OAKLAND COUNTY MICHIGAN
BOARD OF COMMISSIONERS

September 17, 2026
RESOLUTION #2026-7064 _ 26-43
Sponsored By: Gwen Markham
Executive's Office - FY 2027 General Appropriations Act and 2027 County General Property Tax Rates
Chair and Members of the Board:

WHEREAS in accordance with the provisions of Public Act 139 of 1973, as amended, the Unified Form of County Government Act, and Public Act 621 of 1978, as amended, 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

WHEREAS the Finance Committee has reviewed in detail the County Executive's Fiscal Year 2027 Budget Recommendation and received budget information from all County Departments; and

WHEREAS the Finance Committee, after due deliberation, has formulated a Recommended General Appropriations Act balancing total appropriations with available resources at $1,258,780,041 for Fiscal Year 2027; and

WHEREAS a summary of the County Executive’s proposed Fiscal Year 2027 budget 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, Chief Financial Officer (CFO), and Deputy Chief Financial Officer; and to provide that the Board of Commissioners and committees thereof, as well as the CFO, 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 Circuit 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; and

NOW THEREFORE BE IT RESOLVED that the Oakland County Board of Commissioners hereby adopts the Fiscal Year 2027 General Appropriations Act and the FY 2027–FY 2029 Financial Plan, as recommended by the Finance Committee and modified by Finance Committee Amendment Sections A, B, and C, which are incorporated into and made part of this resolution.

BE IT FURTHER RESOLVED that funds from the Civil Mediation Account (10100-240201) be utilized to cover the total costs incurred in Fiscal Year 2027 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 $8,000,000 in DTRF interest earnings will be transferred to the General Fund to support General Fund/General Purpose activities ($5,000,000 to Non-Department and $3,000,000 to Treasurer's Office).

BE IT FURTHER RESOLVED that an additional $450,000 of FY 2027 Delinquent Tax Revolving Fund investment income shall be transferred to the Housing Trust Fund (#21400), consisting of
$150,000 for emergency shelter needs and $300,000 for emergency rental and housing-stabilization assistance.

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

BE IT FURTHER RESOLVED that approximately $5,500,800, or 40 percent, of the $13,752,000 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, as amended, 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 0.0004 mills Current Property Tax Levy be designated for the purpose of funding Veterans' Services Soldier Relief.

BE IT FURTHER RESOLVED that, following the finalization of the 2026 Oakland County Equalization Report, each Supervisor of the various townships and Assessing Officers of the several cities of Oakland County will be provided the County General Property Tax Levy millage rate to spread on their respective township or city tax rolls for the year 2026. The millage rate will be no greater than 3.8994 mills. This budget includes an estimated millage rate of 3.8994 mills.

BE IT FURTHER RESOLVED that, following the finalization of the 2026 Oakland County Equalization Report, each Supervisor of the various townships and Assessing Officers of the several cities of Oakland County will be provided the County Parks and Recreation Tax Levy millage rate to spread on their respective township or city tax rolls for the year 2026. The millage rate will be no greater than 0.6410 mills. This budget includes an estimated millage rate of 0.6410 mills.

BE IT FURTHER RESOLVED that, following the finalization of the 2026 Oakland County Equalization Report, each Supervisor of the various townships and Assessing Officers of the several cities of Oakland County will be provided the County Public Transportation Tax Levy millage rate to spread on their respective township or city tax rolls for the year 2026. The millage rate will be no greater than 0.9333 mills. This budget includes an estimated millage rate of 0.9333 mills.

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 a recommendation as 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 Chief Financial Officer, or their designee, 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 its 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 goods or 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 two fiscal years 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 therefrom, 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 Chief Financial 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 six 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, and
    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 Chief Financial 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 and the Chief Financial 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 Commissioners resolution, and appropriated overtime, holiday overtime, on-call pay, shift premium summer help, emergency salaries, and any adjustments required by collective bargaining agreements. The Chief Financial 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 Chief Financial Officer, shall be maintained and utilized as an administrative tool for management information and cost control. The Chief Financial 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 Chief Financial 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 Chief Financial Officer may approve.

19. Each purchase order, contract or payment 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 from the Capital Improvement Fund are hereby funded and a quarterly update shall be provided to the appropriate liaison committee of the Board. Pursuant to M.R. #15231, projects under $30,000 can be administratively approved by both the Director of Facilities Management and the Chief Financial 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. Overtime appropriations may be transferred between divisions within a department at the request of the Department Head, if authorized by the Chief Financial Officer or their designee.
    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 Chief Financial Officer or their designee.
    c. 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.

d. 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.

e. 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 Chief Financial Officer or their 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 based on the County's fiscal year ending September 30 and the unexpended portion shall lapse at fiscal 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 (per the Board's adopted Carryforward Policy). 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 fiscal year. The recommended fiscal 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 Chief Financial 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 Chief Financial Officer or their 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 Oakland County Neighborhood and Housing Development Officer or their 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 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 Chief Financial 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 and Accounting Act for Local Government, 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 pursuant to Miscellaneous Resolution #93230, which was subsequently amended by Miscellaneous Resolution #94257 and superseded by Miscellaneous Resolution #19004. Under the current policy, requests for additional new vehicles—other than replacements for existing vehicles previously approved by the Board of Commissioners—shall, upon the affirmative recommendation of the County Executive, be submitted annually to the Legislative Affairs and Government Operations Committee. The annual submission shall also identify any significant changes to the County Leased Vehicle Program. The FY 2027 budget includes a transfer from the General Fund, Parks and Recreation Fund, and the Water Resources Commissioner to the Motor Pool Fund that reflects an expansion of the County's fleet:
    - Sheriff – Three (3) used Chevrolet Equinoxes - one (1) unmarked vehicle for a Deputy II assigned to the Human Trafficking Prevention Task Force and two (2) unmarked vehicles for the Accreditation positions (Accreditation Manager/Lieutenant and Assistant Accreditation Manager/Sergeant), totaling $120,000

- Parks and Recreation - Addison Oaks – One (1) Sierra 2500 Utility Truck, totaling $36,382
- Water Resources Commissioner – One (1) One-Ton Crane Truck, totaling $105,000

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.
33. The Board of Commissioners adopted Miscellaneous Resolution #22135 to establish the Oakland County Housing Trust Fund. The resolution authorized a $2,000,000 annual appropriation transfer from the General Fund (#10100) to the Housing Trust Fund (#21400) funded from a portion of State Revenue Sharing revenue.

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 2027-FY 2029 Finance Committee Recommended Budget be amended to appropriate funding in the amount of $2,000,000 from Assigned Fund Balance Strategic Investment Plan (GL Account 383554) to the General Fund/General Purpose Non-Departmental Transfers (909) Road Comm Tri-Party Account (740135) for the Tri-Party Road Improvement Program with the intended purpose to assist Oakland County's cities, villages and townships with the construction, maintenance and repair of roads under the supervision, direction and control of the Road Commission for Oakland County (RCOC). Additionally, the amount of the appropriation is subject to a commensurate reduction in State Revenue Sharing from Fiscal Year 2026 to Fiscal Year 2027, if any. Release of funding for program appropriation will require separate approval by the Board of Commissioners.

BE IT FURTHER RESOLVED the FY 2027-FY 2029 Finance Committee Recommended Budget be amended to appropriate funding in the amount of $2,000,000 from Assigned Fund Balance Strategic Investment Plan (GL Account 383554) to the General Fund/General Purpose Non-Departmental Transfers (909) Local Road Funding Program Account (740085) for the Local Road Improvement Program (LRIP) with the intended purpose to continue an effective means of economic development and improve the overall quality of life for Oakland County residents. The balance of unused program funds from FY 2026 will be rolled over into FY 2027 to go towards eligible LRIP projects in 2027.
Additionally, the amount of the appropriation is subject to a commensurate reduction in State Revenue Sharing from Fiscal Year 2026 to Fiscal Year 2027, if any. Release of funding for program appropriation will require a separate resolution.

BE IT FURTHER RESOLVED that $400,000 of available General Fund balance be designated for the intended use of a Voluntary Employee Separation Incentive Program (VESIP) for the Equalization Division. Implementation of the program, including the deletion of positions and appropriation of

funding, shall require separate approval by the Board of Commissioners. If the funding has not been appropriated before adoption of the FY 2026 Year-End Report, the $400,000 shall be recorded as an assigned fund balance through the Year-End Report.

BE IT FURTHER RESOLVED that the jail boarding fee for housing prisoners at the Oakland County Jail on behalf of local units of government within Oakland County shall be $0 per day for FY 2027, FY 2028, and FY 2029. The jail boarding fee for housing out-of-County prisoners shall be $168.00 per day for FY 2027, $177.00 per day for FY 2028, and $186.00 per day for FY 2029.

Chair, the following Commissioners are sponsoring the foregoing Resolution: **Gwen Markham**.



Date: September 17, 2026

David Woodward, Commissioner



Date: September 18, 2026

David Coulter, Oakland County Executive



Date: September 23, 2026

Lisa Brown, County Clerk / Register of Deeds

COMMITTEE TRACKING
2026-09-02 Finance - Postpone
2026-09-15 Finance - Recommend to Board, As Amended
2026-09-17 Full Board - Adopt

Motioned by Commissioner Gwen Markham seconded by Commissioner Michael Gingell to adopt the attached Resolution: FY 2027 General Appropriations Act and 2027 County General Property Tax Rates.

Yes: Charles Cavell, Ann Erickson Gault, Michael Gingell, Marcia Gershenson, Robert Hoffman, Brendan Johnson, Karen Joliat, Christine Long, Penny Luebs, Gwen Markham, William Miller III, Kristen Nelson, Angela Powell, Robert Smiley, Yolanda Smith Charles, Michael Spisz, Linnie Taylor, Philip Weipert, David Woodward (19)
No: None (0)
Abstain: None (0)
Absent: (0)
Passed

ATTACHMENTS
1. FY2027 FY2029 County Executive Recommended Budget
2. FY2027 FY2029 Categorical Variance and Budget Highlights
3. FY2027-FY2029 Finance Committee Amendments
4. Professional Services Report Budget 2027 Revised Procurement

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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 17, 2026, 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 Thursday, September 17, 2026.

Lisa Brown

Lisa Brown, Oakland County Clerk / Register of Deeds