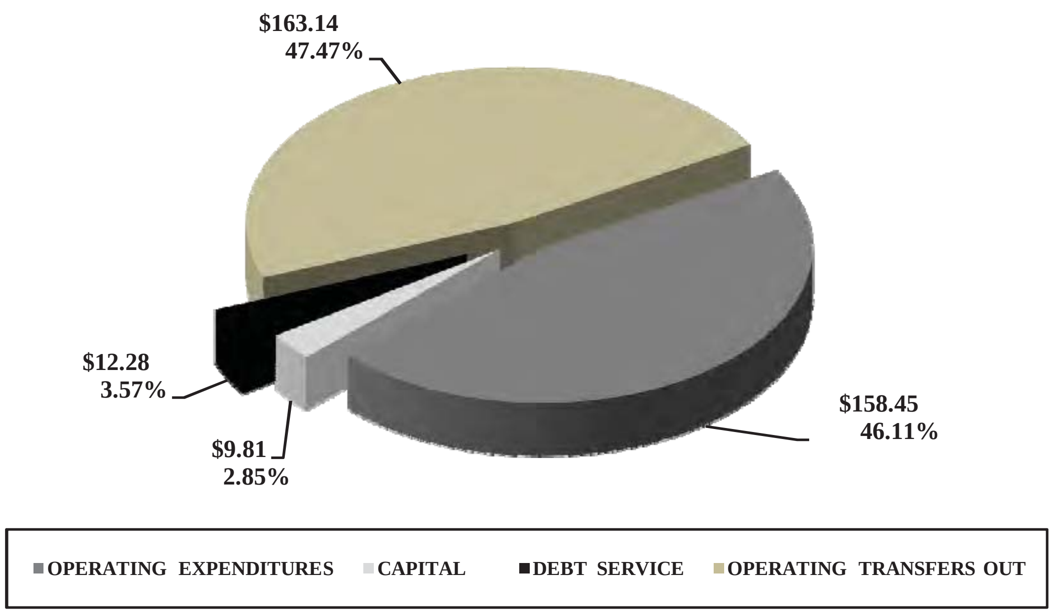
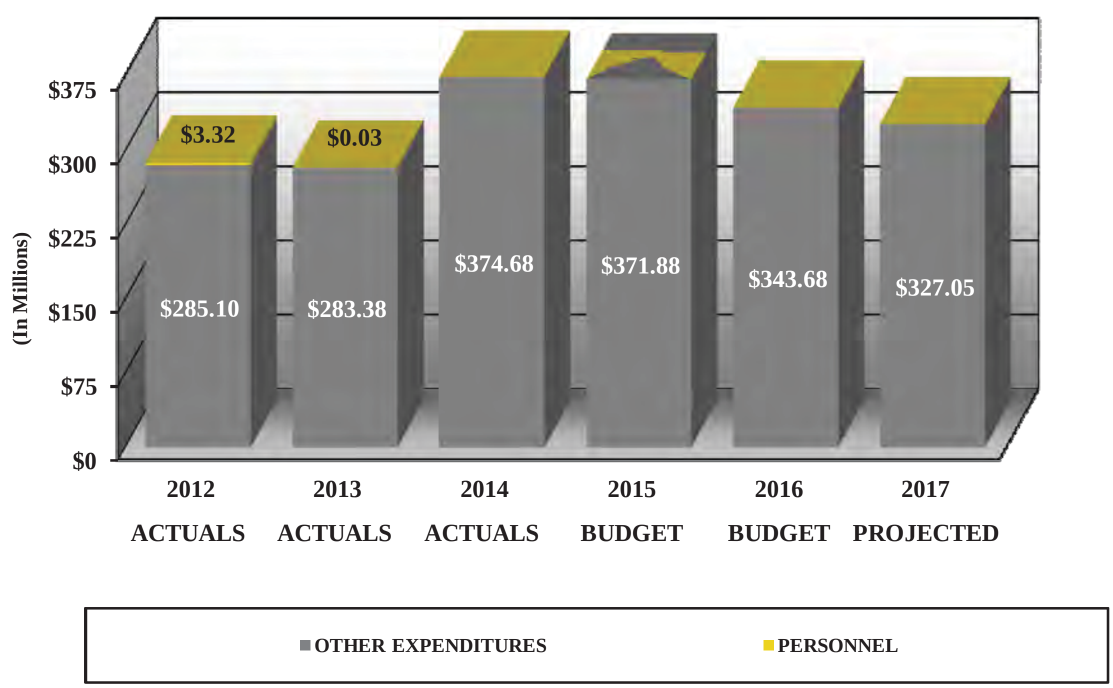
Located in the largest city in Wayne County, General Motors Company, commonly known as GM, is an American multinational corporation headquartered in Detroit, Michigan, that designs, manufactures, markets and distributes vehicles and vehicle parts and sells financial services.

WAYNE COUNTY
NON-DEPARTMENTAL

EXPENDITURE ANALYSIS
FISCAL YEAR 2015-2016
In Millions



EXPENDITURE TREND ANALYSIS
FISCAL YEARS 2011-2012 THROUGH 2016-2017



Effective 2015, all years have been recomputed in order to reflect the County's Executive reorganization plan.

NON-DEPARTMENTAL

BUDGET SUMMARY ALL FUNDS	FY 2013-2014 Budget	FY 2014-2015 Budget	FY 2015-2016 Budget	FY 2016-2017 Projected Budget
Total Departmental Expenditures	**$284,965,722**	**$371,878,884**	**$343,683,977**	**$327,045,895**
Departmental Revenue				
State Grants and Contracts	53,597,620	63,612,170	63,512,170	63,512,170
Federal Grants and Contracts	1,269,983	527,999	150,000	0
Charges, Fees, and Fines	129,694,731	128,374,351	107,357,028	110,611,019
Rents and Expense Recoveries	10,168,810	10,158,831	9,913,139	6,595,108
Other Financing	(6,643,490)	(4,329,036)	(3,742,712)	1,535,068
Operating Transfers In	81,915,778	86,107,005	59,068,295	42,914,828
Employee Contribution - Retir	24,810	25,940	25,940	25,940
Total Revenues	**$270,028,242**	**$284,477,260**	**$236,283,860**	**$225,194,133**
General Fund General Purpose	**$14,937,480**	**$87,401,624**	**$107,400,117**	**$101,851,762**

Note: Prior years have been restated as a result of the reorganization.

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
CONTRSTRUCTION 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.

FUND 675, ACTIVITY 857
LONG-TERM DISABILILITY
This fund is used to account for the accumulation and disbursement of resources related to long-term disability claims.

FUND 676, ACTIVITY 865
GENERAL HEALTH
This fund is used to account for the accumulation and disbursement of resources related to employee health benefits.

FUND 677, ACTIVITY 871
SELF INSURANCE
This fund is used to account for the accumulation and disbursement of resources related to worker's compensation claims.

FUND 678, ACTIVITY 865
LONG-TERM DISABILILITY
This fund is used to account for the accumulation and disbursement of resources related to general liability claims.

NON-DEPARTMENTAL
Financial Report

	FY 2013-2014 Budget	FY 2014-2015 Budget	FY 2015-2016 Budget	FY 2016-2017 Projected Budget
00101 General Fund				
172 Pinnacle Aeropark				
Revenues				
Federal Grants and Contracts	1,269,983	527,999	150,000	0
Charges, Fees, and Fines	0	0	1,191,322	1,125,822
Other Financing	0	0	(789,077)	(377,726)
Total Revenues	**$1,269,983**	**$527,999**	**$552,245**	**$748,096**
Expenditures				
Services and Contractual Serv	1,546,060	804,076	181,200	221,800
Operating Transfers Out	372,795	372,795	371,045	526,296
Total Expenditures	**$1,918,855**	**$1,176,871**	**$552,245**	**$748,096**
00101 General Fund				
925 Non-Departmental				
Revenues				
State Grants and Contracts	53,597,620	63,612,170	63,512,170	63,512,170
Charges, Fees, and Fines	10,540,398	13,339,133	8,869,600	8,108,600
Rents and Expense Recoveries	4,915,329	4,914,050	4,939,100	1,627,897
Other Financing	(8,780,815)	(7,102,455)	(9,713,950)	1,790,950
Operating Transfers In	55,766,055	76,700,000	47,663,681	33,300,000
Total Revenues	**$116,038,587**	**$151,462,898**	**$115,270,601**	**$108,339,617**
Expenditures				
Services and Contractual Serv	2,815,308	4,065,700	4,282,300	4,197,826
Operating Expenses	5,000,000	5,000,000	5,000,000	5,000,000
Rentals	15,574,792	24,012,373	24,127,057	19,372,652
Other Charges	22,508,220	22,926,700	25,595,199	15,126,397
Capital	0	5,000,000	0	0
Debt Service	1,900,000	1,350,500	900,500	900,500
Operating Transfers Out	19,873,281	3,428,619	2,553,837	2,466,455
Total Expenditures	**$67,671,601**	**$65,783,892**	**$62,458,893**	**$47,063,830**
00101 General Fund				
996 General Fund Transfers				
Expenditures				
Operating Transfers Out	62,655,594	172,431,758	160,211,825	163,127,549
Total Expenditures	**$62,655,594**	**$172,431,758**	**$160,211,825**	**$163,127,549**

NON-DEPARTMENTAL
Financial Report

	FY 2013-2014 Budget	FY 2014-2015 Budget	FY 2015-2016 Budget	FY 2016-2017 Projected Budget
00256 Fiscal Stabilization Res Fund				
925 Fiscal Stabilization Reserve				
Revenues				
Operating Transfers In	16,000,000	0	0	0
Total Revenues	**$16,000,000**	**$0**	**$0**	**$0**
Expenditures				
Operating Transfers Out	16,000,000	0	0	0
Total Expenditures	**$16,000,000**	**$0**	**$0**	**$0**
00301 General Debt Service				
985 Debt Service				
Revenues				
Rents and Expense Recoveries	5,253,481	5,244,781	4,974,039	4,967,211
Other Financing	870,325	0	0	0
Operating Transfers In	10,149,723	9,407,005	6,404,614	4,614,828
Total Revenues	**$16,273,529**	**$14,651,786**	**$11,378,653**	**$9,582,039**
Expenditures				
Debt Service	15,403,204	14,651,786	11,378,653	9,582,039
Residual Equity Transfers	870,325	0	0	0
Total Expenditures	**$16,273,529**	**$14,651,786**	**$11,378,653**	**$9,582,039**
00401 Capital Programs				
401 Capital Programs				
Revenues				
Other Financing	1,267,000	2,773,419	6,760,315	121,844
Operating Transfers In	0	0	5,000,000	5,000,000
Total Revenues	**$1,267,000**	**$2,773,419**	**$11,760,315**	**$5,121,844**
Expenditures				
Services and Contractual Serv	0	1,530,000	1,450,000	0
Capital	1,267,000	1,243,419	9,810,315	5,121,844
Residual Equity Transfers	0	0	500,000	0
Total Expenditures	**$1,267,000**	**$2,773,419**	**$11,760,315**	**$5,121,844**
00675 Long Term Disability Fund				
857 Long Term Disability				
Revenues				
Charges, Fees, and Fines	858,152	853,508	978,517	995,328
Total Revenues	**$858,152**	**$853,508**	**$978,517**	**$995,328**
Expenditures				
Services and Contractual Serv	47,424	50,140	63,834	63,834
Operating Expenses	810,728	803,368	914,683	931,494
Total Expenditures	**$858,152**	**$853,508**	**$978,517**	**$995,328**

NON-DEPARTMENTAL
Financial Report

	FY 2013-2014 Budget	FY 2014-2015 Budget	FY 2015-2016 Budget	FY 2016-2017 Projected Budget
00676 Health Fund				
865 Health And Liability Insurance				
Revenues				
Employee Contribution - Retir	24,810	25,940	25,940	25,940
Charges, Fees, and Fines	110,185,361	105,930,611	88,179,200	92,294,809
Total Revenues	**$110,210,171**	**$105,956,551**	**$88,205,140**	**$92,320,749**
Expenditures				
Materials and Supplies	42,500	46,113	50,000	50,000
Services and Contractual Serv	539,318	561,675	644,773	547,273
Operating Expenses	109,619,395	105,324,006	86,860,367	91,087,676
Other Charges	8,958	24,757	650,000	635,800
Total Expenditures	**$110,210,171**	**$105,956,551**	**$88,205,140**	**$92,320,749**
00677 Worker Compensation Self Insur				
871 Workers Compensation				
Revenues				
Charges, Fees, and Fines	4,189,636	4,231,164	3,526,998	3,467,168
Total Revenues	**$4,189,636**	**$4,231,164**	**$3,526,998**	**$3,467,168**
Expenditures				
Services and Contractual Serv	420,226	396,412	501,423	464,793
Operating Expenses	3,769,410	3,834,752	3,025,575	3,002,375
Total Expenditures	**$4,189,636**	**$4,231,164**	**$3,526,998**	**$3,467,168**
00678 General Liability Fund				
865 Health And Liability Insurance				
Revenues				
Charges, Fees, and Fines	3,921,184	4,019,935	4,611,391	4,619,292
Total Revenues	**$3,921,184**	**$4,019,935**	**$4,611,391**	**$4,619,292**
Expenditures				
Services and Contractual Serv	244,374	316,222	642,401	642,401
Operating Expenses	3,676,810	3,703,713	3,968,990	3,976,891
Total Expenditures	**$3,921,184**	**$4,019,935**	**$4,611,391**	**$4,619,292**
TOTAL DEPARTMENTAL REVENUES	**$270,028,242**	**$284,477,260**	**$236,283,860**	**$225,194,133**
TOTAL DEPARTMENTAL EXPENDITURES	**$284,965,722**	**$371,878,884**	**$343,683,977**	**$327,045,895**

NON-DEPARTMENTAL

BUDGET CHANGE AND HIGHLIGHTS FY 2015-2016

	Increase / (Decrease) from 2014-2015 Adopted Budget	Description of Change
REVENUES		
Federal Grants and Contracts	(377,999)	This variance results the expiration of the grant revenue relative to the Huron Township Infrastructure Projects.
State Grants and Contracts	(100,000)	Anticipated Court Equity revenue reduction was based on historical data.
Charges, Fees, and Fines	(21,017,323)	Mostly, this variance reflects changes made to the plan design for health insurance; offset to reduced expenses.
Rents and Expense Recoveries	(245,692)	Reduced Guardian Building rent for Wayne County occupants which is driven by the annual debt service.
Other Financing	586,324	This net variance results primarily from projected increased Cobo Hall Liquor tax revenue.
Operating Transfers In	(27,038,710)	This net variance represents decreased revenue from delinquent taxes totaling $29.04 million offset by a net increase to appropriations transferred in from various funds totaling $2.0 million.
TOTAL REVENUES	**$(48,193,400)**	
EXPENDITURES		
Materials and Supplies	3,887	Operational expenses for administering health insurance.
Services and Contractual Services	41,706	This variance includes $0.29 million for various legal and professional services counterbalanced by $(0.25) million for charge backs.
Operating Expenses	(18,896,224)	Primarily, this reduction results from forecasted health care insurance reduction for all county employees.
Rentals	114,684	This increase results from the revised Guardian Building allocation for unoccupied space.
Other Charges	3,293,742	This variance is the net of $10.48 million for UAAL; $(8.73) million for MHA which was transferred to another program; substance abuse program - $0.78 million as well other miscellaneous operational costs - $0.76 million.
Capital	3,566,896	This is additional funding to address unidentified health & safety matters relative county building & facilities.
Debt Service	(3,723,133)	The majority of this variance results from reduced principal and interest payments for county bonds and installment purchases agreements relative to 2009 CIB and Technology IPA - 2011.
Residual Equity Transfers	500,000	This revenue has been earmarked as an allocation to Third Circuit Court capital projects.
Operating Transfers Out	(13,096,465)	This variance represents reduced general fund support for other funds. This reduction results from either new revenue sources were realized, reduced grant match requirements or reduced program operational costs.
TOTAL EXPENDITURES	**$(28,194,907)**	

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