



September 29, 2021

MISCELLANEOUS RESOLUTION #21-378

Sponsored By:

IN RE: FY 2022 General Appropriations Act and 2022 County General Property Tax Rates

Chairperson and Members of the Board:

WHEREAS in accordance with the provisions of Public Act 139 of 1973, the Unified Form of County Government Act, and Public Act 621 of 1978 (as amended by P.A. 493 of 2000), the Uniform Budgeting and Accounting Act for Local Government, it is the responsibility of the Oakland County Board of Commissioners to establish and adopt the annual County Budget and work program; and

WHEREAS the Finance Committee received budget requests from all County Departments, and has reviewed in detail the County Executive's Fiscal Year 2022 Budget Recommendation; and

WHEREAS the Finance Committee, after due deliberation, has formulated a Recommended General Appropriations Act balancing total appropriations with available resources at \$971,238,971 for Fiscal Year 2022, a summary of which was included in the Notice of Public Hearing published in newspapers of general circulation; and

WHEREAS the further intent of this resolution is to maintain a budgetary system for the County of Oakland on the same basis of accounting (generally accepted accounting principles) as the actual financial information is maintained; to define the powers and duties of the County's officers in relation to that system; to designate the Chief Administrative Officer and Fiscal Officer; and to provide that the Board of Commissioners and committees thereof, as well as the Fiscal Officer, shall be furnished with information by the departments, boards, commissions and offices relating to their financial needs, revenues and expenditures/expenses, and general affairs; to prescribe a disbursement procedure, to provide for an allotment system; and to provide remedies for refusal or neglect to comply with the requirements of this resolution; and

WHEREAS the Circuit Court Mediation Fund (Miscellaneous Resolution #90177) is used to cover the total cost of Attorney Mediators, with the balance to be used for enhancement of Court operations as requested by the Court and approved by the Board of Commissioners; and

WHEREAS the Board of Commissioners supports the concept of cultural diversity training for Oakland County employees and requires all supervisory, division manager and director level employees to attend cultural diversity training.

NOW THEREFORE BE IT RESOLVED the Oakland County Board of Commissioners does hereby adopt and amend the Fiscal Year 2022 General Appropriations Act recommended by the Finance Committee as advertised and placed in the Clerk's Office for public inspection.

BE IT FURTHER RESOLVED that funds from the Civil Mediation Account (10100-240201) be utilized to cover the total costs incurred in Fiscal Year 2022 for the Civil Mediation Program.

BE IT FURTHER RESOLVED that the following policy, as codified per Miscellaneous Resolution #20113, specifies the administration of the Delinquent Tax Revolving Fund:

1. The Delinquent Tax Revolving Fund (DTRF) was established in accordance with the provisions of Public Act 206 of 1893 (as amended) for the purpose of paying local taxing units within the County their respective shares of delinquent ad valorem real property taxes, in anticipation of the collection of those taxes by the County Treasurer. This policy statement, which encompasses the precept of self-funding, ensures that utilization of unrestricted DTRF funds does not impair the functional intent or operational success of the DTRF as originally established.
2. To that end, at no time shall funds be diverted from the DTRF that would cause the unrestricted balance to fall below a level that would assure a prompt payment of all current and future outstanding General Obligation Limited Tax Notes, as well as assure the continued operation of the DTRF as specified in the preceding paragraph.
3. Penalties and investment interest generated by the DTRF may be transferred, in whole or in part, to the General Fund of the County upon majority vote of the Board of Commissioners so long as such transfer(s) meets the provisions of paragraph #2 above.
4. Any and all appropriations from unrestricted DTRF funds, excepting penalties and investment interest, shall be limited to one-time expenditures, as opposed to recurring operations.
5. Unless otherwise specified, appropriations from the DTRF shall be considered long- or short-term advances (with specific time frames detailed in the authorizing resolution), to be repaid with interest as specified below.
6. Any appropriations from unrestricted DTRF funds, excepting penalties and investment interest, not considered advances to be repaid within a time certain shall require a two-thirds majority vote of the Board of Commissioners.
7. All appropriations from unrestricted DTRF funds considered to be advances to be repaid within a time certain shall require a majority vote of the Board of Commissioners.
8. Terms and conditions of any and all advances from the DTRF shall be specified in the authorizing resolution, including interest obligations detailed as follows:
 - a. Interest on each payment will be based on the average monthly rate paid during the term of the agreement by the agent of the DTRF for that year's outstanding borrowing, or
 - b. In the event no borrowing occurs for the DTRF, principal and interest payments will be made in accordance with the previously established "Loan of County Funds Policy" (Miscellaneous Resolution #89276) which requires Board approval of repayment terms at an interest rate no less than the prevailing six-month Treasury Bill rate and that such rates shall be computed and compounded quarterly.
9. Pursuant to MCL 211.78m(8), following the settlement of each preceding year's foreclosure sale, but not later than June 30th, the County Treasurer shall submit a written report to the Board of Commissioners identifying any remaining balance available following the settlement and detailing all costs associated with the administration of the Delinquent Tax Revolving Fund. All or a portion of any remaining balance, less any contingent costs of title or other legal claims described in subdivisions (a) through (f), of the Act may subsequently be transferred into the general fund of the county by the Board of Commissioners.

BE IT FURTHER RESOLVED that \$3,000,000 in DTRF interest earnings will be transferred to the General Fund to support General Fund/General Purpose activities.

BE IT FURTHER RESOLVED that an indirect cost charges will be billed by the General Fund to the DTRF, in accordance with Oakland County's approved Central Services Indirect Cost Allocation Plan.

BE IT FURTHER RESOLVED that \$4,766,565, or one-half of the \$9,533,130 convention facility tax revenues distributed by the State to Oakland County under the authority of the State Convention Facility Development Act, P.A. 106 of 1985, be earmarked for substance abuse prevention and treatment programs.

BE IT FURTHER RESOLVED that the Oakland County Board of Commissioners, in accordance with the

requirements of Public Act 214 of 1899, as amended, authorizes that .0004 mills Current Property Tax Levy be designated for the purpose of funding Veterans' Services Soldier Relief.

BE IT FURTHER RESOLVED that each Supervisor of the various townships and Assessing Officers of the several cities of Oakland County are authorized and directed to spread on their respective township of city tax rolls for the year 2022 a County General Property Tax Levy of 3.9880 Mills to be applied to the 2022 Taxable Value of all property located within their respective jurisdictions.

BE IT FURTHER RESOLVED that the Equalization Officer perform the function of Equalization Director including the examination of the assessment rolls of the several townships and cities within Oakland County to ascertain whether the real and personal property in the respective townships and cities has been equally and uniformly assessed at 50% of true cash value and to make recommendation to that fact to the County Board of Commissioners.

BE IT FURTHER RESOLVED that:

1. The County Executive is hereby designated the Chief Administrative Officer of the County of Oakland and, further, that the Director of Management and Budget shall perform the duties of the Fiscal Officer as specified in this resolution.
2. The Fiscal Officer shall provide an orientation session and instructions for preparing department budget requests. These instructions shall include information that the Fiscal Officer determines to be useful and necessary to assure that the budgetary estimates of the agencies are prepared in a consistent manner and the needs of the Board of Commissioners and Committees are met.
3. Any offices, departments, commissions and boards of the County of Oakland financed in whole or in part by the County of Oakland shall transmit to the Fiscal Officer their estimates of the amounts of money required for each activity in their respective agencies, as well as their estimate of revenues that will be generated from charges for services. They shall also submit any other information deemed relevant by the Fiscal Officer and/or the Board of Commissioners and committees thereof.
4. The Fiscal Officer shall provide guidelines to be used by the offices, departments, commissions and boards of the County of Oakland in submitting their budget estimates and shall prescribe the rules and regulations the Fiscal Officer deems necessary for the guidance of officials in preparing such budget estimates. The Fiscal Officer may require that the estimates be calculated on the basis of various assumptions regarding level of service. The Fiscal Officer may also require a statement for any proposed expenditure and a justification of the services financed.
5. The Fiscal Officer shall prepare estimates of revenue for each budgeted fund, classified to show in detail the amount expected to be received from each source. Estimates of expenditures and revenues shall also be classified by character, object, function and activity consistent with the accounting system classification.
6. The Fiscal Officer shall review the agency estimates with a representative from each agency of the County of Oakland that has submitted such estimates. The purpose of the review shall be to clarify the estimates, ensure the accuracy, and to determine their adherence to the policies previously enumerated by the Fiscal Officer and the Board of Commissioners or committees thereof as herein required.
7. The Fiscal Officer shall consolidate the estimates received from the various agencies together with the amounts of expected revenues and shall make recommendations relating to those estimates which shall assure that the total of estimated expenditures including an accrued deficit does not exceed the total of expected revenues including an unappropriated surplus.
8. The recommended budget shall include at least the following:
 - a. Expenditure data for the most recently completed fiscal year and estimated expenditures, or amended budget, for the current fiscal year,
 - b. An estimate of the expenditure amounts required to conduct, the government of Oakland County, including its budgetary centers,

- c. Revenue data for the most recently completed fiscal year and estimated revenues, or amended budget, for the current fiscal year,
 - d. An estimate of revenues, by source, to be raised or received by Oakland County in the ensuing fiscal years,
 - e. The amount of surplus or deficit from prior fiscal years, together with an estimate of the amount of surplus or deficit expected in the current fiscal year,
 - f. An estimate of the amount needed for deficiency, contingent or emergency purposes and the amounts needed to pay and discharge the principal and interest of the debt of Oakland County due in the ensuing fiscal years,
 - g. The amount of proposed capital outlay expenditures, except those financed by enterprise, capital projects, or internal service funds, including the estimated total costs and proposed method of financing of each capital construction project and the projected additional annual operating cost and the method of financing the operating costs of each capital construction project for three (3) years beyond the fiscal year covered by the budget,
 - h. An informational summary of projected revenues and expenditures/expenses of any capital projects, internal service, and enterprise funds,
 - i. A comparison of the revenue and expenditure amounts in the recommended budget to the most recently approved budget adopted by the Board of Commissioners with appropriate explanation of the variances,
 - j. Any other data relating to fiscal conditions that the Fiscal Officer or the Board of Commissioners or committees thereof consider to be useful in evaluating the financial needs of the County.
9. Not less than ninety (90) days before the next succeeding fiscal year, the County Executive shall transmit the recommended budget to the County Board of Commissioners. The recommended budget shall be accompanied by:
- a. A proposed general appropriations measure, consistent with the budget, which shall set forth the anticipated revenue and requested expenditure/expense authority in such form and in such detail deemed appropriate by the Board of Commissioners or committees thereof. No appropriations measure shall be submitted to the Board of Commissioners in, which estimated total expenditures/expenses, including an accrued deficit, exceed estimated total revenues, including an available surplus.
 - b. A budget message which shall explain the reasons for increases or decreases in budgeted items compared with the current fiscal year, the policy of the County Executive as it relates to important budgetary items, and any other information that the County Executive determines to be useful to the Board of Commissioners in its consideration of proposed appropriations.
 - c. A comparison of the recommended budget to the most recently approved current year budget, together with an analysis and explanation of the variances there from, such variances being divided to show the portion attributable to the current year budget amendments and the portion resulting from the recommended budget.
10. The County Board of Commissioners, or any committee thereof, may direct the County Executive and/or other elected officials to submit any additional information it deems relevant in its consideration of the budget and proposed appropriations measure. The Board of Commissioners or the committees thereof may conduct budgetary reviews with the Fiscal Officer, and/or County departments and divisions or agencies, etc., for the purpose of clarification or justification of proposed budgetary items.
11. The County Board of Commissioners may revise, alter, or substitute for the proposed general appropriations measure in any way, except that it may not change it in a way that would cause total appropriations, including an accrued deficit, to exceed total estimated revenues, including an unappropriated surplus. An accrued deficit shall be the first item to be resolved in the general appropriations measure.
12. The County Board of Commissioners shall fix the time and place of a public hearing to be held on the budget and proposed appropriations measure. The Clerk/Register shall then have published, in a newspaper of general circulation within the County of Oakland, notice of the hearing and an indication

of the place at which the budget and proposed appropriations measure may be inspected by the public. This notice must be published at least seven days before the date of the hearing.

13. No later than September 30, the Board of Commissioners shall pass a general appropriations measure providing the authority to make expenditures and incur obligations on behalf of the County of Oakland. The supporting budgetary data to the general appropriations measure shall include at least the following:
 - a. Expenditure data for the most recently completed fiscal year,
 - b. The expenditures budget as originally adopted by the Board of Commissioners for the current fiscal year,
 - c. The amended current year appropriations,
 - d. An estimate of the expenditure amounts required to conduct, the government of Oakland County, including its budgetary centers,
 - e. Revenue data for the most recently completed fiscal year and estimated revenues, or amended budget, for the current fiscal year,
 - f. Budgeted revenue estimates as originally adopted by the Board of Commissioners for the current fiscal year,
 - g. The amended current year Budgeted revenues,
 - h. An estimate of revenues, by source, to be raised or received by Oakland County in the ensuing fiscal year,
 - i. The amount of surplus or deficit from prior fiscal years, together with an estimate of the amount of surplus or deficit expected in the current fiscal year,
 - j. An estimate of the amount needed for deficiency, contingent on emergency purposes, and the amounts needed to pay and to discharge the principal and interest of the debt of Oakland County due in the ensuing fiscal year,
 - k. The amount of proposed capital outlay expenditures, except those financed by enterprise, capital project, or internal service funds, including the estimated total costs and proposed method of financing of each capital construction project and the projected additional annual operating cost and the method of financing the operating costs of each capital construction project for three (3) years beyond the fiscal year covered by the budget,
 - l. An informational summary of projected revenues and expenditures/expenses of capital projects, internal service, and enterprise funds,
 - m. Any other data relating to fiscal conditions that the Board of Commissioners considers to be useful in considering the financial needs of the County,
 - n. Printed copies of the Board of Commissioners Adopted Budget, Financial Plan or any facsimile thereof shall contain all of the above data unless otherwise approved by the Board of Commissioners,
14. The Board of Commissioners may authorize transfers between appropriation items by the County Executive or Fiscal Officer within limits stated in the appropriations measure. In no case, however, may such limits exceed those provided for in paragraph #22 and #23 of this resolution.
15. A deviation from the original general appropriations measure shall not be made without first amending the general appropriations measure through action by the Board of Commissioners, except within those limits provided for in paragraph #16 of this resolution.
16. Appropriations accumulated at the following three summary levels of expenditure within each County Department will be deemed maximum authorization to incur expenditures: Personnel Expenditures, Operating Expenditures, and Internal Support Expenditures. The County Executive or the Fiscal Officer shall exercise supervision and control of all budgeted expenditures within these limits, holding expenditures below individual line-item appropriations or allowing overruns in individual line-items providing that at no time shall the net expenditures exceed the total appropriation for Personnel and Operating Expenditures, respectively, for each department as originally authorized or amended by the Board of Commissioners. Further, Personnel Expenditures are authorized only for positions specifically authorized pursuant to this Act as adopted and amended by Board of Commissioner resolution, and appropriated overtime, holiday overtime, on-call pay, shift premium summer help, emergency salaries, and any adjustments required by collective bargaining agreements. The Fiscal Officer shall submit to the

Finance Committee a quarterly listing of new governmental funded appropriations and internal service fund line items created administratively which were not properly classifiable. Line-item detail, division, unit or cost center detail and allotments, which provide a monthly calendarization of annual appropriations, as deemed necessary by the Fiscal Officer shall be maintained and utilized as an administrative tool for management information and cost control. The Fiscal Officer shall not approve any expenditure beyond that necessary to accomplish stated program or work objectives authorized in the general appropriation measure as originally approved unless amended, in which case the amendment takes precedence.

17. In order to amend the General Appropriations Act the amendment must specifically identify the fund, department, division, unit, program and account affected by the amendment. Additionally, if the amendment increases an appropriation, the source of funding for that additional appropriation, whether an increase in revenue or an offsetting decrease in expenditure, must be presented as part of the amendment.
18. The Fiscal Officer shall maintain, for all budgeted funds, appropriation ledger accounts in which are to be recorded such expenditure encumbrances and obligations for the future payment of appropriated funds as the Fiscal Officer may approve.
19. Each purchase order, voucher or contract of Oakland County shall specify the funds and appropriation designated by number assigned in the accounting system classification from which it is payable and shall be paid from no other fund or appropriation. The necessary amount of the appropriation from such account shall be transferred pursuant to the provisions of this resolution to the appropriate general appropriation account and the expenditure then charged thereto.
20. No obligation shall be incurred against, and no payment shall be made from, any appropriation account unless there is a sufficient unencumbered balance in the appropriation and sufficient funds are or will be available to meet the obligation. All capital projects funded from the Capital Improvement Fund shall require approval of the Board of Commissioners on recommendation of the appropriate liaison committee (Planning and Building Committee) prior to initiation of the project. Pursuant to M.R. #15231, projects under \$30,000 can be administratively approved by both the Director of Facilities Management and the Fiscal Officer (or designee) if funding is available and any transfers required are to be included in the subsequent quarterly forecast report. Any obligation incurred or payment authorized in violation of this resolution shall be void and any payment so made illegal except those otherwise ordered by court judgment or decree.
21. The Fiscal Officer, after the end of each quarter, shall transmit to the Board of Commissioners a report depicting the financial condition of budgeted operations, including, but not limited to:
 - a. A forecast of actual revenues by major source compared with budgeted revenues accompanied by an explanation of any significant variances,
 - b. A forecast of actual expenditures and encumbrances by department compared with authorized appropriations accompanied by an explanation of any significant variances, and
 - c. A forecast of actual expenditures, encumbrances and transfers from each of the several non-departmental appropriations accounts compared with authorized appropriations accompanied by an explanation of any significant variances.
22. Direct expenditure and/or transfers of any unencumbered balance or any portion thereof in any appropriation for transfer account to any other appropriations account may not be made without amendment of the general appropriation measure as provided for in this resolution, except that transfers within and between budgeted funds and departments may be made by the Fiscal Officer in the following instances:
 - a. Transfers may be made from the non-departmental Overtime Reserve account and Fringe Benefit Reserve account to the appropriate departmental budget as specific overtime requests are reviewed and approved by the Fiscal Services Division. Additionally, overtime appropriations may be transferred between divisions within a department at the request of the Department Head, if authorized by the Fiscal Officer or his/her designee. The Overtime Reserve account includes an estimated amount for the Parental Leave benefit that may be needed by departments that have contractual service obligations or job duties that cannot be

temporarily covered by other departmental personnel and the use of Parental Leave causes the department to exceed their Personnel Expenditure budget category. The Overtime Reserve account also includes an estimated amount for 24 hour / 7 days per week operations for the Election Day holiday which occurs the Tuesday following the first Monday in November in even years.

- b. Transfers may be made from the non-departmental appropriation accounts for Maintenance Department Charges and Miscellaneous Capital Outlay to the appropriate departmental budget as specific requests for these items are reviewed and approved by the Fiscal Officer or his/her designee.
 - c. Transfers may be made from the non-departmental appropriation account Emergency Salaries Reserve as reviewed and approved by the Human Resources Department.
 - d. Transfers may be made from salary and fringe benefit savings, resulting from use of Merit System Administrative Leave without Pay provisions, from departmental budgets to a non-departmental Administrative Leave account. Quarterly reports identifying such transfers and detailing the status of the non-departmental Administrative Leave account shall be provided to the appropriate Board committees.
 - e. Fringe benefit rates shall be established annually in the budget process to charge all General Fund/General Purpose, Special Revenue and Proprietary funds for actual employer fringe benefit costs. Such rates shall be sufficient to meet all fringe benefit costs including sick leave and annual leave accumulations, tuition reimbursement, employee training, retirees' medical, required debt service on the Retiree Health Care Refunding bonds pursuant to M.R. #12299 and M.R. #13280, and retirement administration. All funds collected for Retirement, Tuition Reimbursement, Social Security (FICA), Medical for active and retired employees, Disability, Dental, Optical, and Life and Accident Insurance shall be transferred to the Employee Fringe Benefit Fund as established by Miscellaneous Resolution #81312. Sufficient funds shall be maintained in the Employee Fringe Benefit Fund liability account for sick leave and annual leave to cover the accumulated liability at an amount equal to 50% of the sick leave accumulation and 100% of the annual leave accumulation, including applicable Social Security (FICA) taxes thereon. All funds collected by Workers' Compensation and Unemployment Compensation shall be transferred to the Fringe Benefit Fund as established by Miscellaneous Resolution #81012 and modified by Miscellaneous Resolution #96024.
 - f. The transfer of funds to the Capital Improvement Fund/Building Improvement Fund shall be made in accordance with the appropriation authorized by the Board of Commissioners.
 - g. Transfers (advances) may be made as necessary from the Drain Revolving Fund to Drain Construction Funds and Drain Maintenance Funds as short-term advances for costs incurred such as preliminary engineering fees and ongoing maintenance costs. Costs incurred by Drain Maintenance Funds and Drain Construction Funds will be repaid by the Drain Fund through assessments. Specific requests will be reviewed and approved by the Fiscal Officer or his/her designee.
 - h. A transfer of any or all of the appropriation allocated under the Non-Departmental account for Legislative Expense (#10100- 9090101-196030-731080) shall not be made to any departmental budget without adoption of an Oakland County Board of Commissioners resolution.
 - i. Transfers may be made from the Non-Departmental Juvenile Resentencing account to the Circuit Court, Prosecuting Attorney and Sheriff's Office as actual costs are incurred and upon approval of the Fiscal Officer or his/her designee.
23. The Board of Commissioners may make supplemental appropriations by amending this general appropriations measure as provided by this resolution, provided that revenues in excess of those anticipated in the original general appropriations measure become available due to:
- a. An unobligated surplus from prior years becoming available;
 - b. Current year revenue exceeding original estimate in amounts sufficient enough to finance increased appropriations. The Board of Commissioners may make a supplemental

appropriation by increasing the dollar amount of an appropriation item in the original general appropriations measure or by adding additional items. At the same time the estimated amount from the source of revenue to which the increase in revenue may be attributed shall be increased, or other source and amount added in a sum sufficient to equal the supplemental expenditure amount. In no case may such appropriations cause total estimated expenditures, including an accrued deficit, to exceed total estimated revenues, including an unappropriated surplus.

24. Whenever it appears to the County Executive or the Board of Commissioners that actual and probable revenues in any fund will be less than the estimated revenues upon which appropriations from such fund were based, the County Executive shall present to the Board of Commissioners recommendations which, if adopted, will prevent expenditures from exceeding available revenues for the current fiscal year. Such recommendations shall include proposals for reducing appropriations, increasing revenues, or both. After receiving the recommendations of the County Executive for bringing appropriations into balance with estimated revenues, the Board of Commissioners shall amend the general appropriations measure to reduce appropriations or shall approve such measures necessary to provide revenues sufficient to equal appropriations, or both.
25. All appropriations are annual and the unexpended portion shall lapse at year-end. Encumbrances and appropriations carried forward shall be recorded as an assigned fund balance, and the subsequent year's budget amended to provide authority to complete these transactions. Appropriations shall not be carried forward for more than six (6) months into the budget year following the year in which they were originally appropriated. A status report on Appropriations Carried Forward, as required by Miscellaneous Resolution #93156, will be incorporated as an integral part of the ensuing year's Second Quarter Financial Forecast for the purposes of determining their continuation for the remainder of the year. The recommended year-end budget amendment shall be supported with a statement of revenues and expenditures and operating surplus or deficit which shall contain the following data: (1) budget as adopted; (2) budget amendments; (3) budget as adjusted; (4) revenues and expenditures, operating surplus or deficit; (5) accrued revenue and expenditures; (6) transfers; (7) total revenues and expenditures and transfers, operating surplus or deficit, including accruals and transfers; (8) encumbrances; (9) appropriations carried forward; (10) total revenues and appropriations utilized, operating surplus or deficit, including encumbrances and appropriations carried forward; (11) balance of revenues not collected, unencumbered appropriation balance, operating surplus or deficit; (12) detail of adjustments to designated and undesignated fund balance, detail of adjustment to reserves and/or any other utilization of surplus; (13) final surplus or deficit or undesignated fund balance carried forward to the subsequent year's budget.
26. A member of the Board of Commissioners, the County Executive, any elected officer, the Fiscal Officer, any other administrative officer or employee of Oakland County shall not: (1) create a debt, incur a financial obligation on behalf of the County against an appropriation account in excess of the amount authorized, (2) apply or divert money of the County for purposes inconsistent with those specified in this general appropriations measure as approved and amended by the Board of Commissioners, nor (3) forgive a debt or write off an account receivable without appropriate authorization of the Board of Commissioners, as described in Miscellaneous Resolution #93135 (Bad Debt Write-Off Policy) and Miscellaneous Resolution #12048 (Short Sale Policy). Specifically, application of the foregoing Bad Debt Write-Off Policy shall be invoked for all amounts in excess of \$1,000; transactions of a lesser amount shall be considered within the administrative authority of the Fiscal Officer or his/her designee. Application of the foregoing Short Sale policy may be invoked to allow the County to consider less than the balance owed on an Oakland County home improvement loan in a proposed sale of property, unless prohibited by Federal Regulations, as determined by the Manager of the Oakland County Neighborhood and Housing Development (formerly Community Home and Improvement) Division or his/her designee. Furthermore, the Fiscal Services Division must submit to the Board of Commissioners, as part of the quarterly financial report, a listing of all bad debt write offs (including short sales) occurring during the preceding three months. In addition, transactions relating to Inmate Prisoner Billings which are billed in excess of ability to pay are hereby authorized to be adjusted in accordance with Public Act 212 of 1994

with the resultant amount of the write-off subsequently reported to the Board of Commissioners as part of the Quarterly Financial Report. Also, within the administrative authority of the Fiscal Officer and with the general approval of the Court, Circuit Court and Probate Court financial orders for \$2,500 or less may be reduced and amended by the Fiscal Services Division based on an individual's ability to pay. Waiver of fees in excess of \$2,500 shall require the approval of the Court. Except as otherwise stated in the General Appropriations Act, funds shall not be expended without specific appropriation or other appropriate action by the Board of Commissioners from fund equity; from balance sheet accounts for the purchase of fixed assets not cited in paragraph 26 of the General Appropriations Act, non-routine prepaid items or non-routine obligations related to a specific appropriation; or from funds not budgeted.

27. All Internal Service Fund budgets that have depreciable assets shall have a capital budget with detail supporting the amount of annual depreciation therein included, as well as a fiscal plan for replacing, upgrading or disposing of those assets.
28. The budgetary system shall be maintained on the same basis of accounting (generally accepted accounting principles) as the actual financial information is maintained.
29. Any violation of the general appropriations measure by the County Executive, the Fiscal Officer, any administrative officer, employee or member of the Board of Commissioners detected through application of generally accepted accounting procedures utilized by Oakland County or disclosed in an audit of the financial records and accounts of the County shall be filed with the State Treasurer and reported by the State Treasurer to the Attorney General. Pursuant to Public Act 621 of 1978, the Uniform Budgeting Act, the Attorney General shall review the report and initiate appropriate action against the person or persons in violation. For use and benefit of the County of Oakland, the Attorney General or Prosecuting Attorney may institute a civil and/or criminal action in a court of competent jurisdiction for the recovery of County funds disclosed by an examination to have been illegally expended or collected as a result of malfeasance, and for the recovery of public property disclosed to have been converted or misappropriated.
30. The provisions of this act shall be applied to the General Fund and all Special Revenue and Proprietary Funds of the County, including Enterprise Funds and Internal Service Funds.
31. The Board of Commissioners adopted a leased vehicle policy per Miscellaneous Resolution #93230 which was amended by Miscellaneous Resolution #94257 and then superseded by Miscellaneous Resolution #19004 requires requests for additional new vehicles (other than replacements of existing vehicles previously approved by the Board of Commissioners) shall, upon affirmative recommendation of the County Executive, be submitted annually to the Finance and Infrastructure to include any significant changes in the County Leased Vehicle Program. The FY 2022 budget includes a transfer from the Parks and Recreation Fund to the Motor Pool Fund that reflects an expansion of the County's fleet:
 - o Parks and Recreation Fund - includes \$35,000 for one (1) Pickup Truck
32. The Board of Commissioners adopted a Professional Services Contract Authorization policy per Miscellaneous Resolution #19346 that requires approval of the Board of Commissioners for Professional Service contracts in excess of \$250,000. The policy also requires Board of Commissioners approval for Professional Services contracts in excess of \$100,000 that were awarded through a process other than full and open competition, such as a single or sole source process. A list of Professional Services by department is included in the budget document.

BE IT FURTHER RESOLVED that rates and fees have been updated for Public Services Department's Animal Control Division and Medical Examiner Division to reflect FY 2022 rate adjustments to align with the services provided:

- o Dog License Fees – Effective January 1, 2022

One-Year

Standard

Senior

Delinquent

Senior/Delinquent

Spayed/Neutered	\$15.00	\$14.00	\$40.00	\$40.00
Male/Female (unaltered)	\$25.00	\$23.00	\$40.00	\$40.00
<u>Three-Year</u>				
Spayed/Neutered	\$40.00	\$37.00	\$55.00	\$52.00
Male/Female (unaltered)	\$70.00	\$64.00	\$85.00	\$ 79.00

- o Cremation Approval Fee – \$55.00 Effective October 1, 2021
- o Complete Autopsy - \$3,000.00 Effective October 1, 2021

BE IT FURTHER RESOLVED that as a condition of continuing debt covenants the Department of Management and Budget and Treasurer’s Office are hereby directed to take any and all ministerial actions that may be necessary to facilitate the payment of the principal and interest on all debt obligations that have been authorized through separate action by the Board of Commissioners and the payment of all other obligations.

BE IT FURTHER RESOLVED that the FY 2022-2024 Finance Committee Recommended Budget, presented on September 29, 2021; be amended to adjust the ARP Local Fiscal Recovery Fund (#21285) budget by \$9,639,404 for FY 2022 and \$4,639,404 for FY 2023-24 to decrease the Internal Support expenditures line item (21285-9010101-133095-770000) and offset by a decrease to the Federal Operating Grants revenue line item (21285-9010101-133095-610313) to correct the line items used for balancing the ARP Local Fiscal Recovery Fund. Release of ARP Local Fiscal Recovery Fund appropriations is contingent upon approval from the Pandemic Response Ad Hoc Committee.

BE IT FURTHER RESOLVED that the FY 2022-2024 Finance Committee Recommended Budget document, presented on September 29, 2021; be amended to assign \$150,000 with the FY 2021 Year End Report in an Assigned Fund Balance account with the intended purpose to establish a limited-time matching grant program to provide enhanced marine safety patrol and enforcement through the Oakland County Sheriff’s Office for cities, villages and townships that share jurisdiction of lakes in the county with public access boating sites. Fund Balance Assignments require a separate resolution for program appropriation and the FY 2021 Year End Report must be adopted by the Board of Commissioners prior to any separate resolutions being brought forward for consideration.

BE IT FURTHER RESOLVED that the FY 2022-2024 Finance Committee Recommended Budget document, presented on September 29, 2021; be amended to assign \$250,000 with the FY 2021 Year End Report in an Assigned Fund Balance account with the intended purpose to establish a one-time matching grant program for cities, villages, and townships, developed and coordinated by MSU Extension, to mitigate the spread of gypsy moths and their negative impacts on the environment within the county. Fund Balance Assignments require a separate resolution for program appropriation and the FY 2021 Year End Report must be adopted by the Board of Commissioners prior to any separate resolutions being brought forward for consideration.

BE IT FURTHER RESOLVED that the FY 2022-2024 Finance Committee Recommended Budget document, presented on September 29, 2021 is amended to add \$100,000 of one-time funding to the existing Campus Sustainability project (Project #100000003389) to include funding for the 52-2 District Courthouse needs assessment analysis. The FY 2022 budget is amended as follows:

<u>GENERAL FUND (#10100)</u>		<u>FY 2022</u>
<u>Revenues</u>		
9010101-196030-665882	Planned Use of Balance	\$100,000
	Total Revenue	<u>\$100,000</u>

Expenditures

9010101-196030-788001-40400	Transfers Out	<u>\$100,000</u>
	Total Expenditures	<u>\$100,000</u>

PROJECT WORK ORDER FUND
(#40400)

FY 2022

Project ID# 100000003389

Revenues

1040101-148020-695500-10100	Transfers In	<u>\$100,000</u>
	Total Revenue	<u>\$100,000</u>

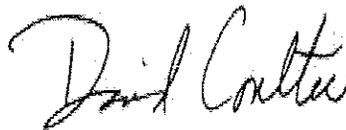
Expenditures

1040101-148020-796500	Budgeted Equity Adj	<u>\$100,000</u>
	Total Expenditures	<u>\$100,000</u>

BE IT FURTHER RESOLVED that the FY 2022-2024 Finance Committee Recommended Budget, presented on September 29, 2021; be amended to strike out the following Contracts from the Professional Service Contracts Summary: 5741, 4945, 5204, 5080, 4639, 6044, 5254, 4989, 5846. Pursuant to the Professional Services Contract Authorization Policy (MR#19346).

BE IT FURTHER RESOLVED that the FY 2022-2024 Finance Committee Recommended Budget, presented on September 29, 2021; be amended to adjust the FY 2022 Board of Commissioners budget by \$30,000 to increase the Literacy Project expenditure line item (10100-5010101-180010-731129) and offset by an increase to the Planned Use of Balance revenue line item (10100-9010101-196030-665882) to support literacy projects throughout the county.

Chairperson, the following Commissioners are sponsoring the foregoing Resolution: .



David Coulter, Oakland County Executive

Date: October 05, 2021



Lisa Brown, County Clerk / Register of Deeds

Date: October 08, 2021

COMMITTEE TRACKING

2021-08-31 Finance - Recommend to Board
2021-09-29 Full Board

VOTE TRACKING

Motioned by Commissioner Gwen Markham seconded by Commissioner Penny Luebs to adopt the attached Resolution: FY 2022 General Appropriations Act and 2022 County General Property Tax Rates.

Yes: David Woodward, Michael Gingell, Michael Spisz, Karen Joliat, Kristen Nelson, Eileen Kowall, Christine Long, Philip Weipert, Gwen Markham, Angela Powell, Thomas Kuhn, Charles Moss, Marcia Gershenson, William Miller III, Yolanda Smith Charles, Charles Cavell, Penny Lucbs, Janet Jackson, Gary McGillivray, Robert Hoffman (20)

No: None (0)

Abstain: None (0)

Absent: (0)

The Motion Passed.

ATTACHMENTS

1. Report from LAGO

STATE OF MICHIGAN)
COUNTY OF OAKLAND)

I, Lisa Brown, Clerk of the County of Oakland, do hereby certify that the foregoing resolution is a true and accurate copy of a resolution adopted by the Oakland County Board of Commissioners on September 29, 2021, with the original record thereof now remaining in my office.

In Testimony Whereof, I have hereunto set my hand and affixed the seal of the Circuit Court at Pontiac, Michigan on Wednesday, September 29, 2021.

A handwritten signature in black ink, appearing to read "Lisa Brown". The signature is written in a cursive, flowing style with a long horizontal stroke at the end.

Lisa Brown, Oakland County Clerk / Register of Deeds



September 15, 2021
COMMITTEE REPORT

Sponsored By:
Kristen Nelson

IN RE: Fiscal Year 2022 Salary Recommendation for Non-Represented Employees
Chairperson, the Finance Committee recommends the following Board action:

1. Increase the current salary ranges for all classifications not represented by bargaining units by a 1.5% general salary increase for Fiscal Year 2022, including appointed officials, part-time and hourly classes, students, and summer and seasonal classes but excluding:
 - a. Circuit, Probate and District Court Judges, which are currently at the maximum rate allowed.
 - b. Oakland County Road Commission members.
 - c. Board of Commissioners, whose salaries were addressed in Miscellaneous Resolution #20423.
 - d. All other elected officials, whose salaries are addressed below.

2. Provide a 0% salary adjustment to the County Executive, Prosecuting Attorney, County Clerk/Register of Deeds, Water Resources Commissioner, Sheriff, and County Treasurer effective September 25, 2021.

3. Create the following new classifications within the Salary Administration Plan:

<u>Classification Status</u>	<u>Salary Plan</u>	<u>Salary Grade</u>	<u>FLSA Status</u>
Chief Prosecuting Attorney Administration	APP	333	Exempt
Chief Litigation	APP	333	Exempt
Chief Policy & Training	APP	333	Exempt
Chief Special Victims Unit	APP	333	Exempt
WRC Personnel Services Supervisor	UNI	124	Exempt
WRC Business Systems Analyst	UNI	123	Exempt

4. The FY 2022 Finance Committee Recommended Budget includes adequate funding to accommodate this salary recommendation.

Chairperson, the following Commissioners recommend the adoption of the foregoing Board action: **Kristen Nelson**.

COMMITTEE TRACKING

2021-09-14 Legislative Affairs & Government Operations - Amend and forward to Finance
2021-09-15 Finance - Recommend to Board
2021-09-29 Full Board

VOTE TRACKING - Finance Committee

Motioned by: Commissioner Angela Powell
Seconded by: Commissioner Gary McGillivray

Yes: David Woodward, Eileen Kowall, Christine Long, Gwen Markham, Angela Powell, Charles Moss, Charles Cavell, Gary McGillivray (8)

No: None (0)

Abstain: None (0)

Absent: Yolanda Smith Charles (1)

The Motion Passed.

ATTACHMENTS

1. FY2022 1.5% GSI Report & Memo as as presented to Legislative Affairs and Government Operations
2. Budget Spreadsheets FY22-24 06-26-21 Finance Committee.Recommended



AMENDMENT

IN RE: Amendment - ARP Local Fiscal Recovery Fund #21285

BE IT FURTHER RESOLVED that the FY 2022-2024 Finance Committee Recommended Budget, presented on September 29, 2021; be amended to adjust the ARP Local Fiscal Recovery Fund (#21285) budget by \$9,639,404 for FY 2022 and \$4,639,404 for FY 2023-24 to decrease the Internal Support expenditures line item (21285-9010101-133095-770000) and offset by a decrease to the Federal Operating Grants revenue line item (21285-9010101-133095-610313) to correct the line items used for balancing the ARP Local Fiscal Recovery Fund. Release of ARP Local Fiscal Recovery Fund appropriations is contingent upon approval from the Pandemic Response Ad Hoc Committee.



AMENDMENT

IN RE: Amendment - Marine Safety Patrol

BE IT FURTHER RESOLVED that the FY 2022-2024 Finance Committee Recommended Budget document, presented on September 29, 2021; be amended to assign \$150,000 with the FY 2021 Year End Report in an Assigned Fund Balance account with the intended purpose to establish a limited-time matching grant program to provide enhanced marine safety patrol and enforcement through the Oakland County Sheriff's Office for cities, villages and townships that share jurisdiction of lakes in the county with public access boating sites. Fund Balance Assignments require a separate resolution for program appropriation and the FY 2021 Year End Report must be adopted by the Board of Commissioners prior to any separate resolutions being brought forward for consideration.



AMENDMENT

IN RE: Amendment - Gypsy Moth Program

BE IT FURTHER RESOLVED that the FY 2022-2024 Finance Committee Recommended Budget document, presented on September 29, 2021; be amended to assign \$250,000 with the FY 2021 Year End Report in an Assigned Fund Balance account with the intended purpose to establish a one-time matching grant program for cities, villages, and townships, developed and coordinated by MSU Extension, to mitigate the spread of gypsy moths and their negative impacts on the environment within the county. Fund Balance Assignments require a separate resolution for program appropriation and the FY 2021 Year End Report must be adopted by the Board of Commissioners prior to any separate resolutions being brought forward for consideration.



AMENDMENT

IN RE: Amendment - Campus Sustainability Project: 52-2 District Courthouse

BE IT FURTHER RESOLVED that the FY 2022-2024 Finance Committee Recommended Budget document, presented on September 29, 2021 is amended to add \$100,000 of one-time funding to the existing Campus Sustainability project (Project #100000003389) to include funding for the 52-2 District Courthouse needs assessment analysis. The FY 2022 budget is amended as follows:

<u>GENERAL FUND (#10100)</u>		<u>FY 2022</u>
<u>Revenues</u>		
9010101-196030-665882	Planned Use of Balance	\$100,000
	Total Revenue	<u>\$100,000</u>
 <u>Expenditures</u>		
9010101-196030-788001-40400	Transfers Out	<u>\$100,000</u>
	Total Expenditures	<u>\$100,000</u>
 <u>PROJECT WORK ORDER FUND</u>		 <u>FY 2022</u>
<u>(#40400)</u>		
Project ID# 100000003389		
<u>Revenues</u>		
1040101-148020-695500-10100	Transfers In	<u>\$100,000</u>
	Total Revenue	<u>\$100,000</u>
 <u>Expenditures</u>		
1040101-148020-796500	Budgeted Equity Adj	<u>\$100,000</u>
	Total Expenditures	<u>\$100,000</u>



AMENDMENT

IN RE: Amendment - Professional Service Contracts Summary

BE IT FURTHER RESOLVED that the FY 2022-2024 Finance Committee Recommended Budget, presented on September 29, 2021; be amended to strike out the following Contracts from the Professional Service Contracts Summary: 5741, 4945, 5204, 5080, 4639, 6044, 5254, 4989, 5846. Pursuant to the Professional Services Contract Authorization Policy (MR#19346).



AMENDMENT

IN RE: Amendment - Literacy Project

BE IT FURTHER RESOLVED that the FY 2022-2024 Finance Committee Recommended Budget, presented on September 29, 2021; be amended to adjust the FY 2022 Board of Commissioners budget by \$30,000 to increase the Literacy Project expenditure line item (10100-5010101-180010-731129) and offset by an increase to the Planned Use of Balance revenue line item (10100-9010101-196030-665882) to support literacy projects throughout the county.