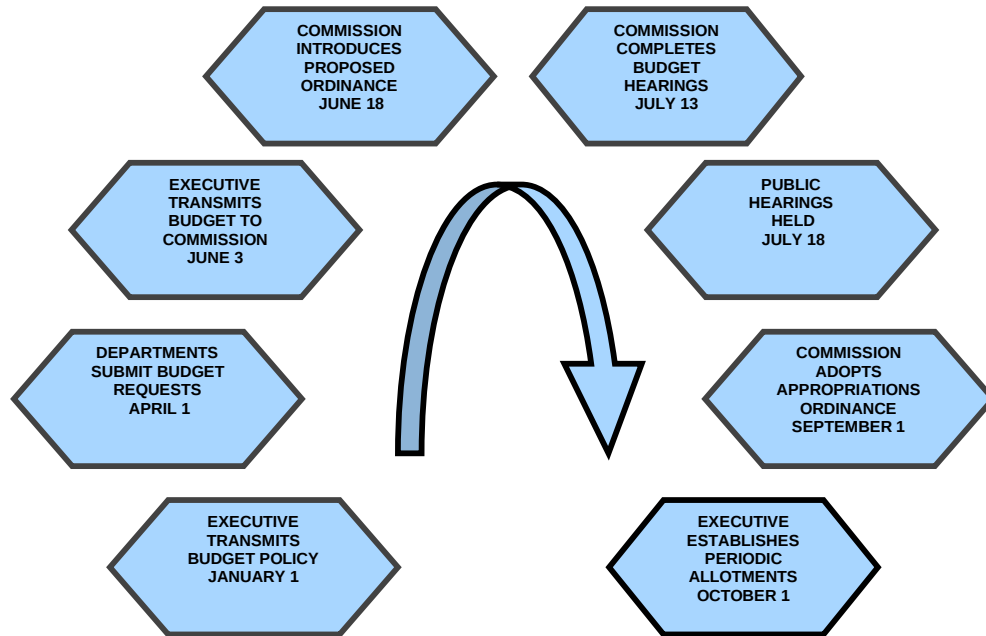




The historic Wayne County Building is the seat of Wayne County Government. Designed by John Scott and built from 1897 to 1902, the Old Wayne County Building Limited purchased the courthouse in 1984 and performed a \$25 million restoration in 1987. The building is currently leased to the county, serves 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.

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



Wayne County Government FY 2009 Adopted Budget

READER'S GUIDE TO WAYNE COUNTY'S BUDGET

Along with a new philosophical change to budgeting that the County of Wayne has undertaken (described in the following pages), the format and content of the budget document itself has been revised and updated. The book is now formatted in two columns and the departmental sections have been changed to include a financial summary on the first page for quick and easy access to important budget information. The 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, is 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. As a result of the Managing for Results (MFR) Initiative (explained below) that the County is in the process of implementing, the County Budget document has been revised and updated as the County transitions to a performance budgeting philosophy. For the reader, at the department level, all departments will continue to present the budget in the original format. For those departments that have implemented MFR, the budget document has added MFR information to the end of the department section. The new MFR format presents the budget by MFR Program. It should be noted that the County is still transitioning to MFR performance based

budgeting and it will not be fully implemented in FY2008-09. All twelve departments under the direct authority of the Wayne County Executive have gone through the MFR process. Those functions under the control of other County elected officials have not gone through the process but are scheduled to in the near future.

Similar to previous years, the Department sections are arranged in alphabetical order separated by a divider. The back of each divider 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: a summary of the Department's overall operations including the Mission Statement, Budget Summary showing the department's total expenditures, sources of revenues and an Organizational Chart in the traditional view. This is followed by the Departmental Narrative Section comprised of Major Activity Descriptions, Goals, Objectives, Performance Measurements and Accomplishments and Highlights as they've been historically tracked. Following the Department Narrative Section, is the Financial Section which includes a three-year fiscal presentation of the budgeted revenues, expenses and positions. This more detailed presentation is organized by fund and function. Also included in this section is a schedule highlighting and explaining the changes to the Department's budget from the prior year.

For those departments participating in the MFR Initiative, the additional section includes information on the new organizational structure and an explanation of the MFR Programs, Purpose Statements and Key Results which replace Goals, Objective and Performance Measures. Since this is a baseline year, all measures are estimates and no previous years results are available. The section is identified by the MFR logo in the upper right hand corner of the header.

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



Wayne County Government FY 2009 Adopted Budget

OUR NEW LOOK SAMPLE OF THE DEPARTMENTAL BUDGET SECTIONS

BUDGET SUMMARY

The Budget Summary is the new first page of every department section allowing for a quick view of the overall budget for the current fiscal year as well as two years of history. The department's mission statement, positions and organizational charts are also included. All Departments are organized in the same format and order. This information has been historically provided in the budget document but in a different format

Departments who are part of the MFR Performance Budget will have additional schedules explaining the department's budget from the management for results programmatic view which will be discussed later in this section.

The first page of every department section of the Budget Document will be presented in this format. It is meant to provide the reader with a snapshot of the operating budget for the department.

DEPARTMENT OF TECHNOLOGY Budget Summary				
Mission The mission of the Department of Technology (DoT) is to ensure the Business Continuity of Wayne County Operations and provide innovative state-of-the-art technology solutions in delivering services to Wayne County departments and other local agencies so they can deliver taxpayer services in an efficient and timely manner.				
Budget Summary	2006-07 Budget	2007-08 Budget	2008-09 Budget	
Total Departmental Expenditures	75,778,369	75,380,795	77,777,365	
Departmental Revenues				
Federal Grants and Contracts	648,530	0	0	
Charges, Fees, and Fines	24,473,700	25,300,266	22,777,365	
Other Financing	648,530	0	0	
Total Revenues	75,778,369	75,380,795	77,777,365	
Positions	Total Budgeted Positions	53	56	36
Contacts	Tahr Hazzm 415 Clifford Detroit, MI 48226 Phone: 313 224-6076 Fax: 313 224-6089			

DIRECTOR
DEPUTY DIRECTOR
BUSINESS SERVICES
CORE TECHNOLOGY SERVICES
CUSTOMER SERVICES
STRATEGIC PLANNING

This section displays the
Department Mission
Statement

This section displays the
Department's Revenues, Total
Expenditures, Full Time
Equivalents (FTE's) and Contact
information

This section
displays the
Departmental
Organizational
Chart

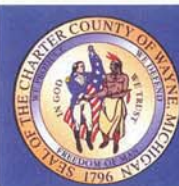
MAJOR ACTIVITIES AND DESCRIPTIONS

The next section will begin on page two and display the descriptions of Major Activities, Highlights and Accomplishments of the department that occurred during the past fiscal year. Although updated from prior years, the information provided in this section is similar to the information provided in the prior year's budget document.

This section
displays the
Major Activities
of the
Department

This section displays the
Department's 2007-08
Accomplishments and other
Highlights

DEPARTMENT OF TECHNOLOGY Major Activities and Descriptions	
BUSINESS SERVICES: Responsible for budgeting, financial management, invoice handling, and management of all vendor and professional service contracts, as well as new employee's orientation. In addition, represents the department at various boards and hearings and coordinating with Corporation Counsel on legal matters.	STRATEGIC PLANNING: Responsible for census data acquisition, demographic data, research and analysis and technology forecasting. This also includes the project management group responsible for providing technical and business leadership in managing enterprise, strategic information technology projects of Wayne County by ensuring compliance with the IT-Project Management standards, practices and methodologies throughout the project life-cycle so that the projects are completed on-time, within budget and as per specifications.
CORE TECHNOLOGY SERVICES: Responsible for the design, development, deployment, and maintenance of applications, software, hardware, data and voice communication infrastructure.	
CUSTOMER SERVICES: Responsible for providing services and support, as well as knowledge of Department of Technology (DoT) products and processes, to its customers (county departments and business units) to meet their business and technical needs, objectives and goals. Services and support include: Customer Relationship Management, Call Center Services, Service Request Processing, Marketing DoT Products, Technology Training, and DoT Procurement Services.	
FISCAL 2007-2008 ACCOMPLISHMENTS AND HIGHLIGHTS.	
DoT has rolled out the Self Service module of the PeopleSoft application. Since January 2008, over 2000 different employees have signed on to the PeopleSoft application over 15,000 times. Employees are becoming more familiar with changing their addresses, W-4 information and reviewing their paychecks online. With the ongoing rollout of the eSend Direct Deposit application (DDA) more and more departments are opting out of printing the actual DDA paper statement and going completely paperless. The Personnel department is planning on expanding the email of the DDA statements countywide, which will have a greater cost savings. During the last pay cycle over 600 DDA statements were delivered via email, with only a few departments participating in the new functionality. The Retirement department has also begun to rollout this functionality to the retirees.	Management System (Felony Non Support) for Prosecutor Office, Search Utility for Commission, SMART for HeadStart Program, Work Order Management System for Building, Department of Public Services and Reassurance and Adult Day Program applications for Senior Citizens.
Department of Technology has completed 15 new applications for various departments to ease their business operations and increase the efficiency of mandated tasks. Some of these include Proposal Manager for Management and Budget, Vendor Information Search Utility for Human Relations, One Stop Business Resource Center for Economic and Neighborhood Development, County Executive	This year the department has successfully completed the Disaster Recovery (DR) Testing for our financial system, JD Edwards, and has scheduled the DR Tests for MS and Property Tax Administration/Human Resources.
Management Tool for County Executive office, Election Results Load Utility for County Clerk, Case	



Wayne County Government FY 2009 Adopted Budget

PERFORMANCE REPORT

DEPARTMENT OF TECHNOLOGY Performance Report				
Objectives	Performance Measures	2006-07 Actuals	2007-08 Budget	2008-09 Budget
Customer Services Manage relationship with customers, vendors and external entities.	Average Number of Call Center Tickets	2,246	2,767	3,500
Core Technology Services Maintain and operate network and telecommunication devices at optimal level.	Systems (Application + Network) Availability	99.8%	99.9%	99.9%

The Department Performance Report describes key performance goals and objectives of the department and follows the Description of Major Activities section. The performance measures are meant to provide performance trend information to the reader.

FINANCIAL REPORT

Following the Performance Report is the departments Financial Report. This report displays the detailed revenue and expense budget information for the last three years for the department. This report is organized by fund and function. Also included in this section is

the summary of positions which displays the list of positions that were adopted as part of the budget. The budget function summarizes business activities with similar operations together for reporting purposes.

DEPARTMENT OF TECHNOLOGY Financial Report				
	2006-07 BUDGET	2007-08 BUDGET	2008-09 BUDGET	
635 CENTRAL SERVICES				
258 INFORMATION SERVICES AND TECHNOLOGY				
REVENUES				
Federal Grants and Contracts	\$ 640,330	\$ 0	\$ 0	
Charges, Fees and Fines	24,473,700	25,300,295	22,777,365	
Other Financing	848,330	0	0	
TOTAL REVENUES	\$ 25,770,360	\$ 25,300,295	\$ 22,777,365	
EXPENDITURES				
Personnel	\$ 3,802,000	\$ 4,021,200	\$ 2,868,331	
Fringe Benefits	1,785,300	1,800,000	1,368,838	
Pension	451,500	488,200	371,763	
Materials and Supplies	82,000	87,500	85,336	
Services and Contractual Serv	11,806,980	10,624,911	10,330,440	
Travel	27,600	73,300	73,300	
Operating Expenses	5,383,480	5,735,888	5,705,820	
Rentals	1,503,200	1,607,159	1,410,359	
Other Charges	4,800	274,800	4,800	
Depreciation	1,011,000	565,102	553,300	
Non Capital Assets	12,500	12,455	7,078	
TOTAL EXPENDITURES	\$ 25,770,360	\$ 25,300,295	\$ 22,777,365	
TOTAL DEPARTMENTAL REVENUES	\$ 25,770,360	\$ 25,300,295	\$ 22,777,365	
TOTAL DEPARTMENTAL EXPENDITURES	\$ 25,770,360	\$ 25,300,295	\$ 22,777,365	
SUMMARY OF POSITIONS				
635 CENTRAL SERVICES				
258 INFORMATION SERVICES AND TECHNOLOGY				
Elected and Executive	2	19	13	
Supervisory and Professional	27	27	19	
Support Staff	24	10	4	
TOTAL POSITIONS	53	56	36	
TOTAL DEPARTMENTAL POSITIONS	53	56	36	

This is the
Fund Number
and Name

This is the Function Number and
Name

This is the
Summary of
Budgeted
Positions



Wayne County Government FY 2009 Adopted Budget

BUDGET CHANGES AND HIGHLIGHTS

This schedule provides the reader a high level departmental snapshot of changes in the budget from the FY2007-08 Adopted Budget to the FY 2008-09 Adopted Budget. The schedule shows the net increase

or (decrease) from year to year along with a high level explanation of what is causing the change by account type, i.e. revenues, personnel, fringe benefits, etc.

DEPARTMENT OF TECHNOLOGY Budget Change and Highlights		
	Increase (Decrease) from 2007-2008 Adopted Budget	Description of Change
REVENUES		
Charges, Fees and Fines	(2,522,930)	Overall reduction made to operating expenses
TOTAL REVENUES	(2,522,930)	
EXPENDITURES		
Personnel	(1,154,869)	Reduction of 20 FTE's
Fringe Benefits	(431,161)	Impact of Reduction in FTE's
Pension	(126,437)	Impact of Reduction in FTE's
Materials and Supplies	(2,164)	Required reduction in general fund/general purpose supported programs
Services and Contractual Services	(294,471)	Savings as a result of renegotiated professional service contracts
Travel	0	
Operating Expenses	(30,046)	Savings as a result of renegotiated repair and maintenance contracts
Rentals	(196,800)	Decrease in Building Rental expense which results from the anticipated move into the Guardian Building
Other Charges	(269,800)	Decrease to Miscellaneous Interest Payments
Depreciation	(11,802)	Reduction in depreciation expenses
Non Capital Assets	(5,377)	Required reduction in general fund/general purpose supported programs
TOTAL EXPENDITURES	(2,522,930)	

These columns display the net change amount from the previous fiscal year and a brief explanation

This completes the departmental section for all departments included in the 2008-09 Adopted Budget with the exception of those departments that have gone through the Management For Results (MFR) Performance based budgeting and strategic planning process discussed below. Those departments who have undergone MFR, have two supplemental schedules which present the budget re-aligned in the new MFR performance based budgets. MFR will be explained in more detail in a later in this section.

MANAGEMENT FOR RESULTS PERFORMANCE BUDGET

These last two sections provide the reader with a summary of the departments 2008-09 Adopted Budget re-aligned into the MFR strategic groups and programs and a description of the new organizational structure, purpose statements and key results. The top portion of the first section presents the total revenues and budgeted expenditures allocated to the groups and budgeted FTES. The bottom portion shows department's new organizational structure under MFR performance management. Note: as this is the first year

of implementation, there will be no history shown in prior years.

The second page describes each of the group's purpose statement, key results to be measured and the budgeted amount appropriated to achieve these results.

This MFR schedule shows the revenue and the expenditure budget allocated, as well as the budgeted FTE's. The bottom portion displays the new organizational structure under MFR.

This section expands the description of the purpose, key results and budget of each group in the department.

DEPARTMENT OF TECHNOLOGY Performance-Managing for Results (MFR)			
Budget Summary	2006-07 Budget	2007-08 Budget	2008-09 Budget
Group Revenues			
Federal Grants and Contracts	0	0	0
Charges, Fees, and Fines	0	0	22,777,365
Interdepartmental Transfer-In (OUT)	0	0	(459,421)
Total Revenues	0	0	22,317,944
Group Expenditures			
Administrative	0	0	1,413,186
Enterprise Technology	0	0	10,237,859
Production Support	0	0	3,496,420
Enterprise Technology Development & Deployment	0	0	7,163,460
Technology Research, Planning and Management	0	0	0
Total Expenditures	0	0	22,326,944
Positions			
Total Budgeted FTE's	N/A	N/A	36
Interdepartmental Transfer-In (OUT)			(2,589)
FTE Reconciled			33.42

Managing For Results Organization Structure	
Administrative Group Information Technology Purchasing Human Resources Facility Maintenance Finance Executive Leadership and Customer Satisfaction Legal Services Communications	Enterprise Technology Development & Deployment Enterprise Infrastructure Development & Deployment Enterprise Applications Development & Deployment Technology Research, Planning and Management Technology Resource Management and Planning Project Management Coordination Project Management Office (PMO) Support Special Projects Support
Enterprise Technology Production Support Technology Enterprise Infrastructure Support Technology Enterprise Applications Support	

DEPARTMENT OF TECHNOLOGY Performance - Managing for Results (MFR)		
ANNUAL MFR ORGANIZATIONAL GOALS BY GROUP		
Group One	Administrative Group	\$1,413,186
Purpose Statement The purpose of the Administrative Group is to provide information technology procurement, technology products assessment, product selection and acquisition, and technology leadership to Wayne County executive departments so they can achieve identified operational and strategic performance targets.	Key Results 70% of respondent departments will report receiving the information and other services necessary to meet their performance targets. 75% of executive departments will meet their operational and performance targets. 85% of executive departments will achieve a balanced budget for the year.	



Wayne County Government FY 2009 Adopted Budget

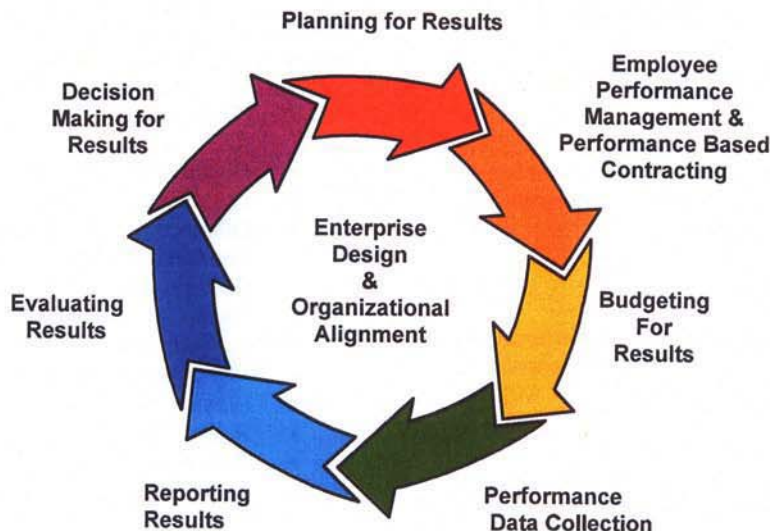
MANAGING FOR RESULTS STRATEGIC INITIATIVE

Managing for Results is an integrated management system in which key enterprise management systems including strategic planning, employee performance planning, budget development and execution, data collection and information management, performance reporting, performance evaluation, and policy and budgetary decision-making are aligned to focus on end results for customers served.

Beginning in 2007, each of the twelve departments under the direct authority of the CEO went through extensive training and identified key services that they provide to their customers. Similar services were organized into programs. Additionally, purpose

statements and key results were developed and agreed to so the performance of each program, and eventually, each service would be measured against the anticipated results.

These statements and results take the place of goals and performance measures previously used by these departments. The operating budgets traditionally appropriated by department or function would now realign resources to show the relationship between program funding levels and expected results. It will also allow decision makers to clearly see the performance trade offs of funding one program versus another. The following graphic illustrates how these management systems are aligned:



OVERVIEW

The Managing For Results (MFR) Initiative is a long term commitment to change the way that the County operates. It is based on the premise that government is empowered by its citizens to provide key services and programs, and government should be held accountable on how well these key services and program are provided to its citizens. Governments are increasingly challenged to maintain the public trust and be more accountable for the results they produce for the citizens. In 2002, the Government Financial Officers Association (GFOA) released a revision to their "Recommended Practice: Performance Measures" that calls for performance measures to be linked to government budgeting and used consistently throughout strategic planning, reporting and government decision making. Similarly, the Government Accounting Standards Board (GASB) now recommends that governments implement a

performance management system that directly links government efforts and delivery of services to results for customers. The Government Performance and Result Act (GPRSA), passed in Congress in 1993, requires that federal agencies develop strategic plans and performance measures focusing on results.

Chief Executive Officer (CEO) Robert A. Ficano announced Wayne County's performance-based program, Managing for Results (MFR), at the February 27, 2008 State of the County Address. Wayne County is the first government in Michigan to implement the Managing for Results system which integrates key enterprise management systems and aligns to focus on results for customers.



Wayne County Government FY 2009 Adopted Budget

ENTERPRISE DESIGN AND ORGANIZATIONAL ALIGNMENT

Understanding the desired results, policies and design decisions guide the enterprise-wide implementation. Organizational changes are managed and supported so that MFR can be sustained throughout the organization over time.

PLANNING FOR RESULTS

All twelve of the Executive Departments (including the Office of the County Executive) have developed Strategic Business Plans which:

- Focus on long-term operational results
- Organize services around results for customers
- Establishes performance measures for programs
- Provides structure for accounting systems, budgets, contracts and employee performance plans

EMPLOYEE PERFORMANCE MANAGEMENT

Links the department's purpose statements and key results to employee performance plans so that every employee can align their efforts to the department's strategic and operational results.

BUDGETING FOR RESULTS

The strategic business plan provides the structure for the chart of accounts and development of Departmental budgets. Integrating the cost information with the results tells the customers what they are getting for their money.

PERFORMANCE DATA COLLECTION

Wayne County has developed and implemented a performance management information system (PMIS). PMIS captures, stores and manages performance information so that program team members, managers and directors can access current, accurate and relevant data to make decisions.

REPORTING RESULTS

Results are reported monthly at department meetings. Regular reporting provides the stakeholders with clear and concise performance information so they understand which results are being achieved and why.

EVALUATING RESULTS

Departments continuously evaluate actual program results as compared to intended results. This supports the identification of areas for potential process improvements and best practices. It also reinforces the commitment to Managing for Results and supports performance audits.

DECISION MAKING FOR RESULTS

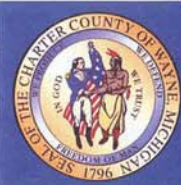
When performance information is presented in a consistent, easily understood format, elected officials and other key decision makers can make more informed policy, operating and financial decisions.

SUMMARY

Managing For Results provides direction for making good business decisions based on performance, and makes departments accountable for results. Departments that have been trained and are part of the Managing For Results initiative are:

- Children and Family Services
- Corporation Counsel
- Office of the County Executive
- Economic and Neighborhood Development
- Environment
- Health and Human Services
- Homeland and Emergency Services
- Management and Budget
- Personnel
- Public Services
- Senior Citizens and Veterans Affairs
- Technology

The FY 2008-09 Adopted Budget is the first year that Managing For Results is being rolled out through the budget process and as such, this year represents a transition year in the presentation of the budget.



Wayne County Government FY 2009 Adopted Budget

BUDGET OVERVIEW

PROFILE OF THE GOVERNMENT

The County is located in southeastern Michigan, encompassing approximately 623 square miles. It is made up of 34 cities, including the City of Detroit, nine townships, and 41 public school districts. Its population of approximately two million makes it the most populous County in the State of Michigan and the 13th 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 ordinances, laws 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 for the upcoming year. The Appropriation Ordinance adopted by the County Commission represents the legal authorization for county departments to procure goods and services on behalf of the citizens of the County.

Section 5 of the County Charter outlines certain milestones which must be met during the budget process. 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 and 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 which can be found in the appendix of this document. 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.

BALANCED BUDGET

The County budget, by both State and County law, must be balanced. This means that expenditure appropriations can not exceed the available revenues available. In simple terms, the County is obligated to live within its own financial means and avoid spending when the resources to pay for these expenditures are not available. 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. Expenditures cannot be made unless authorized in the budget.
4. The budgets must be amended when necessary.
5. Debt cannot be entered into unless permitted by law.
6. Public hearings must be held before budget adoption.



Wayne County Government FY 2009 Adopted Budget

BUDGET POLICY STATEMENT AND BUDGET GOALS

The County Executive Officer (CEO) has the charter responsibility for preparation and submission of a comprehensive budget for Wayne County. On January 1 or at least nine months before the next fiscal year, the CEO transmits the budget policy statement to all units of county government which will be included in the budget. The budget policy statement outlines the CEO's goals, objectives and guidelines for the County's next fiscal year's budget as well as identifies economic conditions, constraints and assumptions which will impact the next fiscal year. The budget policy statement also includes estimates of the anticipated revenues that will be available for appropriation in the next fiscal year. Departmental budget requests would have to comply with assumptions outlined in the CEO's policy statement.

BUDGET REQUESTS

For Fiscal Year 2008-2009, all departments were advised through the CEO's policy statement that as a result of the anticipated reduction in tax and other sources of general fund revenues, and the lack of any major new general fund revenue sources, all General Fund supported departments and Internal Service departments and divisions were to reduce their operating spending levels by ten percent from the FY 2007-2008 spending levels; all Enterprise and non-general fund supported budget expenditure requests were to equal the level of their revenue resources. Departments were allowed to increase salaries and wages requests by four percent in anticipation of completed union negotiations and 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 electronically 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 amendment which changes the Appropriations ordinance 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. The Enrolled Appropriation Ordinance can be found in the Appendix of this document. 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



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accounts contained in their budgets. This is accomplished with the submission of a budget adjustment form to the Department of Management and Budget, Budget and Planning 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, Committee on Ways and Means which is responsible for review and oversight of financial issues that relate to allocation of resources, which include the Budget, compensation, bond issues, retirement, tax matters, and the assessment and equalization of property. The Committee reviews the budget adjustment in a public 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

2008-2009 ACCOUNT CHANGES

The FY 2008-2009 budgetary account structure was organized essentially in the same format as the prior year. Changes to the budgetary reporting structure include the addition of the Guardian Building Fund (632) created to maintain control over the activities of the new building which was purchased by the County during FY 2007-2008. Also, the Victim of Crimes Act business unit in the Prosecutor's Office moved from the General Fund (101-229) to the Victim Witness Program Fund (282-229) which better reflects the activities of the business unit. This move includes the reallocation of 9 full-time employee positions (FTE's).

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 2008-2009 reorganization plan and includes the reallocation of 39 FTE's 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 reclassified to the Juvenile Justice/Abuse and Neglect Fund (292). Also being

reclassified 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 were 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.

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



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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 generally accepted accounting principles (GAAP). The auditing firm used by the County is Plante Moran, PLLC.

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, 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.

Revenues: The County's primary source of revenues include property tax collections, state sales taxes, Airport parking taxes, investment earnings, charges for services, operating grants and contributions, capital grants and contributions, and various charges, fees, and fines. Although the County's revenue sources are unpredictable to some degree, that is, the amount of revenue may vary from year to year, the receipt of this type of revenue is relatively assured and the amounts

are fairly predictable. These revenues are included in the County's annual budget as the funding source for the County's core services and programs. Additionally, all departments have been encouraged to identify alternative revenues and are pursuing items such as user fees and new grants.

Other non reoccurring revenues which are not as predictable such as one time specific purpose grants may be included in the budget but only to the extent that these revenues can be verified as a viable revenue sources and the revenue continues to be available. Once the revenue source is eliminated, the associated expenditure will also be eliminated

Expenditures: The appropriation ordinance passed by the County Commission outlines the available funding for each department and fund. County department are required by Charter to adhere to appropriation budgets. The Charter also requires that, on a quarterly basis, departments are required to project anticipated revenues and expenditures for the remainder of the fiscal year. Departments projected to end the year in deficit are required to submit a deficit elimination plan and take immediate proactive action to curtail spending in order to avoid ending the fiscal year in deficit. Specific purchases are reviewed by Purchasing division and the Budget and Planning division of Management and Budget to ensure that the expenditure complies with the County procurement ordinance and that there is sufficient funding available for the expenditure. Additionally, capital equipment and other capital assets expenditures are subject the capital assets policy which addresses the acquisition, use, reporting and disposal of County owned assets. The Chief Financial officer is charges with ensuring that departments comply with spending levels outlined by the appropriation.

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. 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

The debt service statement of the County's annual budget document includes 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.



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Further discussion of the County Debt policy, the legal debt capacity, debt service and current outstanding debt can be found in section 27 of this document.

Five-Year Capital Improvement Plan: The County Charter requires that a five-year Capital improvement Plan (CIP) be prepared and submitted to commission as part of the overall County budget. The Chief Executive Officer is responsible for annually developing this plan which identifies capital outlays and funding sources for major construction, renovation, maintenance projects or investments in major equipment or technologies for the County. The Chief Executive Officer reviews and prioritizes each department's capital request, and the recommendation is transmitted, 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 adopted by the commission. The approved five-year plan is used as a basis for determining the need and timing of capital debt issuance. The five-year capital projects is provided in Section 28 of this document.

Long Term Financial Plan: As part of the MFR process, 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 shifts the emphasis from bottom line financial and budgetary 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 FY2008-2009 with the development of a long term forecast horizon and will 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 fund accounting. 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.

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.

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 within Wayne County.

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.



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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

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.

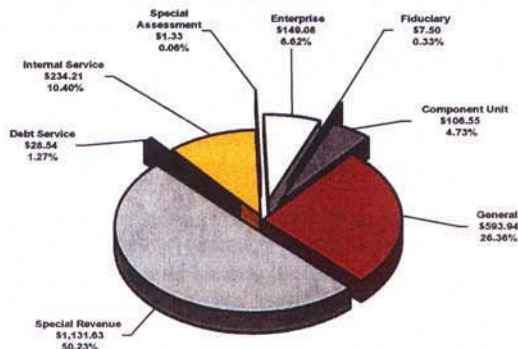
278 PINNACLE

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

280 ECONOMIC AND NEIGHBORHOOD DEVELOPMENT (E&ND) - 21ST CENTURY

This fund accounts for economic development within Wayne County communities.

2008-2009 WAYNE COUNTY BUDGET
SUMMARY BY FUND
In Millions



TOTAL \$2.25 BILLION



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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. **SPECIAL ASSESSMENT FUNDS** - 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. **DISCRETE COMPONENT UNITS** - 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.



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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. PROPRIETARY FUNDS

1. INTERNAL SERVICE FUNDS – 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.

632 GUARDIAN BUILDING

This fund is used to account for the purchase and maintenance of the Guardian Building.

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. ENTERPRISE FUNDS – 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)
511-526 (formerly 607-612)
DELINQUENT TAX REVOLVING

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 related to 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, 598 ROUGE VALLEY & 599 NORTHEAST SEWAGE DISPOSAL SYSTEMS

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.



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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.

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.



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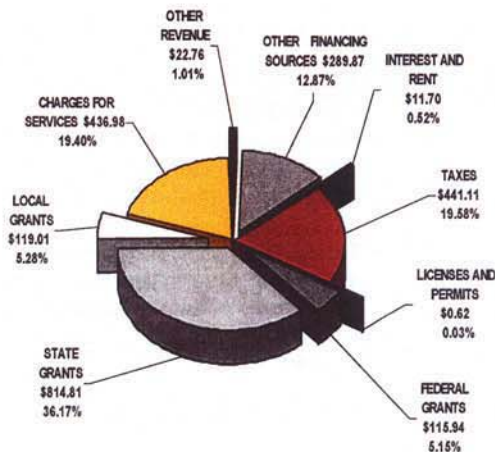
DEPARTMENT AND ACTIVITY ACCOUNTS

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.

REVENUE ACCOUNTS



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/fees, which are established by resolution, ordinance or state law. Reimbursements from various agencies and individuals for services.

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.

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.

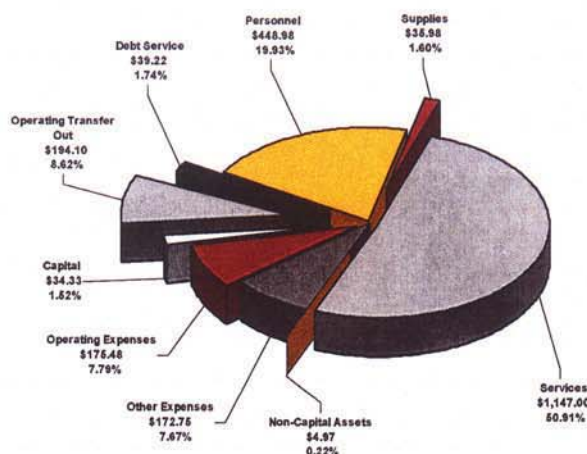
695 OTHER FINANCING SOURCES

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



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EXPENDITURE ACCOUNTS



TOTAL \$2.25 BILLION

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.