

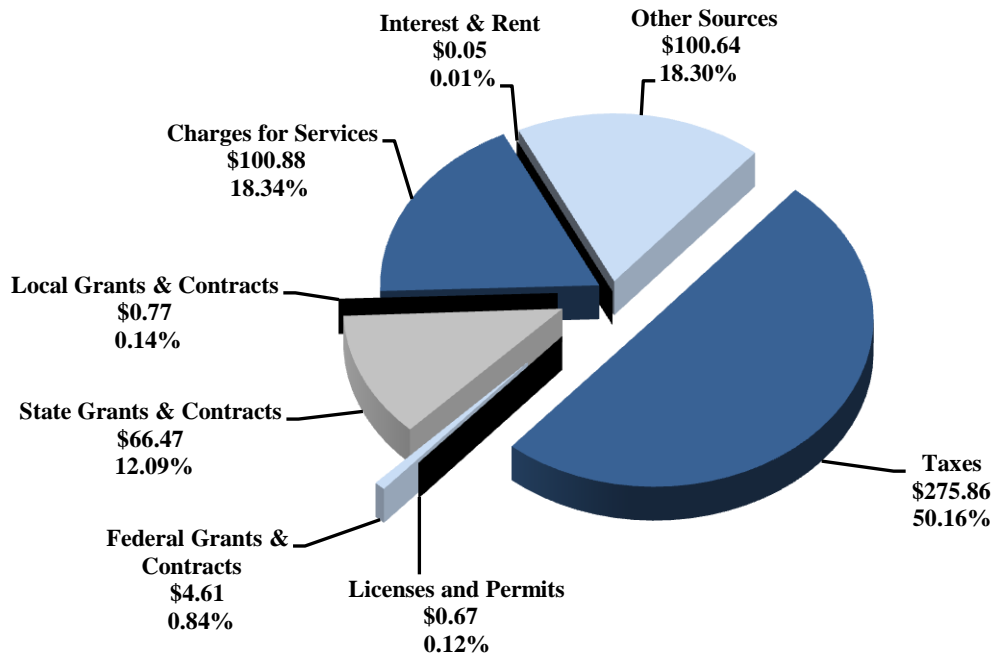


BUDGET SUMMARY GENERAL FUND



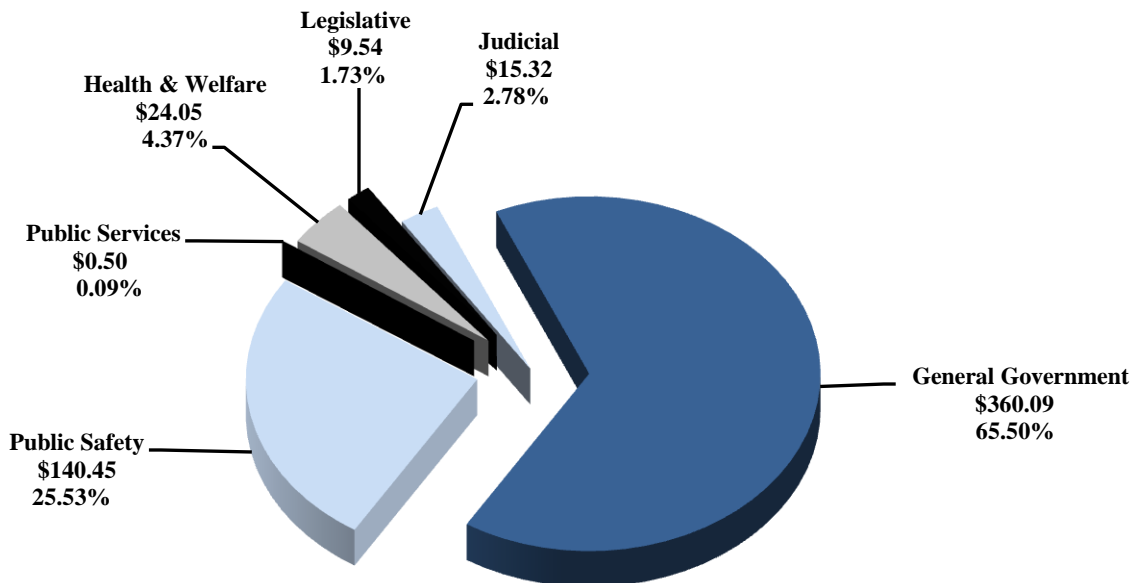
The Heroes on Hines Half Marathon and 5K Run won a 2014 Achievement Award from the National Association of Counties.

2014-2015 WAYNE COUNTY BUDGET
GENERAL FUND
SOURCES OF REVENUE
 In Millions

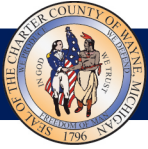


TOTAL \$549.95 MILLION

EXPENDITURE BY FUNCTION
 In Millions



TOTAL \$549.95 MILLION



Wayne County Government
Adopted Budget FY 2014-2015 and Projected FY 2015-2016

GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES

	2013 ACTUAL	2014 ADOPTED	2015 ADOPTED	2016 PROJECTED
REVENUE				
Taxes	276,448,190	277,518,503	275,856,955	272,316,950
Licenses and Permits	662,437	621,074	669,927	669,927
Federal Grants and Contracts	4,833,625	6,227,603	4,610,735	4,216,647
State Grants and Contracts	80,134,715	85,616,927	66,472,786	66,880,952
Local Grants and Contracts	2,393,303	1,562,244	774,746	774,746
Charges for Services	100,478,804	100,268,256	100,877,711	100,472,992
Interest and Rents	7,151,518	7,772,851	7,537,070	7,551,831
Other Revenue	26,112,124	23,446,335	26,275,263	26,813,185
TOTAL REVENUE	\$ 498,214,716	\$ 503,033,793	\$ 483,075,193	\$ 479,697,230
EXPENDITURES				
Legislative	8,768,036	9,393,982	9,537,876	9,537,876
Judicial	104,047,457	107,016,011	15,316,294	15,316,294
General Government	120,962,814	113,999,880	120,342,854	119,343,473
Public Safety	155,944,602	135,903,108	140,452,593	141,077,759
Public Services and Works	378,617	502,749	498,934	498,934
Health and Welfare	45,043,806	46,152,501	24,052,425	23,256,832
Non-Departmental	22,480,491	47,798,320	62,355,273	55,894,136
TOTAL EXPENDITURES	\$ 457,625,823	\$ 460,766,551	\$ 372,556,249	\$ 364,925,304
REVENUES OVER (UNDER) EXPENDITURES	\$ 40,588,893	\$ 42,267,242	\$ 110,518,944	\$ 114,771,926
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	57,894,550	42,837,200	66,870,371	60,376,856
Operating Transfers Out	(111,868,032)	(85,104,442)	(177,389,315)	(175,148,782)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (53,973,482)	\$ (42,267,242)	\$ (110,518,944)	\$ (114,771,926)
REVENUES AND OTHER SOURCES OVER (OVER) EXPENDITURES AND OTHER USES	\$ (13,384,589)	\$ -	\$ -	\$ -



Wayne County Government
Adopted Budget FY 2014-2015 and Projected FY 2015-2016

GENERAL FUND SUMMARY
DETAIL REVENUES AND EXPENDITURES

	2013 ACTUAL	2014 ADOPTED	2015 ADOPTED	2016 PROJECTED
REVENUE				
Taxes				
Current Tax Collections	\$ 263,412,356	\$ 264,568,503	\$ 262,144,594	\$ 258,604,589
Sales/Cigarette Taxes	4,955,724	5,100,000	5,100,000	5,100,000
Collected in Lieu of Taxes	238,743	650,000	350,000	350,000
Industrial Facilities Tax	3,474,504	4,000,000	3,462,361	3,462,361
Penalties and Other Taxes	325,009	200,000	300,000	300,000
Property Transfer Tax	4,041,855	3,000,000	4,500,000	4,500,000
Total Taxes	\$ 276,448,190	\$ 277,518,503	\$ 275,856,955	\$ 272,316,950
Licenses and Permits				
Marriage and Other Licenses	46,964	60,500	50,200	50,200
Concealed Weapon Permits	615,473	560,574	619,727	619,727
Total Licenses and Permits	\$ 662,437	\$ 621,074	\$ 669,927	\$ 669,927
Federal Grants and Contracts				
Federal Grants and Contracts	4,833,625	6,227,603	4,610,735	4,216,647
Total Federal Grants and Contracts	\$ 4,833,625	\$ 6,227,603	\$ 4,610,735	\$ 4,216,647
State Grants and Contracts				
Other State Grants and Contracts	27,688,859	32,019,307	2,860,616	2,580,952
State Sales Tax	38,164,601	39,987,558	50,012,170	51,000,000
State - Court Equity	14,281,254	13,610,062	13,600,000	13,300,000
Total State Grants and Contracts	\$ 80,134,715	\$ 85,616,927	\$ 66,472,786	\$ 66,880,952
Local Grants and Contracts				
Local Grants - Mental Health	1,192,137	770,000	0	0
Other Local Grants and Contracts	1,201,166	792,244	774,746	774,746
Total Local Grants and Contracts	\$ 2,393,303	\$ 1,562,244	\$ 774,746	\$ 774,746
Charges for Services				
Indirect Cost Allocation	3,355,977	4,690,605	5,352,100	5,352,100
Board of Prisoners	9,076,757	9,479,540	5,502,500	5,502,500
County Treasurer	307,577	210,000	210,000	210,000
County Clerk	2,040,641	2,012,500	3,726,663	3,729,019
County Elections	90,347	120,110	117,170	117,170
Register of Deeds	7,466,920	6,998,500	6,785,100	6,785,500
Fines and Forfeitures	654,131	815,500	825,500	825,500
Sheriff Court Fees	1,273,095	2,537,051	2,611,634	2,673,199
Jury Trial Fees	613,645	540,000	540,000	540,000
Sheriff Fees and Permits	355,020	307,392	368,519	372,778
Reimbursements-Other Governments	58,024,312	52,746,792	57,438,559	57,020,009
Reimbursements-Agencies, individuals	2,110,092	5,159,985	2,426,653	2,412,654
Parking and Other Fees	5,800,000	6,100,000	6,100,000	6,100,000
Misc Fees and Other Reimbursements	8,790,708	7,975,281	8,873,313	8,832,563
Sale of Meals	519,582	575,000	0	0
Total Charges for Services	\$ 100,478,804	\$ 100,268,256	\$ 100,877,711	\$ 100,472,992



Wayne County Government
Adopted Budget FY 2014-2015 and Projected FY 2015-2016

GENERAL FUND SUMMARY
DETAIL REVENUES AND EXPENDITURES

	2013 ACTUAL	2014 ADOPTED	2015 ADOPTED	2016 PROJECTED
Interest and Rents				
Interest	7,151,518	7,772,851	7,537,070	7,551,831
Total Interest and Rents	\$ 7,151,518	\$ 7,772,851	\$ 7,537,070	\$ 7,551,831
Other Revenue				
Contractual Police Services	19,532,756	17,865,295	19,720,263	20,258,185
Other Revenues	249,871	288,000	55,000	55,000
Miscellaneous Recoveries	6,329,497	5,293,040	6,500,000	6,500,000
Total Other Revenue	\$ 26,112,124	\$ 23,446,335	\$ 26,275,263	\$ 26,813,185
TOTAL REVENUE	\$ 498,214,716	\$ 503,033,793	\$ 483,075,193	\$ 479,697,230
EXPENDITURES				
Legislative				
County Commission	8,768,036	9,393,982	9,537,876	9,537,876
Total Legislative	\$ 8,768,036	\$ 9,393,982	\$ 9,537,876	\$ 9,537,876
Judicial				
Third Circuit Court	98,744,251	98,000,000	15,316,294	15,316,294
Probate Court	5,274,406	8,987,211	0	0
Grand Jury	28,800	28,800	0	0
Total Judicial	\$ 104,047,457	\$ 107,016,011	\$ 15,316,294	\$ 15,316,294
General Government				
Adult Probation	2,104,672	2,044,101	2,017,151	2,017,151
STEP	17,176	0	0	0
Office of the County Executive	5,732,945	4,098,527	4,138,890	4,168,303
Pinnacle Aeropark	1,157,876	1,546,060	804,076	804,076
County Elections	2,031,830	1,501,210	2,165,612	1,976,655
Board of Canvassers	36	0	0	0
DMB - Assessments & Equalization	2,819,144	2,834,532	2,757,172	2,820,054
DMB - Central Services	14,756,596	15,712,813	16,198,482	16,268,972
Department of Corporation Counsel	9,472,737	8,589,776	8,956,507	8,963,401
Office of the County Clerk	20,534,250	22,231,389	23,635,625	24,276,272
Human Resources	5,921,994	4,859,541	5,474,412	5,475,936
Office of the Prosecuting Attorney	41,542,696	33,697,952	37,031,776	35,142,739
Office of the Register Of Deeds	7,560,944	8,934,500	8,793,231	8,793,631
R of D Remonumentation Grant	276,344	426,663	502,156	500,956
Office of the County Treasurer	7,033,575	7,522,816	7,867,764	8,135,327
Total General Government	\$ 120,962,814	\$ 113,999,880	\$ 120,342,854	\$ 119,343,473



Wayne County Government
Adopted Budget FY 2014-2015 and Projected FY 2015-2016

GENERAL FUND SUMMARY
DETAIL REVENUES AND EXPENDITURES

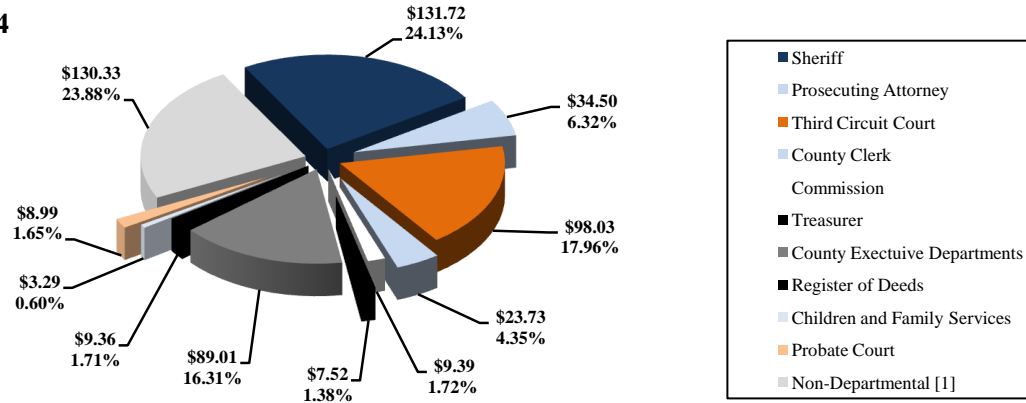
	2013 ACTUAL	2014 ADOPTED	2015 ADOPTED	2016 PROJECTED
Public Safety				
Sheriff	32,205,184	30,652,068	32,649,617	33,188,261
County Jail	118,723,491	100,020,297	103,850,476	103,930,045
Alternative Work Force	1,130,650	1,243,930	1,290,532	1,290,532
Homeland Security	3,885,278	3,986,813	2,661,968	2,668,921
Total Public Safety	\$ 155,944,602	\$ 135,903,108	\$ 140,452,593	\$ 141,077,759
Public Services and Works				
Public Services - Environment	378,617	502,749	498,934	498,934
Total Public Services and Works	\$ 378,617	\$ 502,749	\$ 498,934	\$ 498,934
Health and Welfare				
Jail Medical Diagnostic	283	0	0	0
Indigent Health Care	31,091,326	33,411,267	9,777,746	8,967,661
Jail Mental Health	0	0	0	0
Medical Examiner	6,248,642	5,733,298	6,791,777	6,792,895
Health/Community Programs	1,048,324	859,697	685,309	685,309
Veterans Affairs	244,297	199,438	283,576	283,576
Administration Services	2,640,067	2,280,978	2,531,183	2,531,183
County Libraries	3,410,784	3,667,823	3,620,224	3,641,366
Cooperative Extension Serv	360,084	0	362,610	354,842
Total Health and Welfare	\$ 45,043,806	\$ 46,152,501	\$ 24,052,425	\$ 23,256,832
Non-Departmental				
Liability Payments	4,309,415	5,000,000	5,000,000	5,000,000
Building Rental	9,821,262	15,574,792	24,012,373	23,855,836
Other Non-Departmental	8,349,814	27,223,528	33,342,900	27,038,300
Total Non-Departmental	\$ 22,480,491	\$ 47,798,320	\$ 62,355,273	\$ 55,894,136
TOTAL EXPENDITURES	\$ 457,625,823	\$ 460,766,551	\$ 372,556,249	\$ 364,925,304
REVENUES OVER(UNDER) EXPENDITURES	\$ 40,588,893	\$ 42,267,242	\$ 110,518,944	\$ 114,771,926
OTHER FINANCING SOURCES (USES)				
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REVENUES AND OTHER SOURCES OVER (OVER) EXPENDITURES AND OTHER USES	\$ (13,384,589)	\$ -	\$ -	\$ -



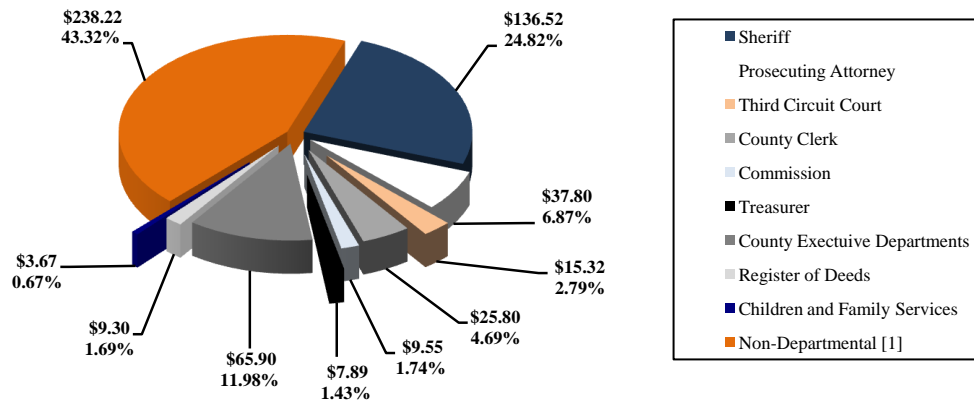
Wayne County Government Adopted Budget FY 2014-2015 and Projected FY 2015-2016

GENERAL FUND COMPARISON OF EXPENDITURES

FY 2013-14



FY 2014-15



(In Millions)

	2014 Adopted Budget	2015 Adopted Budget	Incr/Decr 2014 to 2015	2016 Projected Budget	Incr/Decr 2015 to 2016
Sheriff	\$ 131.72	\$ 136.52	3.64%	\$ 137.12	0.44%
Prosecuting Attorney	34.50	37.80	9.55%	35.87	-5.10%
Third Circuit Court	98.03	15.32	-84.38%	15.32	0.00%
County Clerk	23.73	25.80	8.72%	26.25	1.75%
Commission	9.39	9.55	1.67%	9.55	0.00%
Treasurer	7.52	7.89	4.85%	8.14	3.20%
County Executive Departments	89.01	65.90	-25.97%	65.26	-0.96%
Register of Deeds	9.36	9.30	-0.70%	9.29	-0.01%
Children and Family Services	3.29	3.67	11.63%	3.66	-0.21%
Probate Court	8.99	-	-100.00%	-	0.00%
Non-Departmental [1]	130.33	238.22	82.78%	229.61	-3.61%
Total All Funds	\$ 545.87	\$ 549.95	0.75%	\$ 540.07	-1.79%

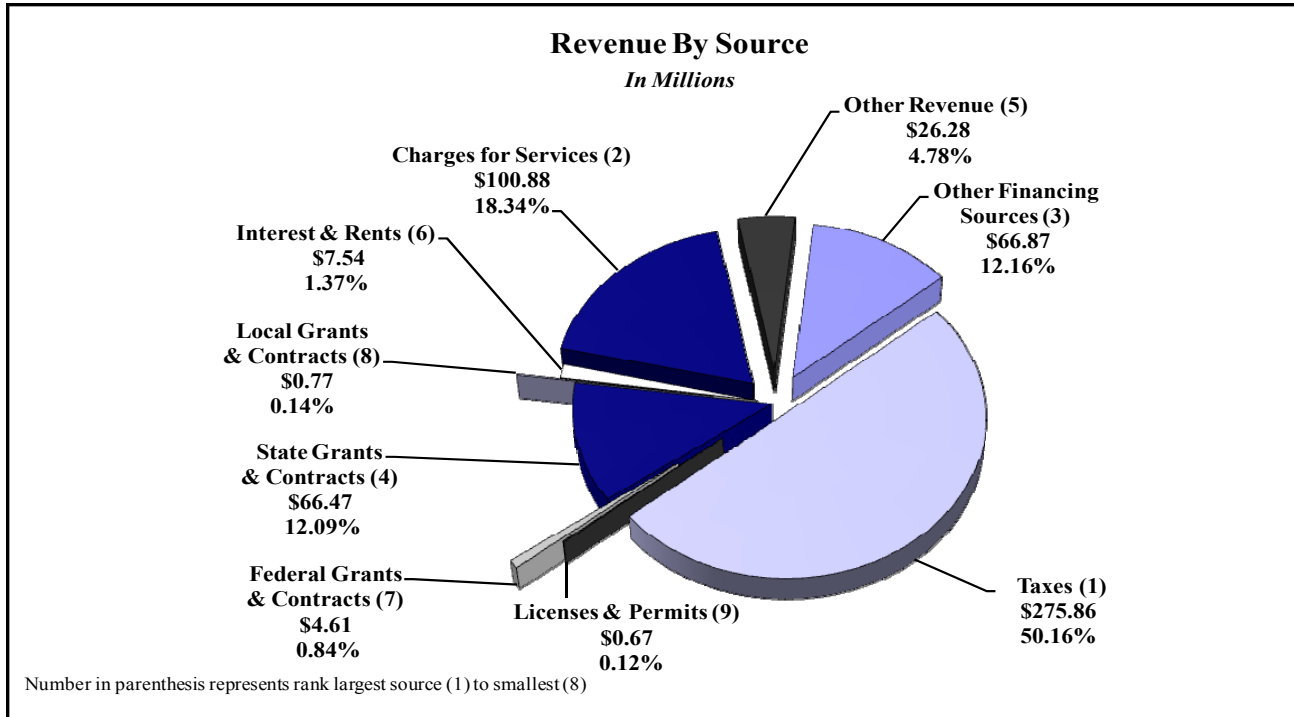
[1] Includes inter-fund transfers to other funds to support other programs



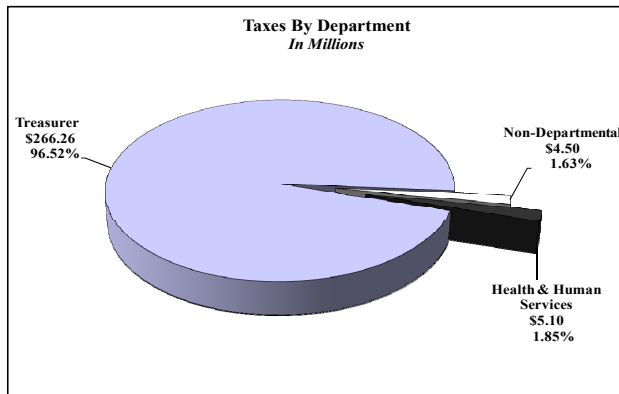
Wayne County Government Adopted Budget FY 2014-2015 and Projected FY 2015-2016

DESCRIPTION OF MAJOR GENERAL FUND REVENUES

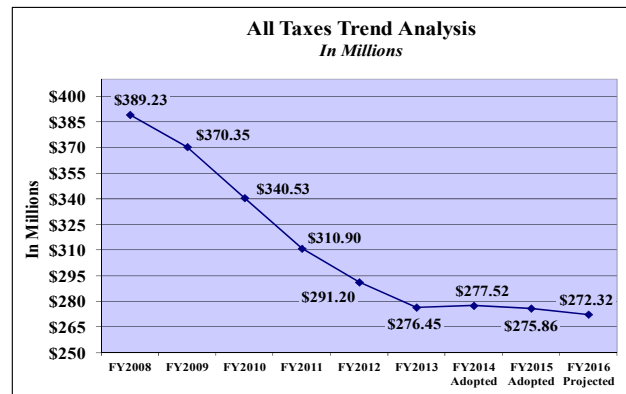
General Fund Revenues including transfers from other operating sources total \$549.95 million. Major General Fund revenues are categorized using the County's chart of accounts and are based on the sources of funding. Listed below are brief descriptions of major revenue sources collected and accounted for in the County's Adopted General Fund Budget as it appears in the Summary of Revenues and Expenditures in the beginning of this section, as well as the associated percentage of the total revenues in the General Fund (totaling 100%).



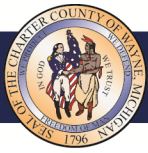
TAXES – 50.16%



Taxes total \$275.86 which is \$1.66 million and 0.60% less than the prior year's adopted budget. Taxes represent the largest source of revenue for the General Fund.



Property tax revenues, based on the levy of the County millage, are budgeted at \$262.14 million, a decline of \$2.42 million relative to the prior year. Property taxes represent 47.67% of total general fund revenues.



Wayne County Government

Adopted Budget FY 2014-2015 and Projected FY 2015-2016

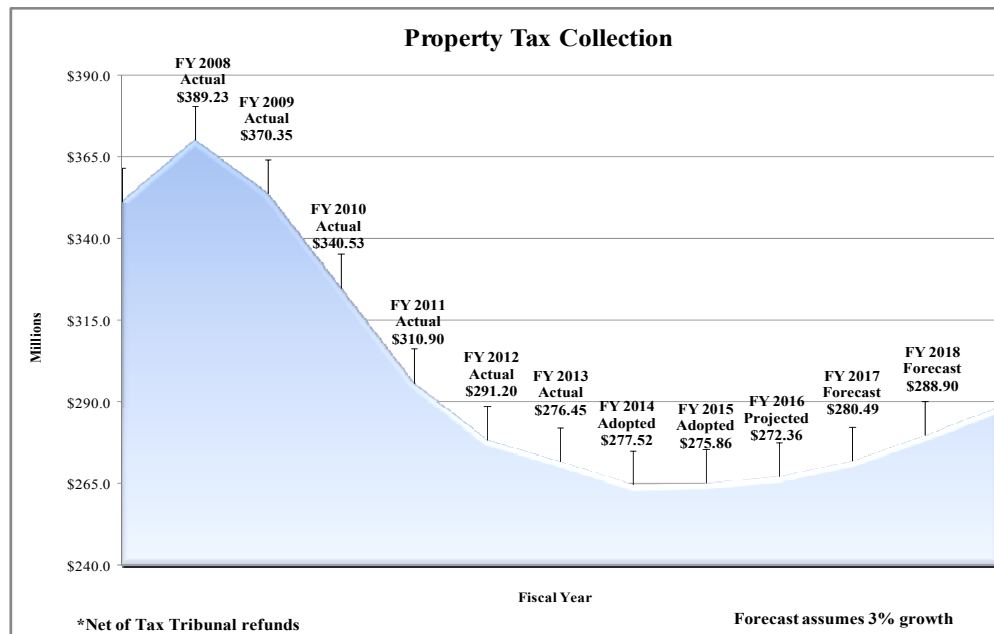
The decline in property tax revenue is attributed primarily to the area's continued poor real estate market and the region's high unemployment rate experienced over the last seven years.

While not as severe as in the past few years, the County continues to have the highest foreclosure rate in the State and one of the highest rates nationally. According to Realty-Trac, one out of every 1,544 housing units received a foreclosure filing as of November, 2014. While this represents an improvement from the prior year where one in every 912 housing units were in some form of the foreclosure process, it still represents a foreclosure rate significantly higher than the State in total or the national average. The small cities and townships surrounding the County's major city such as Detroit, Redford Township, Southgate, Lincoln Park, Inkster and Lincoln Park have been the hardest impacted. These communities have foreclosure ratios of ranging from approximately one in every 600 to one in every 1100 housing properties currently in the foreclosure process.

Property taxes are levied twice annually using two different property tax values. In December 2014, tax collections for the Special Assessment Taxes will be levied based on the County's July 2014 certified taxable values of \$40.04 billion. The levy generates tax revenue

for the General Fund as well as the County Park, Soldiers Relief and Youth Funds. The General Fund is anticipated to receive \$67.97 million from the December levy. The General Operating Tax Levy, the larger of the two levies at \$198.17 million, will be levied in July 2015 and is based on the County Assessor's projected County property tax values of \$40.12 billion. The two levies, adjusted for tax tribunal refunds of \$4.0 million, net to total property tax collections of \$262.14. A more in-depth discussion of the calculation of property taxes can be found in the Budget Summary All Funds section.

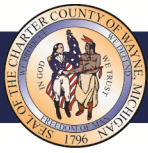
The chart below illustrates how General Fund Property Taxes peaked in FY2007-08 and has since declined. The chart, which shows projected tax collection through FY 2017-18, also illustrates the fact that recovery is still projected to be a long way off. While projected to reach the low points in collections in FY 2013-14 and FY 2014-15, it is not anticipated that property tax collections will attain FY 2007-08 collection levels until well beyond FY 2017-18. The County, through its Long Term Financial Plan, is developing strategies to cope with the revenue loss and the effect on county services. As the major revenue source, taxes still represent just over fifty percent of the \$549.96 million total General Fund revenue for FY 2014-15.



Other Taxes

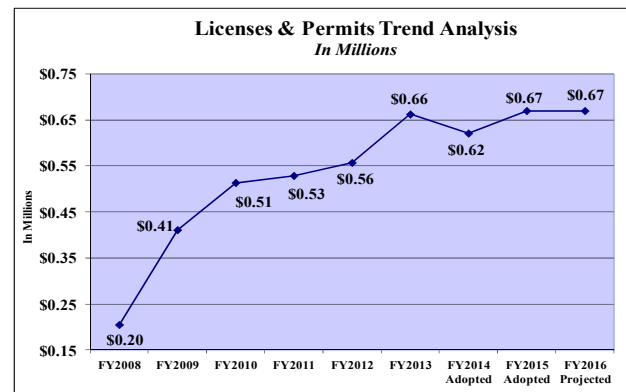
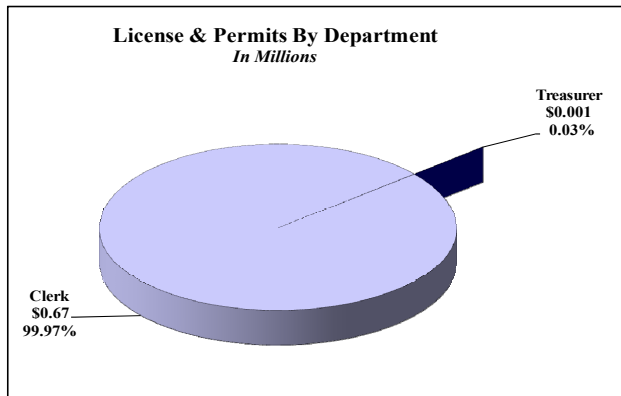
The County collects taxes from other sources in addition to property taxes. Taxes on Cigarette sales, \$5.10 million, in Lieu of Taxes, \$0.35 million; and Penalties and Other Taxes, \$0.20 million; all project minimal changes from the prior year and are based on collection history provided by the Treasurer's office except for taxes on cigarettes. These taxes do not significantly vary from year to year. Industrial Facilities Taxes, also levied based on the County's declining taxable value is budgeted to decrease by \$0.54 million to \$3.46 million.

Property Transfer taxes, which are taxes paid during mortgage closings, is budgeted at \$4.50 million represents a \$1.50 million increase from the FY 2013-14 Adopted Budget. The budget is based on a projection of real estate transactions in the County for FY 2014-15 by the County's Register of Deeds office. Over the past several years this revenue source has decreased due to the decline in the real estate market but in many parts of the County, the real estate market is now on the rise.



Wayne County Government Adopted Budget FY 2014-2015 and Projected FY 2015-2016

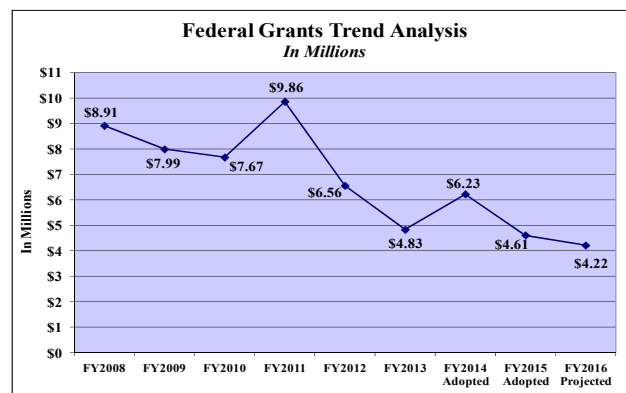
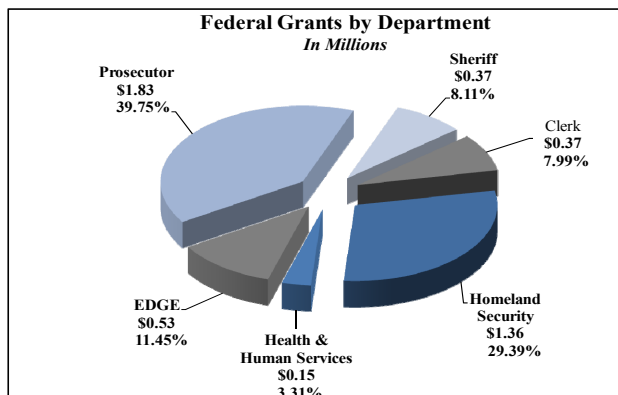
LICENSES AND PERMITS - 0.12%



Licenses and Permits total \$0.67 million. This revenue is generated from charges associated with the issuance of concealed weapons permits, \$0.62 million, and marriages and other licenses, \$0.06 million. These revenues

represent a very small portion of the budgets and are based on historical collections.

FEDERAL GRANTS AND CONTRACTS – 0.84%



Federal Grants and Contracts totaled \$4.61 million, or 0.84%, of the General Fund revenues and ranks seventh out of nine of the major revenue sources. This represents a decrease of \$1.62 million and 26% from the 2013-14 Budget. Federal Grants are comprised of funding for crime prevention and victims of crime programs in the County Clerk's Office - \$0.37 million and in the Office of the Prosecuting Attorney for Crime investigation and prosecution - \$1.83 million; Homeland Security and Emergency Management receives funding for the purchase of disaster and security equipment, first-responder training and educational training to the public - \$1.72 million; and the County Sheriff receives funding for patrolling all the waters in the county, enforcing seatbelt laws and identifying undocumented criminal aliens housed in the county jail - \$0.37 million. The Economic Development Growth Engine (EDGE) is budgeted to receive \$0.53 million in federal grants to fund projects related to the development of Pinnacle properties. The expected revenue for these programs was based on approved grant awards. The decrease in this category is

primarily due to expired grants in Homeland Security and Emergency Management which are normally awarded annually. At the time the budget was adopted, the County had not been notified of the renewal of these annual grants.

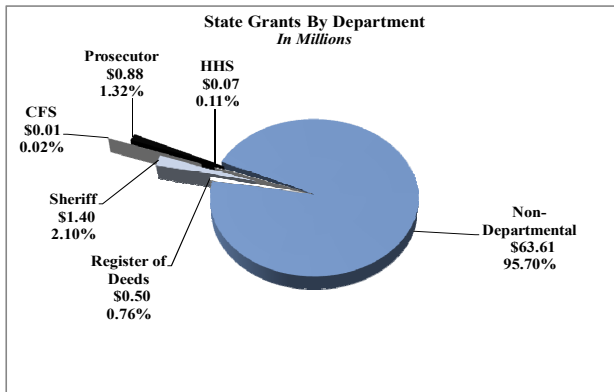
All other revenues in this category are based on approved grant awards and contracts, and in certain cases, continuation funding projections of established long term federal grant programs. These program budgets will be reconciled via the budget amendment process once the final awards and contracts are completed.

In the revenue trend chart, the large increases for FY2011 are mainly due to the one-time American Recovery and Reinvestment Act (ARRA) grants distributed to many departments throughout the County. The major recipients of Federal grant dollars in the General Fund are Homeland Security and the Prosecutor to be used for public safety initiatives.

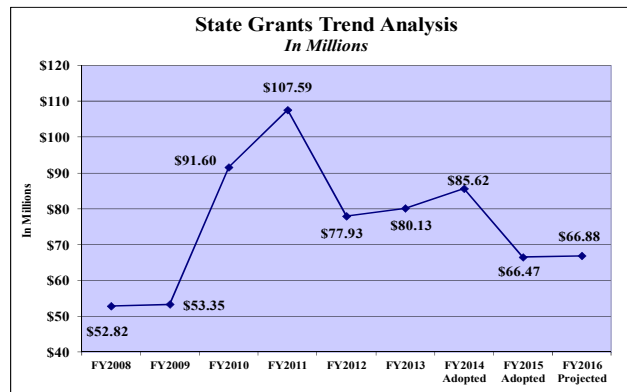


Wayne County Government Adopted Budget FY 2014-2015 and Projected FY 2015-2016

STATE GRANTS AND CONTRACTS – 12.09%



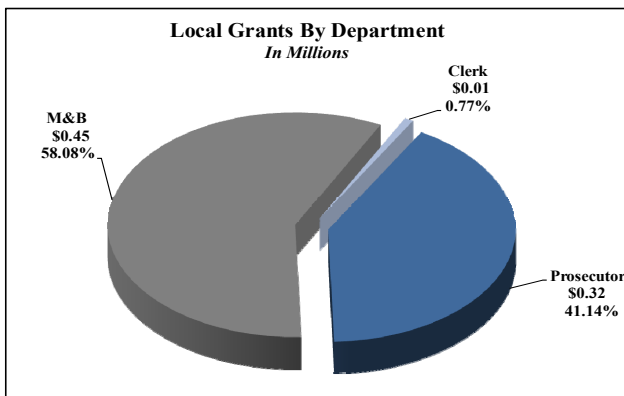
State Grants and Contracts total \$66.47 million and is the fourth largest revenue source for the General Fund. This represents a decrease of \$19.14 million and 22.36% from the 2013-14 Adopted Budget. This category includes State funded programs such as State revenue sharing payments, \$50.01 million which represents an increase of \$10.02 million from prior year. The County uses 100% of the State revenue sharing payments for operations. The County also receives 13.60 million in court equity payments to partially offset the cost of the Circuit and Probate Courts. The Sheriff and Prosecuting Attorney receive \$2.23 million for crime investigation and prosecution; and the Register of Deeds receives funding for the Remonumentation program, \$0.43 million.



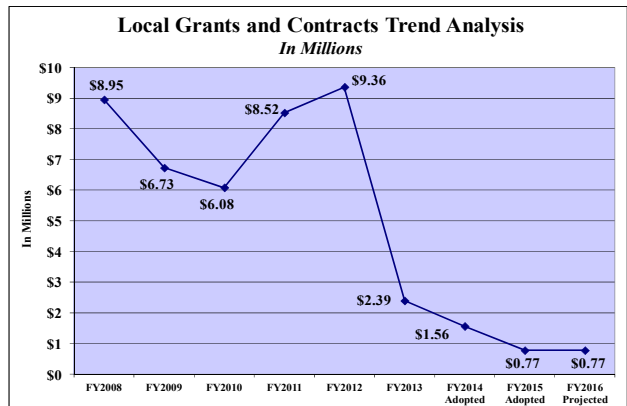
State Grants and Contracts revenues are based on approved grant awards and contracts, and in certain cases such as revenue sharing mentioned above, continuation funding based on the Governor's State budget recommendation.

The large increase shown in the trend graph in FY2010 can be attributed to the reinstatement of revenue sharing. In FY2011, there was an increase in funding for the Patient Care Management Services-Adult Benefit Waiver program which provides healthcare for low income county residents. The Program was eliminated in FY 2013-14. The drop in FY2012 is a reduction in State revenue sharing.

LOCAL GRANTS AND CONTRACTS – 0.14%



Local Grants and Contracts total \$0.77 million and is the eight largest of the revenue sources for the General Fund. This represents a decrease of \$0.79 million and 50.64% from the 2013-14 Adopted Budget. Communities reimburse the County for property assessment services totaling \$0.45 million based on contractual services with local governments. The Prosecutor receives funds from the City of Detroit for review and oversight of the city's crime lab totaling \$0.32 million. In FY 2014, the Prosecutor received a grant from the Detroit Wayne County Mental Health Authority (DWCMA) totaling \$0.77 million to support for the Mental Health Diversion Program. This funding was eliminated by the DWCMA.



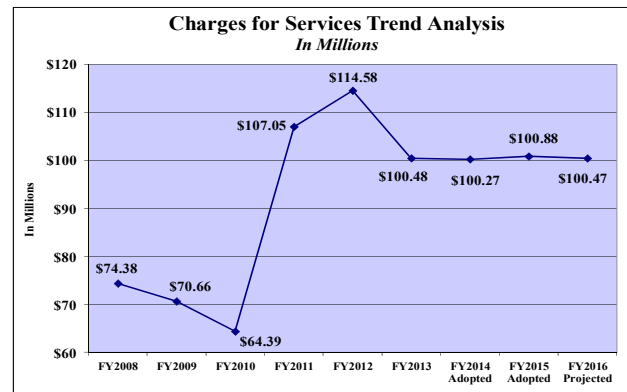
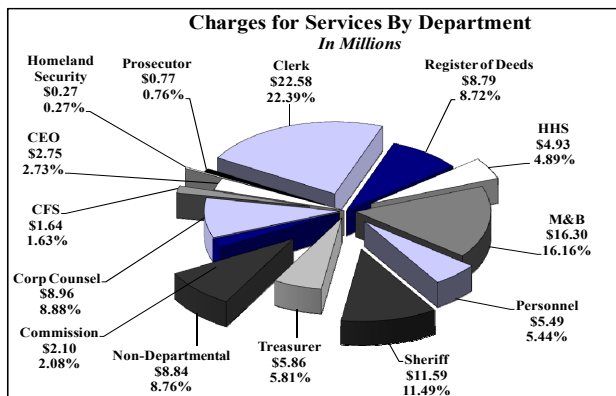
The trend analysis above shows a large decrease in FY2013 which was the result of the transfer of the jail physical and mental health services to the HHS division of Public Health reducing this category in the General Fund by \$4.60 million from prior years.

Revenues in this category are based on approved grant awards and contracts, and in certain cases, continuation funding projections of established long term grant programs.



Wayne County Government Adopted Budget FY 2014-2015 and Projected FY 2015-2016

CHARGES FOR SERVICES – 18.34%



Charges for Services category accounts for \$100.88 million of the General Fund's revenue and is the second largest source of revenue in the General Fund. This represents an increase of \$0.61 million and 0.60% from the 2013-14 Adopted Budget. A variety of charges and fees for services assessed by numerous departments including inter-departmental charges for services as well as reimbursements from various agencies and individuals for services provided are included in this category.

As seen in the trend graph in the next column above, there is a spike increase in FY2011 that is due to the transfer of operations of three departments (Management and Budget, Personnel and Corporation Counsel) from the Central Services Fund (Fund 635) to the General Fund (101). Other fluctuations that occur over the years are from a change in the volume of services provided to the public by certain departments such as the County Clerk, the Register of Deeds, the Treasurer and Health and Human Services or changes in services provided by the Jails such as Board of Prisoner fees to state and federal agencies.

Charges and fees are established by resolution, ordinance, state law and/or intergovernmental or other agreements between the servicing department and service recipient.

- Indirect Cost revenue totals \$5.35 million, an increase of \$0.66 million and 14.10%. General governmental functions can be charged to various County operations based on the County's most current indirect cost plan (FY2012-13).
- Board of Prisoner reimbursements for the boarding of prisoners, \$5.50 million, is budgeted from the following sources: \$2.19 million from the federal government for federal prisoners, \$2.04 million in reimbursements from the State of Michigan for housing diverted felons and parole violators, and \$1.27 million for reimbursements from local governments for the housing of ordinance violators. This revenue is decreasing \$3.98 million or 41.95% due to the cessation of boarding of federal U.S. Marshal prisoners. The budget is based on projected sales of excess Jail beds to other law enforcement agencies.

- The County Treasurer, \$0.21 million, collects fees for tax and deed certifications. Warranty deeds, deeds which contain a Covenant of Warranty, Land contracts and assignments of Land Contract must be certified for payment of property taxes by the Wayne County Treasurer before they can be recorded with the Register of Deeds. This revenue source historically does not change significantly from year to year.
- The County Clerk, \$3.73 million, collects revenue from birth, death and marriage certificates, carrying concealed weapons (CCW) permits and campaign finance service fees. These revenues increased by \$1.73 million as a result of providing vital record services for the City of Detroit.
- The Register of Deeds collects other fees; recording of deeds, mortgages and other real estate related transactions, \$6.79 million. This is slightly lower by \$0.24 million from prior year and is the result of the slight decreases in mortgage refinances and other transactions from the real estate industry.
- Fines and Forfeitures includes fees related to bonds posted, prosecution fees and abandoned housing charges and is budgeted for \$0.83 million, an increase of \$0.01 million as a result of the higher Crime Victims' Act seizure revenue in the Prosecutor's Office.
- Sheriff Court Fees, \$2.61 million, are collected for process serving of legal documents, such as personal protection orders, to individuals and jury trial charges. This amount increased by \$0.07 million from prior year.
- Reimbursements - Other Government is budgeted \$57.44 million which is a \$4.69 million and 8.89% increase from prior year's adopted budget. Included in Charges for Services revenue category is revenue for services provided by various general fund departments to other departments or governmental entities. These include: the Department of Corporation Counsel, \$8.86 million, for legal services; the Department of Management and Budget, \$16.22 million, for accounting and financial



Wayne County Government

Adopted Budget FY 2014-2015 and Projected FY 2015-2016

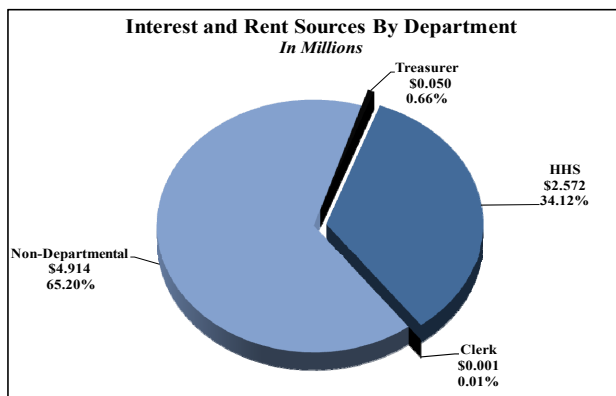
services; and Personnel, \$5.32 million, for human resource management. In addition, the County Clerk provides court services to the Third Circuit Courts, \$17.26 million and \$9.78 million from various other County departments and agencies are also included in this category. With the exception of the revenue derived from the clerk services to the Circuit Court which is reimbursement for County Clerk staff salaries performing services in support of the Court, these revenues are based on prior year experience or contractual arrangements.

- Reimbursements – Agencies and Individuals budget totals \$2.43 million, a decrease from the prior year of \$2.73 million. Revenues in this category are derived from autopsies, traffic violations, inmate charges and other reimbursement from other agencies for services provided by the County. The reduction in this category is resulting from the County no longer providing human resource and finance support to the DWCMHA.
- Airport Parking Tax revenue represents the County's share of proceeds from off-site parking taxes at the Wayne County-Detroit Metropolitan Airport. This revenue is dependent on the level of airport passenger traffic. Airport Parking Tax House Bill 4454 allows a tax of 27%. The first \$6.00 million collected is allocated to the State Aeronautics Fund exclusively for safety and security

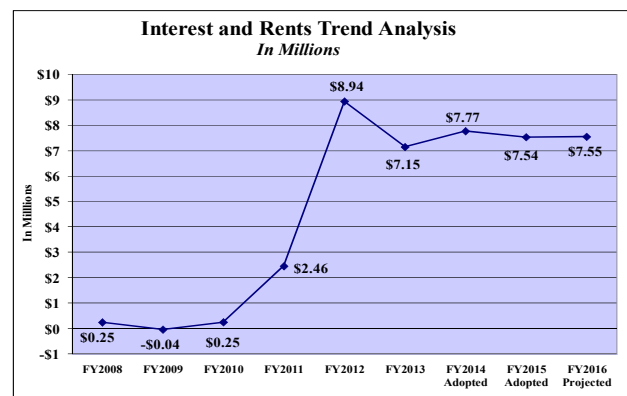
projects at state airports and after that commitment, the City of Romulus receives \$1.50 million for general operating purposes. All remaining collections are directed to the County in support of indigent health programs. A total of \$13.60 million is budgeted to be received by the County. The General Fund will receive \$6.60 million and the County Health fund will receive \$7.00 million for indigent health programs.

- Miscellaneous Fees and Other Reimbursements, \$8.87 million, an increase of \$0.89 million and 11.15% compared to prior year. This revenue source includes collection of copy and search services, \$1.97 million for the Register of Deeds; Treasurer administrative fees, \$4.89 million; \$0.31 million from service provided by Sheriff's operations and \$1.70 million for several other departments' miscellaneous receipts.

INTEREST AND RENT– 1.37%



Interest and Rent represents the sixth largest source of revenue in the General Fund, is budgeted at \$7.54 million and 1.37% of total General Fund revenues. This represents a decrease of \$0.23 million from the prior year.

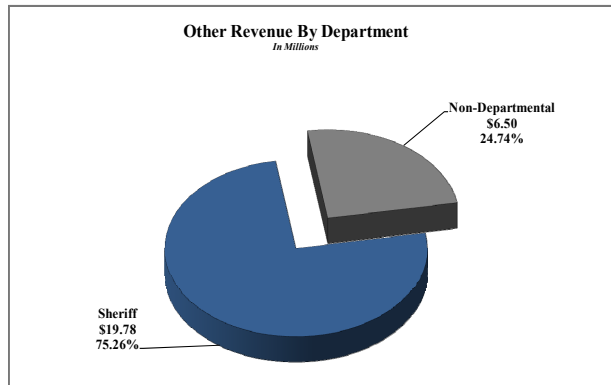


Other revenue sources in this category include building rent reimbursement for the various departments and the County Library System.

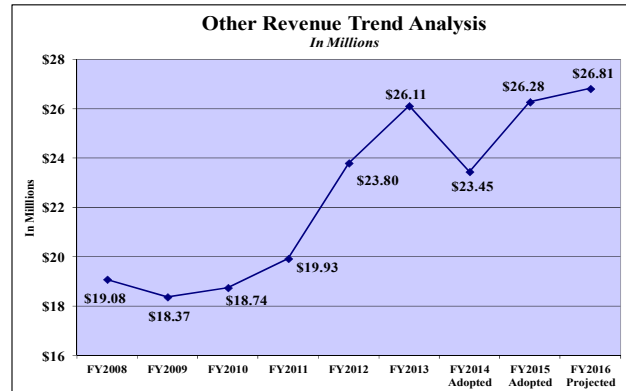


Wayne County Government Adopted Budget FY 2014-2015 and Projected FY 2015-2016

OTHER REVENUE – 4.78%

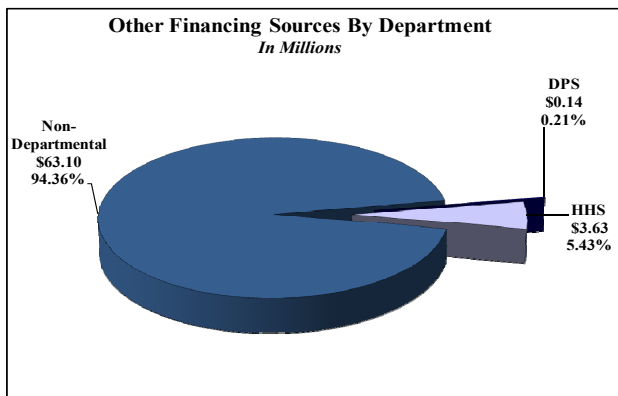


Other Revenue, which is the fifth largest source of revenue in the General Fund, is budgeted at \$26.28 million, an increase of \$3.06 million from the prior year. Sheriff security to the Third Circuit Court is budgeted at \$19.72 million, an increase of \$1.85 million. Also included in this category are Miscellaneous Recoveries, \$6.50 million. This revenue is recovered from the State of Michigan, under the Tri-County Convention Facilities Tax – liquor tax and other miscellaneous revenue, and is \$1.21 million greater than prior year. The budgeted amount for the liquor tax is an estimate issued by the state.

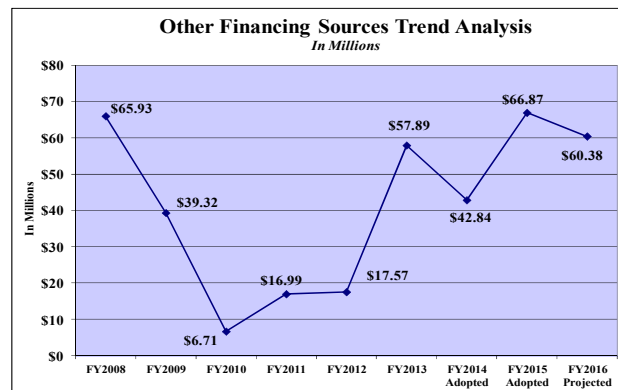


The sharp increase in FY 2012 in the trend graph is the result of actual higher costs in Sheriff Court Security which occurred as a result of a litigation settlement agreement with the Circuit Court.

OTHER FINANCING SOURCES – 12.16%



The Other Financing sources ranks fourth out of eight on the list of revenue sources and is budgeted at \$66.87 million, an increase of \$24.03 million. This increase is derived from planned increases to transfers from the Delinquent Tax/Forfeiture Programs which are required to support General Fund operations.



The significant drop shown in the trend graph from FY2009 to FY2010 is due to the elimination of the transfer from the revenue sharing reserve fund which was depleted in FY 2010 and the reduction or elimination of the transfers from delinquent tax funding.