

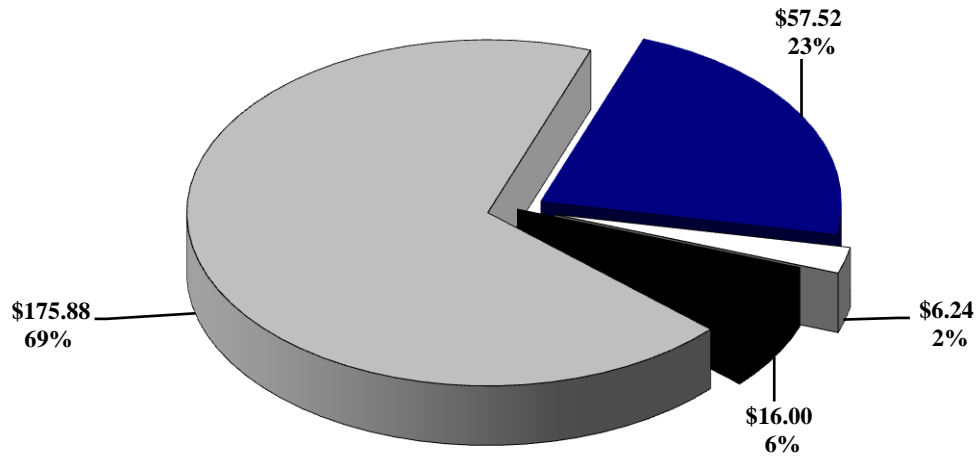
NON-DEPARTMENTAL



Opened in May of 1998, Inkster Valley is an 18-hole, par 72 Championship Course filled with an abundance of natural wildlife incorporating over 100 acres of wetland, wooden bridges and breathtaking views within its 400-acre surroundings. Water comes into play at 14 of the holes.

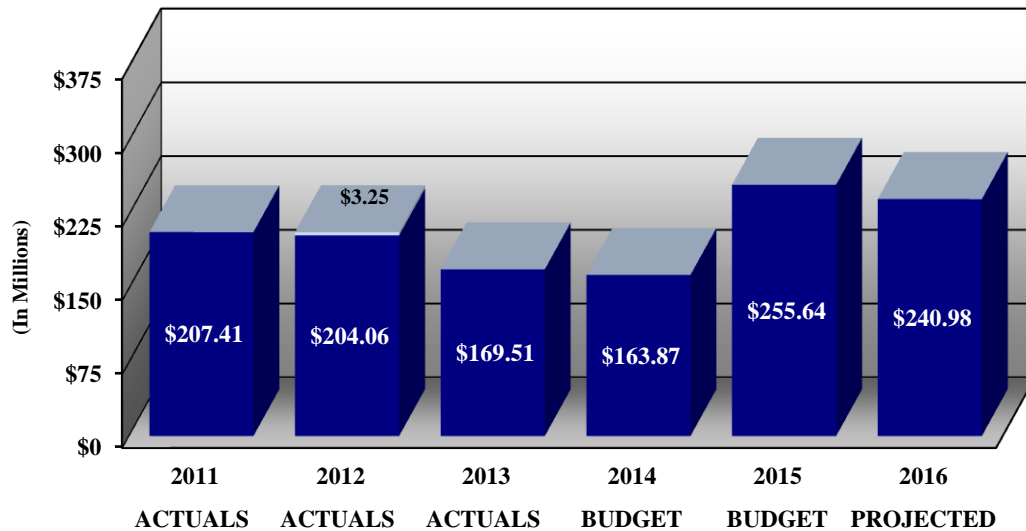
WAYNE COUNTY NON-DEPARTMENTAL

EXPENDITURE ANALYSIS FISCAL YEAR 2014-2015 In Millions



■ OPERATING EXPENDITURES ■ CAPITAL ■ DEBT SERVICE ■ OPERATING TRANSFERS OUT

EXPENDITURE TREND ANALYSIS FISCAL YEARS 2010-2011 THROUGH 2015-2016



■ OTHER EXPENDITURES ■ PERSONNEL



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

NON-DEPARTMENTAL

BUDGET SUMMARY ALL FUNDS				
	FY 2012-2013 Adopted	FY 2013-2014 Adopted	FY 2014-2015 Adopted	FY 2015-2016 Projected Budget
Total Departmental Expenditures	\$157,327,305	\$163,867,724	\$255,640,855	\$240,984,909
Departmental Revenue				
Taxes	3,200,000	3,000,000	4,500,000	4,500,000
State Grants and Contracts	53,624,301	53,597,620	63,612,170	64,300,000
Charges, Fees, and Fines	7,849,124	7,540,398	8,839,133	8,789,133
Rents and Expense Recoveries	5,774,597	10,168,810	10,158,831	10,150,896
Other Financing	(4,167,700)	(6,643,490)	(4,329,036)	5,777,650
Operating Transfers In	58,553,721	81,915,778	86,107,005	63,229,769
Total Revenues	\$124,834,043	\$149,579,116	\$168,888,103	\$156,747,448
General Fund General Purpose	\$32,493,262	\$14,288,608	\$86,752,752	\$84,237,461

MAJOR ACTIVITIES AND DESCRIPTIONS

FUND 101, ACTIVITY 925

NON-DEPARTMENTAL

This activity accounts for the County's general fund/general purpose revenues, excluding property taxes and investment revenues. Appropriations include membership funding for various non-profit agencies, litigation claims and settlements, building rentals and funding earmarked to eliminate deficits as part of the County's deficit elimination plan.

FUND 101, ACTIVITY 996

GENERAL FUND TRANSFERS

All General Fund transfers are budgeted in this activity. General Fund transfers in represent the transfer of funds from other funds to support general government operations. General Fund transfers out represent transfers from the general fund to other funds to support activities and operations specific to those funds.

FUND 256, ACTIVITY 925

FISCAL STABILIZATION RESERVE

The Fiscal Stabilization Reserve Fund includes funding earmarked for deficit elimination for various funds with accumulated deficits.

FUND 301, ACTIVITY 985

GENERAL DEBT SERVICE

The General Debt Service Fund includes principal and interest payments mainly for the Fiscal Stabilization Bonds and other Capital Improvement Bonds.

FUND 401, ACTIVITY 401

CAPITAL IMPROVEMENTS FUND

The fund is used for technology improvement; major equipment purchases both new and replacement; vehicle purchases; and various infrastructure improvements.

FUND 435, ACTIVITY 401

CONSTRUCTION FUND -2003

This fund includes capital expenditures associated with the structural repairs to the tower of the Wayne County building and renovations of existing buildings.



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

NON-DEPARTMENTAL
Financial Report

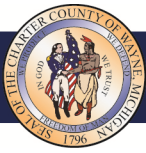
	FY 2012-2013 Budget	FY 2013-2014 Budget	FY 2014-2015 Budget	FY 2015-2016 Projected Budget
00101 General Fund				
925 Non Departmental				
Revenues				
State Grants and Contracts	53,624,301	53,597,620	63,612,170	64,300,000
Charges, Fees, and Fines	11,049,124	10,540,398	13,339,133	13,289,133
Rents and Expense Recoveries	0	4,915,329	4,914,050	4,914,052
Other Financing	1,667,800	(8,780,815)	(7,102,455)	5,777,650
Operating Transfers In	27,436,659	55,766,055	76,700,000	57,090,360
Total Revenues	\$93,777,884	\$116,038,587	\$151,462,898	\$145,371,195
Expenditures				
Services and Contractual Serv	3,432,243	2,815,308	4,065,700	3,537,600
Operating Expenses	5,000,000	5,000,000	5,000,000	5,000,000
Rentals	5,264,420	15,574,792	24,012,373	23,855,836
Other Charges	2,141,000	22,508,220	22,926,700	22,150,200
Capital	0	0	5,000,000	0
Debt Service	2,400,000	1,900,000	1,350,500	1,350,500
Operating Transfers Out	14,800,053	19,873,281	3,428,619	2,553,237
Total Expenditures	\$33,037,716	\$67,671,601	\$65,783,892	\$58,447,373
00101 General Fund				
996 General Fund Transfers				
Expenditures				
Operating Transfers Out	93,233,430	62,655,594	172,431,758	171,161,283
Total Expenditures	\$93,233,430	\$62,655,594	\$172,431,758	\$171,161,283
00256 Fiscal Stabilization Res Fund				
925 Fiscal Stabilization				
Revenues				
Operating Transfers In	11,523,200	16,000,000	0	0
Total Revenues	\$11,523,200	\$16,000,000	\$0	\$0
Expenditures				
Operating Transfers Out	11,523,200	16,000,000	0	0
Total Expenditures	\$11,523,200	\$16,000,000	\$0	\$0



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

NON-DEPARTMENTAL
Financial Report

	FY 2012-2013 Budget	FY 2013-2014 Budget	FY 2014-2015 Budget	FY 2015-2016 Projected Budget
00301 General Debt Service				
985 Debt Services				
Revenues				
Rents and Expense Recoveries	5,258,081	5,253,481	5,244,781	5,236,844
Other Financing	0	870,325	0	0
Operating Transfers In	12,393,362	10,149,723	9,407,005	6,139,409
Total Revenues	\$17,651,443	\$16,273,529	\$14,651,786	\$11,376,253
Expenditures				
Debt Service	17,651,443	15,403,204	14,651,786	11,376,253
Residual Equity Transfers	0	870,325	0	0
Total Expenditures	\$17,651,443	\$16,273,529	\$14,651,786	\$11,376,253
00401 Capital Programs				
401 Capital Programs				
Revenues				
Other Financing	1,365,000	1,267,000	2,773,419	0
Total Revenues	\$1,365,000	\$1,267,000	\$2,773,419	\$0
Expenditures				
Services and Contractual Serv	0	0	1,530,000	0
Capital	1,365,000	1,267,000	1,243,419	0
Total Expenditures	\$1,365,000	\$1,267,000	\$2,773,419	\$0
00765 Equipment Financing				
985 ELF				
Revenues				
Rents and Expense Recoveries	516,516	0	0	0
Other Financing	(7,200,500)	0	0	0
Operating Transfers In	7,200,500	0	0	0
Total Revenues	\$516,516	\$0	\$0	\$0
Expenditures				
Services and Contractual Serv	7,274	0	0	0
Depreciation	509,242	0	0	0
Total Expenditures	\$516,516	\$0	\$0	\$0
TOTAL DEPARTMENTAL REVENUES	\$124,834,043	\$149,579,116	\$168,888,103	\$156,747,448
TOTAL DEPARTMENTAL EXPENDITURES	\$157,327,305	\$163,867,724	\$255,640,855	\$240,984,909



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

NON-DEPARTMENTAL

BUDGET CHANGE AND HIGHLIGHTS FY 2014-2015

Increase / (Decrease) from 2013-2014 Adopted Budget		Description of Change
REVENUES		
Taxes	1,500,000	Property transfer taxes anticipated to increased based on the projected home sales.
State Grants and Contracts	10,014,550	Sales Tax/Revenue Sharing increased as projected by the State of Michigan.
Charges, Fees, and Fines	1,298,735	Combined net increase from indirect cost - \$0.53 million; building income revenue totaling \$0.44 million; escheated property revenue - \$0.25 million; and parking net income revenue totaling \$0.075 million.
Rents and Expense Recoveries	(9,979)	Reduced Guardian Building rent for Wayne County occupants which is driven by the annual debt service.
Other Financing	2,314,454	This net variance results from projected increased Cobo Hall Liquor tax revenue-\$1.21 million; \$1.97 million from General Fund's fund balance and \$(0.87) million - reduced residual funding from cigarette tax revenue relative to the old fiscal stabilization bonds in Fund 301.
Operating Transfers In	4,191,227	This net variance represents increased revenue from delinquent taxes totaling over \$35.36 million offset by reduced appropriations transferred from various funds totaling \$31.17 million.
<u>TOTAL REVENUES</u>	<u>\$19,308,987</u>	
EXPENDITURES		
Services and Contractual Services	2,780,392	This variance includes \$1.53 Circuit Court LTD payment; \$0.92 million for legal services and assessment study and \$0.33 million for increased chargebacks.
Rentals	8,437,581	This increase results from the unfinished Jail Site relative to the Building Authority debt obligation.
Other Charges	418,480	This variance is derived primarily from \$0.78 million for the Gratiot Jail Site on-going operational needs; \$0.63 million for substance abuse programs and \$(1.0) million reduced payment to the Mental Health Authority.
Capital	4,976,419	This funding is earmarked for building improvements at the Jails, Public Health Adm. Building as well as other Wayne County Buildings.
Debt Service	(1,300,918)	This variance results from reduced principal and interest payments for various county bonds and installment purchases agreements.
Residual Equity Transfers	(870,325)	This reduction results from the elimination of revenue to be transferred to the general fund from Fund 301 fund balance which is residual cigarette tax revenue relative to the old fiscal stabilization bonds.
Operating Transfers Out	77,331,502	This variance includes the general fund support to Third Circuit Court and Probate Court. In prior years, this expenditure was recorded under grant to the Circuit Court, FOC and Probate which falls under other charges category.
<u>TOTAL EXPENDITURES</u>	<u>\$91,773,131</u>	