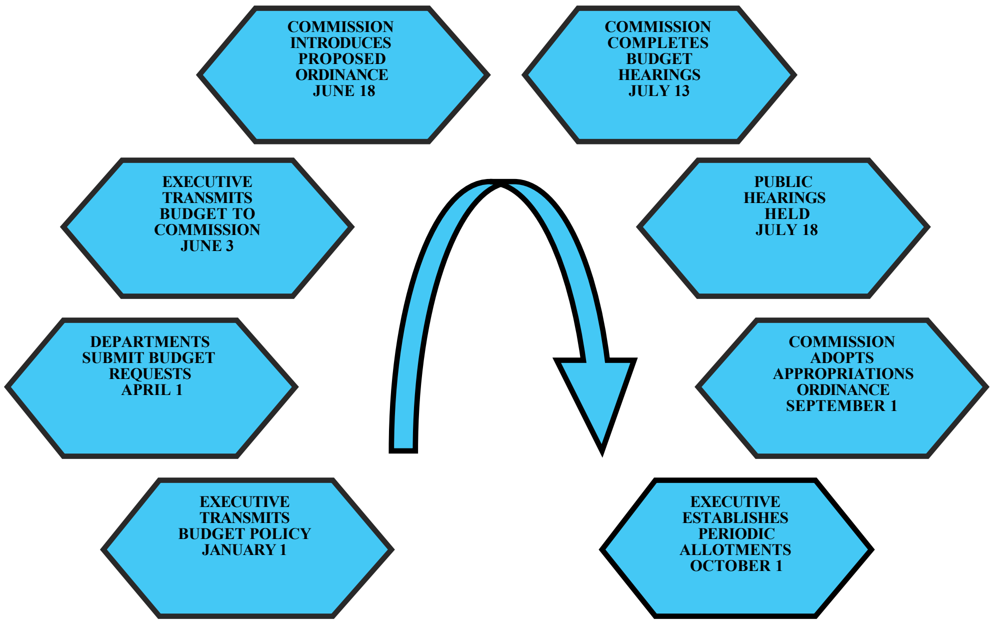
The historic Wayne County Building is the seat of Wayne County Government. Designed by John Scott and built from 1897 to 1902, the Old Wayne County Building Limited purchased the courthouse in 1984 and performed a $25 million restoration in 1987. The building is currently leased to the county, serves as office space, and houses a children's daycare center. The building was listed on the National Register on February 24, 1995 and was listed on the States Register on September 17, 1974.

CHARTER COUNTY OF WAYNE
BUDGET CYCLE



BUDGET CALENDAR

Article V in the Wayne County Charter establishes dates for budget preparation, transmission, adoption and implementation.

January 1	*The County Executive transmits the budget policy statement, including revenue estimates, to all departments and agencies.*
April 1	*All departments and agencies submit their budget requests and other required information to the County Executive.*
June 3	*The County Executive transmits the proposed budget to the County Commission.*
June 18	*The County Commission introduces the proposed Appropriation Ordinance.*
July 13	*The County Commission completes hearings on the budget.*
July 18	*The County Commission holds at least two public hearings to receive citizen testimony on the budget.*
September 1	*The County Commission adopts the appropriations ordinance.*
October 1	*The County Executive establishes a schedule of periodic allotments for the fiscal year.*

READER'S GUIDE TO WAYNE COUNTY'S BUDGET

The County's Budget document is organized into sections as follows: The first pages of the book, before the tabbed sections, provide an introduction to Wayne County Government. It includes a listing of all Elected Officials and Executive Department Heads, a countywide organizational chart and an Executive Branch organization chart. In addition, the County's Mission Statement, the County Executive's Programmatic Goals, Long Range Goals, Budget Message and the County Commission's Changes to the County Executive's Recommended Budget for the upcoming fiscal year are included.

The tabbed sections of the book begin with Tab 1, a Budget Overview, including a Reader's Guide, format changes to the budget, the budget calendar, the budget process, the County's financial policies and fund and account descriptions. Tab 2, a Budget Summary of all appropriated funds and Tab 3, a Budget Summary of the General Fund. Tabs 2 and 3 include charts and graphs illustrating the adopted budget's funding and personnel.

The next twenty-one individual laminated tabs include all of the Elected Officials and Executive Departments, representing the Executive, Legislative and Judicial functions of Wayne County government. The Department tabs are arranged in alphabetical order. The back of each tab includes a pie chart depicting the department's major expenditure categories as well as a five-year expenditure trend bar chart. Included behind each department tab is: the Department's Mission and Organizational Chart; a Departmental Narrative Section comprised of Major Activity Descriptions, Goals, Objectives, Performance Measurements and Major Changes; a three-year summary of Budgeted Positions and Revenues and Expenditures by major account category. The Organizational Chart, Mission Statement and Major Activity Descriptions provide an overview of each department.

The final section of the Budget document contains tabs related to the County's Non-Departmental allocations, Debt Service, Capital, Community Profile and concludes with an Appendix tab that includes the Adopted Appropriations Ordinance for the fiscal year.

PROFILE OF THE GOVERNMENT

The County is located in southeastern Michigan, encompassing approximately 623 square miles. It is made up of 33 cities, including the City of Detroit, nine townships, one village, and 41 public school districts. Its population of approximately two million makes it the most populous County in the State of Michigan and the 11th most populous County in the nation.

The County was incorporated under Act No. 293, Public Acts of Michigan, 1967, as amended. It is governed by a Chief Executive Officer (County Executive), who is elected on an at-large basis for a four-year term and a County Commission (the Commission) comprised of 15 members elected on a partisan basis for two-year terms. The Commission serves as the legislative branch of the County. It is responsible for establishing policy and the County budget. The County also elects the following officials on an at-large basis for four-year terms: County Clerk, Register of Deeds, Prosecuting Attorney, Sheriff and County Treasurer. The County Clerk and the Register of Deeds are responsible for the general recording of official records. The Prosecuting Attorney and Sheriff are responsible for providing quality law enforcement to all people of the County. The Treasurer is responsible for the receipt, custody, and investment of all County funds and the collection of taxes.

The County has primary funding responsibility for the Third Circuit and Probate Courts, although both are separate entities. The Courts are responsible for judicial proceedings within the County. There are three separate divisions of Third Circuit Court: civil, criminal, and family court. The civil division is assigned 25 judges for the resolution of general civil cases. The criminal division is assigned 32 judges and has sole jurisdiction over felonies and high misdemeanors. The family court division has responsibility for hearing both domestic relations and juvenile cases. Probate Court has eight judges who have jurisdiction in all matters related to settlement of estates, trusts and appointment of trustees.

THE ANNUAL BUDGET PROCESS

The annual budget serves as the foundation for the County's financial planning and control. It is the legal authorization for county departments to procure goods and services on behalf of the citizens of the County. The first step is the development and transmittal of the budget policy statement and budget goals to all county departments. All agencies of the County are required to submit requests for appropriation on or before April 1st of each year these requests are used as the starting point for developing a proposed budget. The County Executive submits the proposed operating budget to the Commission for review prior to June 3rd as required by the County Charter. After public hearings to obtain taxpayers' comments, the Commission legally enacts the budget through the passage of the appropriations ordinance. The appropriated budget for the General Fund is adopted by function (e.g., general government, public safety, public works, etc). Amendments to appropriations that change the County's appropriations ordinance require the approval of the Commission. Certain transfers within line items that do not affect aggregate departmental appropriations may be made without the Commission's approval.

UNIFORM BUDGETING ACT

The County is legally subject to the budgetary control requirements of the State of Michigan Public Act 621 of 1978 known as the Uniform Budgeting Act which requires all local units of government in Michigan adopt balanced budgets, to establish responsibilities and define the procedure for the preparation, adoption and maintenance of the budget, and to require certain information for the budget process.. The following statements represent a brief synopsis of the major provisions of this Act. These provisions are reinforced and reiterated in the County's Home Rule Charter, which was adopted by the Wayne County voters in 1981.

1. Budgets must be adopted for the General Fund, special revenue funds, and debt service funds.
2. The budgets must be balanced – I.E. expenditures cannot exceed budgeted revenue appropriations.
3. The budgets must be amended when necessary.
4. Debt cannot be entered into unless permitted by law.
5. Expenditures cannot be made unless authorized in the budget.
6. Public hearings must be held before budget adoption.

BUDGET POLICY STATEMENT AND BUDGET GOALS

The County Executive Officer (CEO) has the responsibility for preparation and submission of a comprehensive budget for Wayne County at least nine months before the next fiscal year. On January 1, the CEO transmits the budget policy statement to all agencies to be included in the budget. The budget policy statement outlines the CEO's budget goals and identifies the revenues available for the upcoming fiscal year. This statement includes estimates of revenues that will be available for appropriation in the next fiscal year. Budget request forms for the next fiscal year are prepared by the Budget Division of Management and Budget and distributed to all departments along with the required budget policy statements.

BUDGET REQUESTS

For Fiscal Year 2007-2008, all departments were advised that as a result of the anticipated low growth in general fund revenues, the lack of any major new general fund revenue sources, and the ongoing bargaining unit contract negotiations: all Enterprise and non-general fund supported budget expenditure requests were to equal the level of their revenue resources. However, General Fund and general fund-supported expenditure requests for FY2007-2008, including Internal Service departments and divisions, would be required to submit their budget requests at same expenditure level as FY 2006-2007 for non-salary expenditures. Departments were allowed to increase salaries and wages requests by two percent in anticipation of completed union negotiations. Departments were allowed to redistribute funds to better suit their spending expectations, but could not exceed their expenditure targets unless a new revenue source other than General Fund General Purpose had been identified. Likewise, if departmental revenues decreased, departments were expected to absorb the loss and reduce their expenditures.

The budget request package sent to each department head and elected official included budget request detail forms, personnel lists, fringe calculation instructions, departmental narratives, five year capital spreadsheets, and various other forms to be used to detail background information which would provide justification for the upcoming year's costs. Ideas for new revenue sources were encouraged. The Charter required due date for submission of budget requests is on or before April 1.

BUDGET DOCUMENT AND TRANSMITTAL

On or before June 3, or at least 120 days before the new fiscal year begins, the CEO is required to transmit the proposed comprehensive budget to the Commission. This budget contains the budget message, budget document, the proposed Appropriations Ordinance, as well as other information required by County Charter, law or ordinance.

COUNTY COMMISSION REVIEW AND ADOPTION

By Charter, at least 105 days before the next fiscal year (June 18), the Commission is required to introduce the proposed Appropriations Ordinance. Hearings on the budget are to be completed 80 days prior to the next fiscal year or (July 13), which affords an opportunity for persons authorized by law to testify. During this period the Commission may request the CEO to submit additional information concerning the comprehensive budget. At least two public hearings must be held at least 75 days prior to the next fiscal year (July 18) to receive citizen testimony on the budget, and notice of these hearings must be published as required by law.

The Commission is required to adopt the Appropriations Ordinance 30 days before the next fiscal year or by September 1. The total of appropriations cannot exceed the revenue estimates certified by the CEO and any increase in revenue raising authority finally adopted. Any proposed amendments that would increase appropriations on final adoption of the budget must also include a balancing increase in revenue raising authority or a reduction in other proposed expenditures.

The Appropriations Ordinance contains the appropriation for debt service, pensions and the other mandatory expenditures certified by the CEO. It shall contain budget execution instructions and establishes the transfer and impoundment authority of the CEO. It constitutes a determination by the Commission that the appropriation is a serviceable level of funding.

BUDGET AMENDMENT PROCESS

A budget adjustment is an amendment of the Appropriations ordinance and requires approval by the County Commission by a majority vote. It should be noted that general ledger detail accounts below the level at which the Commission adopts the budget may be revised without Commission action, so long as that revision does not change the appropriations set forth in the Enrolled Appropriations Ordinance. An increase in appropriations may be made only if sufficient unappropriated revenue is available. In the event that the CEO submits a proposed appropriation reduction based on a certified reduction in estimated revenue, the Commission must reduce appropriations, to avoid the deficit, within 30 days after the certification of the reduced revenue or the requested appropriation reduction submitted by the CEO takes effect.

BUDGET AMENDMENT PROCEDURE

It is the responsibility of County Departments to monitor their budgets and advise the Chief Financial Officer (CFO) of any necessary budgetary changes between accounts contained in their budgets. This is accomplished with the submission of a budget adjustment form to the Department of Management and Budget, Budget Division, which reviews and approves all budget adjustments for the CFO. This process includes reviewing the appropriateness of the budget adjustment, sufficiency of funds in transfers between accounts and a programmatic assessment of appropriateness.

If it is determined that a budget adjustment will require an amendment to the Enrolled Appropriations Ordinance, Commission approval is required. A proposed amendment to the Enrolled Appropriations Ordinance is prepared by Management and Budget and transmitted to the County Commission under the signature of the CEO. A letter describing the requested changes to the budget will be attached to the proposed amendment. This request is referred to the appropriate Standing Committee, depending on the nature of the proposed amendment:

Committee on Audit
Committee on Environment, Drains and Sewers
Committee on Economic Development
Committee on Health and Human Services
Committee on General Government
Committee on Public Safety and Judiciary
Committee on Roads, Airports and Public Services
Committee on Ways and Means

The Committee(s) reviews the budget adjustment at their next meeting and makes a recommendation to the Full Board, which is comprised of all fifteen Commissioners. The proposed amendment must be approved by a majority vote before it takes effect; otherwise it is denied or referred back to the Standing Committee for further review.

BUDGET FORMAT CHANGES

2007-2008 ACCOUNT CHANGES

The FY 2007-2008 budgetary account structure was organized essentially in the same format as the prior year. Changes to the budgetary reporting structure include the reorganization of the Wayne County Library functions (268-738)*. They were previously aligned with the Department of Children and Family Services and are now included in the budget of the Department of Health and Human Services. This change was part of the County Executives 2007-2008 reorganization plan and includes the reallocation of 39 full-time employee positions (FTEs) from Children and Family Services to Health and Human Services. Within the Department of Children and Family Services, the youth mental health functions, including 20 FTEs in the General fund, were reclassed to the Juvenile Justice/Abuse and Neglect Fund (292). Also being reclassed to the Juvenile Justice/Abuse and Neglect Fund are certain juvenile functions with the Circuit Court Fund (835), which included the reallocation of 95 FTEs.

2006-2007 ACCOUNT CHANGES

A number of changes where made to the 2006-2007 budgetary account structure. First, the Department of Corporation Counsel budget has been reclassified as an internal service fund (635-210)* from the General Fund (101-210)*. This reclassification includes the reallocation of 84 full-time equivalent employees (FTE's). The budget for the Office of the Prosecuting Attorney includes a reallocation of the Nuisance Abatement Budget (283-229)* into the General Fund (101-229)*, including the reallocation of 16 FTE's. Fund 577, Copy Center, was created to account for the operations of the new copy center, an enterprise fund, under the direction of the Office of the County Clerk. The creation of this fund includes the reallocation of three FTE's from the County Clerk's General Fund functions (101-215)* as well as the addition of six new FTE's. The Personnel/Human Resources (635-226)* budget was increased to account for the functions of the Employee Risk Management Division. This function and nine FTE's were transferred from the Department of Management and Budget (635-201)*, Risk Management Division. This change was originally part of the County Executive's 2003-2004 Reorganization Plan, but implementation was delayed until June 2006.

2005-2006 ACCOUNT CHANGES

The County was required by Public Act 357 of 2004 to establish a restricted Revenue Sharing Revenue Fund (285), a special revenue fund. This fund was established to account for receipt and disbursement of additional property tax revenues, that resulted from a gradual shift of the county property tax millage from a winter tax levy to a summer tax levy in one-third segments over the following three years. This change was effective in December 2004 after the publication of the FY 2004-2005 budget. In addition, effective October 1, 2002, in accordance with the Michigan Department of Treasury's Revised Uniform Chart of Accounts, the operations of the Delinquent Tax Revolving Fund, formerly reported as an internal service fund, were reclassified and reported as an enterprise fund. In anticipation of this change, these funds were reclassified from the 600-614 series of funds to 500-525 series of funds during Fiscal 2005-2006.

Asterisks (*) denotes the fund and activity which is effected by the budget change.

FINANCIAL POLICIES

Accounting Basis: The County, employing Generally Accepted Accounting Principles (GAAP), uses the flow of current financial resources measurement focus and the modified accrual basis of accounting for all governmental funds. Under this method, revenues are recorded when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers property tax revenues, and in general, all other revenues, to be available if collection occurs within sixty (60) days of year-end. Expenditures are recognized as payable on the modified accrual basis when the liability is incurred, except for principal and interest on general long-term obligations, compensated absences, and claims, litigation and assessments, which are recognized when due. Proprietary funds, fiduciary funds and all discretely presented component units utilize the full accrual basis of accounting, whereby revenues are recorded when earned and expenses are recorded as incurred.

Auditing and Financial Reporting: An independent audit is performed annually. The County produces the Comprehensive Annual Financial Report (CAFR) in conformity with GAAP.

Budgetary Accounting and Controls: Budgets are prepared on the same accrual basis as explained in the accounting basis policy above. The General Fund, all special revenue funds, all debt service funds and certain other governmental funds are under formal budgetary control as required by the Wayne County Charter and State of Michigan Uniform Budgeting Act. The purpose of these budgetary controls is to ensure compliance with the legal provisions embodied in the annual appropriated budget ordinance approved by the County Commission. A schedule of periodic allotments is established for the fiscal year. The allotments are binding on agencies and shall not be exceeded. Supplemental appropriations to the County's expenditure budget require the approval of a budget adjustment by the County Commission. Certain transfers within line items that do not affect the department's aggregate appropriations may be made without Commission approval. Expenditures are required to remain within appropriated amounts. All appropriations lapse at the end of the fiscal year.

Cash Management and Investments: Cash resources of the individual funds, except as specifically stated by ordinance, are pooled and invested. Interest on pooled investments is allocated among the respective funds based on average investment balances. Gains or losses on investments sold or exchanged are recognized when the transactions are completed or on settlement dates. Investments are made in instruments in which a county is authorized to invest public funds by state law subject to limitations of the Wayne County Comprehensive Investment Policy as to maturity and diversity. Investments maturities for County operating funds are scheduled to coincide with projected cash flow needs.

Debt: Cash balances are maintained at a sufficient level for general operating costs, which are defined as items normally funded in the County's annual operating budget and having a useful life of less than one year. Short term securities may be issued only in cases where the County's normal cash flow has been impaired by either: (1) the effects of a severe natural disaster; or (2) the unexpected and significant delay of receipt of revenue from the state or other inter-governmental funds. The County may issue long-term debt, which may include, but is not limited to, general obligation bonds and revenue bonds.

The County may also enter into long-term leases for public facilities, property, and equipment; provided, however, that such long-term leases may or may not be characterized as "debt", depending on whether the leases are "true" leases or financing capital leases. In order to effectuate the lowest cost of financing, the County may utilize, to the extent allowable, certificates of participation (COPS) and other acceptable market instruments.

The debt service statement of the County's annual budget document shall include certification by the Chief Executive Officer of the level of appropriations required to meet all debt service requirements of the County for the next fiscal year. The level of appropriations shall be approved by the County Commission at least thirty days before the next fiscal year, as part of their adoption of an appropriation ordinance.

Five-Year Capital Improvement Plan: The County Executive is responsible for annually developing a five-year Capital Improvement Plan (CIP) to identify capital outlays and funding sources for the major construction, renovation and maintenance needs of the County. The Chief Executive Officer reviews and prioritizes each department's capital request, and the recommendation is transmitted and discussed as part of the budget process with the County Commission. Funding for the first year of the adopted five-year plan is reflected in that fiscal year's budget. The approved five-year plan is used as a basis for determining the need for capital debt issuance.

Long Term Financial Plan: The County is in the process of creating and aligning its long-term financial needs with its strategic plan with an emphasis toward performance management and budgeting concepts to ensure the County's continued financial stability. The County intends to build a self-sustaining government, with a sound infrastructure. This plan, when developed, will be one that shifts the emphasis from bottom line financial concerns to service delivery within a longer-term financial planning horizon. While it is anticipated that it will be implemented over a number of years, the long-term financial plan will begin to take shape in FY2007-2008 and include:

- An assessment of the County's demographic and economic environment
- Preparation of a ten year projection of operating costs and capital spending requirements
- Identification of options for addressing the financial gap between revenues and spending requirements
- Development of financial planning principles and supporting policies to guide future budgets
- Approval by the County Executive and the County Commissioners

The Plan will identify the funding gap between revenues and expenditures and include in the annual budget process a detailed one-year budget, a three-year budget forecast, and an annual update of the five-year projection, including identification of the long-term funding gaps and the County's progress in addressing those gaps.

FUND DESCRIPTION

In 1984, Wayne County changed its account structure to reflect the State of Michigan's Uniform Chart of Accounts, which is widely used by most of Michigan's local municipalities. Wayne County budgets and accounts for revenues and expenditures based on the concept of funds. A fund is a self-balancing set of accounts recording cash, liabilities, residual equities or balances, revenue and expenditures together with all of the changes thereto. These transactions are segregated for the purpose of monitoring specific activities or in accordance with laws, regulations or restrictions on the use of these funds.

There are three major categories of funds: Governmental, Proprietary, and Fiduciary with each category consisting of one or more types of funds. Governmental Funds are used to account for functions that finance most of governmental operations and activities. These include the General Fund, special revenue funds, capital project funds and debt service funds. Proprietary funds account for services provided by the County to other funds and governmental units and to account for the operations of the County's Enterprise, which are financed and operated in a manner similar to private business enterprises. Fiduciary Funds account for assets held in trust or as an agent for others.

The types of funds contained in each major fund are described below, followed by the fund name utilized by Wayne County. It should be noted that not all of these funds are budgeted.

I. GOVERNMENTAL FUNDS

1. GENERAL FUND - accounts for all financial resources except those to be accounted for in other funds, and represents the County's general operating fund.

101 GENERAL FUND
The General Fund is used to account for resources traditionally associated with government, which are not required legally or by sound financial management to be accounted for in another fund.

2. SPECIAL REVENUE FUNDS – are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

201 COUNTY ROADS
This fund is used to account for the operations associated with the maintenance and construction of certain roads, streets, and bridges located within the County, which are funded principally by the federal government, State of Michigan, and local governmental units within the County.

208 COUNTY PARKS
This fund is used to account for the preservation, protection, maintenance, and management of Wayne County park grounds and facilities including the Warren Valley and the Inkster Valley golf courses.

221 COUNTY HEALTH
This fund is used to account for revenue reserved for the purpose of providing health protection, maintenance, and improvement for the residents of Wayne County.

222 MENTAL HEALTH
This fund is used to account for revenue reserved for providing mental health services within Wayne County.

223 HEALTH AND HUMAN SERVICES (HHS) – NUTRITION
This fund is used to account for revenue reserved for providing various food and nutrition programs for the residents of Wayne County.

225 CHILDREN AND FAMILY SERVICES (HEAD START)
This fund is used to account for revenue reserved for providing child development services to qualifying children and their families in Wayne County.

228 ROUGE DEMONSTRATION GRANT
This fund accounts for the federal grants for the Rouge River National Wet Weather Demonstration project.

229 ENVIRONMENTAL PROGRAMS
This fund is used to account for the Land Resource Management Program.

230 STADIUM AND LAND DEVELOPMENT
This fund is used to account for the collection of excise taxes on hotel accommodations and car rentals, which are to be used for stadium and land development and the related expenses of collection.

257 BUDGET STABILIZATION FUND
This fund was established by charter and is used to account for funds set aside from the General Fund under the provisions of Public Act 30 of 1978.

265 DRUG ENFORCEMENT PROGRAM
Through covert operations, the Drug Enforcement Unit enforces state drug laws throughout the County and acts in concert with federal law enforcement agencies. This fund accounts for that activity.

266 LAW ENFORCEMENT
This fund accounts for several law enforcement grant activities, such as safety belt enforcement and criminal law review.

268 COUNTY LIBRARY
This fund is used to account for County revenue designated for library purposes.

275 COMMUNITY DEVELOPMENT BLOCK GRANT
This fund is used to account for the County's community development activities working with participating communities to create economic and community development projects funded by the federal block grant.

278 PINNACLE
This fund is used to account for the revenues and other activities of the Pinnacle Aeropark.

280 ECOMOMIC AND NEIGHBORHOOD DEVELOPMENT (E&ND) - 21ST CENTURY
This fund accounts for economic development within Wayne County communities.

281 COMMUNITY CORRECTIONS
This fund accounts for alternative work force activity.

282 VICTIM WITNESS PROGRAM

This fund accounts for counseling services, community referrals, public information and prevention, notification of court date, and court support offered to victims of crime.

283 NUISANCE ABATEMENT

This fund accounts for resources to abate illegal nuisances that are at the root of many of the crime problems in Wayne County such as drugs, guns, prostitution and abandoned buildings.

285 REVENUE SHARING RESERVE FUND

This fund is used to account for the proceeds of additional property tax revenues as a result of Public Act 357, which provides a funding mechanism to substitute for state revenue sharing payments to the County. This Act requires a gradual three-year shift of county property tax millage from a winter tax levy to a summer tax levy.

292 JUVENILE JUSTICE/ABUSE NEGLECT

This fund accounts for the funding of the Juvenile Justice and Abuse /Neglect programs which include the Juvenile Detention Facility, detention alternative programs and services for delinquents and early intervention services for abused, neglected or at risk youths.

293 SOLDIER'S RELIEF

This fund accounts for emergency funding for indigent veterans and their families and burial relief provided for eligible veterans.

294 VETERAN'S TRUST

This fund accounts for emergency funding for indigent veterans provided by the State of Michigan.

297 YOUTH SERVICES

The fund accounts for deterrent programs and other youth services.

3. **DEBT SERVICE FUNDS** - are used to account for the accumulation of resources and for payment of general obligation bond principal and interest from governmental resources, and for special assessment bond principal and interest from special assessment levies when the County is obligated in some manner for the payment.

301 GENERAL DEBT SERVICE

This fund is used to account for the debt service associated with the Fiscal Stabilization Bonds.

350 DEBT SERVICE - COUNTY ROADS

This fund is used to account for the debt service associated with the various County Road Bonds.

365 DEPARTMENT OF PUBLIC WORKS (DPW) SEWER MUNICIPAL PROJECTS

This fund is used to account for debt service associated with the various County Sewer System projects.

367 WATER MUNICIPAL PROJECTS

This fund is used to account for debt service associated with the various County Water Improvement projects.

4. **CAPITAL PROJECTS FUNDS** – are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

401 CAPITAL PROGRAMS
This fund is used to account for technology improvements, infrastructure repair and renovation of County buildings, and major equipment purchases.

435 CONSTRUCTION FUND – 2003 BONDS
This fund is used to account for various infrastructure repair and improvements of County facilities through the sale of bonds.

450 CAPITAL PROJECTS-ROADS
This fund is used to account for construction associated with various County road projects.

5. <u>**SPECIAL ASSESSMENT FUNDS**</u> - to account for the financing of public improvements or services deemed to benefit the properties against which special assessments are levied.

801 REGULAR DRAIN – MAINTENANCE
820 CHAPTER 20 DRAINS
821 CHAPTER 20 DEBT SERVICE
823 CHAPTER 20 DEBT RETIREMENT
830 CHAPTER 21 DRAINS
These funds are used to account for the construction, maintenance, and debt service requirements of County Drains.

6. <u>**DISCRETE COMPONENT UNITS**</u> – are entities that are separate from the County but for which the County is financially accountable. The funds in this category account for all resources traditionally associated with the County's judicial branches of government.

835 CIRCUIT COURTS
836 FRIEND OF THE COURT
837 COURT CAPITAL PROJECTS
838 PROBATE COURT

These funds are used to account for all receipts and disbursements for operations of the Third Circuit Court and Probate Court.

II. <u>PROPRIETARY FUNDS</u>

1. <u>**INTERNAL SERVICE FUNDS**</u> – are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, and to other governmental units, on a cost-reimbursement basis.

631 DEPARTMENT OF PUBLIC SERVICES (DPS) - BUILDINGS & GROUNDS MAINTENANCE
This fund is used to account for the maintenance of all County General Fund Buildings.

635 CENTRAL SERVICES
This fund is used to distribute the operating costs of the County's Departments of Corporation Counsel, Management and Budget, Technology and Personnel/Human Resources.

641 DEPARTMENT OF ENVIRONMENT
This fund is used to distribute administrative costs to the various sewage districts, drains, and other Department of Environment activities.

675 LONG TERM DISABILITY
This fund is used to accumulate and disburse monies related to long-term disability claims.

676 GENERAL HEALTH
This fund is used to accumulate and disburse monies related to employee health benefits.

677 SELF INSURANCE
This fund is used to accumulate and disburse monies related to worker's compensation claims.

678 GENERAL LIABILITY
This fund is used to accumulate and disburse monies related to general liability claims.

2. <u>**ENTERPRISE FUNDS**</u> – are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the costs of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges or where periodic determination of net income is appropriate for accountability purposes.

500 DELINQUENT TAX - UNPLEDGED RESERVE (formerly 600)
DELINQUENT TAX REVOLVING (500, 511-526; formerly 607-612)

These funds are separate funds used to account for money advanced by the County to various taxing authorities for unpaid property taxes.

501 PROPERTY TAX FORFEITURE (formerly 621)
This fund is used to account for costs and proceeds of real property tax foreclosures.

510 WETLANDS MITIGATION FUND
This fund is for the sole purpose of financing and supporting the creation and perpetual operation of a wetland mitigation bank to serve the County of Wayne.

569 WAYNE COUNTY BUILDING AUTHORITY
This fund is used to account for the operations and maintenance of the Wayne County Building Authority.

575 JAIL COMMISSARY FUND
This fund is used to account for the revenues and expenditures associated with the operation of the commissary at the County's jails.

577 COPY CENTER
This fund is used to account for the revenues and expenditures associated with the operation of the County Clerk's Copy Center.

590 DOWNRIVER SEWAGE DISPOSAL SYSTEM
598 ROUGE VALLEY SEWAGE DISPOSAL SYSTEM
599 NORTHEAST SEWAGE DISPOSAL SYSTEM
The Downriver Sewage Disposal System, Rouge Valley Sewage Disposal System and Northeast Sewage Disposal System, collectively referred to as the Sewage Disposal Systems. These funds are used to record the fiscal activities associated with operation and maintenance of the sewage treatment facilities. Costs are recovered through development of usage rates, which are billed to the local communities served.

596 CSO BASINS
This fund is used to account for the construction of combined sewer overflow (CSO) basins in the cities of River Rouge, Inkster, Redford, and Dearborn Heights to reduce wet weather overflow to the rivers and increase the flow to the sewage treatment plants. This fund includes operations, maintenance, replacement, construction and repayment of debt related to the basins.

III. FIDUCIARY FUNDS

Fiduciary funds are comprised of Trust and Agency Funds. Trust funds are used to account for assets held by the County in a trustee capacity. Agency funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments, and/or other funds.

701 TRUST
This fund is used to account for assets held by the County in a trustee capacity.

703 UNDISTRIBUTED TAXES
This fund is used to account for current tax collections and their subsequent disbursement to other governmental units.

705 CONTRACTOR RETAINAGES
706 CONTRACTOR RETAINAGES – SHARED
These funds are used to account for monies retained from contractors involved with Wayne County projects. Disbursements are made to the contractor upon successful completion of the project.

721 LIBRARY PENAL FINES
This fund is used to account for monies received by District Courts from court fines and disbursed to public libraries.

731 RETIREMENT SYSTEM-EMPLOYEES
This fund accounts for the monies accumulated under the Employee Defined Benefit Pension Plan.

733 RETIREMENT SYSTEM-CIRCUIT COURT
This fund accounts for monies accumulated under the Circuit Court Commission Bailiffs' Retirement System.

734 RETIREMENT SYSTEM - DEFINED CONTRIBUTION
This fund accounts for the monies accumulated under the Employee Defined Contribution Pension Plan.

765 EQUIPMENT FINANCING
This fund is used to account for the principal and interest payments associated with the Equipment Leasing Financing Program activities.

DEPARTMENT AND ACTIVITY ACCOUNTS

The appropriation ordinance makes appropriations for certain county departments, agencies and programs for the purpose of providing services to the public. The County's budget is organized into functional categories that represent a grouping of related operations and programs aimed at accomplishing a broad goal or a major service called departments. These departments are further subdivided into activities, which serve as appropriation units, and each appropriation unit represents a limited set of work responsibilities, with organizational and budget accountability being its primary purpose.

CHART OF REVENUE AND EXPENDITURE ACCOUNTS

The Chart of Revenue and Expenditure Accounts represent the major account categories, which were adopted by the County Commission in its County-wide budget. Each major category has been described in brief.

REVENUE ACCOUNTS

400 TAXES
Ad valorem property taxes, payments in lieu of taxes, industrial facilities taxes, trailer taxes, penalties and interest on taxes.

450 LICENSES & PERMITS
Marriage licenses, dog licenses, concealed weapon permits.

501 FEDERAL GRANTS
Grants and contracts with the federal government. Not to be confused with reimbursements for services rendered to it by the County.

531 STATE GRANTS
Grants and contracts with the State of Michigan. Not to be confused with reimbursements for services rendered to it by the County.

580 LOCAL CONTRIBUTIONS
Grants and contracts with local foundations and other governmental units. Not to be confused with reimbursements by local municipalities for services rendered to them by the County.

600 CHARGES FOR SERVICES
Revenue generated by departmental charges and fees, which are established by resolution, ordinance or state law. Also, reimbursements from various agencies and individuals for service provided.

655 FINES AND FORFEITS
Bail bond forfeitures and election filing fee forfeitures.

664 INTEREST, DIVIDENDS, RENTS
Interest on investments and rental of County property.

671 OTHER REVENUE
Unclaimed monies accrued revenue accounts.

695 OTHER FINANCING SOURCES
Audit adjustment to prior years, recoveries of insurance or bond premiums, appropriation transfers in.

EXPENDITURE ACCOUNTS

700 PERSONNEL
Salaries and wages including per diem, overtime, shift differential, premium pay, cost of living adjustment, longevity, accumulated annual and sick leave, and worker's compensation supplement.

714 FRINGE BENEFITS
Payroll taxes, medical, dental and hospitalization insurances, and fringe benefits of retirees.

725 PENSION
Pension contributions including options for deferred compensation instead of the County's primary pension program.

726 MATERIALS AND SUPPLIES
Many types of routine consumable and low unit cost items including computer, office, vehicle, photo, photocopying, microfilming, forage, kitchen, clothing, laundry, food, medical and janitorial supplies.

800 SERVICES
Professional services and contracts of various kinds with the exceptions of those included in other accounts described below:

Professional services and fees including jury and witness fees, court filing and transcript fees; medical, dental, psychological, nursing, financial, engineering, legal and indigent attorney services, care of children and veterans assistance.

Amounts paid for various services charged to other County departments including financial services, computer services, janitorial, police, construction, telephone and communications.

860 TRAVEL
Travel to conferences, conventions and local travel within the five-county area, extradition and transportation of patients and clients.

862 OPERATING EXPENSES
Freight, advertising, insurance benefits, premium payments, utilities, maintenance of buildings and equipment, some of which may be contracted.

941 RENTALS
Rental of buildings, machinery and equipment.

950 OTHER CHARGES
Contributions and grants to municipalities, agencies and organizations, , inmate labor, employee improvement, refunds, miscellaneous interest, taxes, fees adjustments, allowances, and depreciation.

970 CAPITAL OUTLAY
Land, buildings, equipment, machinery, cars, office equipment, books.

990 DEBT SERVICE

Debt payments to the State of Michigan, principal and interest payments on bonded and other debt.

999 OTHER FINANCING USES

Operating transfers out involve the transfer of resources from the fund that possesses the resources to the fund that utilizes them.