,303	9,057
Operating expenditures	355,800	386,779	350,984	35,795
SAFER grant expenditures	100,000	94,805	84,563	10,242
Equipment purchases	82,000	433,310	429,072	4,238
Debt service	<u>51,792</u>	<u>53,864</u>	<u>53,864</u>	<u></u>
<b>Total expenditures</b>	<b>2,745,749</b>	<b>3,080,635</b>	<b>3,066,449</b>	<b>14,186</b>
<b>Excess of revenues over (under) expenditures</b>	<b>100,001</b>	<b>(4,255)</b>	<b>(80,245)</b>	<b>(75,990)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of assets		23,600	23,636	36
Transfers (out)	<u>(100,000)</u>			
<b>Total Other Financing Sources</b>	<b>(100,000)</b>	<b>23,600</b>	<b>23,636</b>	<b>36</b>
<b>Net change in fund balance</b>	<b>1</b>	<b>19,345</b>	<b>(56,609)</b>	<b>(75,954)</b>
<b>FUND BALANCE, JULY 1, 2024</b>	<b>649,777</b>	<b>649,777</b>	<b>649,777</b>	<b></b>
<b>FUND BALANCE, JUNE 30, 2025</b>	<b>\$ 649,778</b>	<b>\$ 669,122</b>	<b>\$ 593,168</b>	<b>\$ (75,954)</b>

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SUPPLEMENTARY INFORMATION

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GENERAL FUND

**NORTH OAKLAND COUNTY FIRE AUTHORITY**

**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**WITH DETAILS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>REVENUES</b>	<b>\$ 3,076,380</b>	<b>2,986,204</b>	<b>\$ (90,176)</b>
<b>EXPENDITURES</b>			
Insurance	103,300	103,243	57
Personnel	1,798,917	1,845,367	(46,450)
Supplies	50,300	49,053	1,247
Contracted services	159,360	150,303	9,057
Operating expenditures	386,779	350,984	35,795
SAFER grant expenditures	94,805	84,563	10,242
Equipment purchases	433,310	429,072	4,238
Debt service	53,864	53,864	
<b>Total expenditures</b>	<b>3,080,635</b>	<b>3,066,449</b>	<b>14,186</b>
<b>Excess revenues over (under) expenditures</b>	<b>(4,255)</b>	<b>(80,245)</b>	<b>(75,990)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from sale of assets	23,600	23,636	36
<b>Total other financing sources (uses)</b>	<b>23,600</b>	<b>23,636</b>	<b>36</b>
<b>Net change in fund balance</b>	<b>19,345</b>	<b>(56,609)</b>	<b>(75,954)</b>
<b>FUND BALANCE, JULY 1, 2024</b>	<b>649,777</b>	<b>649,777</b>	<b> </b>
<b>FUND BALANCE, JUNE 30, 2025</b>	<b>\$ 669,122</b>	<b>\$ 593,168</b>	<b>\$ (75,954)</b>

NORTH OAKLAND COUNTY FIRE AUTHORITY

**GENERAL FUND**  
**STATEMENT OF REVENUES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
<b>Contributions</b>			
Contributions - Operating	\$ 2,206,000	\$ 2,206,000	\$ _____
<b>Federal grants</b>			
Safer	116,000	116,818	818
FEMA	116,100	82,119	(33,981)
<b>Total federal grants</b>	<u>232,100</u>	<u>198,937</u>	<u>(33,163)</u>
<b>State grants</b>		33,950	33,950
<b>Charges for services</b>			
Medical run fees	458,000	468,958	10,958
Inspection service	30,300	30,330	30
Training	22,600	22,561	(39)
<b>Total charges for services</b>	<u>510,900</u>	<u>521,849</u>	<u>10,949</u>
<b>Interest</b>	15,000	15,185	185
<b>Other</b>			
Reimbursements	10,150	10,128	(22)
Donations	102,080		(102,080)
Miscellaneous	23,750	23,791	41
<b>Total other revenues</b>	<u>135,980</u>	<u>33,919</u>	<u>(102,061)</u>
<b>Total revenues</b>	<u><u>\$ 3,099,980</u></u>	<u><u>\$ 3,009,840</u></u>	<u><u>\$ (90,140)</u></u>

**NORTH OAKLAND COUNTY FIRE AUTHORITY**

**GENERAL FUND**  
**STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>Insurance</b>			
General liability	\$ 46,300	\$ 46,286	\$ 14
Worker's compensation insurance	57,000	56,957	43
<b>Total insurance</b>	<b>103,300</b>	<b>103,243</b>	<b>57</b>
<b>Personnel</b>			
Salaries	1,318,200	1,353,358	(35,158)
Payroll taxes	101,700	105,983	(4,283)
Insurance - health, life, and disability	245,640	248,148	(2,508)
Pension	133,377	137,878	(4,501)
<b>Total personnel</b>	<b>1,798,917</b>	<b>1,845,367</b>	<b>(46,450)</b>
<b>Supplies</b>			
Operating supplies	10,000	8,808	1,192
Fire prevention	2,800	2,751	49
Uniforms	15,000	15,448	(448)
Medical supplies	22,500	22,046	454
<b>Total supplies</b>	<b>50,300</b>	<b>49,053</b>	<b>1,247</b>
<b>Contracted services</b>			
Dispatching	47,985	47,983	2
Auditing fees	9,925	9,925	
Legal	22,500	19,847	2,653
Fire/medical billing	23,400	22,945	455
Administrative services	8,900	8,675	225
Non-employee instructor wages	4,400	4,400	
Education and training	12,000	11,269	731
Dues and subscriptions	24,500	19,525	4,975
Payroll services	5,750	5,734	16
<b>Total contracted services</b>	<b>159,360</b>	<b>150,303</b>	<b>9,057</b>

**NORTH OAKLAND COUNTY FIRE AUTHORITY**

**GENERAL FUND**  
**STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL - continued**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>Operating expenditures</b>			
Communications	4,450	4,132	318
Information technology	39,000	34,156	4,844
Transportation	23,000	24,243	(1,243)
Training supplies and equipment	1,635	1,635	0
Utilities	49,000	46,451	2,549
Repair and maintenance - grounds	34,000	34,253	(253)
Repair and maintenance - equipment	24,300	24,085	215
Repair and maintenance - vehicles	50,000	58,144	(8,144)
Lease - equipment	3,800	3,303	497
Cost recovery bad debt write off	<u>157,594</u>	<u>120,582</u>	<u>37,012</u>
<b>Total operating expenditures</b>	<u>386,779</u>	<u>350,984</u>	<u>35,795</u>
<b>SAFER grant expenditures</b>			
Wage reimbursement	211	211	0
Employee physicals	2,115	2,115	0
Fringe benefits	79,379	69,140	10,239
Equipment Purchases	5,156	5,155	1
Education and Travel	7,548	7,547	1
Travel	<u>396</u>	<u>395</u>	<u>1</u>
<b>Total SAFER grant expenditures</b>	<u>94,805</u>	<u>84,563</u>	<u>10,242</u>
<b>Equipment purchases</b>			
Capital equipment	295,000	294,959	41
Small equipment	18,500	18,179	321
Grant expenses	<u>119,810</u>	<u>115,934</u>	<u>3,876</u>
<b>Total equipment purchases</b>	<u>433,310</u>	<u>429,072</u>	<u>4,238</u>
<b>Debt service</b>			
Principal	52,987	53,177	(190)
Interest	<u>877</u>	<u>687</u>	<u>190</u>
<b>Total debt service</b>	<u>53,864</u>	<u>53,864</u>	<u>0</u>
<b>Total expenditures</b>	<u><u>\$ 3,080,635</u></u>	<u><u>\$ 3,066,449</u></u>	<u><u>\$ 14,186</u></u>

**North Oakland  
County Fire Authority**

**RESOLUTION 2026-01**

**A RESOLUTION AUTHORIZING APPROVAL AND  
EXECUTION OF THE OAKLAND COUNTY  
P25 RADIO SYSTEM END USER AGREEMENT**

WHEREAS, the North Oakland County Fire Authority (“NOCFA”) provides fire protection, emergency medical services, and emergency response to the communities it serves- Holly and Rose Township; and

WHEREAS, NOCFA utilizes Oakland County’s Project 25 (P25) digital trunked radio communications system for public safety operations; and

WHEREAS, Oakland County has provided an updated End User Agreement governing access to and use of its P25 radio system; and

WHEREAS, continued participation in the Oakland County P25 system is essential to maintaining reliable emergency communications and regional interoperability; and

WHEREAS, the NOCFA Board has reviewed the proposed End User Agreement included in the Board packet and determined that approval of the Agreement is in the best interests of the Authority and the communities it serves;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the North Oakland County Fire Authority hereby approves the Oakland County P25 Radio System End User Agreement substantially in the form presented to the Board.

BE IT FURTHER RESOLVED that the Fire Chief, Chairperson of the Board, or their designee is hereby authorized and directed to execute the Agreement on behalf of the North Oakland County Fire Authority and to take any additional actions necessary to implement the terms of the Agreement.

BE IT FURTHER RESOLVED that this Resolution shall take effect immediately upon adoption.

ADOPTED by the North Oakland County Fire Authority Board this 27<sup>th</sup> day of January 2026.

Motion by:

Supported by:

Ayes:

Nays:

Absent:

Certification

*I, Karin S. Winchester, duly appointed Vice Chair of North Oakland County Fire Authority, Oakland County, Michigan, do hereby certify that the foregoing is a true and correct copy of resolution 2026-01 adopted by the North Oakland County Fire Authority Board at its regular meeting held on January 27, 2026.*

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Karin S. Winchester  
N.O.C.F.A. Vice Chair  
Oakland County, Michigan

**OAKLAND COUNTY P25 SIMULCAST SYSTEM  
INTERLOCAL AGREEMENT  
BETWEEN  
OAKLAND COUNTY AND HOLLY TOWNSHIP and ROSE TOWNSHIP**

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This Agreement ("the Agreement") is made between Oakland County, a Constitutional and Municipal Corporation, 1200 North Telegraph, Pontiac, Michigan 48341 ("County"), and the **Holly Township**, 102 Civic Drive, Holly, MI 48442 AND **Rose Township**, 9080 Mason St. Holly, MI 48442-8650("Public Body"). In this Agreement the County and the Public Body may also be referred to individually as "Party" or jointly as "Parties."

**INTRODUCTION/PURPOSE OF AGREEMENT.**

Since approximately 2004, the County has operated and maintained a County-wide interoperable public safety communications system for use by the County and for use by governmental entities and private public safety entities located within Oakland County ("2004 System"). The County was the owner of the 2004 System. To properly operate, manage, maintain, and repair the 2004 System, the County entered into interlocal agreements with the governmental entities using the 2004 System--delineating the relationship and responsibilities of the parties. That interlocal agreement was approved by the Oakland County Board of Commissioners in Miscellaneous Resolution #05158.

The 2004 System is now end of life and since 2020, the County has been constructing and implementing a new public safety P25 Simulcast System, which is integrated with the Michigan Public Safety Communications System. The P25 Simulcast System replaces the 2004 System. To properly operate, manage, maintain, and repair the P25 Simulcast System, the Parties must enter into an Interlocal Agreement that will terminate the interlocal agreement concerning the 2004 System and delineate the relationship and responsibilities of the Parties regarding the operation, management, maintenance, and repair of the P25 Simulcast System.

Accordingly, pursuant to the Urban Cooperation Act of 1967, 1967 PA7, MCL 124.501, *et seq.*, the County and the Public Body enter into this Agreement for the purposes set forth herein. In addition, through this Agreement and the operation of the P25 Simulcast System, each Party will be better prepared to serve and to provide aid to citizens of and persons in Oakland County, Michigan.

In consideration of the mutual promises, obligations, representations, and assurances in this Agreement, the Parties agree to the following:

1. **DEFINITIONS.** The following words and expressions used throughout this Agreement, whether used in the singular or plural, within or without quotation marks, or possessive or nonpossessive, shall be defined, read, and interpreted as follows.

- 1.1. **Agreement** means the terms and conditions of this Agreement, the Exhibits hereto, and any other mutually agreed to written and executed modification, amendment, or addendum.
- 1.2. **Public Body** means **Holly Township and Rose Township**, including, but not limited to, its Council, Board, any and all of its departments, its divisions, elected and appointed officials, directors, board members, council members, commissioners, authorities, committees, employees, agents, subcontractors, volunteers, and/or any such persons' successors. Public Body may be referred to as Public Agency or Agency in the System Policies.
- 1.3. **Claim** means any alleged losses, claims, complaints, demands for relief or damages, lawsuits, causes of action, proceedings, judgments, deficiencies, liabilities, penalties, litigation, costs, and expenses, including, but not limited to, reimbursement for reasonable attorney fees, witness fees, court costs, investigation expenses, litigation expenses, amounts paid in settlement, and/or other amounts or liabilities of any kind which are incurred by or asserted against the County or the Public Body, or for which the County or the Public Body may become legally and/or contractually obligated to pay or defend against; whether direct, indirect or consequential; whether based upon any alleged violation of the federal or the state constitution, any federal or state statute, rule or regulation, or any alleged violation of federal or state common law; whether any such claims are brought in law or equity, tort, contract, or otherwise; and/or whether commenced or threatened.
- 1.4. **County** means Oakland County, a Municipal and Constitutional Corporation including, but not limited to, all of its departments, divisions, the County Board of Commissioners, elected and appointed officials, directors, board members, council members, commissioners, authorities, committees, employees, agents, volunteers, and/or any such persons' successors.
- 1.5. **Day** means any calendar day beginning at 12:00 a.m. and ending at 11:59 p.m.
- 1.6. **Exhibits** mean the following exhibit(s) and their properly promulgated amendments, which are incorporated by reference into this Agreement:
  - 1.6.1. **Exhibit A**. The System Policies.
- 1.7. **FCC** means the Federal Communications Commission.
- 1.8. **Infrastructure Equipment** means all base stations (receivers and transmitters), combiners, antennae, amplifiers, coaxial cable, generators, shelters, network switches and all associated servers and routers (Network Switching center), network connectivity, software for the operation and management of the System, consoles at public safety answering points and back-up public safety answering points, and gateways.

- 1.9. **Michigan Public Safety Communications System (“MPSCS”)** means a statewide multicast digital radio system operated by the Michigan Department of Technology, Management, and Budget.
- 1.10. **Oakland County Department of Information Technology (“OCDIT”)** means the County Department, which operates and manages the System.
- 1.11. **Oakland County P25 Simulcast System or “System”** means the County-wide interoperable 700/800 MHZ voice/data radio system, which is owned by the County and integrated with the MPSCS—including the Infrastructure and Subscriber Equipment.
- 1.12. **System Policies and Procedures (“System Policies”)** means the Oakland County P25 Simulcast Syster User Guide and Policy Manual and any amendments thereto created by the Technical & Policy Committee and approved by the Oakland County Chief Information Officer (“OCCIO”), which shall govern the management, operation, and use of the System.
- 1.13. **System Technical and Policy Committee (“Technical & Policy Committee”)** means the committee created pursuant to this Agreement, comprised of the individuals set forth in Section 7 and having the responsibilities set forth herein. The Technical & Policy Committee is neither a separate legal entity nor a department, division, or office of the County, but is an advisory group of subject matter experts created with the intent to provide direction, counsel, and recommendations regarding System management, operation, use and having the responsibilities listed herein. The Technical and Policy Committee is the successor committee to the CLEMIS Radio Oversight Committee (also referred to as the Radio Oversight Committee or Radio Policy Committee).
- 1.14. **Subscriber Equipment** means mobile and portable radios and all accessories thereto, 800 MHZ pagers, control stations, and emergency responder communication enhancement systems (“ERCES”), including but not limited to, bi-directional amplifiers (“BDA”), Wireless Access Point (“WAP”), and vehicle repeater systems (“VRS”).

2. **ENTITIES PERFORMING UNDER THIS AGREEMENT.** All County responsibilities and obligations set forth in this Agreement shall be performed by OCDIT. All Public Body responsibilities and obligations set forth in this Agreement shall be performed by [INSERT NAME OF DEPARTMENTS]. The Technical & Policy Committee shall provide direction, counsel, and recommendations to OCDIT concerning System management, operation, and use.
3. **COUNTY RESPONSIBILITIES.**
  - 3.1. **Compliance.** The County shall comply with the following: all applicable federal and state laws, regulations, and rules, the System Policies, this Agreement, and any amendments to the proceeding.

- 3.2. **Access to and Disclosure of Information.** The County may access, use, and disclose to third parties information, records, and any other content to comply with the law, including but not limited to, a subpoena, court order, or Freedom of Information Act request.
- 3.3. **County Point of Contact.** The County Point of Contact is the County Radio Communications Supervisor or successor position. The County Point of Contact will act as a liaison between the Public Body and the County regarding the management, operation, and use of the System. Communication protocols and procedures regarding the operation, management, maintenance, and repair of the System shall be set forth in the System Policies.

#### **4. PUBLIC BODY RESPONSIBILITIES.**

- 4.1. **Compliance.** The Public Body shall comply with the following: all applicable federal and state laws, regulations, and rules, the System Policies, this Agreement, and any amendments to the proceeding. The Public Body shall require its employees, agents, and volunteers to comply with the following: all applicable federal and state laws, regulations, and rules, the System Policies, this Agreement, and any amendments to the proceeding.
- 4.2. **Public Body Point of Contact.** The Public Body shall designate at least one person and an alternate to be a Point of Contact. The Public Body Point of Contact will act as a liaison between the Public Body and the County regarding the management, operation, and use of the System. The name of Public Body Point of Contact and alternate shall be conveyed to the County Point of Contact. Communication protocols and procedures regarding the operation, management, maintenance, and repair of the System shall be set forth in the System Policies.
- 4.3. **Facilities.** At no cost to the County, the Public Body shall provide space in buildings/facilities under the control of or owned by the Public Body to locate and house Infrastructure Equipment and Application Programming interfaces (“API”) for the System. The location of this space shall be mutually agreed to by the Parties and memorialized in writing; provided that an amendment to this Agreement shall not be needed to memorialize the location of the space. The Parties may change the location at any time pursuant to this Section.
- 4.4. **Access.** The County, the MPSCS, and County contractors shall have 24/7 access to Public Body-owned or controlled buildings/facilities necessary to access Infrastructure Equipment and API for maintenance, repair, and replacement. The Parties acknowledge that the Infrastructure Equipment or API may be located in non-public areas and that the Public Body, at its discretion, may require the County to contact the Public Body Point of Contact prior to arrival; provided that Parties agree that in an emergency situation the County may not be able to contact the Public Body Point of Contact prior to arrival.

5. **OPERATION AND USE OF SYSTEM AND INFRASTRUCTURE EQUIPMENT.**

5.1. **System/Infrastructure Equipment Ownership.** Except for otherwise provided herein concerning Subscriber Equipment, the County is the owner of the System.

5.2. **System Licenses.** The County is the FCC license holder for all 700/800 MHZ frequencies used in the System. The County shall maintain these licenses and/or modify the licenses as required to manage, operate, and use the System.

5.3. **Public Body Use of System.** The County authorizes the Public Body to use the System according to the terms and conditions of this Agreement, the System Policies, all applicable laws, regulations, and rules, and any amendments to the preceding.

5.4. **Legacy/Conventional Frequencies.** The Public Body shall be the FCC license holder and maintain any legacy conventional frequencies used by the Public Body, including those interfaced through the System consoles and/or gateways.

5.5. **System Maintenance and Repair.** The County shall operate, manage, maintain, and repair the Infrastructure Equipment and System in good order and consistent with industry standards, this Agreement, the System Policies, all applicable laws, regulations, and rules, and any amendments to the proceeding.

5.6. **Insurance.** The County shall insure or self-insure the System and all County-owned Infrastructure Equipment in the manner and in the amount it deems necessary.

5.7. **Audit/Monitor of System.**

5.7.1. **Monitoring of Use of System.** The County and the County's contractors/subcontractors may monitor and audit the Public Body's use of the System and compliance with the System Policies, this Agreement, and applicable federal and state laws, regulations, and rules. The monitoring and auditing of the System may be performed periodically at the discretion of the County and at the sole expense of the County.

5.7.2. **Monitoring by MPCSC.** The MPSCS shall monitor System functionality to make sure the System is operating pursuant to this Agreement and MPSCS standards.

5.8. **Training.** The policies and procedures concerning initial and continual training regarding the use of the System will be set forth in the System Policies.

5.9. **Disclaimer of Warranties.**

- 5.9.1. THE SYSTEM, INFRASTRUCTURE EQUIPMENT, SUBSCRIBER EQUIPMENT, OR OTHER ITEMS, WHICH ARE PROVIDED TO PUBLIC BODY UNDER THIS AGREEMENT, ARE PROVIDED ON AN "AS IS" AND "AS AVAILABLE" BASIS, "WITH ALL FAULTS."
- 5.9.2. THE COUNTY EXPRESSLY DISCLAIMS ALL WARRANTIES OF ANY KIND, WHETHER EXPRESS, IMPLIED, OR STATUTORY, INCLUDING, BUT NOT LIMITED TO, THE IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, TITLE, AND NON- INFRINGEMENT.
- 5.9.3. THE COUNTY MAKES NO WARRANTY THAT: (I) THE SYSTEM WILL MEET PUBLIC BODY'S REQUIREMENTS OR NEEDS OR (II) THE SYSTEM WILL BE UNINTERRUPTED, TIMELY, SECURE, ACCURATE, OR ERROR-FREE.

6. **OPERATION AND USE OF SUBSCRIBER EQUIPMENT.**

- 6.1. **Subscriber Equipment Policies/Procedures.** The policies and procedures for the purchase, operation, programming, repair, replacement, and maintenance of Subscriber Equipment will be set forth in the System Policies.
- 6.2. **Ownership of Subscriber Equipment.** Subscriber Equipment purchased by the County shall remain the property of the County (regardless of user). As further described and defined in the System Policies, the County shall pay for the maintenance and repair of County-owned Subscriber Equipment (regardless of user), but shall not pay for the replacement of County-owned Subscriber Equipment for whatever reason. Subscriber Equipment purchased by the Public Body shall remain the property of the Public Body and shall be maintained, repaired and replaced by the Public Body pursuant to the System Policies and at its sole cost.
- 6.3. **Insurance for Subscriber Equipment or Public Body Owned-Facilities.** The County shall not provide insurance for the Subscriber Equipment or Public Body-owned Facilities.

7. **SYSTEM TECHNICAL AND POLICY COMMITTEE.**

- 7.1. **Creation, Composition and Appointment of Technical & Policy Committee.** The Technical & Policy Committee is created as set forth herein. The Technical & Policy Committee shall be comprised of the following individuals ("Committee Members"):
  - 7.1.1. The County Radio Communications Supervisor or successor position and one alternate designated by the Radio Communications Supervisor;

- 7.1.2. The OCCIO or successor position and an alternate designated by the OCCIO.
- 7.1.3. One individual appointed by the Oakland County Medical Control Authority (“OCMCA”) and one alternate designated by the OCMCA.
- 7.1.4. Three individuals appointed by the Oakland County Police Chiefs Association and three alternates designated by the Oakland County Police Chiefs Association;
- 7.1.5. One individual appointed by the Oakland County Sheriff and one alternate designated by the Oakland County Sheriff;
- 7.1.6. The Oakland County 911 Coordinator and one alternate designated by the Oakland County 911 Coordinator;
- 7.1.7. One individual appointed by MABAS 3202 and one alternate designated by MABAS 3202;
- 7.1.8. Two individuals appointed by MABAS 3201 and two alternates designated by MABAS 3201. One individual and one alternate must be from a Public Safety Department.
- 7.1.9. The County Public Safety Business Relationship Manager or successor position and one alternate designated by the County Public Safety Business Relationship Manager.

7.2. **Term of Committee Members/Vacancy/Replacement.**

- 7.2.1. Each Committee Member shall be appointed for a term of three (3) years, unless the Committee Member is appointed to fill a vacancy caused for a reason other than the expiration of a term.
- 7.2.2. If a Committee Member position becomes vacant, for a reason other than expiration of term, then the entity or individual that appointed such individual shall appoint an individual to fulfill the remainder of the vacating member's unexpired term within fourteen (14) Days. The designated alternate does not automatically replace the vacating member's position.
- 7.2.3. A Committee Member may be removed from the Technical & Policy Committee at the will of the entity or individual that appointed the Committee Member.

7.3. **Quorum/Voting.** A quorum of the Technical & Policy Committee is a majority of those in office. In order to hold a Technical & Policy Committee meeting a quorum must be present. The Policy & Technical Committee shall act and perform its responsibilities by a majority vote of the quorum present at a meeting. Committee Members shall not vote by proxy.

#### **7.4. Committee Responsibilities.**

- 7.4.1. The Technical & Policy Committee shall provide direction, counsel, and recommendations to OCDIT regarding the management, operation, and use of the System. The Technical and Policy Committee is the successor committee to the CLEMIS Radio Oversight Committee (also referred to as the Radio Oversight Committee or Radio Policy Committee).
- 7.4.2. The Technical & Policy Committee shall meet at least twice a year or as needed at the call of the Technical & Policy Committee Chairperson.
- 7.4.3. At the first meeting of the Technical & Policy Committee meeting each calendar year, the Committee shall elect a Chairperson, Vice-Chairperson, and Secretary (collectively “the Officers”). Notwithstanding any other provision, the Officers shall continue to serve in their capacities until the next Officers are elected. The Officers shall have the duties and responsibilities set forth below:
  - 7.4.3.1. Chairperson: (1) preside over meetings; (2) set dates, times, and locations for meetings; (3) create and set meeting agendas (4) respond to correspondence received by the Technical & Policy Committee or directs the Secretary to respond, as needed; and (5) ensure Committee Member and alternate appointments are timely received and filled by their appointing bodies/individuals and names are sent to the County Point of Contact.
  - 7.4.3.2. Vice-Chairperson: shall assume the duties of the Chairperson, if the Chairperson is absent or unavailable for any reason.
  - 7.4.3.3. Secretary: (1) sends out meeting notices and agendas; (2) responds to correspondence as directed by Chairperson; (3) keeps records and meeting minutes and disperses records and meeting minutes to Committee Members; and (4) keeps records of Committee Member appointments and terms and advises the Chairperson of these records on a regular basis.
- 7.4.4. The Technical & Policy Committee shall draft the System Policies that govern the management, operation, and use of the System. The System Policies shall be approved by a quorum of the Technical & Policy Committee. The Technical & Policy Committee shall present the System Policies to the OCCIO for approval and implementation. If the OCCIO does not approve the System Policies, then the System Policies shall be returned to the Technical & Policy Committee for review and revision and then resubmitted to the OCCIO. This process shall be repeated until the OCCIO approves the System Policies. Approval by the OCCIO shall not be unreasonably withheld. After approval by the OCCIO, OCDIT shall compile and assemble the System Policies and send them to the Public

Body. Any changes or amendments to the System Policies shall be drafted, approved, and distributed in accordance with this Section.

7.4.5. The Technical & Policy Committee shall review the System Policies at least once a year to determine if changes or amendments are necessary.

## 8. **FINANCIAL RESPONSIBILITIES.**

- 8.1. The costs and fees associated with the management, operation, and use of the System, the maintenance of the Subscriber Equipment, and the repair, replacement, or purchase of the new Subscriber Equipment shall be set forth in the System Policies. The County shall invoice the Public Body the costs and fees set forth in the System Policies on a quarterly basis, based on calendar year, and the Public Body shall pay such invoice within forty-five (45) Days.
- 8.2. **Cost/Fee Set-Off.** In the event there are any costs or fees imposed and due to the County by the Public Body in connection with this Agreement and/or for the use, operation, or maintenance of the System, the County has the right to offset any amount past due and retain any amount of money due to the Public Body from the County equal to the past due amount, including, but not limited to, distributions from the Delinquent Tax Revolving Fund (DTRF).
- 8.3. **Possible Additional Services and Costs.** If the County is requested by the Public Body or is legally obligated for any reason, e.g. subpoena, court order, or Freedom of Information Act request, to search for, identify, produce or testify regarding the Public Body's records, data, or information that is stored by or possessed by the County relating to the System, then the Public Body shall reimburse the County for all reasonable costs the County incurs in searching for, identifying, producing or testifying regarding such records, data, or information. The County may waive this requirement in its sole discretion.

## 9. **DURATION OF INTERLOCAL AGREEMENT.**

- 9.1. The Agreement and any amendments hereto shall be effective when executed by both Parties with resolutions passed by the governing bodies of each Party. The approval and terms of this Agreement and any amendments hereto shall be entered in the official minutes of the governing bodies of each Party. An executed copy of this Agreement and any amendments shall be filed by the County Clerk with the Secretary of State.
- 9.2. This Agreement shall remain in effect until cancelled or terminated by either Party pursuant to Section 11.

## **10. ASSURANCES/LIABILITY.**

- 10.1. **Responsibility for Claims.** Each Party shall be responsible for any Claims made against that Party by a third party and for the acts or omissions of its employees, agents, or volunteers arising under or related to this Agreement.
- 10.2. **Responsibility for Attorney Fees and Costs.** Except as provided in this Agreement, for any Claim that may arise from the performance of this Agreement, each Party shall seek its own legal representation and bear the costs associated with such representation, including judgments and attorney fees.
- 10.3. **No Indemnification.** Except as otherwise provided for in this Agreement, neither Party shall have any right under this Agreement or under any other legal principle to be indemnified or reimbursed by the other Party or any of its agents in connection with any Claim.
- 10.4. **Costs, Fines, and Fees for Noncompliance.** Each Party shall be solely responsible for all costs, fines, penalties, assessments, and fees associated with its acts or omissions related to this Agreement and/or for noncompliance with this Agreement.
- 10.5. **Governmental Function/Reservation of Rights.**
  - 10.5.1. The Parties acknowledge that the performance of this Agreement is a governmental function, which function is to provide a public safety communications system to serve and to provide aid for the residents and persons in Oakland County, Michigan.
  - 10.5.2. This Agreement does not, and is not intended to, impair, divest, delegate or contravene any constitutional, statutory, and/or other legal right, privilege, power, obligation, duty, or immunity of the Parties. Nothing in this Agreement shall be construed as a waiver of governmental immunity for either Party.
- 10.6. **Authorization and Completion of Agreement.** The Parties have taken all actions and secured all approvals necessary to authorize and complete this Agreement. The persons signing this Agreement on behalf of each Party have legal authority to sign this Agreement and bind the Parties to the terms and conditions contained herein.
- 10.7. **Limitation of Liability.** IN NO EVENT SHALL EITHER PARTY BE LIABLE TO THE OTHER PARTY OR ANY OTHER PERSON, FOR ANY CONSEQUENTIAL, INCIDENTAL, INDIRECT, SPECIAL, AND/OR PUNITIVE DAMAGES ARISING OUT OF THIS AGREEMENT, REGARDLESS OF WHETHER THE OTHER PARTY HAS BEEN INFORMED OF THE POSSIBILITY OF SUCH DAMAGES.
- 10.8. **Permits And Licenses.** Each Party shall be responsible for obtaining and maintaining, throughout the term of this Agreement, all licenses, permits, certificates, and governmental authorizations necessary to perform all its

responsibilities under this Agreement. Upon request, a Party shall furnish copies of any permit, license, certificate or governmental authorization to the requesting Party.

**11. TERMINATION OR CANCELLATION OF AGREEMENT.**

- 11.1. The Public Body may terminate or cancel this Agreement for any reason upon sixty (60) Days written notice to the County. Within Sixty (60) Days of termination or cancellation of this Agreement, the Public Body must return all Subscriber Equipment (not purchased by the Public Body), all consoles, all control stations, all consolettes, and all ancillary appurtenances to such equipment to the County.
- 11.2. If Public Body breaches this Agreement, upon sixty (60) Days written notice to the Public Body, the County may terminate or cancel this Agreement upon recommendation by the Technical & Policy Committee, or if in the opinion of the County the System is no longer operational.
- 11.3. The Interlocal Agreement governing the 2004 System shall terminate upon full execution of this Agreement and this Agreement shall govern the operation and management of the System.

**12. SUSPENSION OF SERVICES.** County, through the OCCIO and upon recommendation of the Technical & Policy Committee, may immediately suspend Public Body's use of the System for any of the following reasons: (i) requests by law enforcement or other governmental agencies; (ii) engagement by Public Body in fraudulent or illegal activities relating to use of this System; (iii) breach of the terms and conditions of this Agreement; or (iv) unexpected technical or security issues. The right to suspend Services is in addition to the right to terminate or cancel this Agreement according to the provisions in Section 11. County shall not incur any penalty, expense or liability if the Public Body's use of the System is suspended under this Section.

**13. NO THIRD PARTY BENEFICIARIES.** Except as provided for the benefit of the Parties, this Agreement does not and is not intended to create any obligation, duty, promise, contractual right or benefit, right to indemnification, right to subrogation, and/or any other right, in favor of any other person or entity.

**14. DISCRIMINATION.** The Parties shall not discriminate against their employees, agents, applicants for employment, or another persons or entities with respect to hire, tenure, terms, conditions, and privileges of employment, or any matter directly or indirectly related to employment in violation of any federal, state or local law.

**15. FORCE MAJEURE.** Each Party shall be excused from any obligations under this Agreement during the time and to the extent that a Party is prevented from performing due to causes beyond such Party's control, including, but not limited to, an act of God, war, acts of government (other than the Parties'), fire, strike, labor disputes, civil disturbances, reduction of power source, or any other circumstances

beyond the reasonable control of the affected Party. Reasonable notice shall be given to the affected Party of any such event.

16. **DELEGATION/SUBCONTRACT/ASSIGNMENT.** The Public Body shall not delegate, subcontract, and/or assign any obligations or rights under this Agreement without the prior written consent of the County.
17. **NO IMPLIED WAIVER.** Absent a written waiver, no act, failure, or delay by a Party to pursue or enforce any rights or remedies under this Agreement shall constitute a waiver of those rights with regard to any existing or subsequent breach of this Agreement. No waiver of any term, condition, or provision of this Agreement, whether by conduct or otherwise, in one or more instances, shall be deemed or construed as a continuing waiver of any term, condition, or provision of this Agreement. No waiver by either Party shall subsequently effect its right to require strict performance of this Agreement.
18. **SEVERABILITY.** If a court of competent jurisdiction finds a term, or condition, of this Agreement to be illegal or invalid, then the term, or condition, shall be deemed severed from this Agreement. All other terms, conditions, and provisions of this Agreement shall remain in full force.
19. **CAPTIONS.** The section and subsection numbers, captions, and any index to such sections and subsections contained in this Agreement are intended for the convenience of the reader and are not intended to have any substantive meaning. The numbers, captions, and indexes shall not be interpreted or be considered as part of this Agreement. Any use of the singular or plural number, any reference to the male, female, or neuter genders, and any possessive or nonpossessive use in this Agreement shall be deemed the appropriate plurality, gender or possession as the context requires.
20. **NOTICES.** Notices given under this Agreement shall be in writing and shall be personally delivered, sent by express delivery service, certified mail, or first class U.S. mail postage prepaid, and addressed to the person listed below. Notice will be deemed given on the date when one of the following first occur: (1) the date of actual receipt; (2) the next business day when notice is sent express delivery service or personal delivery; or (3) three days after mailing first class or certified U.S. mail.
  - 20.1. If Notice is sent to the County, it shall be addressed and sent to: Oakland County Department of Information Technology, **Radio Communications Supervisor**, 1200 North Telegraph Road, Building #49 West, Pontiac, Michigan, 48341 and Chairperson of the Oakland County Board of Commissioners, 1200 North Telegraph, Pontiac, Michigan 48341.
  - 20.2. If Notice is sent to the Public Body, it shall be addressed to: **[INSERT TITLE/POSITION/ADDRESS]**.
  - 20.3. Either Party may change the address and/or individual to which Notice is sent by notifying the other Party in writing of the change.

21. **DISPUTE RESOLUTION.** All disputes relating to the execution, interpretation, performance, or nonperformance of this Agreement involving or affecting the Parties must first be submitted to the OCCIO and Public Body's [INSERT TITLE]. The OCCIO and Public Body's [INSERT TITLE] shall promptly meet and confer in an effort to resolve such dispute. If they cannot resolve the dispute in ten (10) business days, the dispute shall be submitted to the chief executive officials of each Party or their designees. The chief executive officials or their designees shall meet promptly and confer in an effort to resolve such dispute.
22. **GOVERNING LAW/CONSENT TO JURISDICTION AND VENUE.** This Agreement shall be governed, interpreted, and enforced by the laws of the State of Michigan. Except as otherwise required by law or court rule, any action brought to enforce, interpret, or decide any Claim arising under or related to this Agreement shall be brought in the 6th Judicial Circuit Court of the State of Michigan, the 50th District Court of the State of Michigan, or the United States District Court for the Eastern District of Michigan, Southern Division, as dictated by the applicable jurisdiction of the court. Except as otherwise required by law or court rule, venue is proper in the courts set forth above.
23. **AGREEMENT MODIFICATIONS OR AMENDMENTS.** Any modifications, amendments, recessions, waivers, or releases to this Agreement must be in writing and agreed to by both Parties. Unless otherwise agreed, the modification, amendment, recession, waiver, or release shall be signed by the same persons who signed the Agreement or other persons as authorized by the Parties' governing body.
24. **SURVIVAL OF TERMS.** The following terms and conditions shall survive and continue in full force beyond the termination or cancellation of this Agreement (or any part thereof) until the terms and conditions are fully satisfied or expire by their nature: Definitions (Section 1); Disclaimer of Warranties (Section 5.9); Assurances/Liability (Section 10); and Dispute Resolution (Section 21).
25. **ENTIRE AGREEMENT.** This Agreement represents the entire Agreement and understanding between the Parties. This Agreement supersedes all other oral or written Agreements between the Parties. The language of this Agreement shall be construed as a whole according to its fair meaning and not construed strictly for or against any Party.
26. **COUNTERPARTS.** This Agreement may be executed in several counterparts, each of which shall be an original and all of which shall constitute one and the same instrument.
27. **AUTHORIZATION.** The Parties certify and warrant that their respective signatories have the requisite authority to execute and bind them to this Agreement and the duties and responsibilities contained herein.

**IN WITNESS WHEREOF**, \_\_\_\_\_ acknowledges that he/she has been authorized by resolution of the \_\_\_\_\_, to execute this Agreement on behalf of the Public Body and accepts and binds the Public Body to the terms and conditions of this Agreement.

EXECUTED: \_\_\_\_\_ DATE: \_\_\_\_\_

WITNESSED: \_\_\_\_\_ DATE: \_\_\_\_\_

**IN WITNESS WHEREOF**, \_\_\_\_\_ acknowledges that he/she has been authorized by resolution of the \_\_\_\_\_, to execute this Agreement on behalf of the Public Body and accepts and binds the Public Body to the terms and conditions of this Agreement.

EXECUTED: \_\_\_\_\_ DATE: \_\_\_\_\_

WITNESSED: \_\_\_\_\_ DATE: \_\_\_\_\_

**IN WITNESS WHEREOF**, David T. Woodward, Chairperson, Oakland County Board of Commissioners, acknowledges he has been authorized by resolution of the Oakland County Board of Commissioners, to execute this Agreement on behalf of Oakland County and accepts and binds the Oakland County to the terms and conditions of this Agreement.

EXECUTED: \_\_\_\_\_ DATE: \_\_\_\_\_  
David T. Woodward, Chairperson  
Oakland County Board of Commissioners

WITNESSED: \_\_\_\_\_ DATE: \_\_\_\_\_

# North Oakland County Fire Authority Incident Run Data

December 2025

<b>Total Incidents</b>	<b>162</b>
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<b>Incident Summary</b>	
Structure Fires	0
Vehicle Fires	1
Brush / Outdoor Fires	0
EMS Medicals	83
Vehicle Accidents w/ Injuries	6
Vehicle Accidents w/ No Injuries	6
Hazardous Cond.	10
Service Call	25
Good Intent	18
False Calls	11
Severe Weather	2
Other	0
<b>Total Calls</b>	<b>162</b>

Total Employees	34
Full Time	12
Part time / Paid on Call	22

Paramedic's	14
EMT's	16
MFR's	3
CADETs	1

Employees Voluntary / Involuntary terminated last month	1
Employees Hired last month	1

<b>Out of District Runs</b>	
MUTUAL AID MEDICAL	8
MUTUAL AID FIRE	8
MISC	1
<b>Total</b>	<b>17</b>

Total EMS Related Calls	94
Total NOCFA Transports	62
Patient Sign Offs / No Transport	32

	minutes	# of priority calls
Avg. Response Time To Priority Calls	8.24	26

<b>TOTAL RUNS IN FIRE DISTRICT</b>	<b>145</b>
<b>TOTAL OUT OF DISTRICT RUNS</b>	<b>17</b>

Rose Twp. 68

Holly Twp. 67

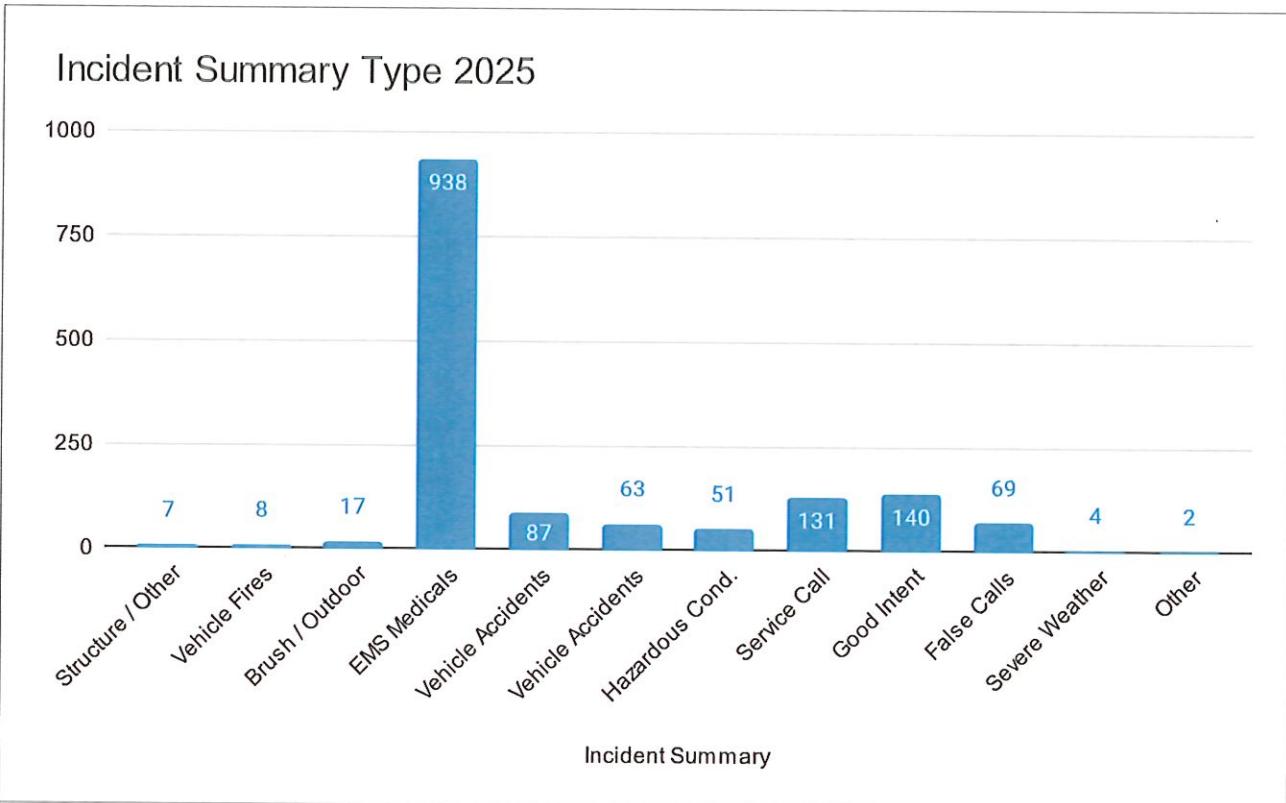
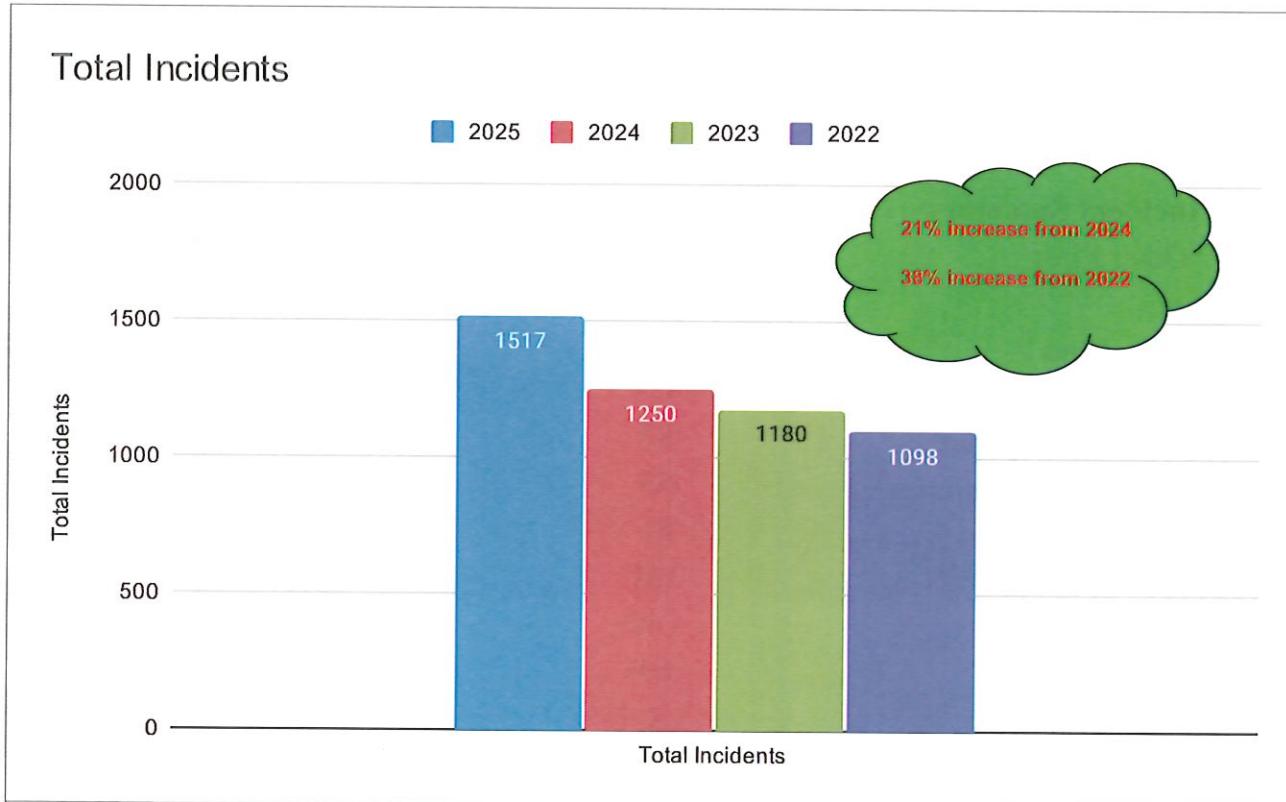
Total Runs 162 I-75 10



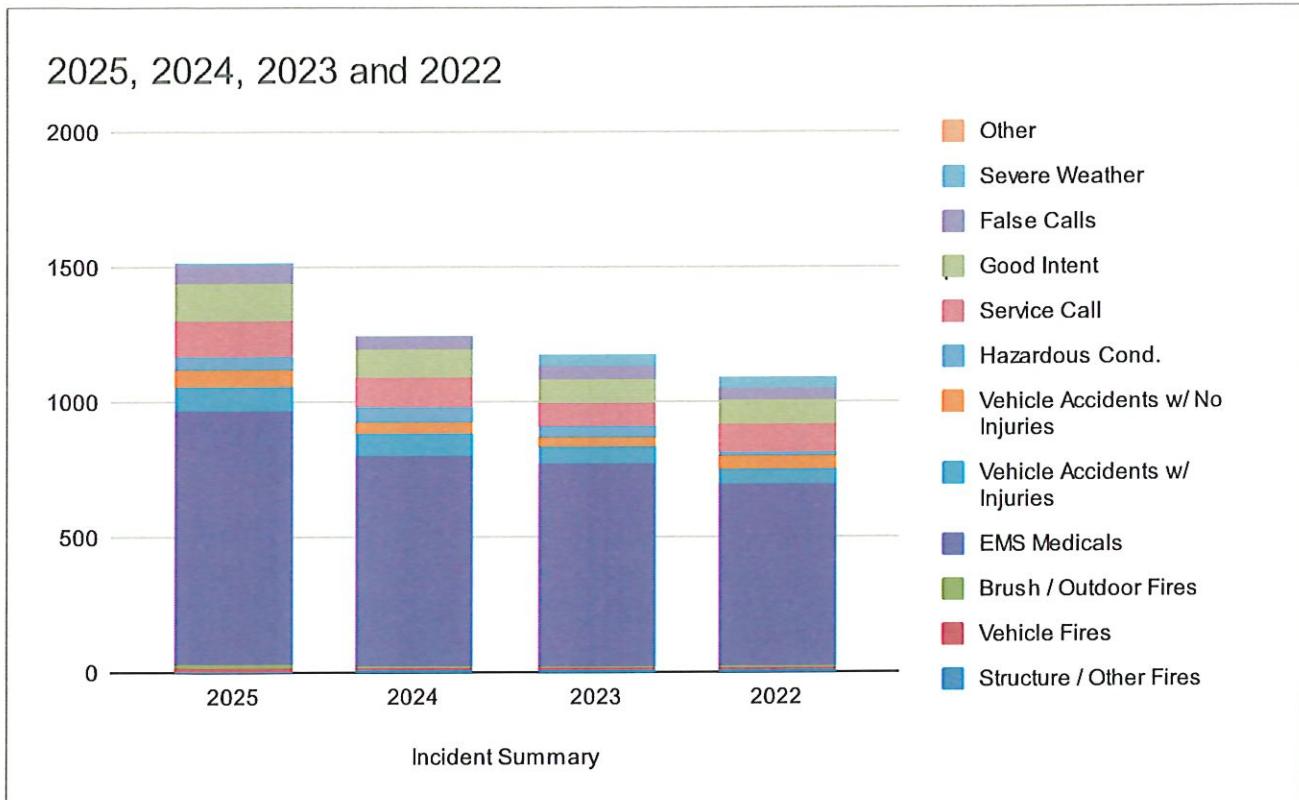
NOCFA RUN COUNTS 22-25

	2025	2024	2023	2022
<b>Total Incidents</b>	<b>1517</b>	<b>1250</b>	<b>1180</b>	<b>1098</b>
<b>Incident Summary</b>	<b>2025</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>
Structure / Other Fires	7	9	10	13
Vehicle Fires	8	6	5	7
Brush / Outdoor Fires	17	11	10	6
EMS Medicals	938	780	750	670
Vehicle Accidents w/ Injuries	87	78	62	60
Vehicle Accidents w/ No Injuries	63	46	35	44
Hazardous Cond.	51	51	40	20
Service Call	131	114	84	101
Good Intent	140	106	93	90
False Calls	69	46	49	39
Severe Weather	4	1	39	46
Other	2	2	3	2
<b>Total</b>	<b>1517</b>	<b>1250</b>	<b>1180</b>	<b>1098</b>
<b>Out of District Runs</b>				
MUTUAL AID MEDICAL	113	78	59	70
MUTUAL AID FIRE	60	36	30	41
MISC	2	3	4	1
<b>Total</b>	<b>175</b>	<b>117</b>	<b>93</b>	<b>112</b>
<b>EMS Incidents</b>				
EMS Related Calls	1025	853	815	773
Transports	667	555	562	500
Patient Sign Offs / No Transport	358	298	253	275
Average Response Time to Emergent Calls:	8.12 min 214 calls	7.8 min 287 calls	7.9 Min. 413 calls	7.9 Min. 365 calls
Holly Twp. Total Runs	667	591	545	470
Rose Twp. Total runs	575	468	476	457
I-75 Total Runs	100	74	66	59
Out of District Runs	175	117	93	112

## NOCFA RUN COUNTS 22-25



## NOCFA RUN COUNTS 22-25





## **January 2026 Fire Board Chief's Report**

**Chief Matt Weil**

### **Apparatus-**

Tanker 3 –

Last month I provided both an email notification and a verbal report advising that this apparatus was out of service. It remains out of service; however, progress has been made at the repair facility.

The transfer case issue has been resolved, and the pump test has been completed and passed. The vehicle is currently undergoing additional repairs that are being delayed due to parts availability. We expect the apparatus to be returned to service by the end of the month at the latest.

We do not yet have a full cost estimate for all repairs being completed. The department previously approved the original estimate for the transfer case repair, which was just over \$5k, and we will provide updated cost information once all remaining work is finalized.

Additional updates will be shared as they become available.

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### **Significant Response Highlights**

While we are finally experiencing consistent winter weather, the season has already brought several weather-related incidents — many involving downed trees and wires in December contributing to the high call volume. With winter conditions also comes an increase in traffic crashes.

When operating at these scenes, our crews use fire apparatus and emergency vehicles to create a protective buffer around the incident. This allows responders to work safely while traffic is redirected or roadways are temporarily closed. While this can cause delays for motorists, these measures are absolutely critical for responder safety.

### **Slow Down. Move Over. Lives depend on it.**

Recently, NOCFA personnel experienced three serious near-miss incidents —two on I-75 and one on Milford Road.

#### **Incident One – I-75 Southbound at East Holly Road (Springfield Township):**

Two left lanes were closed, forcing traffic toward the right shoulder. One driver chose to attempt

## **January 2026 Fire Board Chief's Report**

### **Chief Matt Weil**

to pass through the narrow space between closed lanes and displaced traffic at a high rate of speed. A firefighter was forced to jump out of the way to avoid being struck.

This was a mutual-aid incident with Springfield Township, and Oakland County Sheriff's Office deputies were on scene. Deputies immediately pursued the vehicle, reaching speeds exceeding 95 mph before stopping it. The driver was arrested for operating while intoxicated, carrying a concealed firearm, and other charges- the case is still in process. The passenger — and registered owner — was also intoxicated and cited for allowing an impaired driver to operate the vehicle. The vehicle was also impounded.

#### **Incident Two – I-75 Northbound near Grange Hall Road:**

An apparatus was positioned to block the slow lane and protect crews working along the shoulder. A vehicle failed to merge in time, forcing the blocking unit to move to avoid being struck. The driver then fled the area. No law-enforcement units were present at the time.

#### **Incident Three – Milford Road near Canter Lane:**

Crews were operating with traffic reduced to one lane. A driver ignored traffic control points and directions from emergency personnel while visibly holding a cell phone in front of his face. He continued through the scene and was ultimately stopped at the crash location. No law-enforcement units were on scene to address the violation.

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# January 2026 Fire Board Chief's Report

## Chief Matt Weil

### Shift Coverage

Month	2025 Uncovered hours	Hours Available	% uncovered
January	18.25	2976	0.61%
February	85	2688	3.16%
March	24	2976	0.81%
April	43	2880	1.49%
May	78.5	2976	2.64%
June	87.25	2880	3.03%
July	93.25	2976	3.13%
August	32	2976	1.08%
September	74.25	2880	2.58%
October	58.5	2976	1.97%
November	198.5	2880	6.89%
December	219.5	2976	7.38%
<b>Total</b>	<b>1012</b>	<b>35040</b>	<b>2.89%</b>

FYE 2025.5 overtime numbers are: \$90,448.09 and 5,330.25 for Full and Part time respectively.

During these periods of open shifts when Staffing is "forced" to a minimum level of three, Station 3 is covered by administrative staff or an on-call firefighter responding from home. In worst-case scenarios, when a fourth firefighter is not available, Station 1 has been used to backfill coverage.

Our Injured Employee has returned to Full Duty as of January 15th. We have not filled the open position that was created last month due to attrition. I have made the decision to hold off positing that position until the contract is settled- I do not think it is fair to post a position and expect a new hire to not have a clear understanding or expectation of their contract.

We have 2 part time hires in the process of orientation and third rides.

# January 2026 Fire Board Chief's Report

## Chief Matt Weil

### Mutual Aid Responses-

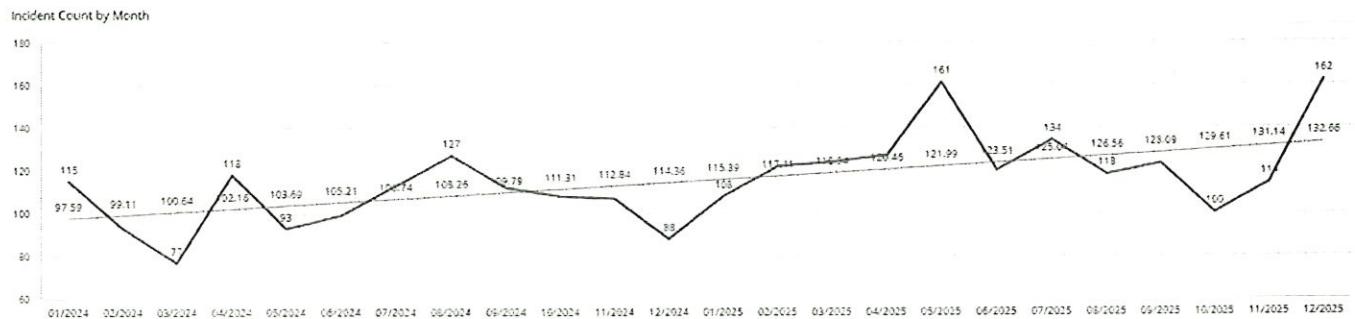
December 2025	Groveland	Highland	Holly	Springfield	Waterford	White Lake	Grand Total
12/01			1	2			3
12/04		1					1
12/05						1	1
12/09		1	1				2
12/10			1				1
12/23			1				1
12/26	2		1				3
12/28			1	1			2
12/29			1				1
12/30				1			1
12/31			1		1		2
<b>Grand Total</b>	<b>2</b>	<b>2</b>	<b>8</b>	<b>4</b>	<b>1</b>	<b>1</b>	<b>18</b>

Total Runs for December 2025	162
	11.11%

# January 2026 Fire Board Chief's Report

## Chief Matt Weil

### Run Volume Comparison 2 year running by Month



### Run Volume YTD

As of January 23, 2026 8am (Day 23 of the year):

- 98 runs
- Year to date average: 4 runs per day
- 2025 total 1517 Runs with an average of 4 runs per day

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**COMING SOON- THE NOCFA 2025 Year in review!!**

